THE CITY OF
DUBUQUE
Masterpiece on the Mississippi



Adopted
for Fiscal Year
2021

RESIDENT'S BUDGET GUIDE

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CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE
to the

ADOPTED
FISCAL YEAR 2021 Budget

CITY COUNCIL

Roy D. Buol, Mayor

Ric W. Jones	**David T. Resnick**
Brett M. Shaw	**Laura J. Roussell**
Danny C. Sprank	**Brad M. Cavanagh**

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Michael C. Van Milligen	**City Manager**
Crenna M. Brumwell	**City Attorney**
Kevin S. Firnstahl	**City Clerk**
Cori L. Burbach	**Assistant City Manager**
Teri H. Goodmann	**Assistant City Manager**
Jennifer M. Larson	**Director of Finance & Budget**
Rachel J. Kilburg	**Budget & Financial Analyst**
Elena M. Fox	**Budget & Financial Analyst**
Kayla A. Morrison	**Budget & Financial Analyst**
Juanita A. Hilkin	**Office Manager**
Stephanie A. Valentine	**Secretary**
Ella M. Lahey	**Confidential Account Clerk**
Randy W. Gehl	**Public Information Officer**
Kristin R. Hill	**Communications Specialist**

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THE CITY OF DUBUQUE
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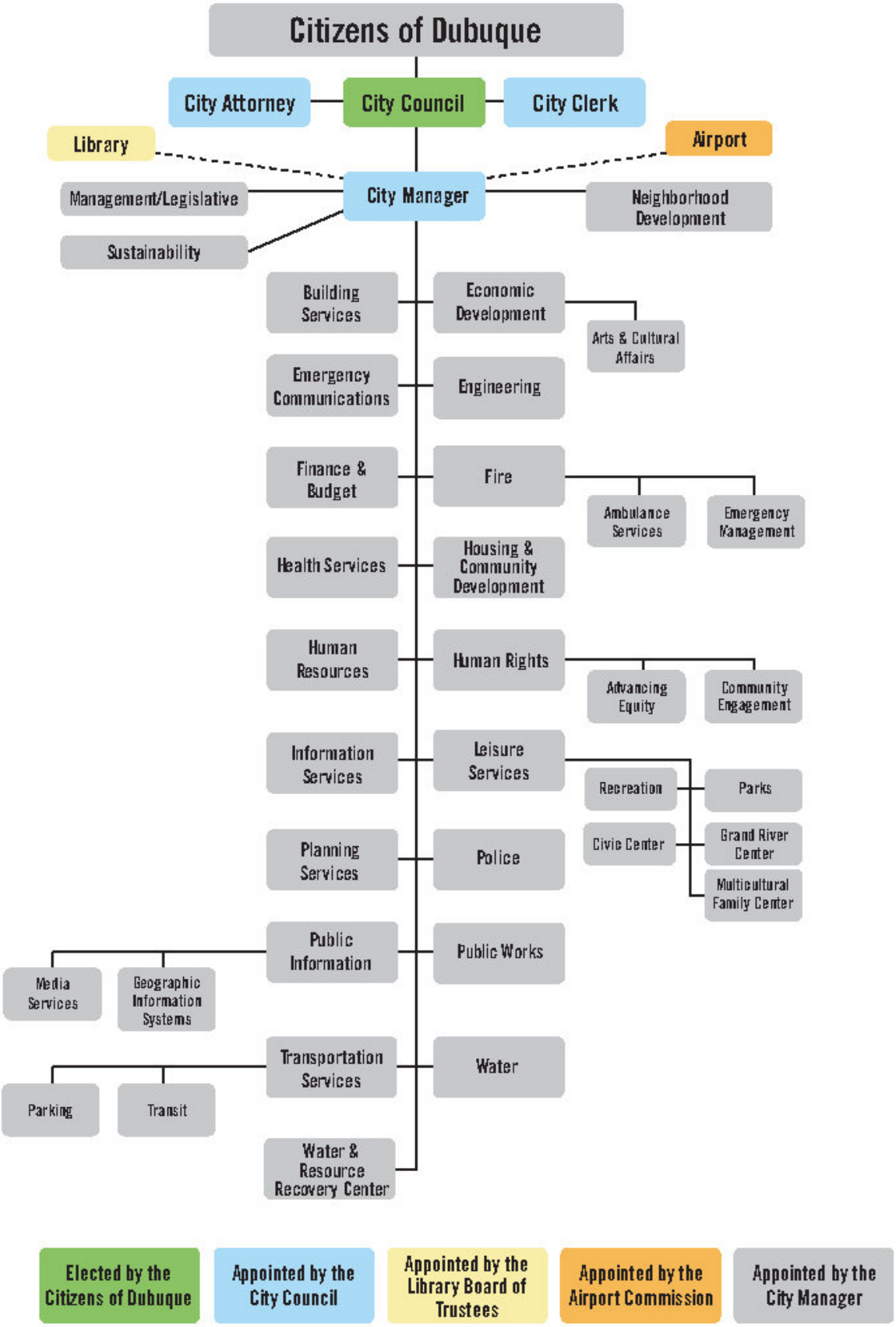
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Citizens of Dubuque
City Attorney
City Council
City Clerk
Library
Airport
City Manager
Management/Legislative
Neighborhood Development
Sustainability
Building Services
Economic Development
Arts & Cultural Affairs
Emergency Communications
Engineering
Finance & Budget
Fire
Ambulance Services
Emergency Management
Health Services
Housing & Community Development
Human Resources
Human Rights
Advancing Equity
Community Engagement
Information Services
Leisure Services
Recreation
Parks
Civic Center
Grand River Center
Multicultural Family Center
Planning Services
Police
Public Information
Public Works
Media Services
Geographic Information Systems
Transportation Services
Water
Parking
Transit
Water & Resource Recovery Center
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

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THE CITY OF DUBUQUE
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dubuque

Iowa

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

The Government Finance Officer's Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dubuque, Iowa, for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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 the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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CITY MANAGER'S BUDGET MESSAGE

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THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007 · 2012 2013 · 2017

BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2021 Adopted Budget.

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

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

The following Fiscal Year 2021 Budget Transmittal Message is written in February as recommended by the City Manager to the Honorable Mayor and City Council.

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

This budget was presented on February 17, 2020 to the Honorable Mayor and City Council.

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Fiscal Year 2021 Budget Recommendation
general

DATE: February 11, 2020 (Updated May 5, 2020)

It is my goal that the Fiscal Year 2021 budget recommendation will reflect the City Vision and Mission Statements and be responsive to the goals and priorities established by the Mayor and City Council. The Fiscal Year 2021 budget recommendation includes a property tax rate decrease of (1.81)%. This translates into the following:

	% Change	$ Change
Property Tax Rate	-1.81%	-$0.19
Average Residential Payment	-0.14%	-$1.09
Average Commercial Payment	-3.30%	-$104.43
Average Industrial Property	-2.81%	-$132.62
Average Multi-Residential Property	+9.13%	+$158.73

2034 VISION STATEMENT

Dubuque 2034 is a sustainable and resilient city and an inclusive and equitable community. Dubuque 2034 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, livable neighborhoods; have an abundance of fun things to do; and are engaged in the community.

CITY MISSION STATEMENT

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

CITY OF DUBUQUE GOALS 2024

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

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

2019-2021 POLICY AGENDA

TOP PRIORITIES (in alphabetical order)

- **Dream Center: Facilities and Programs:** The Dubuque Dream Center is a community outreach center committed to mobilizing youth and families to build on Dr. King's Dream of transforming communities by embracing, empowering, and unifying those who live there. The Center provides structured academic programs, college and career preparation, and goal-setting where youth build relationships with caring adults, have a safe place to belong, and participate in value driven programs and activities.

  Multiple City departments have existing relationships with the Dream Center. These include funding for "Dream Center School Connectors" through the FY20 Purchase of Services grant, Community Oriented Policing (COP) division assisting with mentoring and recreation activities, Leisure Services partnerships to make connections with current services and other organizations that will may be beneficial to them. The City provided a $10,000 planning grant to prepare for ADA improvements to their building, which are recommended for funding in the FY21 budget proposal in addition to $40,00 in operating support in FY21 and FY22. The Dream Center has some capitals needs and resources are being identified outside of the FY21 budget process as well.

- **Emerald Ash Borer Program:** In 2015, the City established the Emerald Ash Borer (EAB) Readiness Plan to be prepared to respond to the presence of the EAB, a destructive, highly invasive, non-native insect. The objective of this Plan is to minimize the destructive effects of EAB on the City's ash tree population. Approximately 24% of the 5,500 deciduous trees located within the planting lawns on City right-of-way were ash trees at the time the plan was developed. 450 ash trees existed on other City property including parks and greenspaces. Implementation of the plan includes monitoring, prevention and treatment options where appropriate, removal of trees, disposal of debris, and reforestation. Staff have developed a robust communication plan to educate residents and requested additional funding in FY 21 for contract removal of ash trees, stump grinding, tree replacement, and sidewalk replacement. The Street Tree and Landscaping Policy is being updated by the Legal Department as well. In the five year capital improvement budget there is $2,243,327 identified for tree removal and replacement.

- **Human Resources Policies and Handbook Revision:** City staff have been working for some time to become a more equitable organization of choice. This work has been done while also striving to achieve the City Council goal of becoming a more High-Performing City Organization. To further the progress that has already been made, a team focused on becoming a more high-performing government and equitable organization of choice began meeting in October 2019 under the direction of the City Manager. The intent of this core team is to act as a central hub, coordinating and aligning teams across the organization that include many more employees, and are doing work in these areas. The team will review existing Administrative Polices in the "Employee Relations" Section and the "Personnel Manual", in addition to other policies and procedures in the first six months of 2020. This work will be supported by several human resources-related improvement packages recommended for funding in the City Managers Office and Human Resources operating budgets.

- **Imagine Dubuque: Implementation: I**n September 2017 the Mayor and City Council adopted a new comprehensive plan, "Imagine Dubuque 2037: A Call to Action." The comprehensive plan serves as a guide for the community's physical, social, and economic development. It can only be considered successful through the input and implementation of the community at-large. Engaging the community in a conversation about the future of Dubuque was at the core of the Imagine Dubuque process. Comprehensive plans are policy guides. Unlike zoning or city codes, they are not regulatory in purpose or application. Information in the Comprehensive Plan is used in many facets of city life. Of greatest note is its role in informing City Council goal setting, which creates the annual budget priorities and land use decisions; the plan is not a substitute for the annual City Council goal setting process.

  After adoption, early objectives included developing an implementation model that would lend itself to pooling the talents and resources of many partner organizations and building the partnership network needed to tackle the 110 recommendations outlined in Imagine Dubuque. The Collective Impact Model was selected as the best approach to achieving the vision outlined in the plan. This approach brings multiple individuals and groups (important actors) together to achieve a common agenda (Imagine Dubuque) to solve specific problems (110 plan recommendations). The City contracted with Teska Associates Inc to implement this

model. Connectors, coordinators and champions were identified to facilitate the ownership of project implementation, flow of information, and measurement of success.

The Fiscal Year 2021 recommended budget includes $14,500 for the first year of a three-year contract for continued consultant assistance with implementation of the 2017 Imagine Dubuque Comprehensive Plan, a Top Priority on the City Council's 2019-2021 Policy Agenda.

- **Major Street Improvement Plan:** Project Priority and Funding: There is a backlog on streets needing to be reconstructed due to pavement condition and utility issues/concerns. Some of the utility concerns include old water and sanitary mains that need to be reconstructed, but limited funds due to debt limits and covenants. Street priority was developed and used to identify CIP requests for the FY21 budget. Based on funding availability, projects will be developed, bid and completed. Projects recommended for funding in FY21 include Chavanelle Rd, North Cascade Rd, Cedar Cross Rd, Seippel Rd, Rockdale Rd reconstructions; pavement rehabilitation; and pavement preservation joint sealing.

- **Parking Ramp Maintenance: Funding:** Maintenance and repairs extend the life of the City's parking ramps and reduce costs by repairing degraded areas prior to damage becoming serious. The Transportation Services department budgets to complete a certified engineering inspection of each parking ramp every five years on a rotating basis. This provides a necessary inspection of each of the ramps to assure the structural integrity of each facility and also provide a high level of safety for staff and customers of the ramps. Major repair maintenance programs are funded on an annual basis. The Transportation Services and Engineering departments are currently engaging firm(s) that specialize in parking ramp structures, and through the CIP process will invest in improvements at ramps in need.

HIGH PRIORITIES (in alphabetical order)

- **Brain Health Strategy and Action Plan:** Based on community feedback received through the Project HOPE initiative, the Community Foundation of Greater Dubuque facilitated a community needs assessment specific to mental health services in the fall of 2016. To address these needs a 34-member Brain Health Task Force was formed to focus on advocacy, assessment and services. County Board of Supervisors are determining tax levy for mental/brain health services along with awaiting selection of Access Center development consultant. Hillcrest has eliminated sub-acute beds at their facility due to financial concerns. This service is a critical component needed to support the proposed Access Center for Dubuque County. The Dubuque County Supervisors have agreed to provide funding for three months to allow Hillcrest to keep several crisis beds open. This time period will allow Hillcrest to assess their ability to move forward as a provider for an Access Center. In light of this, The Access Center development consultant selection was delayed and Access Center project is on hold during this time of transition.

- **Debt Reduction Plan: Re-Affirmation:** In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The FY 2021 budget recommendation achieves that target.

- **Fountain of Youth: Funding:** The Fountain of Youth (FOY) exists to assist individuals in escaping generational poverty. They offer REAL TALK, Getting in Tune, and Partners in Change programs. Through a FY20 Purchase of Services grant, the City provides funding for FOY's "Partners in Change" program. In addition, the City has offered technical assistance to the FOY for grantwriting, strategic planning, and is facilitating the ESPERE Workshop (The School of Forgiveness and Reconciliation) with FOY participants.

  Funding recommendations in the FY21 budget include $40,000 per year in operating support.

- **Four Mounds/HEART Program: Funding:** The City contracts with Four Mounds/HEART to complete construction work at City-owned properties. HEART students recently finished a property at 396 W Locust and are working on 2243 Central Avenue. Funding for the existing Four Mounds Heart Project is in the requested FY21 budget for $10,000; additional funding is being provided for the Adult HEART program through labor and materials contracts underway.

  Community Development Block Grant (CDBG) funds are provided to Four Mounds to run their adventure day camp program as well.

  Four Mounds has asked for assistance with capital needs at their property from the City. It is recommended that the City purchase 40 acres located near Four Mounds owned by the Four Mounds Foundation and provide fiscal support for renovations with funds identified outside of the budget process.

- **Street Maintenance Program: Increased Funding:** The City's Public Works department maintains and repairs approximately 282 centerline miles of city streets, curb and gutter, alleys, and sidewalks. These projects provide improvements for both the driving and walking public. Along with the pavement improvements which improve the drivability of the street, the ADA curb ramps are brought up to meet current standards and improves the walkability of neighborhood. These projects also improve the neighborhood aesthetics. The department aims to complete five centerline miles of asphalt overlays annually, in addition to ADA ramp improvements. Should the city continue to have a mild winter, some of the funds allocated for snow and ice control could be used to expand next year's street program.

- **Transit Vehicle Replacement Funding:** Vehicle reliability is essential in securing choice riders. Plans for bus replacement are based on a vehicle assessment score and year of eligibility for state and federal funding. Eligibility does not guarantee funding, only that vehicles are beyond an age or mileage where funding could be requested. As grant funding is unlikely because of the age of the City's fleet when compared to other Iowa cities, the CIP plans for the purchase of used vehicles using local funds over the next three years and new vehicles beginning in 2022. In a scenario where large grants become available for vehicle replacement prior to 2022, the City would be in a position to use these requested local funds as match. Minibuses transport individuals with disabilities who are unable to utilize the fixed-route service. For ADA compliance, The Jule must provide equally reliable service. Replacing these vehicles at the end of their useful life is essential to avoiding delays in service or inoperable wheelchair lifts.

MANAGEMENT AGENDA items are issues for which the City Council has set the overall direction and provided initial funding, may require further City Council action or funding, or are major

management projects that may take multiple years to implement. The management agenda is divided into top priorities and high priorities.

2019-2021 MANAGEMENT AGENDA

TOP PRIORITIES (in alphabetical order)

- **Bee Branch Creek Projects: Next Steps:** According to scientists at the National Oceanic and Atmospheric Administration's (NOAA) National Centers for Environmental Information, wet conditions from July 2018 through June 2019 resulted in a new 12-month precipitation record in the U.S., with an average of 37.86 inches (almost 8 inches above average). June was the third consecutive time in 2019 (April, May and June) that the past 12-month precipitation record was broken.

  Locally, Dubuque normally receives 36 inches of rain annually but our weather has not been "normal" lately. According to the National Weather Service, Dubuque received nearly 53 inches of rain through late November in 2019. This marks the second consecutive year Dubuque received at least 50 inches of rain.

  If you consider an 18-month comparison (May 2018 - October 2019), Dubuque received over 95 inches of rain making it the wettest 18-month period on record for Dubuque. Based on 30 years of measurements, Dubuque usually receives just under 60 inches during that 18-month period. That's nearly an extra year's worth of rain in 18 months!

  Dubuque also experienced the second-wettest September on record in 2019 when 13.31 inches of precipitation fell over the city. That is second only to the record rainfall of 15.46 inches in September of 1965.

  In June 2019, according to data from NOAA, Iowa set the record for rainfall and snow in a 12-month period since official records began in 1895. Relatedly, the Mississippi River spent a record 86 days above flood stage in Dubuque, from March 20 to June 13. The previous record was just 37 days and was set in 2001.

  The Bee Branch Works! Climate change is impacting cities around the country and the world in different ways. Some cities are taking steps to be more resilient to these effects, including Dubuque.

  Even though it is not yet completed, the Bee Branch Watershed Flood Mitigation Project is functioning as designed and is protecting Dubuque residents and businesses from flash flooding caused by heavy rainfall. The Bee Branch infrastructure improvements are providing incremental benefits. As each phase of construction is completed, Dubuque is seeing greater flash flood protection.

  Despite record-setting rainfall, very few properties have experienced flood damage since the completion of the Bee Branch Creek Restoration in 2017. Previously, residents and businesses in the watershed would have experienced devastating flash flooding during this record setting year. The City would have received widespread reports of flooding and hundreds of basements filled with water but, due to improvements made throughout the watershed, there have been only minimal reports of damage.

The Bee Branch Creek Railroad Culverts Project is under construction and is a critical phase of the overall flood mitigation project. It involves using micro-tunneling methods to install six, 8-foot diameter culverts under the Canadian Pacific Railway tracks which are located between the two sections of the Bee Branch Creek. Adding this additional capacity will allow stormwater to drain more efficiently from the upper portion of the creek to the lower. Once completed, it will increase the flood mitigation system's capacity to protect the area from a 75-year rain event to a 500-year rain event.

The Bee Branch Watershed Flood Mitigation Project is a long-term investment and there is more work to be done but it is working and will continue to do so for generations to come. This $232 million project became a reality because the Mayor and City Council listened to the needs of residents and businesses and chose to invest in the community.

Next steps for this project in include the following: 1) Clean up/stabilize maintenance facility site, 2) Construct Lower Bee Branch Bike Trail, 3) Complete culvert project. Staff will prepare a site redevelopment/reuse plan for the Maintenance Facility Site for City Council Consideration by June 2020. Preliminary coordination with the Iowa Department of Transportation for the Lower Bee Branch Tike Trail, and preliminary design, have begun. Recent activity on the culvert includes completion of the tunnel boring, machining launch and retrieval pits. Work has started on the box culvert extension downstream of Garfield Ave. Tunneling work is expected to begin in April 2020.

- **CHANGE Program: True North Housing Initiative and Bee Branch Healthy Homes Resiliency Program:** The CHANGE Initiative is a campaign of neighborhood revitalization and an extension of sustainability to specifically address marginal properties, affordable housing, and homeownership. The intended outcomes of the program are increased flood protection; increased home ownership; de-concentration of low-income housing; reduction in number of households in poverty; reduction in number of blighted properties; stabilization and increase of property values; increase in quality, affordable housing stock; reduction in lead hazards; greater landlord and tenant responsibility; and an increase in first-time homeowners.

  Residential property acquisition was transferred from Greater Dubuque Development Corporation to the Housing Department in early 2020. Construction on two of eight properties is almost complete, with additional construction slated to begin in March. The Bee Branch Healthy Homes Resiliency Program has completed approximately 200 units of the 275 targeted for completed, with work anticipated to continue in 2020.

- **Equitable Poverty Prevention: Action Plan**: Poverty remains a significant issue in Dubuque. According to the latest data, Dubuque's 16.3% poverty rate means that one out of every six residents live in poverty. In 2017, 8,933 of 54,940 residents had reported income levels below the poverty line. On average, Dubuque's 16.3% poverty rate is significantly higher than the average 12% poverty rate across the state of Iowa. Dubuque is ranked 6th below the poverty line at 16.3% out of 11 major cities in Iowa. In Dubuque, the population demographics consists of 84.3% (49,224) White residents, followed by 3.8% (2,232) African Americans, 1.9% (1,341) two or more races and 1.8% (1,059) Hispanics. When the citywide poverty data is disaggregated by race and ethnicity, the statistics tell a different story for Dubuque. Recent

numbers show 60.1% black residents live below the poverty line, which is significantly higher than the national average of 25.2%. Overall 1,341 of 2,232 black residents live below the poverty line and 3.8% of the total population of Dubuque is black. The 26.3% of Hispanic residents below the poverty line is dramatically higher than the national average of 22.2%. Of the 1,059 Hispanic residents, 279 live below the poverty line.

In September 2019, the City retained Public Works, LLC to complete an Equitable Poverty Prevention Action Plan. The Research phase and the Community Engagement phase both were completed as scheduled in September through December, 2019. The Community Engagement phase began in January, 2020.

- **Industrial Park Development:** The Imagine Dubuque Comprehensive Plan calls for sufficient opportunities for industrial development sites within the community; promotes the retention and expansion of existing, and attraction of new, industrial development opportunities in suitable locations; and encourages annexation of land suitable for industrial usage if necessary.

  The Comprehensive Plan also calls for reducing unemployment, achieving economic stability, and increasing the standard of living for all citizens. In order to reach this goal, the Comprehensive Plan lists objectives of evaluating potential commercial sites, based on the city's future land use map.

  Acquisition of additional industrial park land is consistent with the Mayor and City Council 5-year goals, which includes Planned and Managed Growth, and Sustainability. Included by the City Council in the Management Agenda is industrial park expansion, including acquisition and infrastructure. This acquisition will add approximately 161 acres to the industrial park.

  The City of Dubuque has had tremendous success with economic development receiving multiple national recognitions for job creation. This is in no small part to the City's decision in the mid 1990's to acquire and develop over 900 acres of property to provide a 20-year supply of industrial park land. This proposed expansion of the Dubuque Industrial Center Economic Development District would further the City's goals for economic development. Efforts in FY23 and FY24 will focus on development of the McFadden Farm and Cottingham Road Water Main Expansion.

- **Leisure Services Facilities Deferred Maintenance Assessment:** The Leisure Services Department, through the Park Division and Recreation Division, provides quality services to the entire community with diverse recreational programs for all ages and an integrated, efficient, and safe system of parks, trails, and recreational facilities. The department also plans, develops, and maintains the formal public landscaping and natural areas in and around the City, demonstrating an appreciation for the environment. However, the department lacks a parks & recreation plan that identifies deferred maintenance and facilities needs, as well as the changing needs and desires of the community. Staff have researched similar projects throughout the Midwest region. A funding recommendation for the assessment is included in the FY22 capital budget.

- **Multi-Tiered Housing Inspection Program:** The Housing & Community Development Department performs routine rental property inspections and responds to housing complaints as required by Iowa Code. In 2018, the department recommended changes to the inspection cycle to restore the five-year cycle for every rental unit in Dubuque. The changes allow large, professionally managed apartment complexes designated as tier one (1), that pass inspection on a random sample of 20% of the units, to self-inspect and self-certify the remaining 80%. Allowing self-inspection and certification allows inspection staff to devote additional time and resources to properties most in need of attention. Those properties in need of additional attention typically require several trips to the property and often entail court intervention to achieve compliance. These properties will be designated tier three (3) and will be on a shortened inspection cycle until they have achieved compliance for a period of not less than two (2) years.

  To date there have been over thirty properties designated as tier three and four property owners/agents designated as "Priority Category"/ Collectively there are over 700 units that will be subject to more frequent inspections due to the Tier 3 or Priority Category designations. Landlords (rental property owners/agents) receiving three or more municipal infractions within a 12-month period or designated as priority. Owners/agents designated in this category have any or all rental units they own or manage inspected more frequently and inspectors follow-up on violations until all are addressed. Additionally, they are ineligible for rental licenses while this designation is in place.

- **Park Development Projects for Non-TIF (Tax-Increment Financing), Donated Park Sites: Funding:** The City accepted Westbrook subdivision parkland in 2011 and began the park planning process to engage the neighbors in the planning the park in 2012 as money was in the budget for planning and construction of the park. The park construction funds were then removed from the budget and have been proposed in the five year CIP since then but never funded to allow construction. The City accepted Pebble Cove subdivision parkland in 2008 and North Fork Trail Subdivision parkland in 2009. All three of the land areas for the parks were donated. Funds for planning and construction have been requested and some funds for each are included in the five-year CIP. These three parks are in non-TIF areas of the city. TIF subdivision parks can be funded from the TIF they are in.

- **Traffic Signal Synchronization/STREETS (Smart Traffic Routing with Efficient and Effective Traffic Signals): Funding:** Dubuque's Smart Traffic Routing with Efficient and Effective Traffic Signals (STREETS) project, a collaboration between the East Central Intergovernmental Association (ECIA), City of Dubuque, and Iowa DOT, was awarded Accelerated Innovation Deployment (AID) Demonstration funds in 2019. The goal of Dubuque's STREETS project is to develop an automatic system that will use traffic-control strategies to enable dynamic traffic routing on 10 Dubuque traffic corridors to maximize existing roadway capacities in the Dubuque metro area. The total project cost is estimated at $5 million and will be funded through a combination of funds from various agencies. The STREETS project will use Dubuque's existing system to reduce congestion and improve safety in the metro area by dynamically rerouting traffic on roads with extra capacities. This system, the first of its kind in the nation, will the give the City's operators the ability to help drivers to reduce their commuting time by better utilizing existing road capacity. This project will also help identify future projects that will improve safety and reduce congestion in the Dubuque metro area. It intends to allow staff to monitor traffic operations and intervene as

necessary but does not require constant or significant manual operations. The project is expected to reduce equipment costs at individual intersections by providing signal timings through a centralized Adaptive (Dynamic) Traffic Control System. Local funding support is included in the STREETS Traffic Control Project located in the FY21 capital budget.

HIGH PRIORITIES (in alphabetical order)

- **Citywide Departmental Work Order System Implementation:** In FY19- 20 the City began the discovery phase of a citywide enterprise work order system. Designed with the goal of a an integrated system for non-emergency service needs and request, the outcome of this project is designing a data gathering and incident tracking process resulting in a system that not only provides outputs of “how much/how many” but also assists in answering the question “are we making a difference” and "how can we make better informed operational and strategic decisions based on that information." A pilot project is in process for Public Works, Engineering and WRRC around tracking issues and work orders in the Bee Branch Creek area. The pilot addresses issues that typically cross departmental boundaries providing a replicable model as we move forward citywide toward a more data driven approach to this system.

- **Dubuque Riverfront Master Plan (Corps of Engineers):** The United States Army Corps of Engineers’ (USACE) Section 22 Planning Assistance to States program allows for the USACE to provide assistance in the preparation of comprehensive water resources plans to a State or city. At the request of a governmental agency, the USACE “may provide certain technical assistance related to the management of State water resources, including the provision and integration of hydrologic, economic, or environmental data and analysis.” The technical assistance must be in support of the State's water resources management and related land resources development plans or other water resources management related documents, such as “State hazard mitigation, preparedness, response, and recovery plans and plans associated with changing hydrologic conditions, climate change, long-term sustainability, and resilience.” The non-Federal share of the costs, which can be “in-kind,” must be at least 50 percent of the total cost. The assistance cannot include the preparation of site-specific designs or construction. In October of 2018, the City sent a letter to the USACE expressing the City’s interest in developing a plan for the riverfront with possible foci on dredging Peosta Channel, construction of a larger boat docking facility, environmental enhancements at Maus Park and Lake, and other recreational and environmental studies along the Dubuque waterfront. In November of 2018, the City received a proposed agreement from the USACE. Per the terms of the agreement, the USACE will develop a comprehensive plan, a Dubuque Riverfront Master Plan, that will:

  1. Create a hydrologic computer model of the Bee Branch watershed, the Ice Harbor watershed, and the Maus Lake watershed that reflects the rainfall and runoff that can be expected under current conditions. In addition, the models will project future runoff conditions based on future climate projections.

  2. Assess Mississippi River level trends as compared to river levels expected when the John C. Culver Floodwall/Levee system was design and constructed circa 1970. In recent years, the Mississippi has risen above flood stage more frequently than what would have been predicted previously.

3. Increase ecosystem education and outreach within the Dubuque region which could promote ecotourism economic growth and enhance environmental stewardship in the study area.

4. Identify the proper identification and placement of native species that could stimulate restoration of a natural regional ecosystem.

5. Promote recreational development measures that will encourage ecotourism within the City of Dubuque - recreational strategies which align with the City's ecosystem restoration objectives and could encourage economic and environmental development.

6. Increase non-motorized boating in water resources within the Dubuque area. Investigate the use of dredged material, which cannot be used for either ecosystem restoration purposes or recreational enhancement measures, for other various infrastructure enhancements.

The City entered into the agreement in December of 2018. Per the agreement, the total project cost is $196,300. The City's 50% local match would consist of $69,800 of in-kind City activity and $28,350 in payments to the USACE.

- **Innovation & Entrepreneurial Strategy:** An entrepreneurial culture is necessary to create the type of business diversity that promotes innovation, retains talent in the community, and insulates the economy from outside economic impacts. City staff work with numerous public, private, and non-profit partners to assist budding entrepreneurs in their journey. An asset map is currently being created, with a committee of partners committed to taking next steps to direct entrepreneurs to their needed resources and to fill any identified gaps.

- **School Resource Officer: Implementation:** Another Police Officer position was recommended to be added in Fiscal Year 2020. This started a three year process to add three Police Officer positions to strengthen the School Resource Officer program partnership with the Dubuque Community School District bringing the number of School Resource Officers to 8 and bringing the Police Department to an authorized strength of 113 sworn officers. Once the expansion is completed, there will be a dedicated SRO at each DCSD middle school and high school. The expansion plan also called for elevating a corporal position to the rank of Lieutenant and to assign all supervisory SRO duties to this person. Both the first expansion SRO and the lieutenant have been selected and will transition in early 2020.

- **Southwest Arterial Business Development:** Upon completion of the Southwest Arterial, and in alignment with the Imagine Dubuque land use plan an annexation strategy, the City will partner with Greater Dubuque Development Corporation to attract commercial interest to the area for mixed-use development, and work with interested parties. In the coming year, attention will focus utility development to support that growth in the near future.

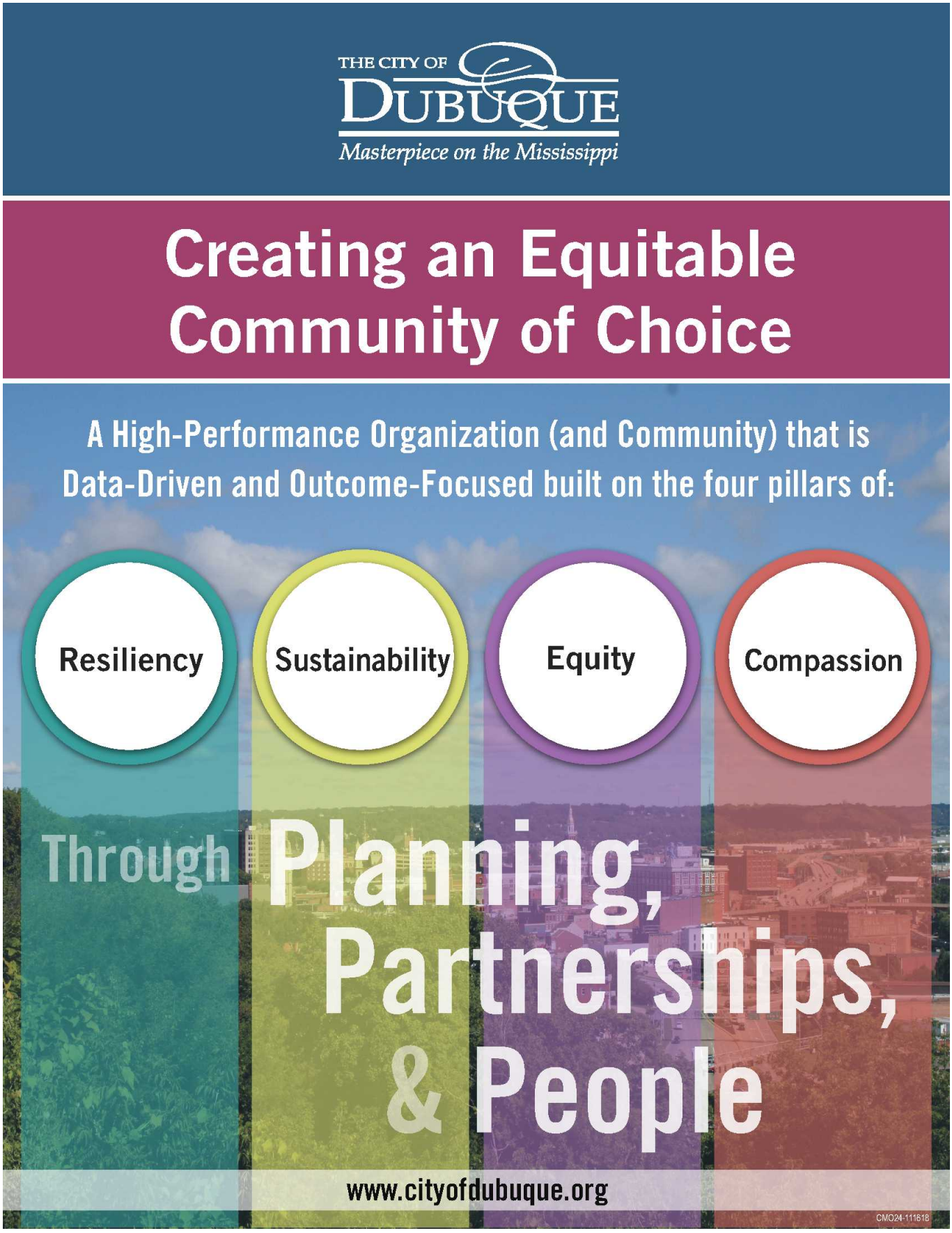
- **Water and Resource Recovery Center: Nutrient Trading:** In 2007, the Dubuque Soil and Water Conservation District (SWCD) initiated the Catfish Creek Watershed project, which began as a small 9,000 acre project focused on utilizing urban and agricultural conservation

practices to reduce sediment runoff to a treasured local cold water trout stream. After experiencing success with both conservation project implementation and a new county-wide stormwater policy; the District, County and City continued working with NRCS and other local stakeholders to expand the project to cover the entire 46,000 acre, HUC 10 watershed. In 2018, the City of Dubuque was successfully awarded a $326,712.00 NRCS grant to continue this work. Measurable outcomes will be the development of an online publicly accessible database detailing pollutant load contributions/deductions, structural and non-structural conservation project implementation and mapping, and a locally funded cover crop program. The ACPF approach is grounded in "precision conservation"; the idea of not only selecting the right conservation practice, but also putting it where it will be most effective. Dubuque County, the City of Dubuque and the Dubuque SWCD intend to work together to create a long-term sustainable policy that not only expands the use of cover crops and no-till systems, but also ensures long-term permanent adoption of these practices. These models will be used in conjunction with the Iowa Nutrient Tracking Tool (NTT) which will be the recognized model the Iowa Department of Natural Resources (IDNR) will accept to receive “credit” towards nutrient reduction.

In October of 2015, the Iowa League of Cities received $715,000 in a three-year Conservation Innovation Grant (CIG) for the purposes of developing a nutrient trading model for the State of Iowa. Dubuque and Storm Lake were partners in the grant and both cities used the implementation of conservation projects as cost share matches for the grant. The next step in this process would be to codify the registry in the State Code of Iowa and to develop “regulatory certainty” for Publicly Owned Treatment Works (POTW) for future permits in which nutrient reduction standards are included. This would allow for POTW’s to use conservation projects installed in the watershed as a method of nutrient reduction in addition to treatment plant upgrades for nitrogen and phosphorus removal. This would most likely take place between the IDNR and the POTW through a Memorandum of Understanding (MoU).

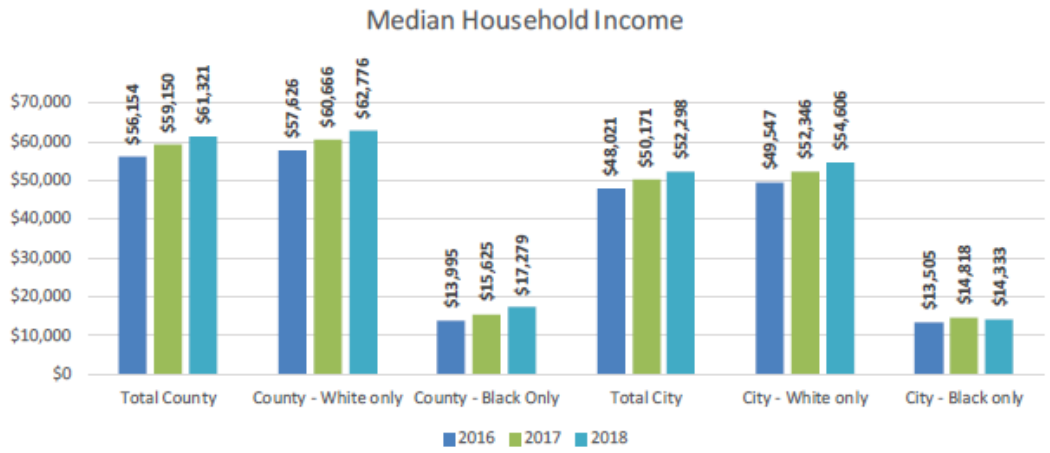
The Sand County Foundation of Wisconsin recently received grant funding from the Walton Foundation to explore and expand the work of Wisconsin’s Adaptive Management Approach, which uses an MoU to achieve nutrient reduction goals, into Iowa and Illinois. Bartlett Durand, an attorney working with the Sand County Foundation has met with City staff and is eager to work with Dubuque, using the Walton Foundation grant, to ensure that the City’s best interests are met when developing an MoU with the State for nutrient trading.

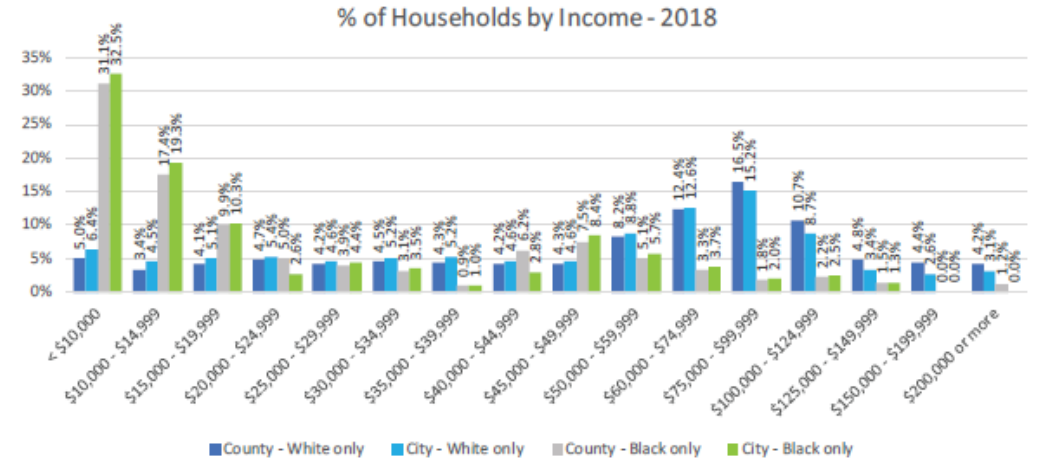
Creating an Equitable Community of Choice

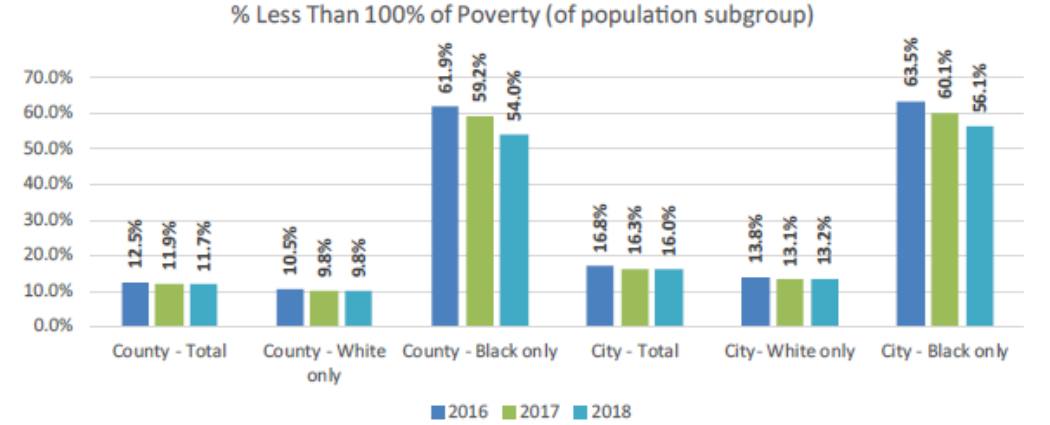


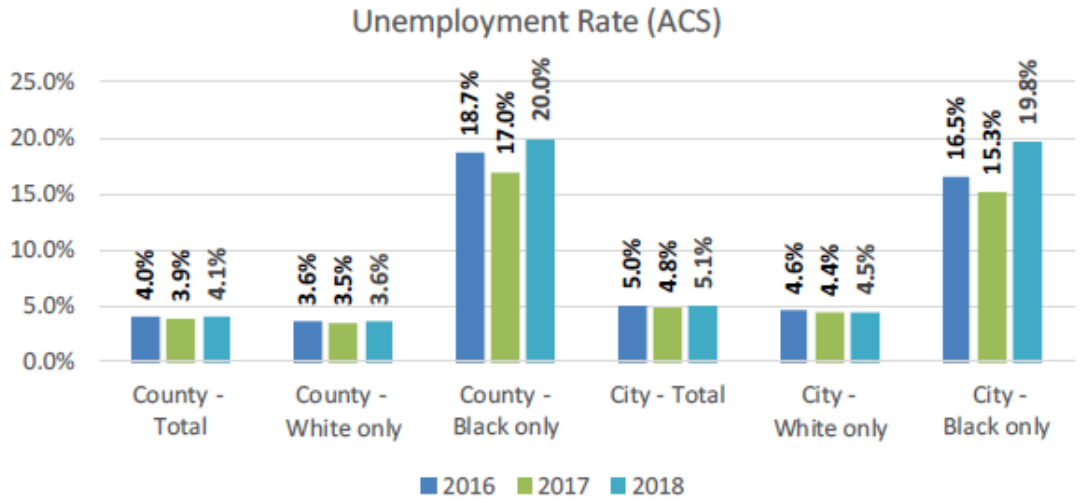
In order to create an Equitable Community of Choice for all members of our community, we must look at key performance indicators of community well-being and success, and disaggregate them to ensure that all groups are experiencing the same positive outcomes. This budget makes recommendations that attempt to address the disparities identified below.

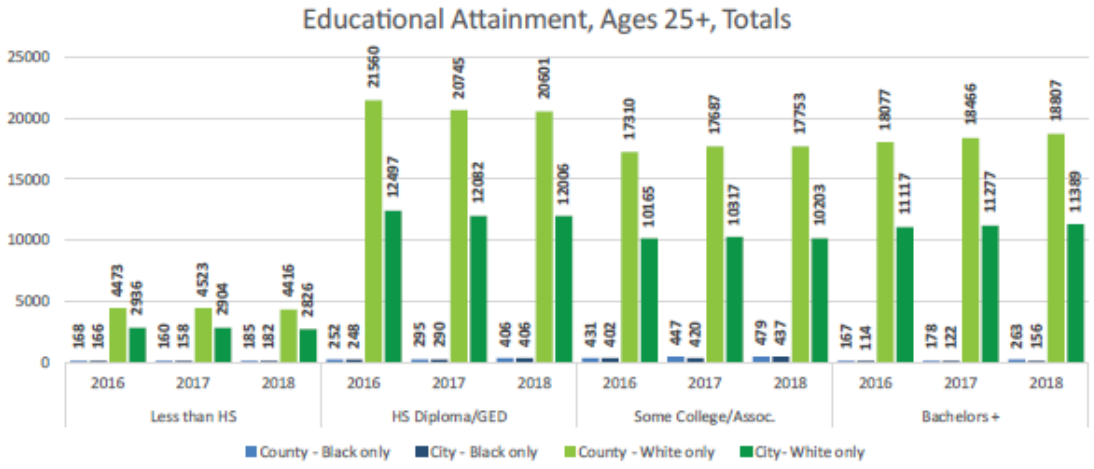
Data represented from the ACS 5-year estimates. Margin of error is higher among smaller population groups.

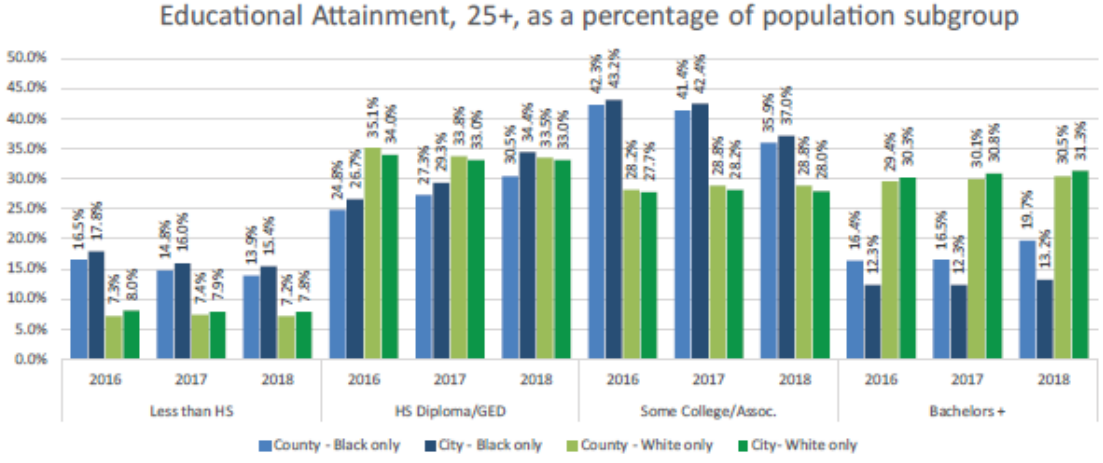


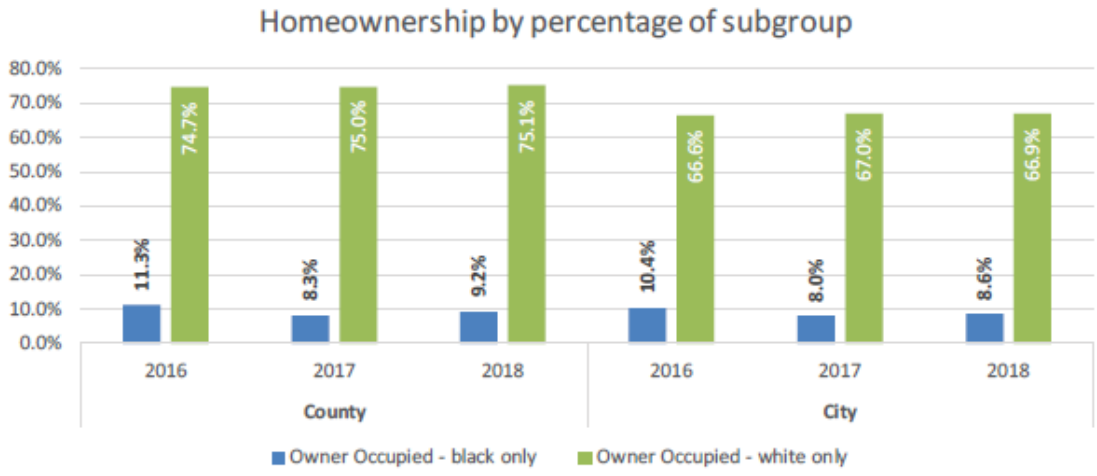





Unemployment Rate (ACS)
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
4.0%
3.9%
4.1%
3.6%
3.5%
3.6%
18.7%
17.0%
20.0%
5.0%
4.8%
5.1%
4.6%
4.4%
4.5%
16.5%
15.3%
19.8%
County - Total
County - White only
County - Black only
City - Total
City - White only
City - Black only
2016
2017
2018


Educational Attainment, Ages 25+, Totals
25000
20000
15000
10000
5000
0
168
166
4473
2936
160
158
4523
2904
185
182
4416
2826
252
248
21560
12497
295
290
20745
12082
406
406
20601
12006
431
402
17310
10165
447
420
17687
10317
479
437
17753
10203
167
114
18077
11117
178
122
18466
11277
263
156
18807
11389
2016
2017
2018
Less than HS
HS Diploma/GED
Some College/Assoc.
Bachelors+
County - Black only
City - Black only
County - White only
City- White only


Educational Attainment, 25+, as a percentage of population subgroup
50.0%
45.0%
40.0%
35.0%
30.0%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
16.5%
17.8%
7.3%
8.0%
14.8%
16.0%
7.4%
7.9%
13.9%
15.4%
7.2%
7.8%
24.8%
26.7%
35.1%
34.0%
27.3%
29.3%
33.8%
33.0%
30.5%
34.4%
33.5%
33.0%
42.3%
43.2%
28.2%
27.7%
41.4%
42.4%
28.8%
28.2%
35.9%
37.0%
28.8%
28.0%
16.4%
12.3%
29.4%
30.3%
16.5%
12.3%
30.1%
30.8%
19.7%
13.2%
30.5%
31.3%
2016
2017
2018
Less than HS
HS Diploma/GED
Some College/Assoc.
Bachelors+
County - Black only
City - Black only
County - White only
City- White only



A Budget Focused on Public Safety

With only a few regions in the country with under 2% unemployment, the City of Dubuque has reached an important milestone in recovery from the 1980's highest unemployment rate in the country. With this unemployment milestone has come a tipping point in the history of Dubuque, and the goal to become an Equitable Community of Choice. How does the City grow the workforce, continue to support local business expansions, attract new businesses and prevent poverty? When a tipping point is reached the goal is to take action that continues to move in the positive direction.

If the City Council approves the 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.

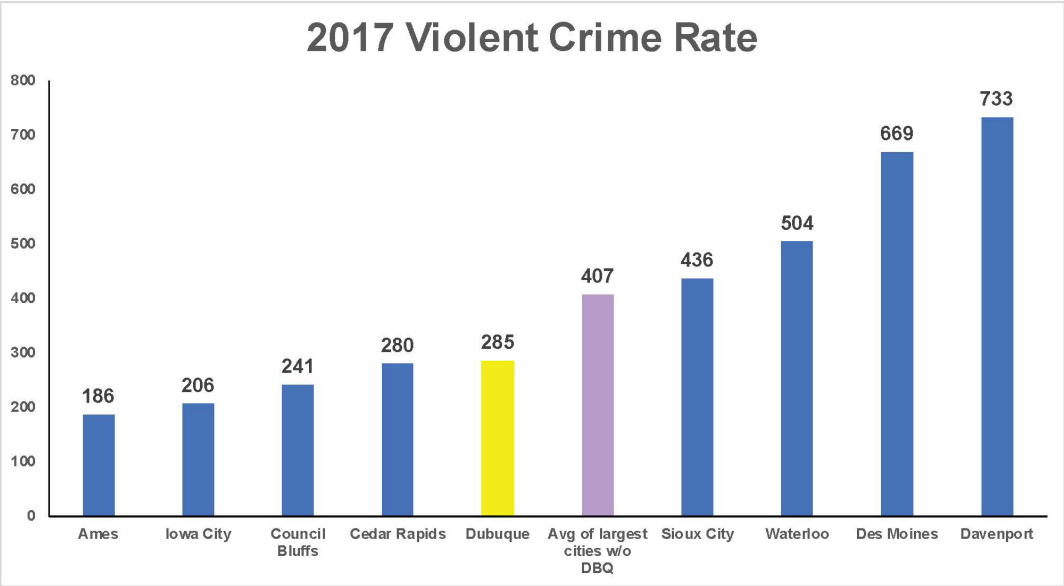
"Part I" Crimes for Calendar Years 2012-2019

Compiled by the Dubuque Police Department

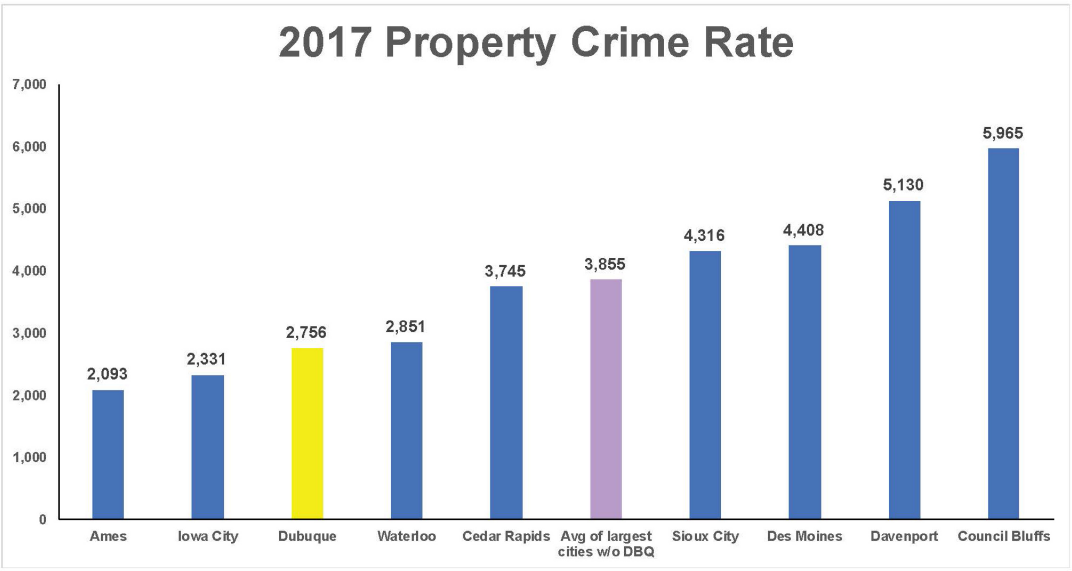
Performance Measures	CY12	CY13	CY14*	CY15	CY16	CY17	CY18	CY19	Avg.	CY19% Over/Under CY18
No. of Crimes Against Persons	**186**	**208**	**220**	**265**	**243**	**203**	**190**	**190**	**213**	**0.0%**
Murder	2	0	0	5	1	2	1	0	1	**-100.0%**
Sexual Assault	43	38	61	80	98	90	75	91	72	**21.3%**
Robbery	21	32	20	27	26	16	29	14	23	**-51.7%**
Aggravated Assault	120	138	139	153	118	95	85	85	933	**0.0%**
No. of Crimes Against Property	**1,992**	**1,791**	**1,662**	**1,953**	**1,875**	**1,667**	**1,543**	**1,319**	**1,725**	**-14.5%**
Burglary	583	431	416	548	420	331	299	205	404	**-31.4%**
Burglary to Motor Vehicle	298	231	168	106	144	157	145	88	167	**-39.3%**
Theft	1,080	1,103	1,035	1,245	1,235	1,116	1,036	945	1,099	**-8.8%**
Theft of Motor Vehicle	31	26	43	54	76	63	63	81	55	**28.6%**
Total	**2,178**	**1,999**	**1,882**	**2,218**	**2,118**	**1,870**	**1,733**	**1,509**	**1,938**	**-12.9%**

* Switch to new public safety software August 2014

Peak Year



In 2017, Dubuque had the fifth lowest violent crime rate (285 per 100,000 population) as compared to the 8 largest, stand-alone Iowa cities. The average of the other 7 cities (407) is 43% higher than Dubuque. The highest-ranked city (Davenport) is 157% higher.



In 2017, Dubuque had the third lowest property crime rate as compared to the other 8 largest, stand-alone cities in the state of Iowa (2,756 per 100,000 population). The average of the other 7 cities (3,855) is 29% higher than Dubuque. The highest-ranked city (Council Bluffs) is 116% higher.

Traffic/Security Camera System

In 2019, the City has installed 22 new cameras, along with 4.29 miles of conduit and many miles of fiber that will allow for future camera installation. In addition to the new cameras, another 56 cameras were replaced because of newer technology or camera failure. These newer cameras have a higher resolution and Wide Dynamic Range feature which allows them to see better in all light conditions. Today, there are 648 Traffic/Security cameras recorded through the Traffic Operations

Center in City Hall. The remaining 556 cameras are recorded at various servers throughout the City. The recommended budget has funding for additional cameras in the amount of $398,049 from FY 2021 through FY 2025. Additional funding is also allocated to the network of fiber optics that supports the camera system; Traffic Signal Fiber Optics, Fiber Infrastructure Management System, and Fiber Optic Conduit Miscellaneous ($680,000).

A key emphasis in this budget is on public safety, with more public safety personnel (Police and Fire), two new positions to support the ever expanding traffic and security camera system, transition of another part-time Animal Control Officer to full-time, another position in Housing and Community Development monitoring vacant and abandoned properties, supporting the Dubuque Dream Center, Fountain of Youth and the Four Mounds Heart Program as they invest in some of our most vulnerable residents and expanding City recreation programs (especially related to the arts). Outside of the general fund there will be further progress on the prevention of stormwater flooding, expansion of the City water and sanitary sewer system to promote 2 water quality, and changes to the refuse collection system to help clean up the streets and alleys with the implementation of a City-wide automated garbage cart collection system.

However, creating an Equitable Community of Choice means more than investing in public safety and the budget recommendation will accomplish that goal. There will be a full-time position in the Library Youth Services activity to focus on service to teens, pet friendly amenities throughout the City, support of low income residents to access programs, water and sanitary sewer extensions to protect water quality, and important improvements to the City ambulance fleet.

In November 2019, the number of people working in Dubuque County reached 62,300, the highest on record and an increase of 6.9% (4,000) over the 2012 benchmark used by the Greater Dubuque Development Corporation (GDDC). GDDC is projecting that with the current trajectory, if Dubuque can maintain their positive momentum, there could be as many as 67,759 people working here by 2029. The November 2019 unemployment rate in Dubuque County is 2.2% (and has reached as low as 1.9% twice in 2019). This is down from 5.4% in January 2014. Median Household Income (MHI) in Dubuque County was at $48,573 as of December 31, 2010, and was at $61,231 as of December 31, 2018, a 26.1% increase. Nationally there are over 7 million open positions with only 5 million people looking for work.

Letter to State Legislators

A crisis is occurring in the State of Iowa before our very eyes. The crisis is both partially caused by and masked by the State of Iowa low unemployment rate of 2.4%.

What is the crisis? In spite of some pockets of modest prosperity the State of Iowa, and states similar to Iowa, are struggling.

This issue was highlighted in an April 4, 2018 article in the Wall Street Journal, "Iowa's Employment Problem: Too Many Jobs, Not Enough People." (Attachment #1) A few lines in that article stand out, "If every employed person in the Midwest was placed in an open job, there would still be more than 180,000 unfilled positions, according to the most recent Labor Department Data. The 12-state region is the only area of the country where job openings outnumber out of work job seekers." And, "The Midwest has seen an outflow of people. A net 1.3 million people living in the Midwest in 2010 had left by the middle of last year, according to census data."

The State of Iowa needs to be an Equitable State of Choice to retain and attract a skilled workforce so existing employers can grow, so Iowa entrepreneurs can start new businesses and so that Iowa can attract new companies to call Iowa home.

We know that Iowa is a great place to live with a high quality of life, a good education system, modest cost of living and low crime rates, but what the numbers are telling us is that is not enough. We have all heard the definition of insanity is to keep doing things the same way and expect to get different results. I know this is not how you operate.

The international economy is at a turning point as is the economy of the United States and the State of Iowa. We are entering the 4th industrial revolution where the importance of an updated infrastructure is paramount to success and the most important part of that infrastructure is going to be a skilled and adequate workforce.

In a March 8, 2018 publication in the International Journal of Financial Research, "The Fourth Industrial Revolution: Opportunities and Challenges," it is pointed out that, "In the future, talent, more than capital, will represent the critical factors of production."

Iowa is competing on a world stage. In doing this, Iowa must fight above its weight class. Iowa only has eleven cities with a population greater than 50,000 people. With 3.1 million people, Iowa is only the 30th largest state in the United States. Iowa needs more and better tools to compete successfully for jobs and workers, and needs to use these tools more aggressively.

Communities across the Midwest are having difficulties adjusting to the changing economy:

City	1970 Population	2010 Population	% Change
Gary, IN	175,415	80,294	-54.2%
South Bend, IN	125,580	75,065	-40.2%
Flint, MI	193,317	102,434	-47.0%
Detroit, MI	1,511,482	713,777	-52.8%
Akron, OH	275,425	199,110	-27.8%
Cincinatti, OH	452,524	296,943	-34.4%
Cleveland, OH	750,903	396,815	-47.2%
Dayton, OH	243,601	141,527	-41.9%
Toledo, OH	383,818	287,208	-25.2%
Youngstown, OH	139,788	66,982	-52.1%

Information recently released by the State of Iowa Legislative Services Agency shows the change in population in counties across Iowa 2010-2017. It is a frightening trend that must serve as a wake-up call for all Iowans. If we want our children and grandchildren to be able to stay in Iowa and be successful, we must all work to make Iowa a place of choice, not only for businesses but also the workforce they will need to thrive. We should be considering how to improve economic development and community rehabilitation tools to create more growth in jobs and population and to make the incentives more competitive.

Iowa Percent Change in Population by County 2010-2017
State of Iowa +3.2% (+99,356)

There are 99 counties in the state of Iowa. Only 23 showed any growth at all over a 7-year period from 2010 to 2017. If you only consider counties that had at least 1% growth and have a population of 25,000 or more, only 11 of the 99 counties met these criteria and four of them are in the Des Moines/Ames corridor. In fact, the Des Moines/ Ames corridor accounted for 81,808 (82%) of the 99,356 of the state-wide population growth.

Even some of the counties that include some of Iowa's larger cities showed very little growth or an actual decline.

COUNTY	**% Population Change: 2010-2017**
Woodbury (Sioux City)	+0.1%
Muscatine (Muscatine)	+0.3%
Pottawattamie (Council Bluffs)	+0.0%
Jasper (Newton)	+0.4%
Wapello (Ottumwa)	-1.7%
Cerro Gordo (Mason City)	-2.5%
Webster (Fort Dodge)	-3.4%
Clinton (Clinton)	-4.2%

Looking at micropolitan areas in the State of Iowa, the news on population change (2010-2015) is not any better:

Percent Change in Population: 2010-2015

Micropolitan Statistical Area	% Change
Fairfield	4.2%
Spirit Lake	2.7%
Boone	1.3%
Storm Lake	1.2%
Muscatine	0.6%
Marshalltown	0.2%
Newton	0.0%
Oskaloosa	-0.3%
Spencer	-1%
Ottumwa	-1%
Burlington	-1.3%
Mason City	-2.2%
Fort Dodge	-2.5%
Fort Madison-Keokuk	-2.7%
Clinton	-2.7%

The picture is just as discouraging when you look at the Estimated Population Migration from 2010 to 2017 (Attachment #4). This measurement represents the number of people who have moved to these counties vs. the number of people who have left. The State of Iowa experienced a net inflow of only 24,342 people during this 7-year period.

If you only consider counties that had a net positive change of at least 1,000 people, only 9 (9%) of the 99 counties met that criteria, with 4 of those in the Des Moines/Ames Corridor.

Additional information from the Legislative Services Agency shows the change in population and employment by County from 2010-2017 (Attachment #5). The news is not good:

- 23 of the 99 counties have seen declines in both population and employment.
- 25 of the 99 counties have seen declines in employment for a total of lost jobs of 8,047.
- Clinton County lost the most jobs at 1,835 (8%), but 10 counties lost more than 250 jobs.
- Hamilton County lost 12.9% (874) of their jobs, Cherokee County 12.8% (695) and the average job loss of the 25 counties was 4.8%.
- 10 of the counties lost more than 5% of their jobs.

A 2018 report released by the Iowa Business Council, which represents many of the state's largest employers, should be a great cause of concern for the State of Iowa. When compared with how Iowa ranks among all 50 states in key metrics comparing the year 2000 with 2017, it is clear that Iowa needs to do more to support economic development, job growth, and workforce development:

	2000 Ranking	2017 Ranking
Median Household Income	21	26
Gross State Product	29	30
8th Grade Reading Proficiency	11	17
8th Grade Math Proficiency	12	14
Education Attainment High School	9	11

Education Attainment Bachelor Degree	22	34
Gallup-Healthways Well-Being Index	7	19

We need to focus on how we can all work together to grow Iowa and to make our communities a place of choice where our children and grandchildren want to stay and new people want to come as we deal with the biggest problem identified by business and industry and that is the availability of a skilled workforce. We need to focus on quality of life issues, on job creation, on job training, on our children's education and on the future. To do that we need tools at the local level and we need healthy, engaged and active partners. Those partners need to support strategic initiatives around mental health, childcare, quality affordable housing, job training, workforce development, job creation and do all this looking through an equity lens.

When it comes to job creation and economic development, Dubuque is a leader in the Midwest and in the State of Iowa.

"Would the last person to leave Dubuque please turn off the lights?" Residents used this dark humor to help deal with Dubuque's dire unemployment rate which hit 23% in January 1982. High school and college graduates left for more prosperous cities and states, taking their talent with them, with Dubuque losing almost 10% of its population in the 1980's.

Dubuque has built 1,468 acres of industrial parks, now home to 55 businesses, including 47 local businesses that needed a place to expand.

The City of Dubuque has committed $86 million in Tax Increment Financing incentives for businesses since 1990 in the industrial parks and in downtown Dubuque. This has leveraged $490 million in private investment by these businesses. With the use of TIF, businesses in Dubuque have retained 3,988 existing jobs and created 6,428 new jobs. To date, 78 projects have benefitted from the use of Tax Increment Financing.

Dubuque's responsible use of this only meaningful local economic incentive has created a nationally-recognized transformation. The Dubuque metropolitan statistical area (MSA) total employment for June 2018 was 60,500, a 61% increase since 1983 when total employment was 37,600. In October 2018, the Dubuque MSA's unemployment rate was 1.7%. Dubuque County's Median Household Income (MHI) rose from $48,012 in 2009 to $56,154 in 2016, a 14% increase. In this same period, the national MHI increased by only 2.5%. Dubuque has been ranked by Forbes, Kiplinger, the U.S. Conference of Mayors, the National Civic League, and the Milken Institute as one of the best cities in the United States to live and work.

Fortunately from 2010-2017, Dubuque County showed a growth of 3.3%, achieving a population of 97,041.

Information recently released by the State of Iowa Legislative Services Agency shows the performance of Main Street Iowa communities from Fiscal Year 1987 - Fiscal Year 2018. Of the Urban Main Street communities over 50,000 population, Dubuque has leveraged $716,853,589 in private and public dollars invested in acquisition and rehabilitation. This amount is the highest amount of any city and represents 37% of the $1,912,278,450 grand total for the State of Iowa.

Downtown historic redevelopment in Dubuque has added well over 2,100 permanent jobs in buildings that had been underutilized or were deteriorating or vacant for decades. Dubuque developers have completed 35 projects to date using the Iowa Historic Tax Credit Program. Just

over $42.5 million in Iowa HTCP funding has leveraged over $143 million in private investment. Dubuque currently has 19 more projects in the works, with an estimated $18.5 million in Iowa HTCP funding, which is expected to leverage approximately $56 million in private investment.

Dubuque's responsible use of historic tax credits is nationally-recognized as noted in the Fall 2018 Preservation Magazine produced by the National Trust for Historic Preservation, in *Finding Dubuque: An Iowa City Rediscovers Its Sense of Place* by Lisa Selin Davis:

> "Never, in 15 years of writing about historic preservation, had I heard so many people utter the words "historic tax credits" with such passion and reverence…The tour helped me understand the unusually deep and detailed public-private partnerships that are making Dubuque a model of economic development and community revitalization.
>
> As impressive as these buildings are, just as impressive is the preservation fever that has taken hold of the city. Preservation projects are creating ripple effects-bringing in new blood, welcoming long-lost Dubuquers home, and encouraging people from all over the city to participate in the salvation of historic Dubuque.
>
> Anyone can restore a building. But Dubuque residents, together, are restoring a community."

A recent review of Dubuque by Moody's Analytics says, "Dubuque's economy is expanding at a solid rate. Job growth last year was the strongest since 2015, and this year payroll employment is up slightly more than in the same period in 2018. Goods industries are leading the charge, but private services have assumed a greater role with payrolls breaking out of a multiyear holding pattern to an all-time high. At just over 2%, the jobless rate is near its low for the cycle and series dating back to 1990. Strong demand for labor has lifted average hourly earnings to a three-year high. Higher wages are attracting job seekers, with labor force participation up more than 3 percentage points from its cycle low to its highest since 2010. The increase in workers is enabling firms to expand at a faster clip even though the job market is exceptionally tight.

Greater Dubuque Development Corporation 2019 Community Perception Survey

One of the many benefits that will result from the True North expanded partnership with the community is the "Greater Dubuque Development Corporation 2019 Community Perception Survey" conducted in September 2019. This is the third year of the survey.

While I believe this poll indicates there is much work to be done, I also believe the results are notable:

- Only 11% disagreed with the statement, "Dubuque is a Safe Place to Live."
- Only 7% disagreed with the statement, "Dubuque is a Good Place to Live."
- Only 7% disagreed with the statement, "Dubuque is a Good Place to Work."
- Only 15% said, "Dubuque is Headed in the Wrong Direction."
- From across the city, 18% disagreed with the statement, "I Feel Safe in the North End." This is an improvement from the 27% in 2017 and 25% in 2018.
- From across the city, 36% disagreed with the statement, "I Feel Safe in the Downtown."
- Only 11% disagreed with the statement, "Diversity is Beneficial in Our Community."

GDDC Business Retention and Expansion Interviews

The results of the GDDC Business Retention and Expansion interviews (300) of regional corporate chief executive officers through June 30, 2019, show 71.4% with increased sales, 56.3% reporting increased market share, and 40% reporting plans to expand.

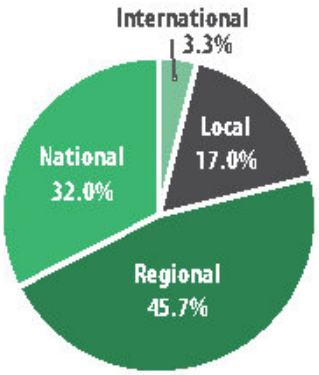
INFOACTION Action DASHBOARD FY 18-19

What CEOs, business owners, and top managers have told us

Company Visits

July 01, 2018 TO June 30, 2019

300 TOTAL VISITS

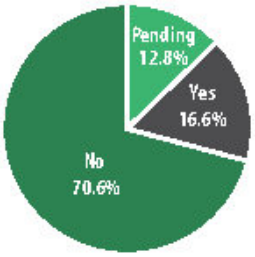


PRIMARY MARKET

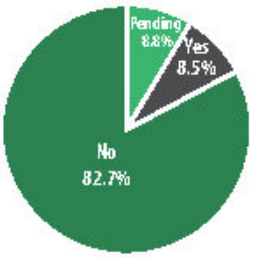
Company Plans

40%

HAVE PLANS TO EXPAND

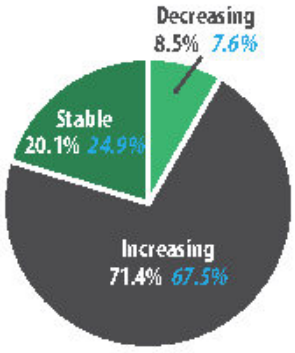


MANAGEMENT CHANGES

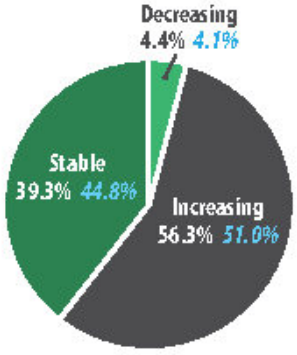


OWNERSHIP CHANGES

Sales & Market Share *FY17-18 in Italics*



SALES



MARKET SHARE

Community Strengths & Weaknesses *FY17-18 in Italics*

TOP 3 STRENGTHS

24% Quality of life/ Amenities
21%

21% Community Leadership/ Support/Partnerships
22%

19% Location/ Customer-Supplier Access
16%
17-18: Market Size/Connections/Loyalty

TOP 3 WEAKNESSES

41% Workforce Challenges
38%

19% Population/Market Size/Capacity
14%

14% Transportation Road/Air
14%

Barriers to Growth *FY17-18 in Italics*

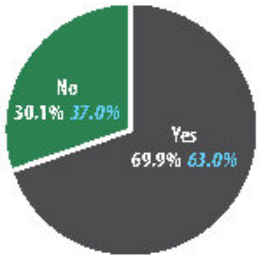
- **64%** Workforce Challenges — *59%*
- **17%** Population/Market Size/Capacity — *13%*
- **10%** Land/Building/ Availability-Cost — *12%*

Reasons to Expand Elsewhere *FY17-18 in Italics*

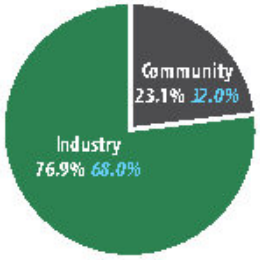
- **31%** Population/Market Size/Capacity — *23%*
- **27%** Workforce Challenges — *36%*
- **24%** Corporate Decision — *25%*

Workforce Assessment

FY17-18 in Italics



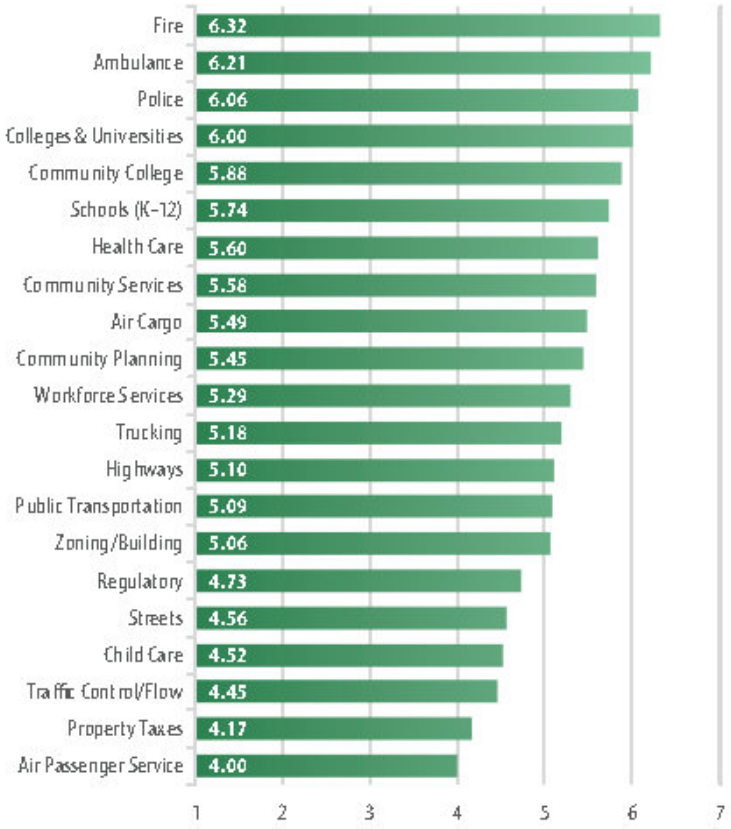
RECRUITMENT CHALLENGES?



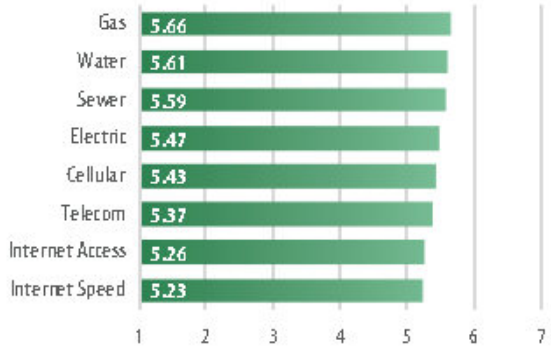
IF YES, IT IS COMMUNITY OR INDUSTRY?

Community Services Index

Scale: 1 is poor, 7 is excellent



Utility Services Index



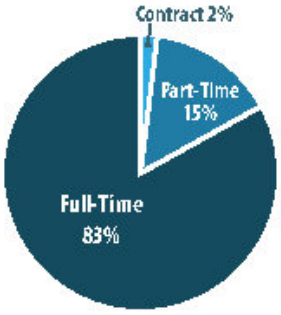
GDDC Human Resources Professionals Action Interviews



Company Visits July 01, 2018 TO June 30, 2019

70 TOTAL VISITS

22,972 TOTAL EMPLOYEES



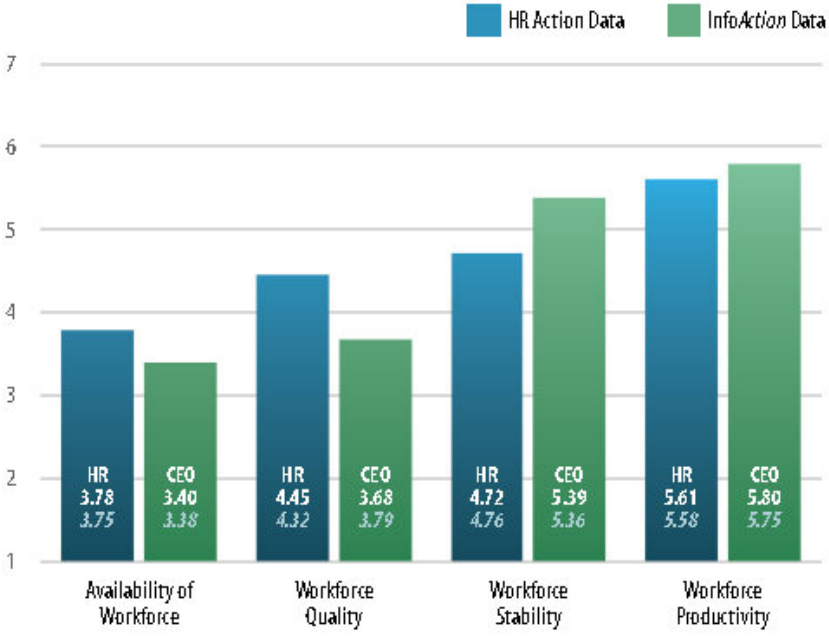
TOTAL EMPLOYEES REPRESENTED

	# Hired in Past 12 Months	# of Unfilled Positions
Executive	32	8
Mgmt Salaried	249	46
Non-Mgmt Salaried	528	138
Non-Mgmt Hourly	4,466	653
Contract - Professional	22	9
Contract - Temp	256	5
Total	**5,553**	**859**

Personnel Rankings

FY16-17 in Italics

Scales of 1 to 7: 1 is Low, 7 is High



Recruitment

89% Use AccessDubuqueJobs

- **87%** Use job board other than/in addition to ADJ.com
- **67%** Attend Career Fairs
- **63%** Offer referral incentive
- **59%** Host Interns
- **50%** Use LinkedIn
- **50%** Place newspaper ads
- **39%** Use Recruitment Agency
- **37%** Use other resources
- **34%** Offer Flex Scheduling as recruitment tool
- **30%** Use Industry-associated job boards
- **21%** Use Local Job Service (such as IowaWorks)
- **19%** Apply for H1B visas or hire foreign labor
- **17%** Use an outdoor sign

MOST EFFECTIVE:
1: AccessDubuqueJobs
2: Other online job board
3: Employee Referral

PERSONAL BARRIERS TO EMPLOYMENT

- **30%** Childcare
- **25%** Transportation
- **16%** Substance Abuse

PRE-EMPLOYMENT SCREENING

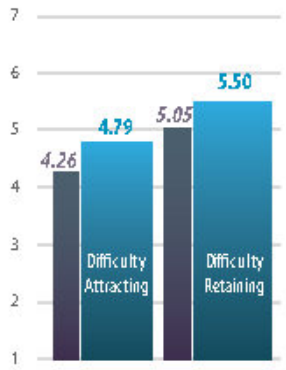
- **90%** Background Check
- **60%** Drug Testing
- **56%** Capabilities/ Physical Testing
- **17%** Psychological/ Personality Testing

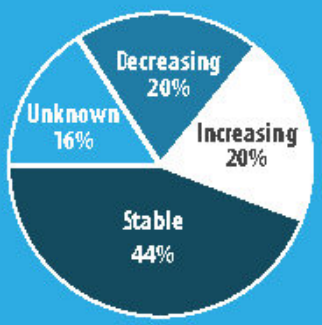
UNIQUE POPULATIONS

- **87%** Will Hire Ex-offenders
- **36%** Actively Recruit Veterans
- **30%** Have Diversity Program
- **21%** Hire for Bilingual Skillset

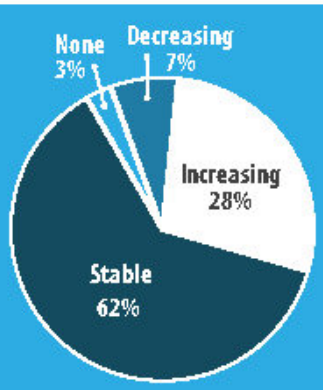
TALENT ATTRACTION FROM OUTSIDE THE AREA

FY17-18 in Italics





REPORTED TURNOVER RATE

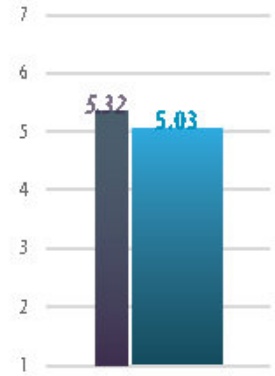


NUMBER OF UNFILLED POSITIONS

EMPLOYEE ENGAGEMENT

The commitment the employee has to the success of the organization and its goals

FY17-18 in Italics



Wages & Benefits *FY17-18 in Italics*

62% 69% Believe WAGES are At Market

25% 13% Believe WAGES are Above Market

59% 50% Believe BENEFITS are At Market

38% 46% Believe BENEFITS are Above Market

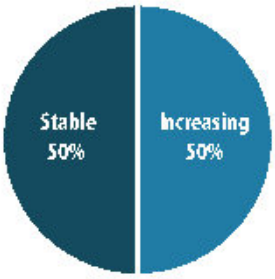
Type of Benefit	% of Employers Offering Benefit		Type of Benefit	% of Employers Offering Benefit	
Vacation - paid	*100%*	96%	Employee Referral Incentive	*61%*	64%
Healthcare	*97%*	96%	Bonus Program	*63%*	63%
Retirement match	*97%*	94%	Flex-time Schedule	*53%*	57%
Sick Leave - Paid	*87%*	91%	Product Discounts	*36%*	49%
Parking	*90%*	90%	Work from Home	*29%*	46%
Family Leave	*91%*	83%	Free Meals/Discount	*19%*	37%
Career Development	*69%*	77%	Other	*n/a*	30%
Part-time (Less than FT)	*53%*	70%	Volunteer Time	*37%*	29%
Health & Wellness Program	*66%*	67%	Spot Bonuses	*29%*	24%
Tuition Reimbursement	*61%*	67%	Child Care	*n/a*	10%

Training

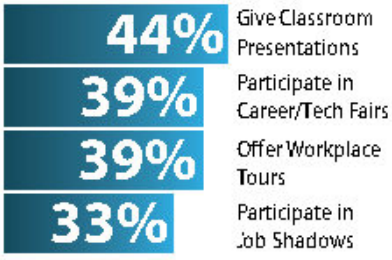
TOP SKILLS GAP WITH NEW HIRES



COMPANY INVESTMENT IN EMPLOYEE TRAINING



PARTNERSHIP WITH K-12 EDUCATION

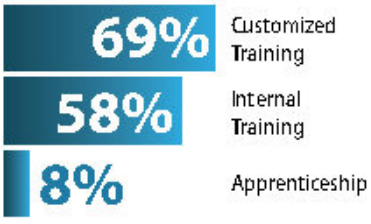


INTERNSHIPS

385+ INTERNS HOSTED

83% USING INTERNS

6.1 QUALITY OF INTERNS



TOP HR GOALS FOR NEXT 12 MONTHS

1: Improving Company Culture/ Employee Engagement
2: Recruitment
3: Retention
4: Succession Planning
5: Training

Greater Dubuque Region Skills Gap Analysis Fall 2019

Labor Market Overview (continued)

Employment Growth		
Region	'09-'19 Chg	'19-'29 Chg
Dubuque MSA	13.2%	8.9%
Dubuque Region	8.8%	7.1%
State	8.5%	6.9%
Nation	15.4%	8.0%

Working Age Growth		
Region	'09-'19 Chg	'19-'29 Chg
Dubuque MSA	4.2%	-4.8%
Dubuque Region	-0.3%	-6.5%
State	3.7%	-3.2%
Nation	6.5%	-1.2%

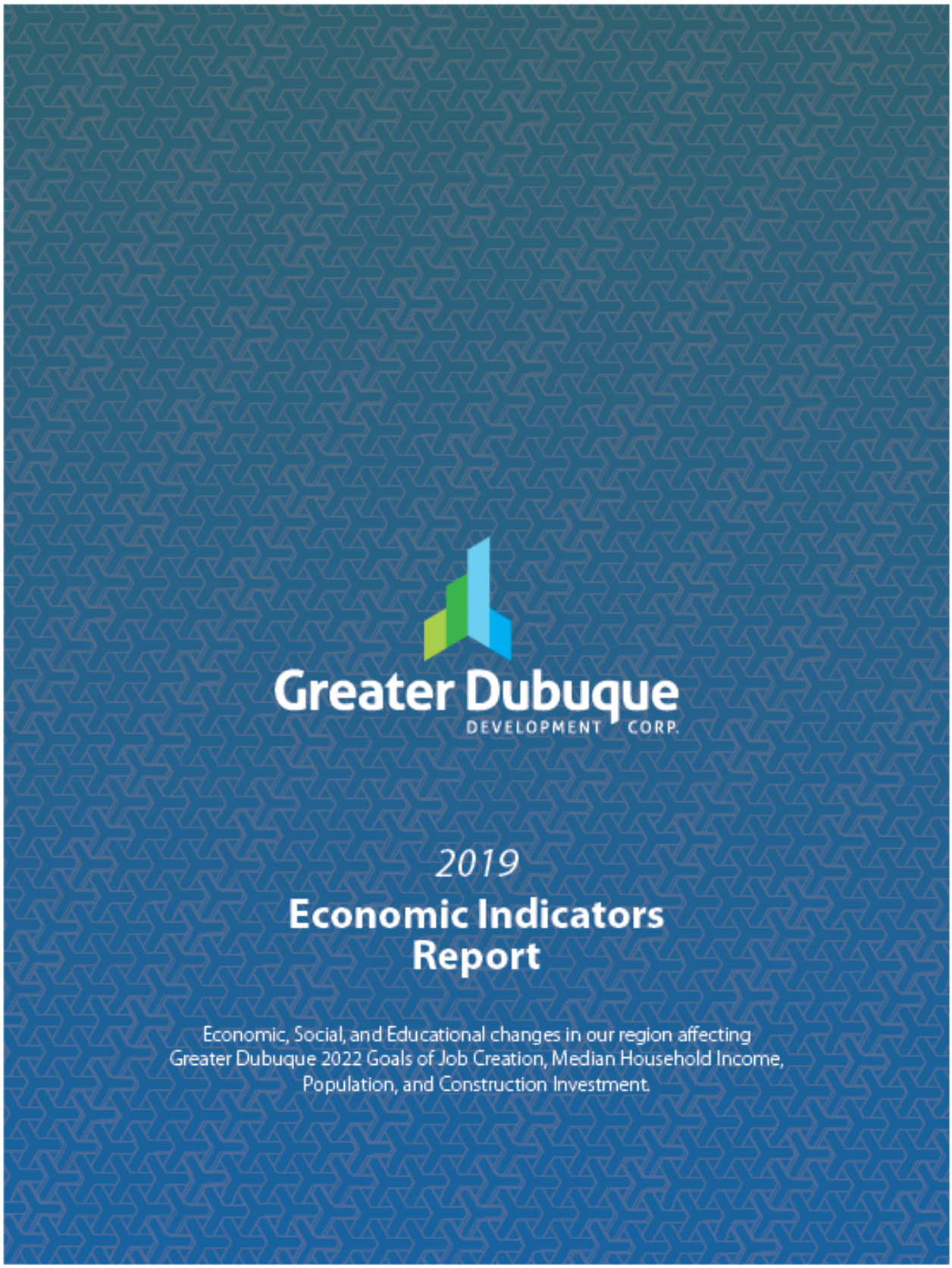
- Employment in the Dubuque MSA is projected to grow (8.9%) above the projections for the region (7.1%), State of Iowa (6.9%) and the Nation (8.0%).
- While the working age population (age 15 to 69) is projected to decline nationally (-1.2%), greater declines are projected in Iowa (-3.2%), the Dubuque MSA (-4.8%), and the region (-6.5%).
- The region's unemployment rate remains low and below the national unemployment rate.
- The Dubuque MSA's median hourly earnings per worker of $16.78 is (4.2%) increase over 2018 Median Hourly Earnings. The earnings are less (-6.5%) than the National median.
- Of the 8 MSAs in the tri-state area, Dubuque ranks 6th in Median Hourly Wage.

Rochester $20.23 Cedar Rapids $19.15 Iowa City $19.03 Davenport $17.61
Dubuque $17.73 Waterloo $16.80 LaCrosse $17.61 Platteville $16.61

MSA Median Wage Change

Area	2014	2015	2016	2017	2018	1yr Chg	5yr Chg	Rank
Rochester	$18.26	$18.45	$19.20	$20.03	$20.23	4%	6%	1
Cedar Rapids	$17.50	$17.65	$18.04	$18.48	$19.15	2%	3%	2
Iowa City	$17.55	$17.53	$17.71	$18.38	$19.03	1%	1%	3
Quad Cities	$15.61	$16.00	$16.59	$17.07	$17.61	4%	6%	4
La Crosse	$16.05	$15.88	$16.31	$16.92	$17.61	3%	2%	5
Dubuque	$15.45	$15.71	$16.02	$16.82	$17.37	2%	4%	6
Waterloo	$15.56	$15.78	$16.16	$16.30	$16.80	2%	4%	7
Platteville	$14.58	$14.84	$15.40	$15.83	$16.61	4%	6%	8

GDDC 2019 Economic Indicators Report



GREATER DUBUQUE **2022**
GOALS BREAKDOWN

TO BE ACHIEVED BY JUNE 30, 2022:

Job Creation	Median Household Income	Population	Investment
64,000	$60,000	100,000	$800,000,000

Quarterly & Annual Action Dashboards*
(Info*Action* & HR Action Reporting, primarily quantitative)

Education/ Occupational Data	Median Household Income	Population	Investment
• Number of Businesses • Top & Fastest-growing Occupations • Top & Fastest-growing Industries • Skills Gap Analysis* • Higher Education Enrollments & Completions • Certified K-12 Enrollment • K-12 Reading & Math Proficiency	• Salary Trends • % Paying More Than 35% on Mortgage/Rent • % K-12 Students Eligible for Free/Reduced Lunch • Poverty Indicators • SNAP Recipients • Average Household Income for In- and Out-migration • Data for Dubuque's True North Census Tracts 1 & 5	• Migration Flow • Cost of Living Composite • Retail - Total Taxable Sales • Vehicle Ownership	• Housing Units • Median Property Value • Mortgage Status • Rental Vacancy Rate • Median Rent • Home & Property Sales

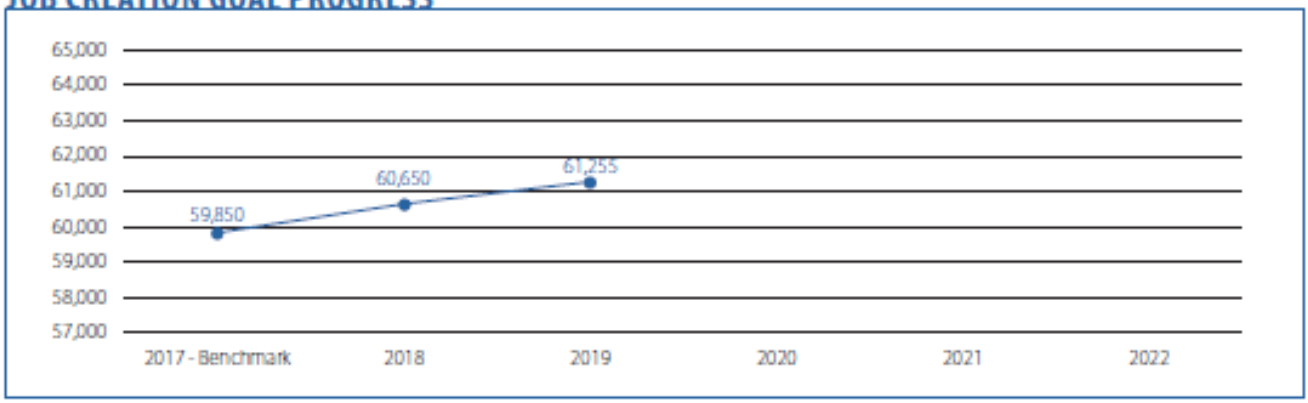
Available reports can be found at *www.greaterdubuque.org/data

Note: The Dubuque Metropolitan Statistical Area (MSA) and Dubuque County are the same area for analysis.

JOB CREATION

GOAL: 64,000 *in Dubuque Metropolitan Statistical Area (MSA)/Dubuque County*

JOB CREATION GOAL PROGRESS



NUMBER OF BUSINESSES

2017: 2,797 2016: 2,759 2015: 2,762 2014: 2,779

Number of Employees	1-4	5-9	10-19	20-49	50-99	100-249	250-499	500-999	1000+	Total
Businesses within the Dubuque MSA (2014)	1,350	560	391	283	98	63	24	6	4	2,779
Businesses within the Dubuque MSA (2015)	1,350	517	412	286	99	62	24	11	1	2,762
Businesses within the Dubuque MSA (2016)	1,324	511	422	302	95	69	27	6	3	2,759
Businesses within the Dubuque MSA (2017)	1,358	544	397	298	97	67	29	4	3	2,797

% Small Businesses: 68% of all establishments have 9 employees or less

OVERALL TREND: UNCHANGED (2010 Census: 2,738 businesses)

Dubuque MSA/Dubuque County *Source: U.S. Census Bureau, 2017 County Business Patterns Survey*

TOP 10 INDUSTRIES BY VOLUME OF JOBS 2014 & 2019

INDUSTRY	2014 JOBS	2019 JOBS	# CHANGE	% CHANGE
Manufacturing	9,151	9,956	805	9%
Health Care and Social Assistance	8,218	9,121	903	11%
Retail Trade	6,900	6,751	(149)	(2%)
Government	5,073	5,165	92	2%
Finance and Insurance	3,596	4,841	1,245	35%
Accommodation and Food Services	4,380	4,437	57	1%
Wholesale Trade	3,406	3,149	(257)	(8%)
Educational Services	3,065	2,857	(208)	(7%)
Other Services (except Public Administration)	2,880	2,760	(120)	(4%)
Construction	2,473	2,624	151	6%

Dubuque MSA/Dubuque County *Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)*

FASTEST GROWING INDUSTRIES BY % JOB INCREASE 2014 & 2019

INDUSTRY	2014 JOBS	2019 JOBS	# CHANGE	% CHANGE
Transportation and Warehousing	1,864	2,533	669	36%
Finance and Insurance	3,596	4,841	1,245	35%
Management of Companies and Enterprises	616	767	151	25%
Information	893	1,085	192	22%
Agriculture, Forestry, Fishing and Hunting	260	296	36	14%
Health Care and Social Assistance	8,218	9,121	903	11%
Manufacturing	9,151	9,956	805	9%
Real Estate and Rental and Leasing	455	487	32	7%
Construction	2,473	2,624	151	6%
Government	5,073	5,165	92	2%

Dubuque MSA/Dubuque County *Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)*

TOP 10 JOBS BY VOLUME 2014 & 2019

OCCUPATION	2014	2019
Retail Salespersons	2,301	2,200
Customer Service Representatives	1,373	1,590
Combined Food Preparation and Serving Workers, Including Fast Food	1,444	1,559
Registered Nurses	1,317	1,500
Office Clerks, General	1,418	1,345
Cashiers	1,292	1,258
Heavy and Tractor-Trailer Truck Drivers	933	1,099
Assemblers and Fabricators, All Other, Including Team Assemblers	945	973
General and Operations Managers	854	919
Personal Care Aides	594	909

Dubuque MSA/Dubuque County *Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)*

FASTEST GROWING OCCUPATIONS BY % INCREASE 2014 &2019

OCCUPATION	# CHANGE	% CHANGE
Insurance Underwriters	65	97%
Insurance Claims and Policy Processing Clerks	145	85%
First-Line Supervisors of Personal Service Workers	42	53%
Personal Care Aides	315	53%
Mechanical Engineers	176	43%
Education Administrators, Postsecondary	84	37%
Counter Attendants, Cafeteria, Food Concession, and Coffee Shop	88	35%
Insurance Sales Agents	141	34%
Fitness Trainers and Aerobics Instructors	60	34%
Industrial Truck and Tractor Operators	128	33%

Dubuque MSA/Dubuque County *Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)*

HIGHER EDUCATION GRADUATES

2011	2016	2017	2018
4,881	5,663	5,444	5,663

Source: EMSI (IPEDS)

HIGHER EDUCATION ENROLLMENT

	Undergraduate & Graduate	Continuing Education, Adult Education, Certificate/Licensure	Massage & Cosmetology	Total
2014-2015	30,456	33,462	301	64,309
2016-2017	29,424	26,208	362	55,994
2017-2018*	28,624	29,005	316	57,945

**Previous data included ALL major completions, including second majors. 2017-2018 and subsequent reporting will only include first majors to eliminate duplication.*

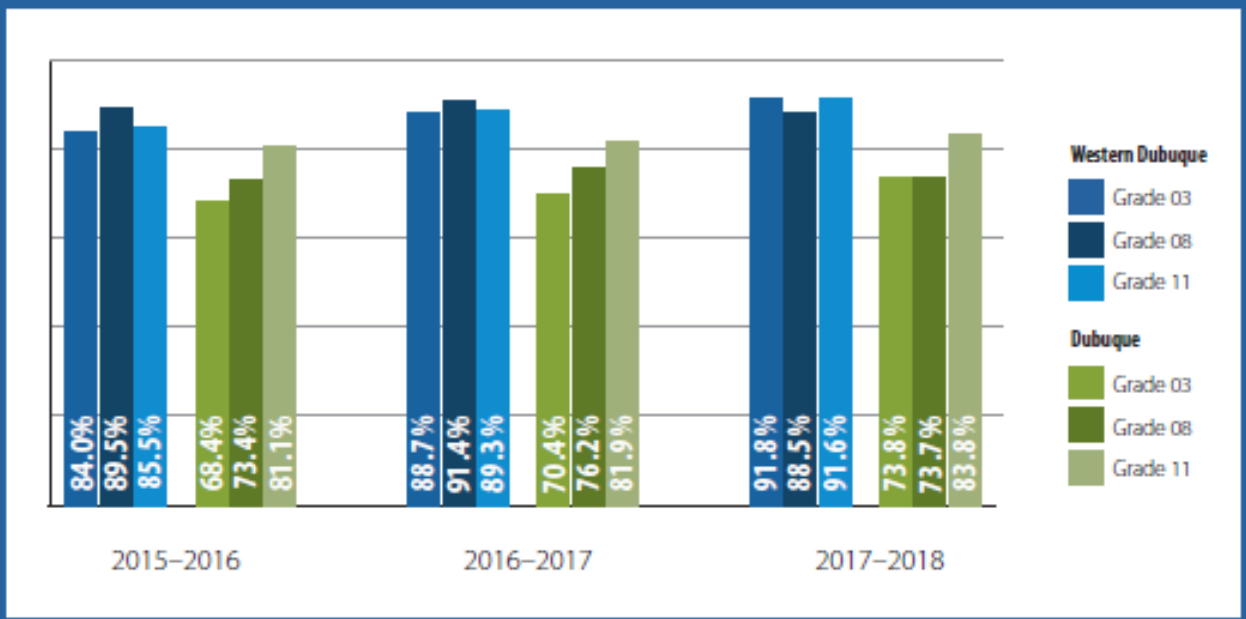
Source: EMSI (IPEDS)

K-12 DUBUQUE AND WEST DUBUQUE CERTIFIED ENROLLMENT

	Dubuque	Western Dubuque	Holy Family/Dubuque Lutheran	Private Schools in West Dubuque
2016–2017	10,555	3,149	1,614	1,362
2017–2018	10,506	3,099	1,582	1,365
2018–2019	10,430	3,094	1,563	1,281

Source: State of Iowa Department of Education

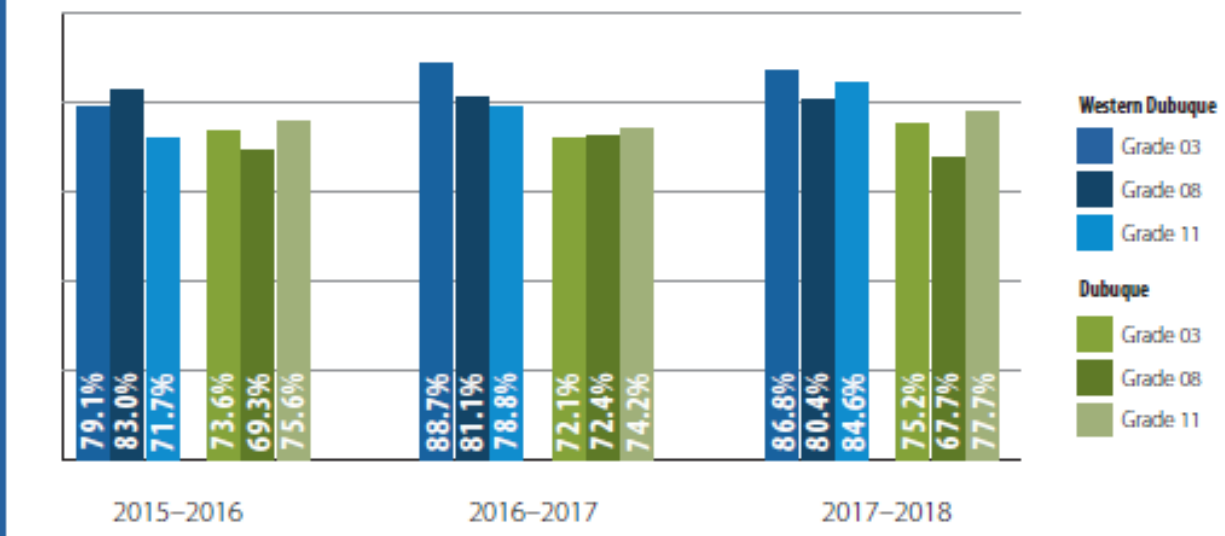
MATH PROFICIENCY



The 2018-2019 proficiency data release has been delayed by the State of Iowa and was not available for this report. A revised report will be available once the data is released.

Source: State of Iowa Department of Education

READING PROFICIENCY



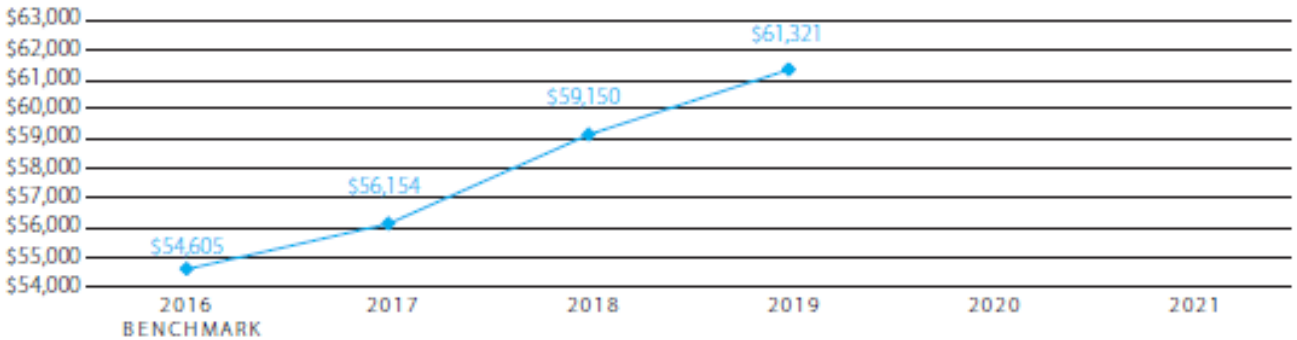
The 2018-2019 proficiency data release has been delayed by the State of Iowa and was not available for this report. A revised report will be available once the data is released.

Source: State of Iowa Department of Education

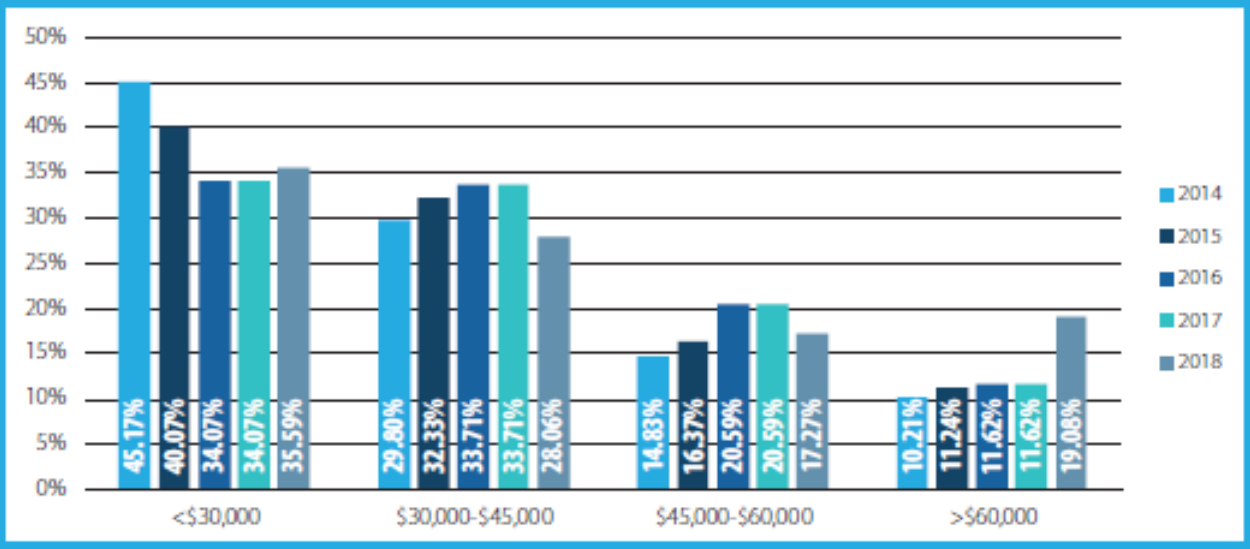
MEDIAN HOUSEHOLD INCOME

GOAL: $60,000

MEDIAN HOUSEHOLD INCOME GOAL PROGRESS

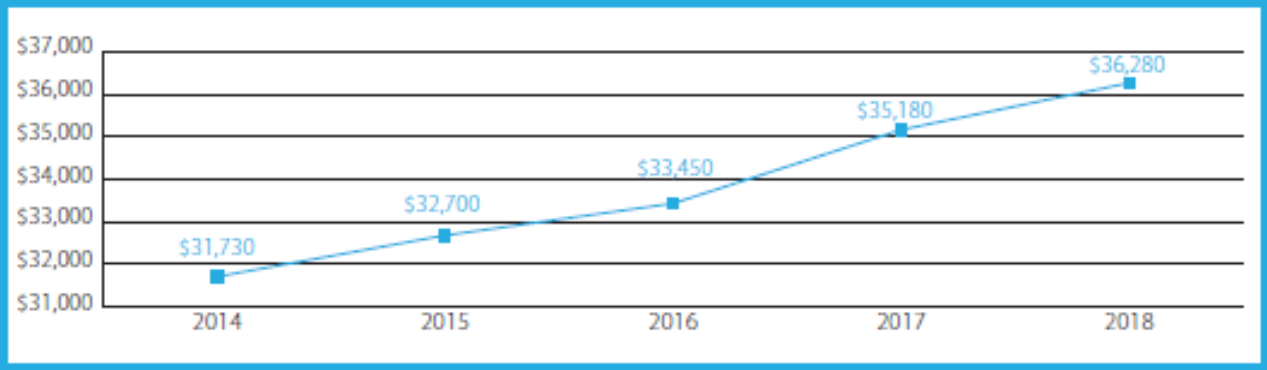


SALARY TREND 2014–2018: % OF JOBS IN MARKET BY WAGE LEVEL



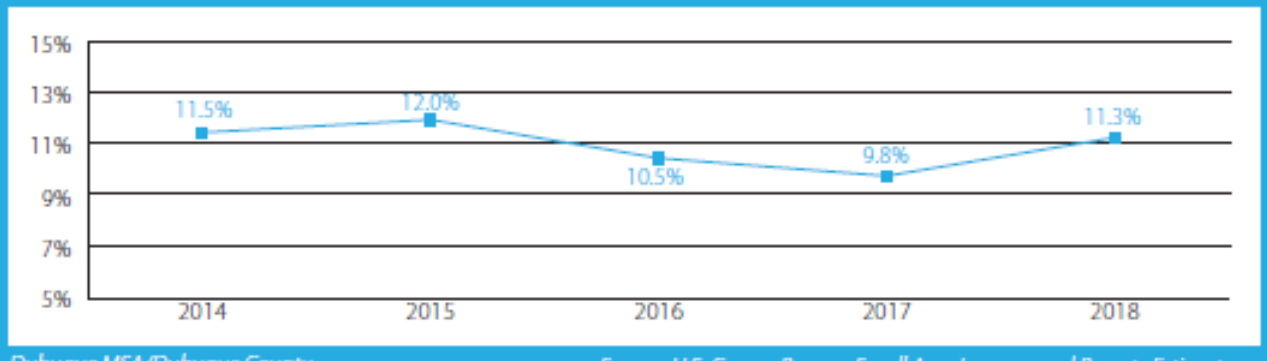
Dubuque MSA/Dubuque County *Source: Bureau of Labor Statistics, Occupational Employment Statistics*

MEDIAN ANNUAL SALARY 2014–2018



Dubuque MSA/Dubuque County *Source: Bureau of Labor Statistics, Occupational Employment Statistics*

POVERTY RATE 2014–2018



Dubuque MSA/Dubuque County *Source: U.S. Census Bureau, Small Area Income and Poverty Estimates*

POVERTY BY OTHER INDICATORS

	TOTAL NUMBER IN SUBSET		% BELOW POVERTY LEVEL		MARGIN OF ERROR	
AGE	**2017**	**2018**	**2017**	**2018**	**2017**	**2018**
Below 18	21,883	21,788	15.8%	14.8%	+/- 2.1%	+/- 2.1%
18 to 34 years	19,882	19,924	17.9%	16.9%	+/- 1.9%	+/- 2.0%
35 to 64 years	35,848	35,571	7.4%	7.9%	+/- 0.8%	+/- 0.9%
65 years and older	15,143	15,655	9.2%	9.5%	+/- 1.6%	+/- 1.7%
RACE & HISPANIC ORIGIN*						
White/Caucasian alone	86,810	86,694	9.8%	9.8%	+/- 0.9%	+/- 0.9%
Black/African American alone	2,437	2,966	59.2%	54.0%	+/- 9.9%	+/- 12.4%
Asian alone	1,200	1,130	17.0%	12.5%	+/- 8.2%	+/- 8.5%
Two or more races	1,477	1,216	40.8%	21.5%	+/- 11.4%	+/- 8.7%
Hispanic or Latino origin (of any race)	1,987	2,113	32.0%	27.7%	+/- 11.3%	+/- 11.7%
OTHER						
Less than high school graduate	4,584	4,596	23.5%	21.5%	+/- 4.1%	+/- 5.1%
Employed, civilian labor force 16 years+	49,714	51,429	6.4%	7.4%	+/- 0.7%	+/- 0.7%
Female Householder Families with Children	2,278	2,337	47.2%	43.3%	+/- 7.3%	+/- 6.7%

** Smaller populations have a higher margin of error*

Source: American Community Survey 2014-2018 5-year estimates

FREE AND REDUCED LUNCH PROGRAM PERCENTAGE

District	Year	Total Enrollment	Free Lunch	Reduced Lunch	% eligible for Free/Reduced Lunch
Dubuque	2015-16	10,419	3,244	604	36.93%
Dubuque	2016-17	10,360	3,152	532	35.56%
Dubuque	2017-18	10,293	3,219	584	36.95%
Dubuque	2018-19	10,175	3,743	715	43.8%
Western Dubuque	2015-16	3,178	713	276	31.1%
Western Dubuque	2016-17	3,297	742	295	31.45%
Western Dubuque	2017-18	3,276	697	323	31.14%
Western Dubuque	2018-19	3,285	732	313	31.8%

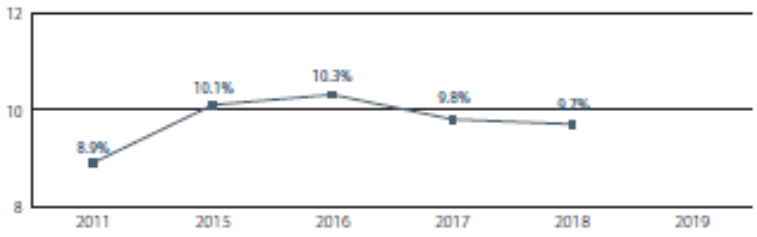
Source: State of Iowa Department of Education

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PARTICIPANTS

Percent of Households on cash public assistance or SNAP

2011: 3,312
of 36,984 Total Households

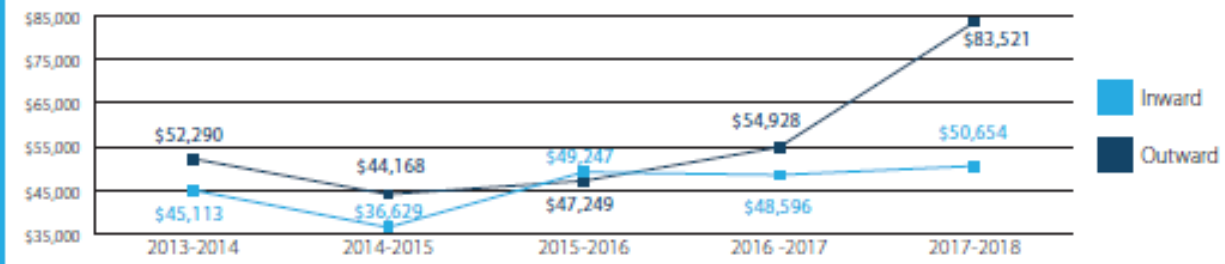
2018: 3,707
of 38,330 Total Households



Dubuque MSA/Dubuque County

Source: American Community Survey 2014-2018 5-year Estimates

AVERAGE HOUSEHOLD INCOME OF RESIDENTS MOVING IN OR OUT



Dubuque MSA/Dubuque County *Source: Internal Revenue Service*

PERCENT OF INCOME TOWARDS HOUSING

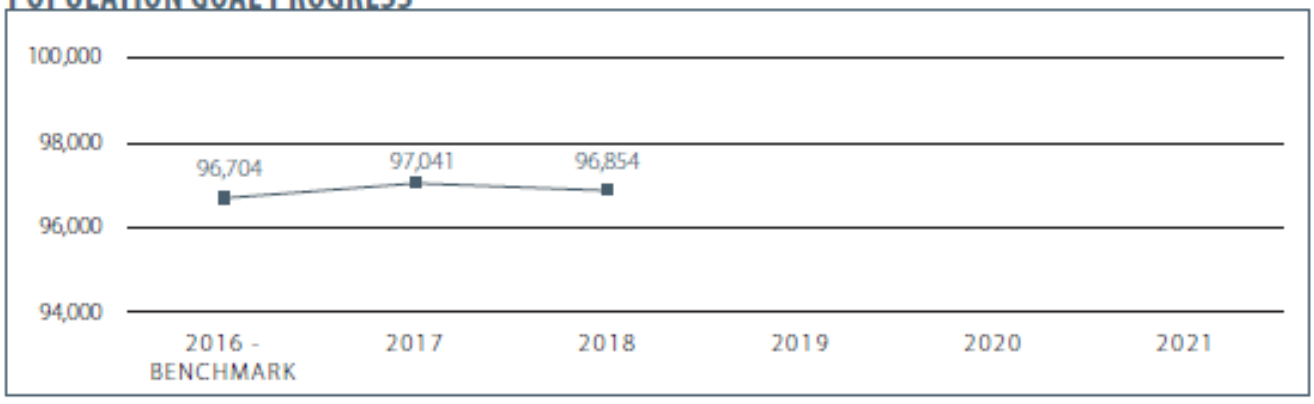
% with Mortgage and Owner Costs At or Exceeding 35% of Income	13.6%
% with Gross Rent At or Exceeding 35% of Income	37.1%

Dubuque MSA/Dubuque County *Source: American Community Survey 2014-2018 5-year Estimates*

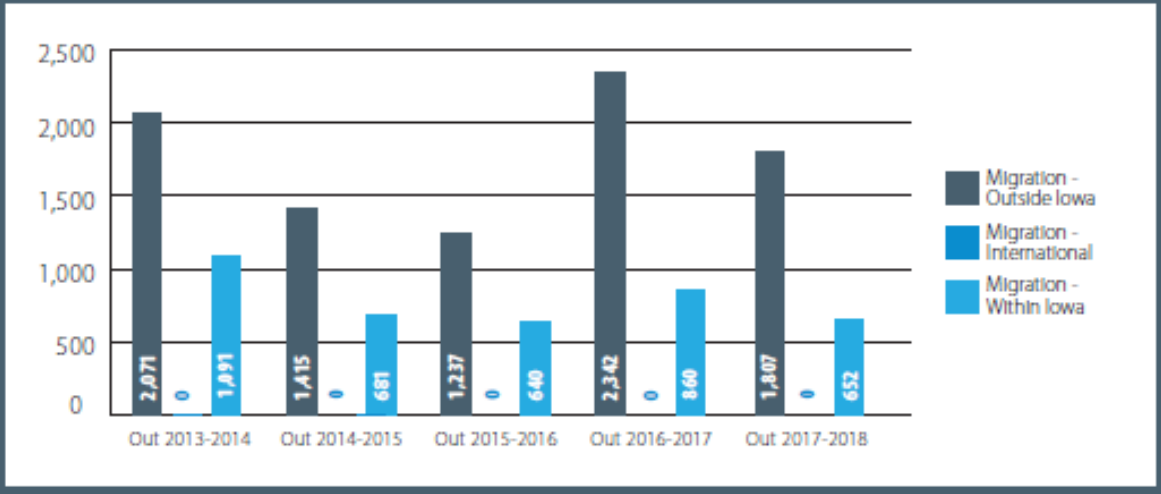
POPULATION

GOAL: 100,000

POPULATION GOAL PROGRESS



DUBUQUE COUNTY OUTFLOW (ESTIMATED FROM TAX RETURNS)

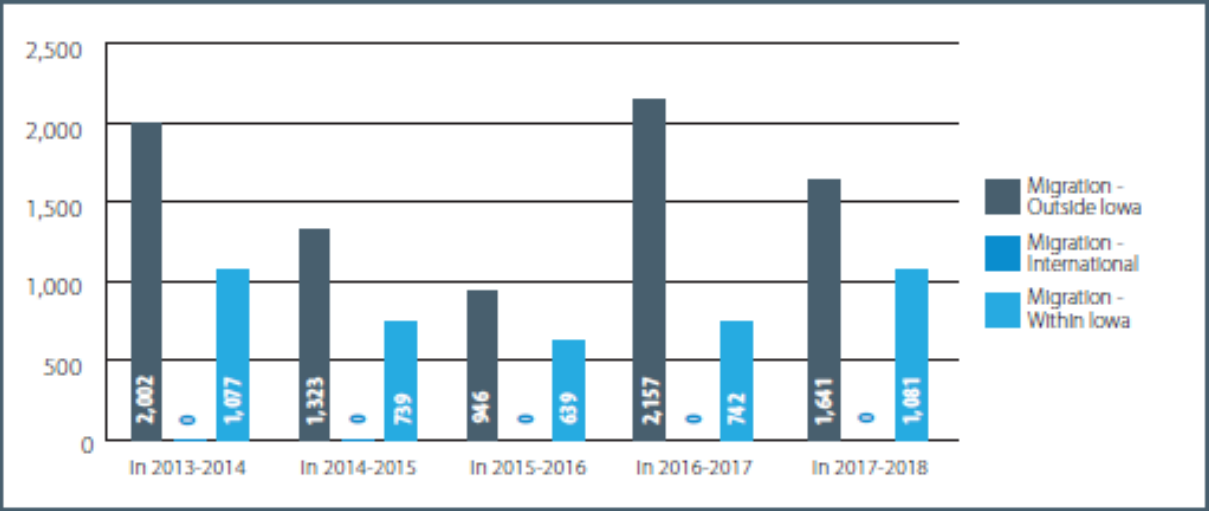


TOP OUTFLOW LOCATIONS

NUMBER OF RETURNS	COUNTY	STATE
100	Grant County	WI
90	Cook County	IL
89	Jo Daviess County	IL
86	Linn County	IA
83	Jackson County	IA
70	Delaware County	IA
61	Scott County	IA
60	Dane County	WI
51	Johnson County	IA
44	Polk County	IA

Source: Internal Revenue Service

DUBUQUE COUNTY INFLOW (ESTIMATED FROM TAX RETURNS)

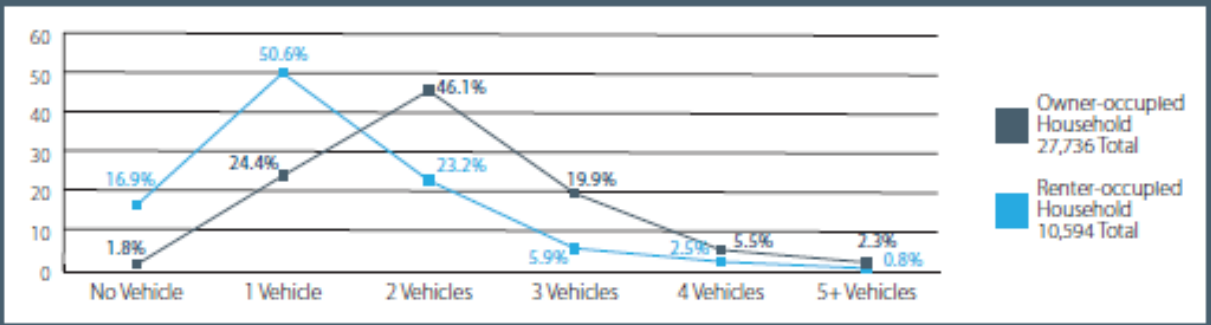


TOP INFLOW LOCATIONS

NUMBER OF RETURNS	COUNTY	STATE
104	Grant County	WI
103	Jo Daviess County	IL
91	Jackson County	IA
89	Cook County	IL
72	Linn County	IA
60	Delaware County	IA
43	Black Hawk County	IA
41	Scott County	IA
39	Jones County	IA
34	Johnson County	IA

Source: Internal Revenue Service

VEHICLE AVAILABLE BY HOUSEHOLD



Dubuque MSA/Dubuque County

Source: American Community Survey 2014-2018 5-year Estimates

COST OF LIVING COMPOSITE

This index measures the relative price levels for consumer goods and services. The average of all participating areas equals 100 and each index is read as a percentage of the average for all places.

	2016 INDEX (%WEIGHT)	2017 INDEX (%WEIGHT)	2018 INDEX (%WEIGHT)
Composite (100%)	89.3%	89.2%	90.8%
Grocery	98.3%	96.8%	101.1%
Housing	67.3%	69.4%	72.3%
Utilities	91.1%	88.4%	100.8%
Transportation	88.9%	100.4%	96.8%
Health	91.6%	92.7%	89.3%
Miscellaneous	102.5%	99.1%	98.4%

Dubuque MSA/Dubuque County

Source: Council for Community & Economic Research, 2018 Annual Averages

RETAIL—TOTAL TAXABLE SALES

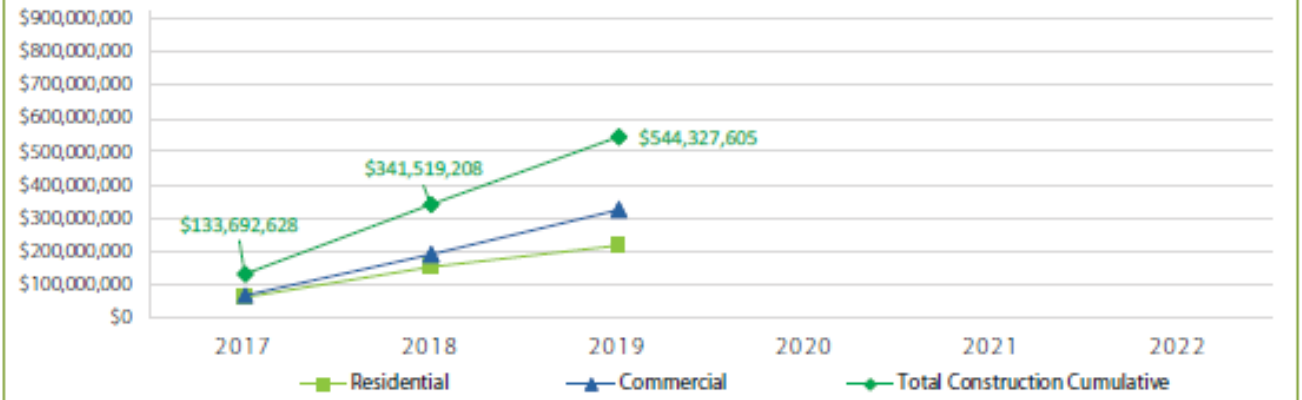
	FY2017	FY2018	% Change
Real total taxable sales	$1,349,779,034	$1,323,052,623	-2.0%
Number of reporting firms (annualized)	2,724	2,713	0.4%
Population	96,896	96,932	0.0%
Average sales per capita	$13,930	$13,649	-2.0%
Average sales per firm	$495,468	$487,761	-1.6%

Source: Iowa State University, Retail Trade Analysis FY 2018

INVESTMENT

GOAL: $800,000,000

INVESTMENT GOAL PROGRESS



HOUSING DATA

	2017	2018
Total Housing Units	40,818	41,065
Median Property Value of Owner-Occupied Units	$157,200	$160,900
Mortgage Status of Owner-Occupied Units	61.0% Mortgage 39.0% No Mortgage	60.8% Mortgage 39.2% No Mortgage
Rental Vacancy Rate	6.5%	6.6%
Median Rent	$742	$763

Source: American Community Survey 2014-2018 5-year Estimates

HOME & PROPERTY SALES

Residential Home Sales - Dubuque Area: **965** (2019), 4% Decrease over 2018
Commercial/Industrial Sales - Dubuque Area: **21** (2019), 12% Decrease over 2018

Source: East Central Iowa Association of REALTORS 2019 Data

DUBUQUE'S TRUE NORTH CENSUS TRACTS 1&5

The Dubuque's True North area includes Census Tract 1, Block Groups 1 & 3 and Census Tract 5, Block Groups 1, 2, 3, & 4. Data in this chart is unavailable at the Block Group level. Census Tract 1, Block Group 2 is the only block group included in this data that is not in the Dubuque's True North area.

	COUNTY		TRACTS 1 & 5	
	2017	2018	2017	2018
Employment (Civilian Labor Force)	66.1%	65.3%	61.4%	60.8%
Commuting to work by walking or public transportation	4.7%	4.4%	17.8%	14.0%
Median Household Income	$59,150	$61,321	$30,299	$32,507
Poverty Level	11.9%	11.7%	33.4%	31.2%
SNAP Participation for past 12 months (households)	9.8%	9.7%	30.3%	30.3%

Source: American Community Survey 2014-2018 5-year Estimates

SOURCES
& UPDATE CYCLES

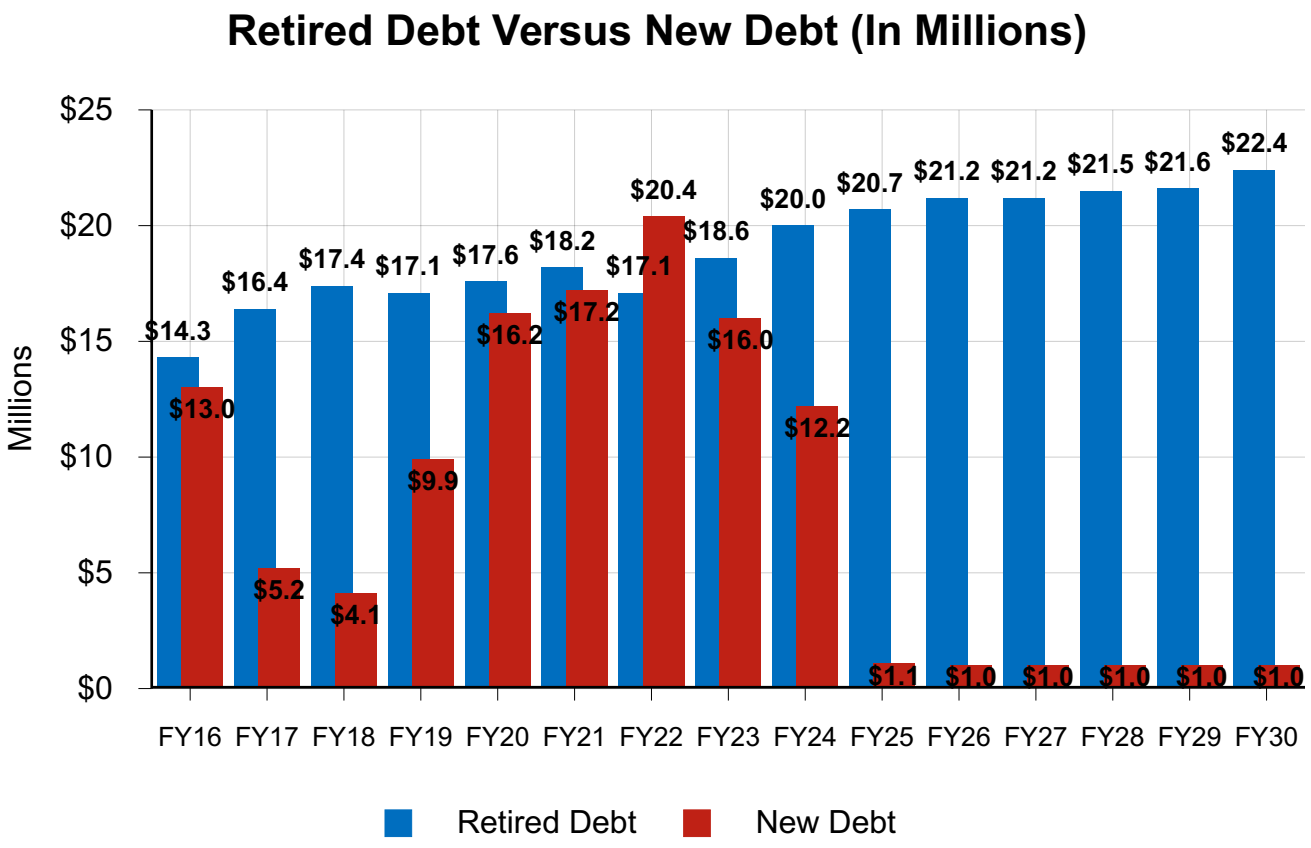
Source	Used for	When Updated
U.S. Census Estimates	# of businesses	Annually (April)
EMSI - QCEW, non-QCEW, self-employed	Job growth, top jobs by industry	Quarterly
EMSI - IPEDS	Higher education graduates and enrollment	Annually
State of Iowa Department of Education	Math & Reading proficiency, Free/Reduced lunch	Annually
Bureau of Labor Statistics	Salary trends	Annually
Internal Revenue Service	Income of inward/outward migration, Outflow & Inflow data	Annually (November)
American Community Survey	Housing Data, Poverty, Income	Annually (December)
Iowa State University	Retail data	Annually (March)
East Central Iowa Association of REALTORS	Housing Data	Annually (January)

Fiscal Year 2021 Budget Recommendation

The goal of the Fiscal Year 2021 budget recommendation is to maintain the momentum of our community. The budget has been built around the vision, mission, goals, priorities and direction provided by the Mayor and City Council at the August 2019 goal setting session, with input from the community. Additionally, revisions were made to the final recommended budget due to the COVID-19 pandemic. A series of six public hearings was held by the Mayor and City Council before adopting a final budget on April 23, 2020. The Fiscal Year 2021 budget year begins on July 1, 2020.

While in August 2015 the Mayor and City Council directed staff to start reducing the amount of City debt, previous investments are still paying dividends. With the current City strategy of more pay as you go investments and the acceptance that some debt will be issued each year, with a goal to retire more debt each year than is issued, the City will continue to be able to leverage past investment and create new opportunities to improve quality of life for residents, create jobs and maintain infrastructure.

In Fiscal year 2021 City staff has been able to meet that goal of retiring more debt than is being issued in every year for the sixth consecutive year. However, in Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022, it is anticipated the City will not meet that goal, returning to meeting the goal in FY 2023 and beyond.



While accomplishing the Mayor and City Council priorities, the goal is to minimize the costs for the residents and businesses.

Property Taxes

The Fiscal Year 2021 recommended City property tax rate of $10.14 per thousand is a (1.81)% decrease from Fiscal Year 2020, which follows a 2.43% decrease from Fiscal Year 2019, and a 2.79% decrease from Fiscal Year 2018.

The average homeowner would see a (0.14)% (-$1.09) decrease in their property tax payment for the City portion of their property tax bill. The average commercial property would see a 3.30% ($104.43) decrease, the average industrial property a 2.81% ($132.62) decrease, and the average multi-residential property a 9.13% ($158.73) increase.

Fiscal Year 2021 follows Fiscal Year 2020 where the average homeowner saw no change in their property tax payment for the city portion of their property tax bill, the average commercial property saw a 3.58% ($117.52) decrease, the average industrial property saw a 3.21% ($156.15) decrease, and the average multi-residential property saw a 7.07% ($132.29) decrease.

The following chart shows the impact on the average homeowner with the commercial and industrial backfill phased out over five-years and with the backfill remaining at 100%:

	Reduced Backfill			100% Backfill		
Fiscal Year	**City Tax**	**% Change**	**$ Change**	**City Tax**	**% Change**	**$ Change**
2021	$791.11	2.72%	$20.94	$791.11	2.72%	$20.94
2022	$816.97	3.27%	$25.86	$812.13	2.66%	$21.02
2023	$845.01	3.43%	$28.04	$840.25	3.46%	$28.12
2024	$884.47	4.67%	$39.46	$879.77	4.70%	$39.52
2025	$925.44	4.63%	$40.97	$920.83	4.67%	$41.06

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo	$18.44
10	Council Bluffs	$18.26
9	Des Moines	$17.46
8	Davenport	$16.78
7	Iowa City	$15.77
6	Cedar Rapids	$15.66
5	Sioux City	$14.90
4	West Des Moines	$11.80
3	Ankeny	$10.67
2	**Ames**	**$10.15**
1	Dubuque	$10.14
	AVERAGE w/o Dubuque	$14.99

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

Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Des Moines) is 81.76% higher than Dubuque's rate, and the average is 47.76% higher than Dubuque.

At the end of the Fiscal Year 2020 budget cycle for all cities, the highest ranked city was 77% higher than Dubuque and the average was 47% higher than Dubuque, so there is a significant possibility that in Fiscal Year 2021 Dubuque will not only maintain its position as second lowest property tax rate but also improve its relative position to the other large cities in Iowa.

Property Taxes per Capita
Comparison for Eleven Largest Iowa Cities

Rank	City	Taxes Per Capita
11	West Des Moines	$1,269.76
10	Iowa City	$989.39
9	Cedar Rapids	$912.96
8	Council Bluffs	$876.30
7	Ankeny	$864.27
6	Davenport	$833.75
5	Des Moines	$803.04
4	Waterloo	$706.10
3	Sioux City	$623.67
2	Ames	$548.66
1	**Dubuque**	**$524.93**
	AVERAGE w/o Dubuque	$842.79

Dubuque has the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 141.89% higher than Dubuque's taxes per capita, and the average is 60.55% higher than Dubuque.

The projected Fiscal Year 2021 property tax asking of $26,202,568 is a -$93,513 (-0.36%) decrease from Fiscal Year 2020. The total Fiscal Year 2021 budget recommendation ($198,147,164) is 23.96% less than the current budget year (Fiscal Year 2020). The Fiscal Year 2021 operating budget recommendation is $139,014,939 and the Fiscal Year 2021 Capital Improvement Program budget recommendation is $59,132,225.

After the local option sales tax was passed by referendum in 1988 with 50% of revenue going to property tax relief, the average property tax classification over that 30 years has seen the following results:

	Prior to Sales Tax FY 1988	FY 2021	$ Difference	% Difference
Property Tax Rate	$ 14.5819	$ 10.1440	-$4.4379	-30.43%
Average Residential Payment	$ 512.38	$ 769.08	+$256.7	+50.10%
Average Commercial Payment	$ 2,490.61	$3,056.26	+$565.65	+22.71%
Average Industrial Property	$ 6,975.00	$4,581.15	-$2,393.85	-34.32%
Average Multi-Residential Property (FY17)	$ 2,472.99	$1,896.65	-$576.34	-23.31%

Position Eliminations, New Positions and Unfrozen Positions

The Fiscal Year 2021 budget increases the full-time equivalents by 11.50 FTE, decreases part-time equivalents by 2.83 FTE, and increases seasonal equivalents by 0.32 FTE, **resulting in a net increase of 8.35 full-time equivalents**.

However, a hiring freeze on most new positions recommended in Fiscal Year 2021 has been initiated. These positions will be funded in the Fiscal Year 2021, but frozen. This hiring freeze will be reevaluated, minimally, quarterly (July 1, 2020, October 1, 2020, January 1, 2021, and April 1, 2021).

The following chart summarizes the personnel changes adopted in Fiscal Year 2021. Projects marked with an asterisk (*) indicate new positions that will be frozen in Fiscal Year 2021:

Department	Position	Type	FY 2021 Cost (Savings) Includes Benefits	FTE
Building	Custodian*	Full-Time	$ 68,687	1.00
City Clerk	Limited Term Clerical Assistant	Seasonal	$ (13,657)	-0.50
City Clerk	Intern	Seasonal	$ (8,331)	-0.31
Engineering	Camera Systems Technician*	Full-Time	$ 66,774	1.00
Engineering	Environmental Engineer*	Full-Time	$ 127,576	1.00
Engineering	Engineering Technician	Full-Time	$ (93,866)	-1.00
Engineering	Intern	Seasonal	$ (8,692)	-0.25
Finance	Budget Manager	Full-Time	$ (107,438)	-1.00
Finance	Budget/Financial Analyst	Full-Time	$ 86,714	1.00
Finance	Budget/Financial analyst	Full-Time	$ 86,714	1.00
Finance	Finance Intern	Seasonal	$ 16,384	0.51
Finance	Confidential Account Clerk	Full-Time	$ 69,157	1.00
Finance	Confidential Account Clerk	Part-Time	$ (43,072)	-0.75
Fire	Firefighter*	Full-Time	$ 88,645	1.00
Health Services	Animal Control Officer	Full-Time	$ 83,350	1.00
Health Services	Animal Control Officer	Part-Time	$ (51,119)	-0.72
Housing	Assistant Housing Director	Full-Time	$ 110,316	1.00
Housing	Grant Administrator	Full-Time	$ (91,851)	-1.00
Housing	Resiliency Coordinator	Full-Time	$ 105,279	1.00
Housing	Nuisance Specialist	Full-Time	$ 72,885	1.00
Housing	Inspector I	Full-Time	$ (84,275)	-1.00
Housing	Inspector II	Full-Time	$ 95,841	1.00
Housing	Inspector I	Seasonal	$ (21,182)	-0.30
Library	Library Aide*	Full-Time	$ 71,800	1.00
Parks	Laborer II	Seasonal	$ 14,785	0.53
Police	School Resource Officer*	Full-Time	$ 103,158	1.00
Public Information Office	Communications Assistant	Full-Time	$ 39,140	0.50
Public Information Office	Communications Specialist	Part-Time	$ (21,904)	-0.38
Public Works	Traffic Signal Technician II*	Full-Time	$ 78,502	1.00

Department	Position	Type	FY 2021 Cost (Savings) Includes Benefits	FTE
Public Works	Secretary	Full-Time	$ 71,258	1.00
Public Works	Clerical Assistant	Part-Time	$ (21,461)	-0.68
Water	Water Distribution Maintenance Worker	Part-Time	$ 29,545	0.50
Water	Water Meter Service Worker	Part-Time	$ (60,331)	-0.80
	FY 2021 Total		**$ 790,644**	**8.35**

Looking at the FY 2021 recommended budget, the current budget year (Fiscal Year 2020) and previous budget years (Fiscal Year 2019 and 2018), 55.24 FTE positions have been eliminated:

Department	Positions Eliminated	Type	FY 2017 Savings (Includes Benefits)	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FTE
Budget	Budget Director	FT				$ 154,947		-1.00
Building	Building Inspector II	PT		$ 66,112				-0.75
Building	Building Inspector II	FT			$ 86,938			-1.00
City Clerk	Clerical Assistant	Seas					$ 13,657	-0.50
City Clerk	Intern	Seas					$ 8,331	-0.31
CMO	Management Intern (ICMA)	PT				$ 31,605		-0.60
ED	Arts Coordinator	PT		$ 28,836				-0.50
ED	Project Coordinator	FT				$ 81,322		-1.00
Engineering	Limited Term Engineering Tech	FT		$ 75,126	$ 4,900			-1.00
Engineering	Engineering Tech	FT					$ 93,866	-1.00
Engineering	Environmental Engineer	FT		$ 125,359				-1.00
Engineering	I&I Inspectors	FT		$ 146,953				-2.00
Engineering	Confidential Account Clerk	PT		$ 5,274				-0.12
Engineering	Engineering Aide NA	Seas		$ 58,584				-1.50
Engineering	Engineering Assistant	Seas		$ 25,808			$ 8,692	-0.80
Engineering	Confidential Account Clerk	PT				$ 56,353		-1.25
Engineering	I&I Inspector	PT				$ 1,196		-0.02
Finance	Finance Director	FT				$ 125,074		-1.00
Finance	Assistant Finance Dir.	FT				$ 110,888		-1.00
Finance	Payroll Specialist	PT				$ 46,659		-0.70
Finance	Budget Manager	FT					$ 107,438	-1.00
Finance	Confidential Account Clerk	PT					$ 43,072	-0.75
Health Services	Animal Control Officer	PT				$ 50,695	$ 51,119	-1.44
Housing	Assisted Housing Supervisor	FT		$ 87,011				-1.00
Housing	Lead Paint Supervisor	FT			$ 59,464			-0.62

Department	Positions Eliminated	Type	FY 2017 Savings (Includes Benefits)	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FTE
Housing	Lead Paint Inspector	FT			$ 99,050			-1.24
Housing	Lead Paint Assistant	FT			$ 45,191			-0.62
Housing	Resiliency Coordinator	FT				$ 81,312		-0.75
Housing	Grant Administrator	FT					$ 91,851	-1.00
Housing	Inspector I	FT					$ 84,275	-1.00
Housing	Inspector I	Seas					$ 21,182	-0.30
Legal	Assistant City Attorney	FT		$ 153,256				-1.00
Parking	Laborer	FT		$ 75,243	$ 75,140			-2.00
Parking	Parking Meter Service Worker	FT	$ 71,104	$ 72,526				-1.00
Parking	Laborer	PT	$ 37,331	$ 38,078				-0.50
Parking	Ramp Cashier	PT	$ 1,844	$ 1,881				-0.05
Parking	Parking Supervisor	FT			$ 95,113			-1.00
Parking	Confidential Account Clerk	FT			$ 59,170			-1.00
Parking	Parking System Technician	FT			$ 78,903			-1.00
Parking	Customer Service Representative	PT			$ 23,602			-0.55
Parks	Park Ranger	FT	$ 76,249	$ 77,774				-1.00
Parks	Custodian	PT	$ 4,696	$ 4,790				-0.10
Parks	Laborer	Seas			$ 14,019			-0.52
Police	Corporal	FT			$ 112,511			-1.00
Public Information	Communications Specialist	PT				$ 26,130	$ 21,904	-0.75
Public Works	Laborer	Seas			$ 36,105			-1.31
Public Works	Clerical Assistant	PT					$ 21,461	-0.68
Recreation	Custodian	PT	$ 4,696	$ 4,790				-0.10
Recreation	Snack Bar Manager	Seas				$ 2,017		-0.07
Recreation	Concession Worker	Seas				$ 409		-0.02
Recreation	Dock Worker	Seas				$ 2,185		-0.09
Recreation	Cashier	Seas				$ 3,398		-0.14
Transit	Confidential Account Clerk	FT		$ 62,509				-1.00
Transit	Dispatcher	PT		$ 29,571	$ 48,966			-1.46
Transit	Service Worker	PT		$ 41,468				-0.70
Transit	Bus Operator	PT			$ 6,639			-0.12
Transit	Assistant Operations Supervisor	PT			$ 54,368			-0.75
Transit	Customer Service Representative	PT			$ 23,603			-0.55
Transit	Marketing Intern	Seas			$ 15,537			-0.50
Transp. Svcs	Bus Operators	PT				$ 143,419		-3.05
W&RRC	Lab Intern	Seas		$ 4,974				-0.16

Department	Positions Eliminated	Type	FY 2017 Savings (Includes Benefits)	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FTE
W&RRC	Assistant Manager	FT			$ 86,873			-1.00
W&RRC	Plant Operator Grade II	FT			$ 79,663			-1.00
W&RRC	Plant Operator Grade IV	FT			$ 85,473			-1.00
Water	Plant Manager	FT			$ 125,708			-1.00
Water	Plant Operator	FT			$ 74,959			-1.00
Water	Water Meter Service Worker	PT					$ 60,331	-0.80
Water	Secretary	PT				$ 22,923		-0.50
Total Positions Eliminated			**$ 195,920**	**$ 1,185,923**	**$1,391,895**	**$ 940,532**	**$ 627,179**	**-55.24**

Over a five-year period (Fiscal Year 2017, Fiscal Year 2018, Fiscal Year 2019, Fiscal Year 2020, and Fiscal Year 2021) the City will have eliminated 55.24 full-time equivalent positions and added 51.12 full-time equivalent positions resulting in -4.12 net change in number of employees over that five-year period.

Since 1981, the City has minimized the number of positions added. The adopted Fiscal Year 2021 staffing changes means the City increased its full-time workforce by 0.4% since 1981. This was achieved in spite of all the new services that have been added in that time period including staff-intense activities like recycling and combined county-wide public safety dispatching. Also, the number of sworn Police Officer positions has increased by 37 over that time period.

Debt

The City will issue $54,081,719 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if the referendum does not pass).

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Chavenelle Road Rehab	$ 1,295,000					$ 1,295,000
Cedar and Terminal Sanitary Mains and Life	$ 674,810	$ 1,416,000	$ 2,270,000			$ 4,360,810
Sanitary Sewer Extension to Existing Developments	$ 600,000	$ 1,200,000				$ 1,800,000
E 12th and Elm Parking Lot	$ 589,000					$ 589,000
Water SCADA and Communications	$ 495,000					$ 495,000
Transit Bus Replacement	$ 426,522	$ 187,201				$ 613,723
Center Place Alley Sanitary Sewer Rehab	$ 410,000					$ 410,000
River Dock Expansion	$ 406,000					$ 406,000
Auburn and Custer Sanitary Sewer	$ 316,400					$ 316,400
Fire Ladder and Pumper Replacement	$ 288,417	$ 1,557,550		$ 865,200		$ 2,711,167

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Sanitary Sewer CCTV Inspection	$ 285,000	$ —	$ 183,715	$ 181,000		$ 649,715
General Ledger Software	$ 250,000	$ 750,000				$ 1,000,000
Jackson Park Amenities	$ 250,000					$ 250,000
Water Wells, Well Field, & Well Transmission	$ 250,000					$ 250,000
Sanitary Sewer Asset Management Plan	$ 237,000	$ 121,000				$ 358,000
Sanitary Sewer Track Line Cleaning & Lining	$ 187,790					$ 187,790
Replace HVAC Fire Headquarters	$ 168,924	$ 344,605				$ 513,529
Public Lead Line Water Main Replacement	$ 120,000					$ 120,000
Water Treatment Plant Condition Assessment	$ 115,000					$ 115,000
Downtown Ramp	$ —	$10,000,000	$ 7,240,000			$ 17,240,000
W&RRC Final Clarifier		$ 860,000				$ 860,000
Fire Station Expansion Relocation					$ 806,000	$ 806,000
Street - Street Light Installation				$ 150,000		$ 150,000
W&RRC High Strength Storage	$ —	$ 479,000	$ 1,062,975			$ 1,541,975
Sanitary Sewer Twin Ridge Lagoon Abandonment		$ 465,000				$ 465,000
Development of McFadden Farm			$ 4,455,000	$ 3,900,000		$ 8,355,000
Airport Rehab Taxiway A			$ 427,300	$ 225,000		$ 652,300
Sanitary Sewer Perry & Bradley St Force Main Improvements			$ 225,000			$ 225,000
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction			$ 154,310			$ 154,310
Cooper Place and Maiden Lane Sanitary Sewer			$ 30,000	$ 305,000		$ 335,000
Five Flags Improvements				$ 6,000,000		$ 6,000,000
GDT URD Incentives & Rehab				$ 400,000		$ 400,000
Downtown Urban Renewal ADA Assist				$ 100,000		$ 100,000
Street -7th Street Extension to Pine				$ 40,000		$ 40,000
Solid Waste Collection Vehicles					$ 100,000	$ 100,000
Sanitary Sewer Lining Program					$ 216,000	$ 216,000
Total New Debt	**$ 7,364,863**	**$17,380,356**	**$16,048,300**	**$12,166,200**	**$ 1,122,000**	**$ 54,081,719**

In addition, the City will access $12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress. The draw down on these previously issued loans is as follows:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Stormwater Upper Bee Branch & Sponsor SRF	$ 247,664					$ 247,664
Stormwater Upper Bee Branch Railroad Culverts SRF	$ 7,245,000	$ 1,999,090				$ 9,244,090
Water Roosevelt Water Tower SRF	$ 1,304,749					$ 1,304,749
Water CIWA Purchase & Improvements	$ 1,060,000	$ 1,030,000	$ —			$ 2,090,000
Total Draw Downs	**$ 9,857,413**	**$ 3,029,090**	**$ —**	**$ —**	**$ —**	**$12,886,503**

The City will retire $94,628,548 of existing debt over the next five-years (FY21-FY25).The following chart shows the net reduction of debt from Fiscal Year 2021 - Fiscal Year 2025:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
New Debt	$ 7,364,863	$ 17,380,356	$ 16,048,300	$ 12,166,200	$ 1,122,000	$ 54,081,719
Previously Issued SRF Draw Downs	$ 9,857,413	$ 3,029,090	$ —	$ —	$ —	$ 12,886,503
Retired Debt	-$18,195,851	-$17,065,073	-$18,646,375	-$19,995,470	-$20,725,779	-$94,628,548
Net Debt Reduction	**-$973,575**	**$3,344,373**	**-$2,598,075**	**-$7,829,270**	**-$19,603,779**	**-$27,660,326**

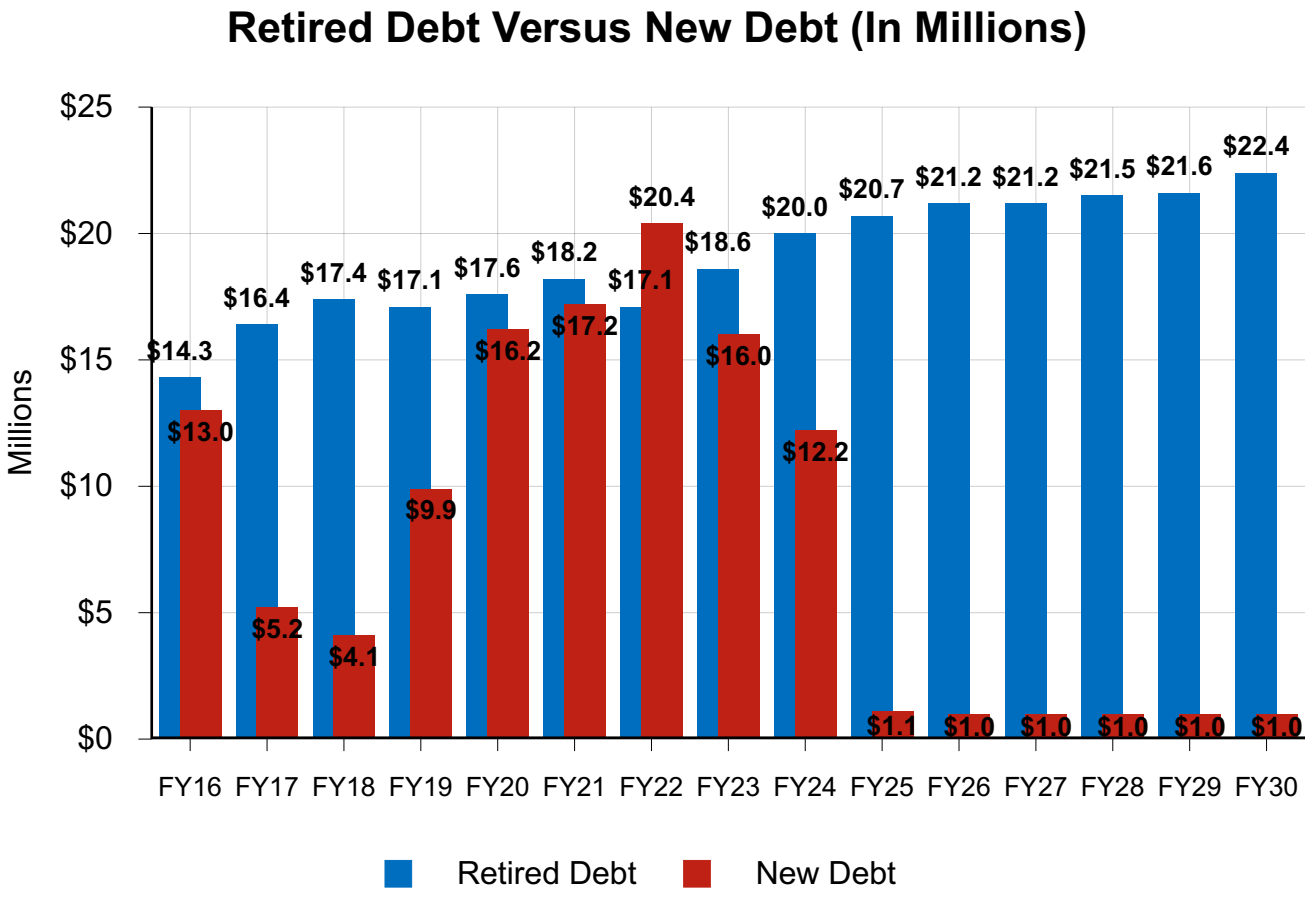
Outstanding General Obligation (G.O.) debt on June 30, 2021 is projected to be $111,407,827 (46.56% of the statutory debt limit), **leaving an available debt capacity of** $127,890,421 **(53.44%).** In Fiscal Year 2016, the City was at 86.13% of statutory debt limit, so **46.56% in Fiscal Year 2021 is a 43.33% decrease in use of the statutory debt limit.**

The City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of $149,099,964 on June 30, 2021 .

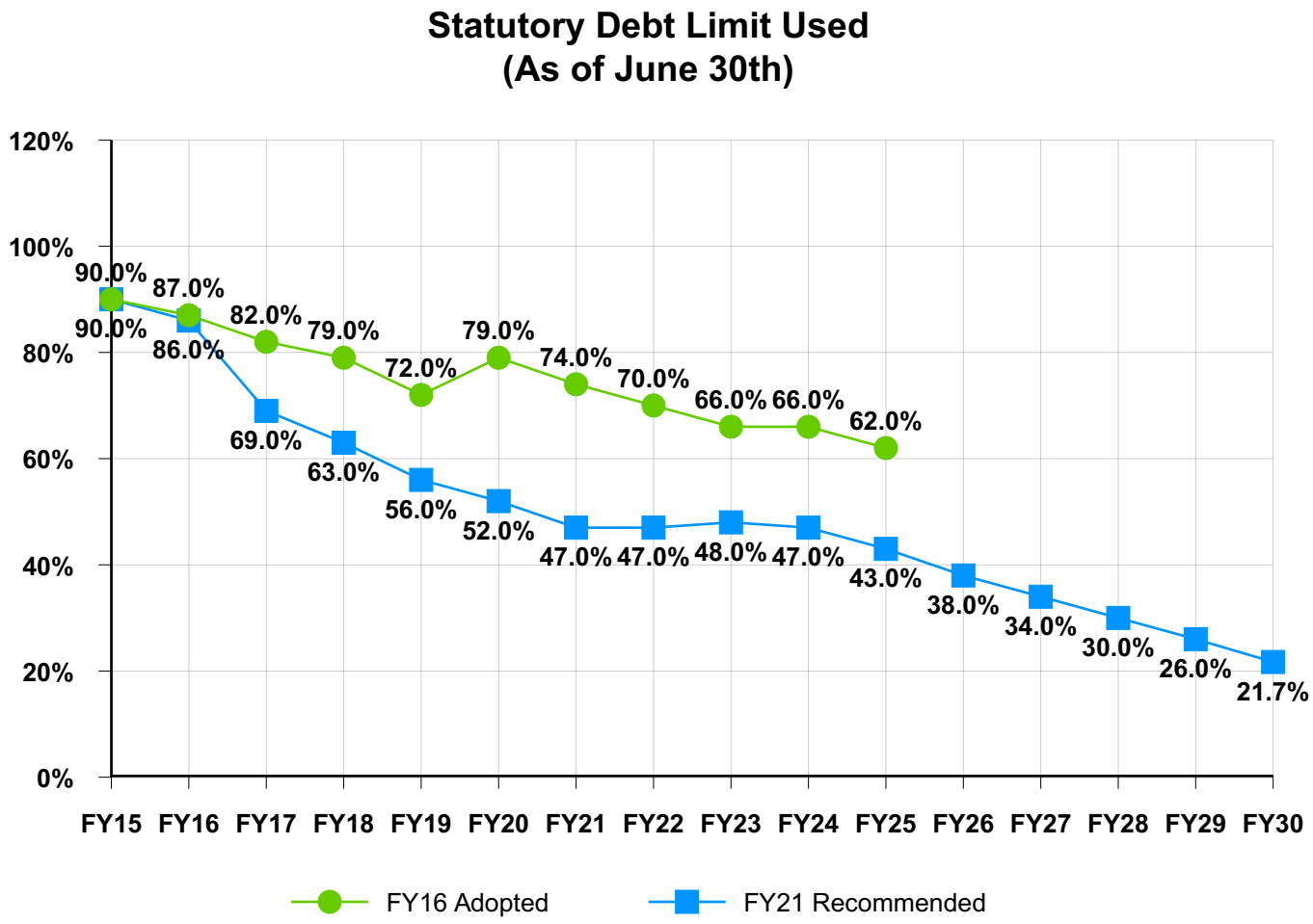
The total City indebtedness as of June 30, 2021, is projected to be $260,507,791 (46.56% of statutory debt limit). The total City indebtedness as of June 30, 2016, was $295,477,641 (86.13% of statutory debt limit). **The City is projected to have $34,689,850 less in debt as of June 30, 2021.**

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

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



In 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. This recommendation achieves that target In every year except Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022.**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 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2030 show the City of Dubuque at 22% 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.

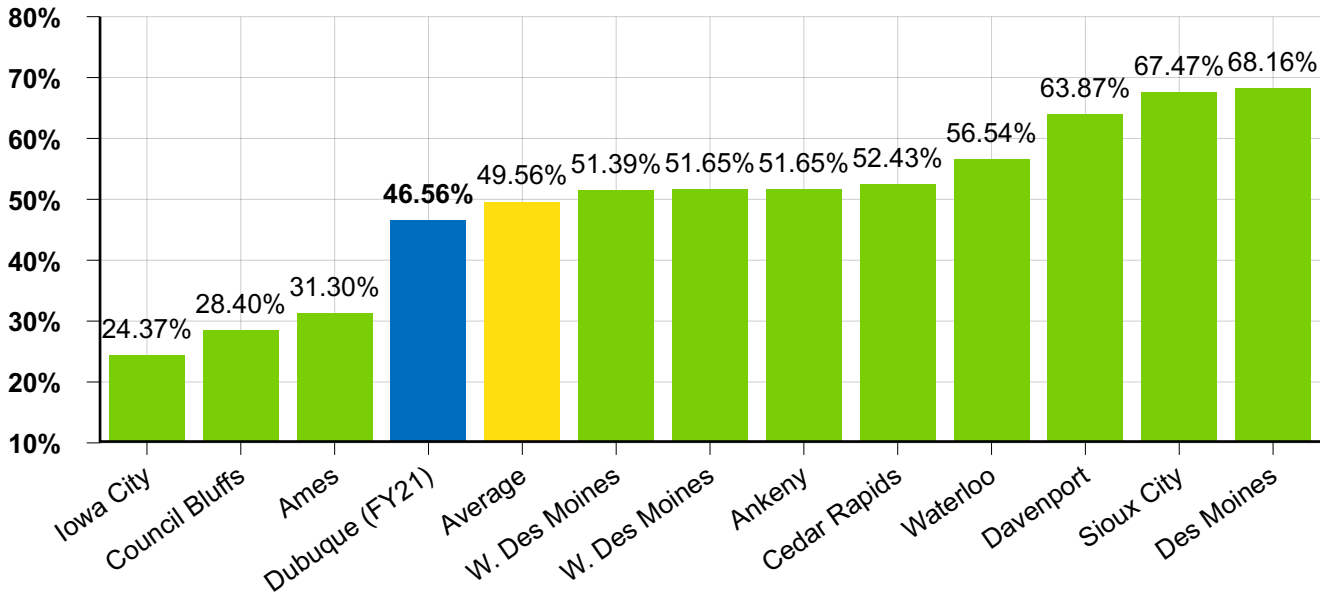


The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2021 compared to the other cities in Iowa for Fiscal Year 2019 with a population over 50,000:

Fiscal Year 2019 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	$ 577,394,243	$ 393,570,000	68.16%
10	Sioux City	$ 213,569,727	$ 144,100,000	67.47%
9	Davenport	$ 330,626,114	$ 211,165,000	63.87%
8	Waterloo	$ 191,406,282	$ 108,225,490	56.54%
7	Cedar Rapids	$ 518,039,169	$ 271,585,000	52.43%
6	Ankeny	$ 245,580,138	$ 126,830,000	51.65%
5	W. Des Moines	$ 359,449,675	$ 184,720,000	51.39%
4	**Dubuque (FY21)**	**$ 239,298,248**	**$ 111,407,827**	**46.56%**
3	Ames	$ 209,227,522	$ 65,480,000	31.30%
2	Council Bluffs	$ 241,950,558	$ 68,725,096	28.40%
1	Iowa City	$ 274,723,837	$ 66,945,000	24.37%
	Average w/o Dubuque			**49.56%**

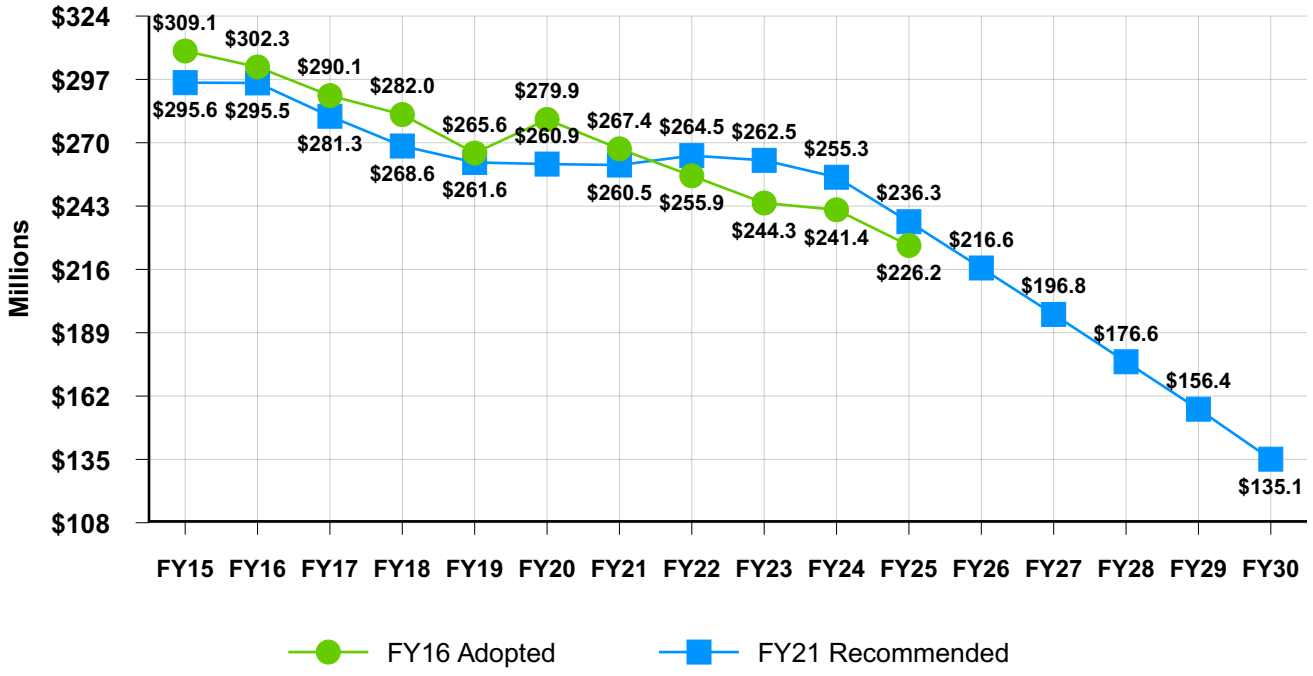
Percent of Legal Debt Limit Utilized



Dubuque ranks as the fourth 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.

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 $236.3 million (43% of the statutory debt limit) and the projection is to be at $135.1 million (22% of statutory debt limit) within 10 years.

Total Debt (In Millions)

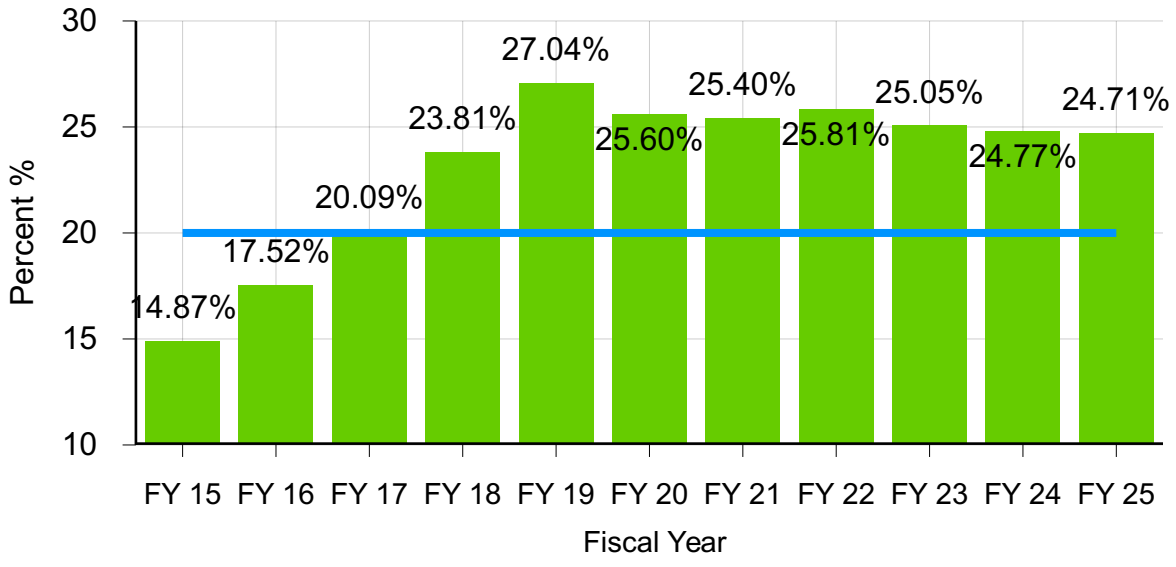


General Fund Reserve

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 20% General Fund Operating Reserve for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3, but removed the negative future outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous Fiscal Year
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	27.04%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2020	25.60%	Decrease due to planned capital expenditures
FY 2021	25.40%	Decrease due to planned capital expenditures

Fund Reserve as a Percent of General Fund Revenue



The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which is adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy which states the City may continue to add

to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached.

After all planned expenditures in FY 2020, the City of Dubuque will have a general fund reserve of 18.86% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 25.60% percent of general fund revenues as computed by the accrual basis methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be $13,031,745 on June 30, 2020 as compared to the general fund reserve balance on an accrual basis of $18,120,432 as computed by Moody's Investors Service. In Fiscal Year 2020, there are resources available for mid-year capital expenditures due to employee vacancy savings in several departments and additional riverfront lease, building permits, and franchise fee revenues. The general fund reserve balance on an accrual basis exceeds 22% in FY 2020, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody's Investors Service.

The reserve will increase by $2,800,000 (20.3%) from Fiscal Year 2019 - Fiscal Year 2024.

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Contribution	$1,700,000	$—	$—	$—	$—	$—	$—
City's Spendable General Fund Cash Reserve Fund Balance	$20,011,333	$18,120,432	$18,120,432	$18,120,432	$18,120,432	$18,120,432	$18,120,432
% of Projected Revenue (Moody's)	27.04%	25.60%	25.40%	25.81%	25.05%	24.77%	24.71%

In October 2016, Moody's Investors Service upgraded the rating on $18 million in City of Dubuque bonds issued to support the Bee Branch Watershed Flood Mitigation Project from A3 to A2.

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.

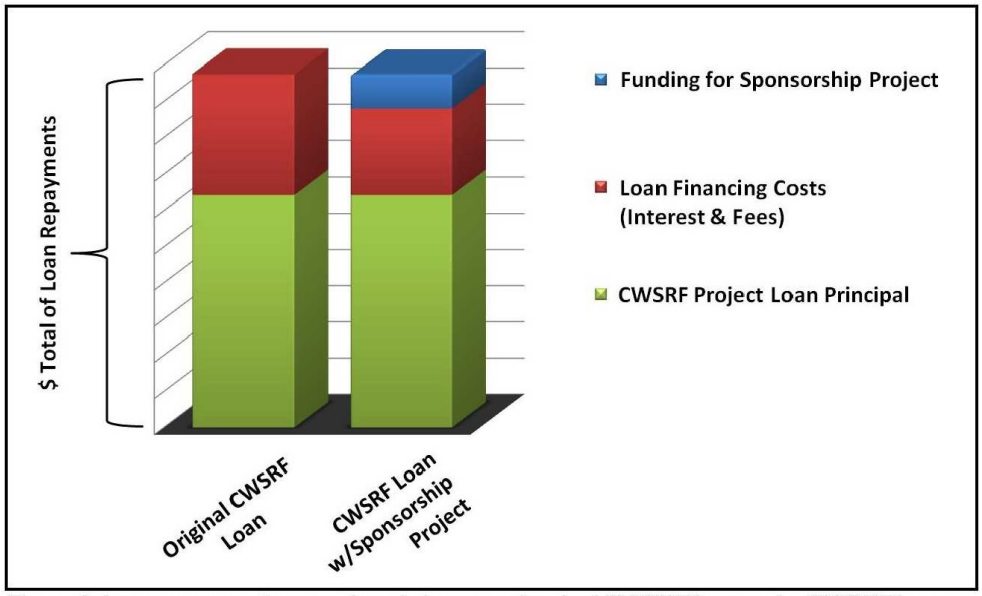


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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 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 to be forgiven when the project is completed is estimated to be $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's 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.**

City Utilities

There are no FY 2021 rate increases for water, sanitary sewer, or solid waste collection rates. This is a revised recommendation in response to the COVID-19 pandemic.

The following are the utility rate comparisons for other cities in the State of Iowa:

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

Rank	City	Water Rate (6,000 Gallons/ residence avg.)
7	West Des Moines	$36.98
6	Des Moines	$35.44
5	Iowa City	$35.01
4	Cedar Rapids	$32.59
3	Ames	$31.87
2	**Dubuque**	**$30.72**
1	Council Bluffs	$29.67
	Average w/o Dubuque	$33.59

Dubuque's water is some of the best in the world! The highest rate (West Des Moines) is 20.38% higher than Dubuque's rate, and the average is 9.35% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/month)
11	Ankeny	$61.66
10	Davenport	$60.33
9	Des Moines	$50.66
8	**Dubuque**	**$42.24**
7	West Des Moines	$40.88
6	Sioux City	$36.74
5	Iowa City	$36.65
4	Ames	$36.17
3	Cedar Rapids	$30.96
2	Waterloo	$29.82
1	Council Bluffs	$22.94
	Average w/o Dubuque	$40.68

The highest rate (Ankeny) is 45.98% higher than Dubuque's rate, and the average is 3.69% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames	$26.25
10	Cedar Rapids	$22.53
9	Council Bluffs	$18.00
8	Iowa City	$17.10
7	Sioux City	$16.63
6	Ankeny	$16.25
5	Waterloo	$15.00
4	**City of Dubuque**	**$14.99**
3	Des Moines	$13.46
2	Davenport	$13.41
1	West Des Moines	$12.25
	Average w/o Dubuque	$17.09

The highest rate (Ames) is 75.12% higher than Dubuque's rate, and the average is 14.00% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines	$14.68
9	**Dubuque**	**$8.29**
8	Cedar Rapids	$6.91
7	Ankeny	$6.50
6	West Des Moines	$6.05
5	Iowa City	$5.00
4	Ames	$4.95
3	Waterloo	$4.25
2	Davenport	$2.88
1	Sioux City	$2.80
	Average w/o Dubuque	$6.00

The highest rate (Des Moines) is 77.08% higher than Dubuque's rate, and the average is 27.60% lower than Dubuque.

Improvement Packages

There were 136 improvement level decision packages requested in Fiscal Year 2021, of which 69 are being recommended for funding. The recurring general fund expenditures total $476,142 and will also impact future budget years. The non-recurring general fund expenditures total $217,039. The remaining improvement packages recommended for funding from non-property tax support total $461,846.

State-Funded Backfill on Commercial and Industrial Property Tax

Commercial and Industrial property taxpayers previously were taxed at 100% of assessed value; however, due to property tax reform legislation in Fiscal Year 2013, a 95% rollback factor was applied in Fiscal Year 2015 and a 90% rollback factor will be applied in Fiscal Year 2016 and each year beyond. The State of Iowa committed to backfill the loss in property tax revenue from the rollback and the backfill 100% in Fiscal Year 2015 through Fiscal Year 2017 and then the backfill was capped at the Fiscal Year 2017 level in Fiscal Year 2018 and beyond. **The FY 2021 State backfill for property tax loss is estimated to be $1,016,776.**

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **Beginning in FY 2022, it is assumed that the State will eliminate the backfill over a five-year period.**

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

Fiscal Year		State Backfill Reduction
2022	$	203,355
2023	$	203,355
2024	$	203,355
2025	$	203,355
2026	$	203,356
Total	**$**	**1,016,776**

In the Tax Increment Financing (TIF) Economic Development and Slum and Blight Urban Renewal Districts in each of the five fiscal years in this budget recommendation, there is some built-in protection against the possibility that, at some point in time, the State of Iowa might stop funding the property tax reform backfill payments. In these TIF areas, the City is not allocating backfill in Fiscal Year 2022 and beyond. Each year the State funds the backfill will give the City greater resources to accomplish the intended goals of the TIF district that can be carried into the next budget year. There are numerous unfunded needs.

Local Option Sales Tax

The City is beginning to see stagnation in local option sales tax revenues. Sales tax receipts are projected to decrease 4.35% under FY 2020 budget ($426,400) and 2.40% over FY 2020 actual of $4,581,312 based on FY 2020 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $438,664 received in November 2019, increased 2.40% percent to calculate the FY 2021 budget, and then increased at an annual rate of 2.00% percent per year beginning in FY 2022. The estimates received from the State of Iowa show a 0.54% increase in the first payment estimated for FY 2021 as compared to the first payment budgeted for FY 2020. The following chart shows the past four years of actual sales tax funds and projected FY 2021 for the General Fund. However, the adopted Fiscal Year 2020 budget includes an estimated COVID-19 impact to the total FY 2021 local option sales tax revenue of -$997,391. This brings the FY2021 total to $3,693,969 instead of the $4,691,360 originally estimated and shown in the chart below. This results in a 19.37% decrease from FY 2020 to FY 2021 in local option sales tax revenue, instead of the 2.40% increase originally estimated and shown in the chart below:

Sales Tax Funds	FY17	FY18	FY19	FY20	FY21
PY Quarter 4 (Half)	$ 748,170	$ 748,108	$ 366,087	355,026.5	380,548.5
Quarter 1	$ 1,112,755	$ 1,080,294	$ 1,066,816	1,124,104.5	1,146,586.5
Quarter 2	$ 1,146,296	$ 1,109,978	$1,098,595.5	1,149,881	1,172,878.6
Quarter 3	$ 960,626	$ 939,923	$ 1,031,606	971,871	991,308.42
Quarter 4 (Half)	$ 374,054	$ 366,087	$ 700,311.5	761,097	776,318.94
Reconciliation	$ 103,185	$ 77,018	$ 217,699	219,332.185	223,718.828
Total	$ 4,445,086	$ 4,321,408	$ 4,481,115	$ 4,581,312	$ 4,691,360
% Change	**(4.36)%**	**(2.86)%**	**+3.70%**	**+2.24%**	**+2.40%**

While it is easy to blame this on e-commerce (ex: Amazon.com), and that certainly is having an impact, it cannot be forgotten that in March 2016 the State of Iowa amended the sales and use tax exemption provided by Iowa Code Sec. 423.3(47) for items used by manufacturers to specifically exempt qualifying “replacement parts” and “supplies.” While we cannot quantify this because the State does not provide sales information, the impact has probably been substantial. Effective July 1, 2018, the State eliminated the sales tax on potable water and replaced it with a water excise tax which is a loss of revenue of $132,000 per year.

Gaming Revenue

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $100,385 from $3,875,419 in FY 2020 to $3,975,804 in FY 2021 based on revised COVID-19 related projections and revised projections from the DRA.

In Calendar Year 2019, gross gaming revenues were down .11% for the DRA and the Diamond Jo is up 2.27%. Overall, the Dubuque gaming market is up 1.27%. The DRA showed increases in hotel room revenue, food and beverage sales and entertainment ticket sales.

The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino started Sports Betting Retail in September 2019 and is working to start mobile wagering in early

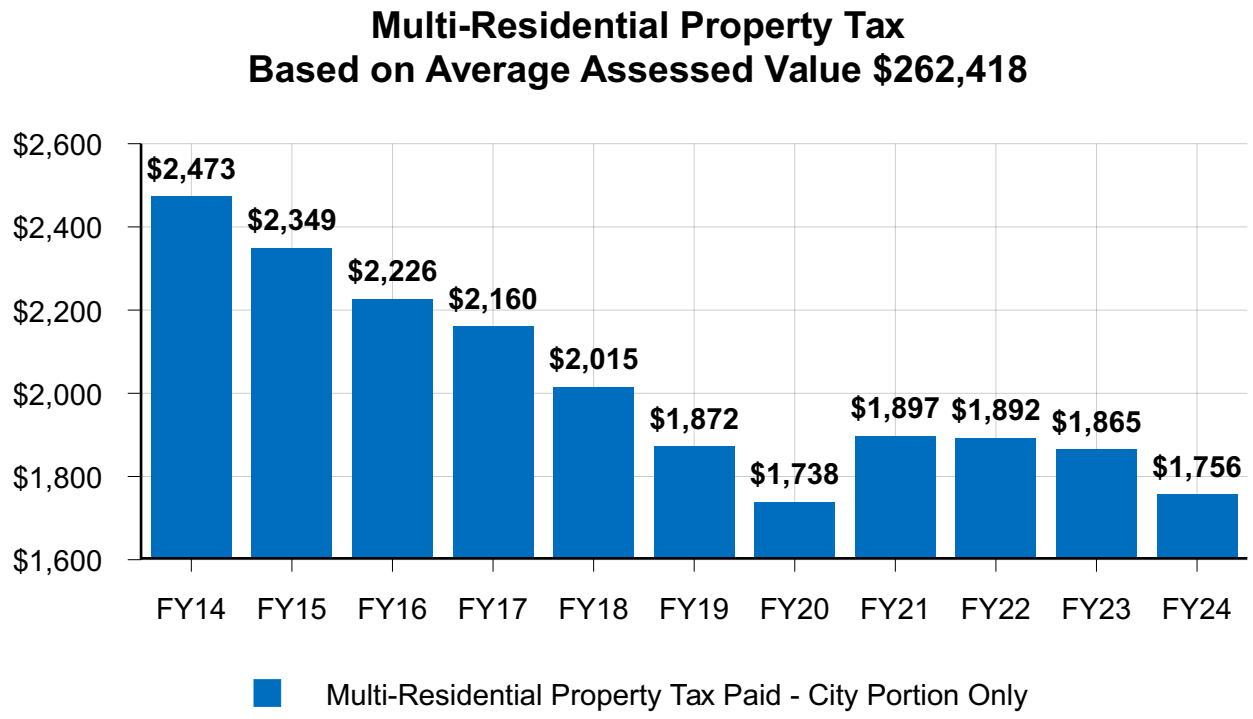
2020. DRA had $470,000 in Sports Book revenue during 2019. With an amended lease, the City will begin receiving 0.5% of the handle from Sports Betting in FY 2021.

Multi-Residential Property Tax Classification

Beginning in Fiscal Year 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with three or more units. Rental properties of two units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	$331,239
FY 2018	82.50%	$472,127
FY 2019	78.75%	$576,503
FY 2020	75.00%	$691,640
FY 2021	71.25%	$1,332,445
FY 2022	67.50%	$1,189,029
FY 2023	63.75%	$1,276,899
FY 2024	55.07%	$1,535,997
	Total	**$7,405,879**

This annual loss in tax revenue of $1,332,445 in FY 2021 and $1,535,997 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 $7,405,879 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.



Health Insurance

The City portion of health insurance expense is projected to increase from $921 per month per contract to $1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of $507,492). 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. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.

The City went out for bid for a third-party administrator in FY 2017 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, the Firefighters Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on July 1, 2018 and the Police Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on January 1, 2010 matching all other City employees. There was a 7% increase in the employee health care premium on July 1, 2018. During FY 2018, the City went out for bid for benefit provider for the prescription drug plan and there is an estimated $243,808 in savings resulting from the bid award.

The following chart demonstrates the health plan cost savings due to a new third party administrator (TPA) for the health plan and a new pharmacy coalition:

	Without TPA RFP		With Wellmark and New Pharmacy Coalition	
Fiscal Year	**Amount**	**% Change**	**Amount**	**% Change**
2016 Actual	$ 9,622,297			
2017 Actual	$ 11,080,429	15.15%		
2018 Actual	$ 11,780,712	6.32%	$ 8,928,974	-19.42%
2019 Actual	$ 12,525,253	6.32%	$ 8,897,960	-24.47%
2020 Projected	$ 13,316,849	6.32%	$ 9,983,020	-20.30%
2021 Projected	$ 14,158,474	6.32%	$ 10,491,949	-21.21%
	$14,158,474			
	$10,491,949			
	-$3,666,525	**FY21 Savings due to new TPA and Pharmacy Coalition**		

With Wellmark as the new third party administrator, FY 2018 actual savings was $2,151,455 (19.42%) as compared to FY17 actual. The projected savings budgeted in FY 2018 was $897,443. The actual health plan savings in Fiscal Year 2018 exceeded the budget by $1,254,012, which increased the health insurance reserve. The FY 2019 actual savings was $31,010 (0.35%) as compared to FY 2018 actual cost. The projected increase in health costs in FY 2020 of $1,085,060 (12.19%) caused the City to increase the City portion of city employee health insurance expense from $921 per month per contract in Fiscal Year 2020 to $1,013 per month per contract in Fiscal Year 2021, a 11.29% increase (based on 588 contracts) in Fiscal Year 2021 (General Fund cost of $507,492).

Housing Tax Increment Financing

Dubuque's four Housing Tax Increment Financing (TIF) Districts (Timber-Hyrst, English Ridge, South Pointe, and Rustic Point) will generate an estimated $11.1 million from Fiscal Year 2021 - 2025, with at least 38.1% ($5.5 million) going to affordable housing needs, mainly through the CHANGE program in partnership with groups like Community Housing Initiative and the HEART Program.

The successful use of Housing TIF's to create incentives for more residential development is important to encourage population growth in the city limits and increase assessed values. It is also important as the Dubuque Community School District has just experienced their first increase in enrollment after experiencing five consecutive years of declining enrollment and, at 10,489 students, is 245 (2.3%) less than the near term peak year of 10,734 in school year 2006/2007.

Opportunity Dubuque

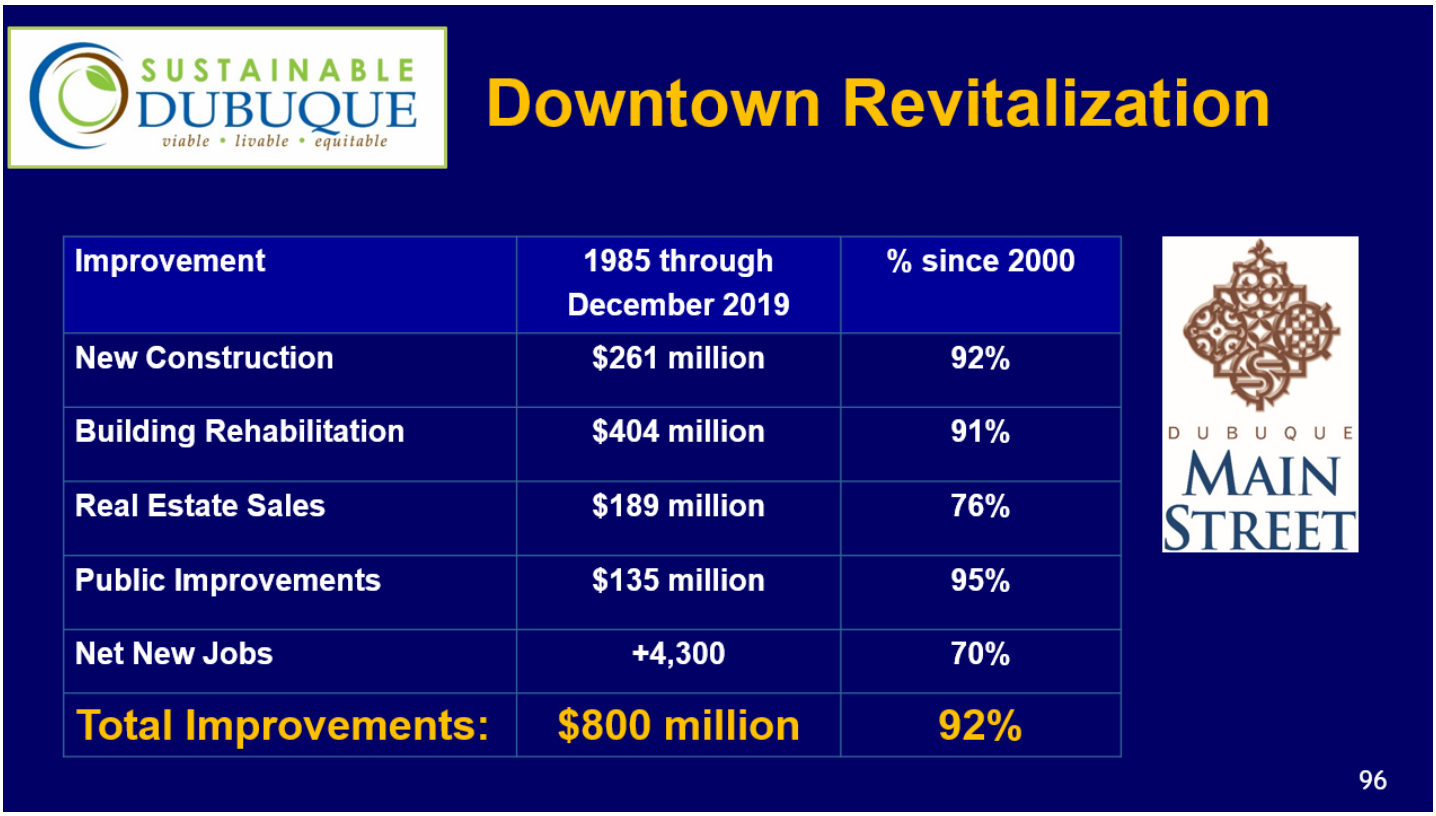
The Opportunity Dubuque program was launched in 2012 to meet the needs of local employers who were experiencing difficulty hiring CNC Machinists and Welders through short-term certification through Northeast Iowa Community College. Since then, the program has expanded to include certificates of training in other areas of manufacturing, as well as construction, transportation, customer service, child care and healthcare. To ensure student success, each student works with a success coach throughout the recruitment, training, and employment process. Due to initial low enrollment of students of color in Opportunity Dubuque, Greater Dubuque Development partnered with Northeast Iowa Community College to hire an Outreach Success Coach in 2015 to intentionally engage students of color to enroll in the program through outreach and partnership with existing service providers. Some examples of these providers include Iowa Workforce Development, The Dubuque Dream Center, The Multicultural Family Center, City of Dubuque Housing, The Fountain of Youth, The Department of Corrections, and Opening Doors. Success coaches also work closely with various community health and mental health facilities to help educate front line staff with Opportunity Dubuque program information. Once enrolled, success coaches work with students to address barriers to completion of education and to obtaining employment, such transportation, child care, and tuition. They also work with partner organizations to help connect the student with social supports such as housing/rental assistance, health care assistance, and food assistance. In 2019, Opportunity Dubuque launched a child care pilot with funding from the City of Dubuque and Dubuque County, to assist parents in enrolling in Opportunity Dubuque by providing child care during training and assisting with child care expenses for up to year after they graduate and obtain full-time eligible employment. Because of these strong community relationships and targeted recruitment efforts, the Opportunity Dubuque program has significantly increased enrollment, completion and employment of students of color.

Since 2012, Opportunity Dubuque has had 817 enrollments and 640 successful graduates with an employment or continuing education rate of 96% within the first year after completion for those program staff have been able to contact (86% post-program contact rate). To date, 26 completers identify as Hispanic, 121 as African-American/Black, 16 as Asian, 2 as Pacific Islander, 3 as American Native, 11 as more than one race, and 330 as White/Caucasian. This represents 65% Caucasian/White completers and 35% non-White completers out of those who reported race/ethnicity information. (Note: 130 participants chose not to identify their racial/ethnic status (20%). For the most recent fiscal year of the program (2019), 48% of completers reporting race/ethnicity

data (37) identified as non-White: 5 Hispanic, 30 Black/African-American, 1 Multiple, 6 Unknown, 40 white. Before January 2016, only 24/356 (6%) of enrollees were students of color. As of June 30, 2019, 39% of total enrollees (259/660) who reported race/ethnicity were students of color, demonstrating significant success in outreach to diverse populations. Regarding child care assistance, since 2019, 11 students have use child care services provided through Opportunity Dubuque. This represents 17 children provided care. An additional nine students have indicated plans to use child care assistance once they find employment after graduation in Spring 2020.

One success story includes: Jaime Hernandez-Rodriguez, Hispanic single father, completed his High School Equivalency Diploma, Welding, and Computer Numerical Control program through Opportunity Dubuque. He is now employed at Mi-T-M in Peosta and is enrolled in his third Opportunity Dubuque certificate in Industrial Maintenance.

Downtown Revitalization



Improvement	1985 through December 2019	% since 2000
New Construction	$261 million	92%
Building Rehabilitation	$404 million	91%
Real Estate Sales	$189 million	76%
Public Improvements	$135 million	95%
Net New Jobs	+4,300	70%
Total Improvements:	**$800 million**	**92%**

Government Transparency

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

October: Point Neighborhood Association, Downtown Neighborhood, and at City Expo. The City Manager hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building.

November: The City Manager hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building. The Budget Office conducted community outreach with the North End Neighborhood Association and the City Life group.

January: City staff conducted community outreach with a social studies class at the Alternative Learning Campus as part of a documentary that the students are working on.

A total of 195 community members attended the budget presentations. There have been 433 page views of the Balancing Act budget simulator tool and 33 budgets have been submitted by the public as of February 5, 2020. The input provided was analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2021 budget recommendation as deemed appropriate.

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

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

Balancing Act
URL: https://dubuque.abalancingact.com/fiscal-year-2021-budget-simulation
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

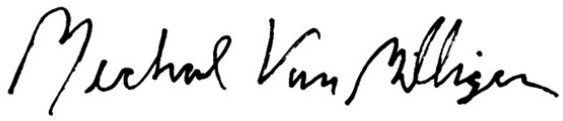
During Fiscal Year 2019, the City launched an online application which allows users to generate an estimate of how their tax dollars are spent. The tool uses data inputted by the user such as income, age, taxable value of home, and percentage of goods purchased within City limits. The resulting

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.

Conclusion

There were six City Council special meetings prior to the adoption of the Fiscal Year 2020 budget before the extended state deadline of April 30, 2020.

I want to thank Director of Finance and Budget Jennifer Larson, Assistant City Manager Cori Burbach, Budget/Financial Analyst Rachel Kilburg, Public Information Officer Randy Gehl, Office Manager Juanita Hilkin, Secretary Stephanie Valentine, ICMA Managment Fellow Rahim Akrami, and Communications Specialist Kristin Hill, for all their hard work and dedication in preparation of this budget recommendation.



Michael C. Van Milligen
City Manager

MCVM:jml



CRISIS REVEALS CHARACTER

The COVID-19 pandemic is a global, national, and local public health and economic crisis. How we respond as a community, state, and nation is the defining challenge of our time and the City of Dubuque is committed to serving the best interests of our residents and businesses.

First, and foremost, we thank all of the essential employees serving our community, and in their role as public servants those essential city employees on the front lines of delivering city services every day!

The COVID-19 virus has been deadly for tens of thousands of Americans and the critical actions taken to limit the spread of the virus have impacted all Americans. The battle to save lives and contain the virus rages on while the economic impact of the pandemic continues to grow.

The financial impact of the pandemic on local governments is devastating and the City of Dubuque has not been spared. Critical revenue sources such as local option sales tax, gaming, and others have decreased. As a result, the City expects to lose $4.4 million in revenue by the end of June and $11.9 million in the next fiscal year (July 1, 2020, to June 30, 2021).

The overall financial impact of COVID-19 is unknown and unprecedented. In Iowa, a record number of workers have filed for unemployment benefits as businesses closed and consumers remained at home. This unprecedented surge in unemployment claims came just weeks after the virus was first detected in Iowa. The U.S. Bureau of Labor Statistics April 23 report on weekly unemployment claims in Iowa was another record on a discouraging list of all-time highs. For the week ending April 18, the total of new unemployment claims was 27,912. That is the fifth most in state history, behind the weeks ending April 11 (46,356), April 4 (64,194) and March 28 (55,966) of this year. The highest weekly total prior to this stretch was 14,201 in December 2000. The 235,380 unemployment claims filed in Iowa over the past five weeks are the most in Iowa history since the Great Depression.

This is the environment in which the City was required to develop a balanced budget for FY2021 and submit to to the State of Iowa by April 30, 2020. This budget, adopted by the City Council on April 23, addresses these fiscal realities while continuing to provide essential City services to residents, businesses, and stakeholders while minimizing the costs of those services as those groups also experience hardships as a result of the pandemic.

The adopted FY2021 budget continues to reflects the City's vision and mission statements and is responsive to the goals and priorities established by the Mayor and City Council.

ADOPTED FY2021 BUDGET FEATURES:

- **A DECREASE** in property taxes for the average residential, commercial, and industrial properties
- **A DECREASE** in refuse/trash collection fees
- **NO INCREASE** in City water, sanitary sewer, and stormwater rates
- **NO INCREASE** in pay for City employees

Property Type	Average Property Tax Cost Change from FY2020	Percent Property Tax Cost Change from FY2020
Residential	$1.09 less	0.14% decrease
Commercial	$104.45 less	3.30% decrease
Industrial	$132.61 less	2.81% decrease
Multi-Residential	$158.73 more	9.13% increase

Current Property Tax Rate	Next Year's Property Tax Rate	% Change
$10.33144	$10.1440	1.8% Decrease

RESILIENCY | SUSTAINABILITY | EQUITY | COMPASSION

Our Goal Continues to be to Create an Equitable Community of Choice

A High-Performance Organization (and Community) with Engaged Employees and Residents that is Data-Driven and Outcome-Focused built on the four pillars of **Resiliency, Sustainability, Equity, and Compassion.**

DUBUQUE CITY COUNCIL


ROY D. BUOL
MAYOR


RIC W. JONES
AT-LARGE


DAVID T. RESNICK
AT-LARGE


BRETT M. SHAW
1ST WARD


LAURA J. ROUSSELL
2ND WARD


DANNY C. SPRANK
3RD WARD


BRAD M. CAVANAGH
4TH WARD

Find City Council contact information and ward maps at www.cityofdubuque.org/citycouncil

A SOLID FOUNDATION

Before the COVID-19 pandemic, Dubuque was in the now-enviable position of being one of the less than 10 cities in the country with an unemployment rate under two percent. Dubuque was also one of the first 26 cities in the country to come out of the great recession approximately 10 years ago. From 2010-2017, most Iowa counties lost population. Even some of the counties that include some of Iowa's larger cities showed very little growth or an actual decline. Over that seven-year period, Dubuque County's population grew by 3.3 percent and employment grew as well.

Thanks to this strong foundation, we do not expect this financial crisis to be a repeat of the 1980s when Dubuque had the highest unemployment rate in the country at one point and lost nearly 10 percent of its population.

ACTIONS TAKEN

The City has already taken measures to address the sudden loss of revenues:

- a hiring freeze on most positions vacant in the current fiscal year;
- a hiring freeze on most new positions recommended in FY2021;
- most travel budgets (conferences, education and training, city business travel) for all departments have been frozen;
- equipment purchases are delayed;
- mosts capital improvement projects are delayed, and
- some maintenance projects are delayed.

The City of Dubuque is already a lean organization. A 2018 staffing level comparison of nine of the largest cities in Iowa revealed that Dubuque had the fifth lowest staffing level. Dubuque's level, 704 full-time equivalent (FTE) employees, was 122 employees lower than the average and 745 lower than the highest.

If the economy improves in time, the City will be able to unfreeze positions, complete capital projects, buy equipment, and maintain programs and services; however, if the economic recovery is delayed, the recommended budget will help the City to delay, and hopefully avoid, mass layoffs and significant cuts to programs and services. Additionally, while payments and grants to partner agencies will be delayed with this budget, the City hopes to avoid reducing or eliminating these payments to these partner agencies that depend on funding support from the City to maintain critical services to the most vulnerable in our community while they are experiencing catastrophic personal situations in this economic crisis.

SHARED SACRIFICES

This adopted budget eliminates the planned wage increases for City employees (non-bargaining and bargaining unit employees) in FY2021.

The first budget recommendation included a 1.5% wage increase. This will save the City nearly $731,000 in FY2021. It is important to note that each of the City's five bargaining units (unions) agreed to this sacrifice even though their previously negotiated contracts included the pay increase.

NEW REVENUES & SAVINGS

The adopted FY2021 budget includes additional general property tax fund revenue of $310,138 as the result of the negotiation of the Gavilon 7th Street and Gavilon Purina Drive riverfront leases for City property. The City is thankful to Gavilon for ending their current leases two years early, creating an additional revenue source for the City.

Fuel prices have plummeted, driven by the coronavirus pandemic and a price war between producers. The adopted budget reflects a 20 percent reduction in fuel expense, a savings of $301,487.

The adopted budget also includes a reduction of workers' compensation expense of $94,819 in FY2021 due to savings from switching to fully insured workers' compensation insurance.

The City of Dubuque has been awarded some federal assistance to assist in the pandemic response, including: Federal Transportation Administration CARES Act Section 5307 Funds for $3,641,599; Community Development Block Grant Coronavirus Funds for $647,301 provides supplemental funding for community assistance and some percent of which can fund administrative overhead; Housing and Urban Development Housing Choice Voucher administrative funds for $86,000; Federal Aviation Administration CARES Act Airport grant for $1,159,773; Police Federal Bureau of Justice Coronavirus Emergency Supplemental Funding for $68,679; and Ambulance Public Health and Social Services Emergency Fund for $44,663 restricted to prevent, prepare for, and respond to coronavirus.

The following table summarizes the total estimated operating revenue loss for all funds related to COVID-19 for Fiscal Year 2020 and Fiscal Year 2021.

Fund	FY20 Estimated Revenue Loss	FY21 Estimated Revenue Loss
General Fund Operating	$3,118,832	$5,066,438
General Fund Capital	$0	$2,596,808
Road Use Tax Fund	$538,527	$2,978,351
Airport Restricted Funds	$47,832	$67,500
Parking Fund	$543,000	$1,039,542
Water Fund	$27,513	$50,000
Sanitary Sewer Fund	$33,828	$50,000
Stormwater Fund	$11,841	$0
Refuse Fund	$10,263	$0
Transit Fund	$74,916	$56,000
Total COVID-19 Revenue Loss	**$4,406,552**	**$11,904,639**

The City's Leadership Team is examining key concepts to guide decisions during the pandemic:

We will do our best to maintain normalcy by prioritizing:

- Employee and Public Trust: through partnership, transparency and our behaviors (institutional and individual.)
- Essential City Services: providing essential services to all with extra consideration for our most vulnerable residents and businesses
- Strategy: creativity, innovation and adaptability to provide core services and solve challenges

Traits or characteristics we want to display in this crisis:

- Competent communication: accurate, timely, transparent, honest, comprehensive
- Resiliency: adaptable, strategic, perseverant
- Teamwork: innovative, proactive, rational, creative, trustworthy, high-performing
- Equity: Empathy, compassion, humility, thoughtfulness, impact

To manage difficult decisions that need to be made, multiple employee work groups have been formed:

Capital Projects & Equipment Team
Operating Budget Team
Grants & Contracts Team
Staffing & Vacant Position Review

PANDEMIC RESPONSE

All City of Dubuque departments and divisions have had to adapt to pandemic-related challenges to continue to deliver the services residents and businesses need. Many City employees are on the "front lines" in our community, continuing to provide essential services such as emergency medical services, police, fire, 9-1-1 dispatch, public health, water, transit, sanitary sewer, trash and recycling collections, inspections, and more.

To protect the public and City employees, almost every City department has modified its operations and service delivery practices.

- All employees that are able to are working from home and others are assisting departments most impacted by the pandemic.
- In mid-March, the City temporarily suspended water shut-offs related to past due utility bills. Late fees on past due utility bills were also temporarily suspended and disconnection notices are not being issued.
- Enforcement of parking meter expiration violations is suspended through May 31. During this time parking customers are not required to feed/pay parking meters in Dubuque. All other street parking regulations will continue to be enforced.
- Parking fees associated with City-owned parking lots and ramps are suspended through May 31.



Many City departments and employees are directly involved in the community's pandemic response efforts, including:



MARY ROSE CORRIGAN
Public Health Specialist

- Health Services staff are working closely with Dubuque County staff on the Dubuque County Public Health Incident Management Team to coordinate the countywide public health response to the pandemic. They are collaborating with local healthcare providers and the Iowa Department of Public Health to prepare for all possible scenarios.
- Mayor Roy D. Buol and City Manager's Office staff are working with county, state, and federal elected officials and agencies to identify emergency relief funds to support response and recovery efforts.
- Housing and Community Development, Human Rights, and Neighborhood Development staff are assisting with food resource distribution and have established a quarantine/isolation shelter.
- Human Rights staff are also involved in an Equity Immersion Team, along with community partners, working to ensure that vulnerable groups within the community have access to the assistance they may need during and after this crisis.
- Fire Department staff are supporting both the City of Dubuque and Dubuque County emergency operations centers.

CITY OF DUBUQUE SPIRIT STATEMENT

SERVICE:	PEOPLE:	INTEGRITY:	RESPONSIBILITY:	INNOVATION:	TEAMWORK:
We Are Responsive	We Care	We Are Honest	We Are Accountable	We Look for Better Ways	We Work Together

COMMUNITY PARTNERS

The longstanding partnership between the City of Dubuque and Dubuque County has stood the test of time and has been invaluable and critical in the response to the pandemic.

Mayor Roy D. Buol and County Board of Supervisors Chairperson Dave Baker used their leadership roles to declare emergencies for the city and county, authorizing staff to take quick actions. They also worked together to encourage residents to stay home as much as possible, including a "Stay Home, Stay Safe" campaign including Gary Dolphin, the voice of the Iowa Hawkeyes.

City of Dubuque and Dubuque County staff are also conducting weekly virtual meetings with staff and elected officials from all cities in the county as part of a countywide emergency operations center, coordinated by Dubuque County Emergency Management Coordinator Tom Berger.

City public information staff are supporting the communication efforts of the County Public Health Incident Management Team. A Joint Information Center/System has been established to provide consistent and accurate messaging and includes staff from all local healthcare providers and representatives from business and education.

A wide variety of local agencies, organizations, and businesses are playing critical roles in responding to the numerous challenges the pandemic has created.

The City of Dubuque and Dubuque County are working with state and federal legislators and agencies to advocate for assistance with pandemic response and recovery efforts.

The Dubuque Community School District and multiple groups including new and existing food pantries, Convivium, Project Rooted, the DREAM Center, and others are providing food resources to those in need.

The Community Foundation of Greater Dubuque is partnering with the United Way of Dubuque Area Tri-States to direct funds collected to local nonprofits working with vulnerable local populations.

Greater Dubuque Development Corporation, Northeast Iowa Community College, Dubuque Initiatives, the Dubuque Area Chamber of Commerce, and others are offering support to employers and businesses of all sizes.

Page 11 of this publication includes details on some of the community support and recovery resources available through these efforts.



DAVE BAKER
Chair, Dubuque County Board of Supervisors

CITY BUDGET

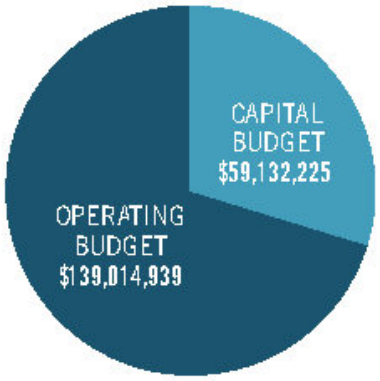
The City's adopted FY2021 budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year, from July 1, 2020, through June 30, 2021. The budget has two primary components: the operating budget and the capital budget.

The City's total budget for fiscal year (FY) 2021 is $198,147,165, a 3.5 percent increase from FY2020. The operating budget ($134,272,643) is a 2.5 percent increase from FY2020, while the capital budget ($57,186,070) represents a 3.4 percent increase from FY2020.

The capital budget funds major improvements to City facilities and infrastructure, and is based on the first year of needs in the five-year Capital Improvements Program (CIP) Plan. The CIP Plan is an annually revised document that guides the City's investments in public facilities and infrastructure during a five-year horizon. The capital budget is supported through multiple funding sources, including federal and state grants.

The operating budget includes personnel costs and annual facility operating costs. It is funded primarily through local property and sales taxes; revenue transfers between departments; licenses, such as building and development fees; franchise fees for a company's use of the City's rights-of-way; charges for services (like sewer and water); fines; grants; and other smaller sources of revenue such as interest on investments.

Fiscal Year 2021 City Budget



	Operating	Capital
General Fund	$66,416,660	$2,229,339
Water Fund	$10,280,043	$2,756,073
Sanitary Sewer Fund	$10,992,418	$23,820,597
Stormwater Fund	$4,441,361	$10,110,959
Refuse	$2,990,205	$269,153
Parking	$2,747,044	$160,875

General Fund

The general fund is the general operating fund of the City for general service departments. The general fund has an operating budget of $66.4 million and a capital budget of $2.8 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.

General Fund Reserve Predictions

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. The goal is to have at least a 20% reserve, which in FY2021 would be $14.2 million. In fact, at 23.91% ($17,054,189) the City will have $2.9 million of excess reserves in FY2021. The City of Dubuque is entering the economic crisis caused by the pandemic in a very strong financial position.

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Contribution	$1,050,000	$1,700,000	$0	$0	$0	$0	$0
City's Spendable General Fund Cash Reserve Fund Balance	$16,460,491	$20,945,090	$17,054,189	$17,054,189	$17,054,189	$17,054,189	$17,054,189
% of Projected Revenue	23.81%	29.06%	24.09%	23.91%	24.29%	23.58%	23.32%

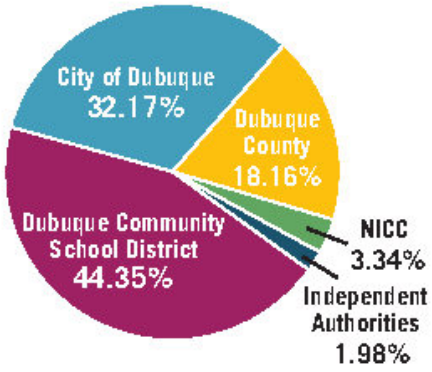
Adopted FY2021 Rates & Fees

Property Tax Rate

- $10.1440 per thousand dollars assessed value
- Decrease of 1.81% from FY2020

How Your Property Tax Rate Is Split

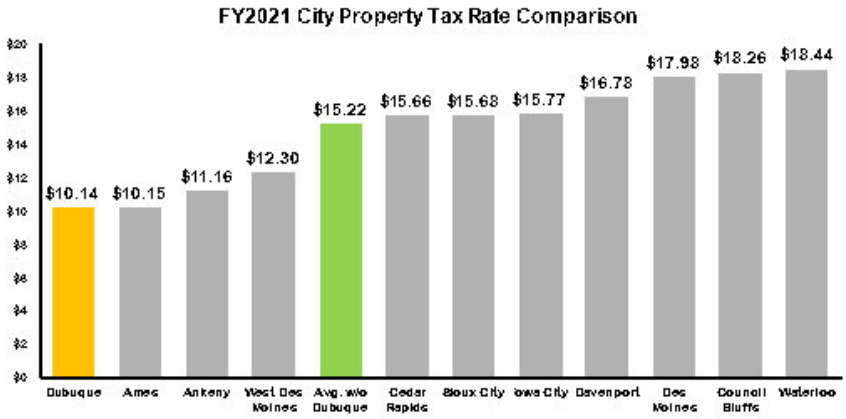
FY2020 Consolidated Rate of 32.91592

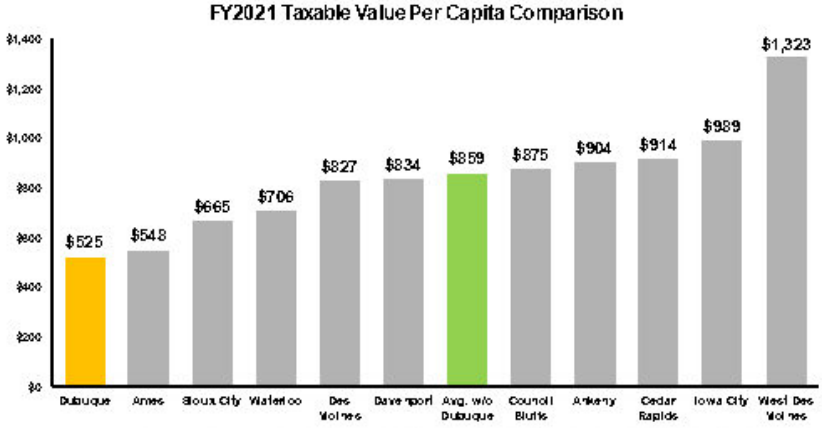


City Portion of Property Taxes

Dubuque has the LOWEST FY2021 property tax rate ($10.33 per thousand assessed value) of Iowa's 11 cities with populations over 50,000.

- Highest-ranked city (Waterloo, $18.44) is 82% higher than Dubuque
- Average of other 10 cities ($15.15) is 50% higher than Dubuque





Dubuque has the LOWEST FY2021 taxes per capita ($525) as compared to Iowa's 11 cities with populations over 50,000.

- Highest (West Des Moines) is 152% higher than Dubuque
- Average is 64% higher than Dubuque

FY2021 RATES

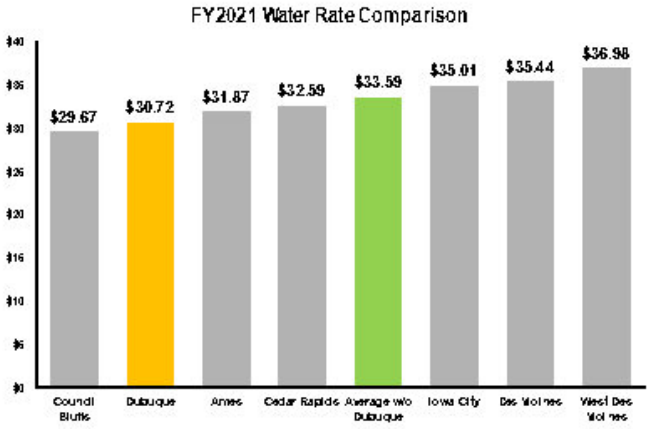
Water

Avg. Household Rate* = $30.72/month
(No increase from FY2020)

Dubuque has the SECOND LOWEST FY2021 water rate of Iowa's seven cities with populations over 50,000 and lime softening treatment similar to Dubuque.

- Highest rate (West Des Moines, $36.98) is 20% higher than Dubuque
- Average of other six cities ($33.59) is 9% higher than Dubuque

**Average household rate based on 6,000 gallons per month at $0.00512 per gallon*



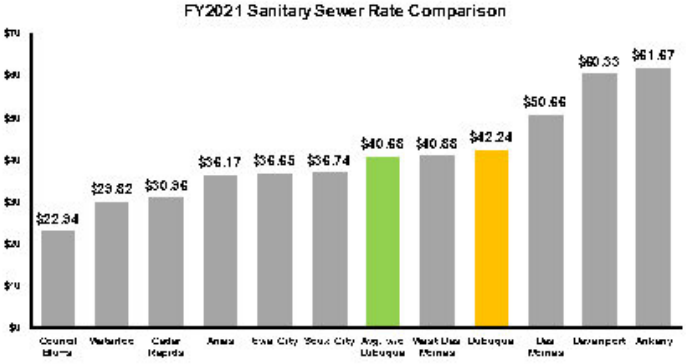
Sanitary Sewer

Avg. Household Rate* = $42.24/month
(No increase from FY2020)

Dubuque has the FOURTH HIGHEST FY2021 sanitary sewer rate of Iowa's 11 cities with populations over 50,000.

- Highest rate (Ankeny, $61.67) is 46% higher than Dubuque
- Average of other 10 cities ($40.68) is 4% lower than Dubuque

**Average household rate based on 6,000 gallons per month at $0.00704 per gallon. Dubuque's state-of-the-art Water & Resource Recovery Center was completed in 2013 at a cost of $70 million. It efficiently processes wastewater while producing energy and beneficial byproducts.*



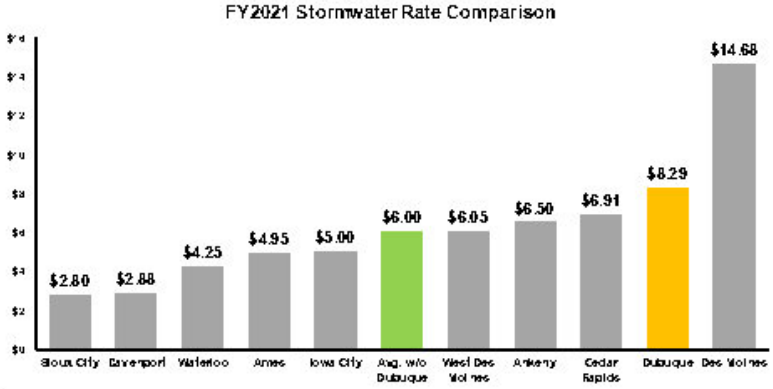
Stormwater

Avg. Household Rate* = $8.29/month
(No increase from FY2020)

Dubuque has the SECOND HIGHEST FY2021 stormwater utility rate of Iowa's 10 cities with populations over 50,000 and a stormwater utility.

- Highest rate (Des Moines, $14.68) is 77% higher than Dubuque
- Average of other nine cities ($6.00) is 28% lower than Dubuque

**Monthly rate for majority of Dubuque households based on usage of one single family unit. Stormwater fees are based on the amount of impervious ground coverage on a property. Fees collected are only used for stormwater management activities such as the construction, maintenance, and operation of the public stormwater management system. At $238 million, the Bee Branch Watershed Flood Mitigation Project is the largest capital improvement project in Dubuque's history and is nearly complete.*



Curbside Collection

Avg. Household Rate* = $14.99/month
(4.03% decrease from FY2019)

Dubuque has the FOURTH LOWEST FY2021 solid waste collection rate of Iowa's 11 cities with populations over 50,000.

- Highest rate (Ames, $26.25) is 75% higher than Dubuque
- Average of other 10 cities ($17.08) is 14% higher than Dubuque

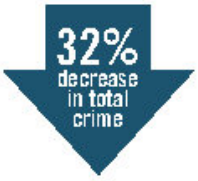
Curbside refuse collection includes one 35-gallon container per week. **Weekly curbside recycling is no extra charge.**



General Fund Expenditures

Category	Description	Portion of General Fund
Public Safety	(fire, police, ambulance services, 9-1-1 dispatch, animal control, building inspections, crime prevention, emergency management, flood control, etc.)	**41.8%**
Culture & Recreation	(AmeriCorps, arts and cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)	17.6%
General Government	(city attorney and legal services, city clerk, city council, City Hall and general buildings, city manager, finance, information services, etc.)	13.5%
Public Works	(airport, maintenance of streets, bridges, and sidewalks; snow removal, street cleaning, street lighting, traffic control, etc.)	9.2%
Community & Economic Development	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)	6.3%
Transfers Out	(to funds other than General Fund)	6.4%
Capital Projects	(City infrastructure improvements or major equipment purchases)	3.0%
Health & Social Services	(community health, health regulation and inspection, human rights, etc.)	1.4%
Debt Service	(government capital projects, tax-increment financing [TIF] capital projects)	0.9%

Dubuque's investment in public safety demonstrates it is a high priority. Of the nine budget categories, public safety represents Dubuque's largest monetary investment of tax dollars, by far, and that investment is yielding positive results.



Since 2015, Dubuque has had a 32% decrease in total crimes against persons and property.
2015: 2,218
2019: 1,509

Dubuque's Crime Clearance Rate ("Part 1" Crimes Against Persons, which includes murder, sexual assault, robbery, aggravated assault) is 92%, compared to the national average of 46%.

Number of Crimes Against Persons

	2012	2013	2014	2015	2016	2017	2018	2019	Avg.	2019 % Over/ Under 2018	2019 % Over/ Under Avg.	2019 % Over/ Under Peak Year
# of Crimes	186	208	220	265	243	203	190	190	213	0.0%	-10.9%	-28.3%
Murder	2	0	0	5	1	2	1	0	1	-100.0%	-100.0%	-100.0%
Sexual Assault	43	38	61	80	98	90	75	91	72	21.3%	26.4%	-7.1%
Robbery	21	32	20	27	26	16	29	14	23	-51.7%	-39.5%	-56.3%
Aggravated Assault	120	138	139	153	118	95	85	85	117	0.0%	-27.1%	-44.4%

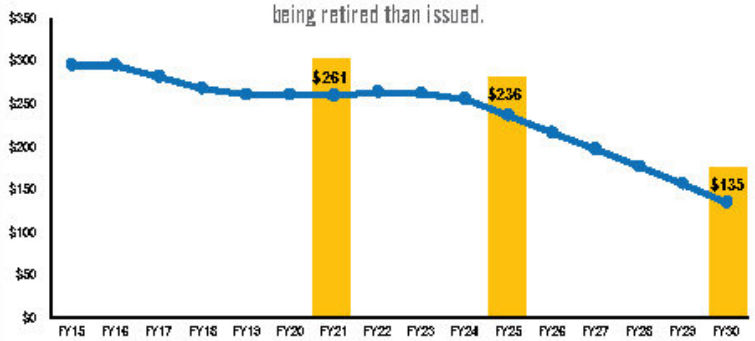
Number of Crimes Against Property

	2012	2013	2014	2015	2016	2017	2018	2019	Avg.	2019 % Over/ Under 2018	2019 % Over/ Under Avg.	2019 % Over/ Under Peak Year
# of Crimes	1,992	1,791	1,662	1,953	1,875	1,667	1,543	1,319	1,725	-14.5%	-23.5%	-28.3%
Burglary	583	431	416	548	420	331	299	205	404	-31.4%	-49.3%	-64.8%
Burglary to Motor Vehicle	298	231	168	106	144	157	145	88	167	-39.3%	-47.3%	-70.5%
Theft	1080	1103	1035	1245	1235	1116	1036	945	1,099	-8.8%	-14.0%	-24.1%
Theft of Motor Vehicle	31	26	43	54	76	63	81	55	55	28.6%	48.3%	-6.6%

Debt Reduction Plan (Adopted August 2015)

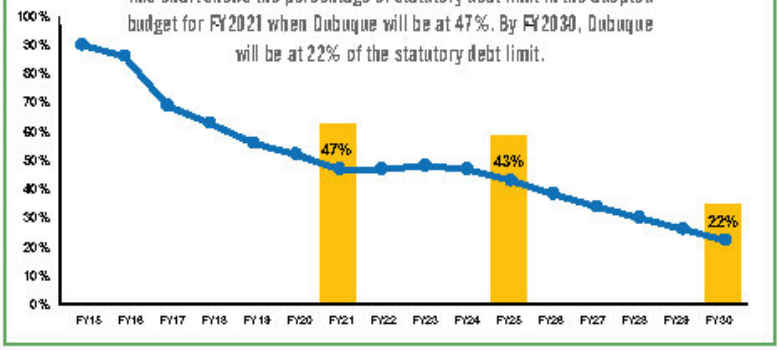
Total Debt (in millions)
(Adopted FY2021 Budget)

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

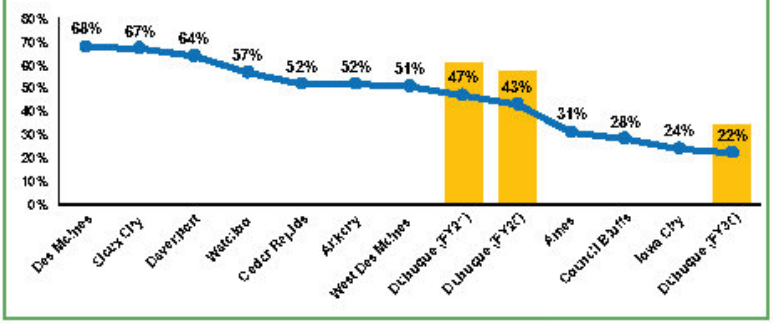


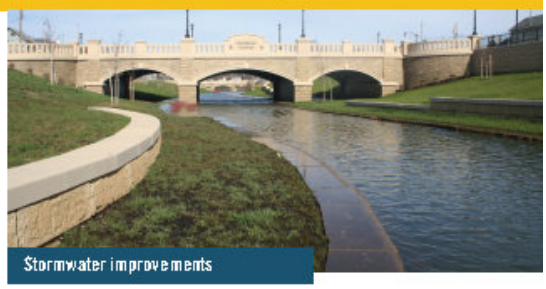
Statutory Debt Limit Used (as of June 30)
(Adopted FY2021 Budget)

This chart shows the percentage of statutory debt limit in the adopted budget for FY2021 when Dubuque will be at 47%. By FY2030, Dubuque will be at 22% of the statutory debt limit.



Percentage of Legal Debt Limit Utilized
(FY2018)





Stormwater improvements



Water & Resource Recovery Center

The City of Dubuque's use of debt can be compared to many average homeowners who borrow to buy their home. The City has borrowed money at low interest rates to invest in infrastructure. Unlike the federal government, the City does not borrow money to cover operating expenses.

Top 10 Debt Uses
(as of June 30, 2019)

#	Project Description and Amount Outstanding	
1	*Stormwater Improvements*	$73,653,120
2	*Water & Resource Recovery Center*	$60,077,000
3	*Water Improvements*	$32,417,569
4	*Parking Improvements*	$25,019,132
5	*Downtown TIF Incentives/Improvements*	$22,628,421
6	*Sanitary Sewer Improvements*	$13,566,522
7	*TIF Rebates/Bonds to Businesses*	$7,744,839
8	*Industrial Park Expansions*	$6,250,618
9	*Caradco Building Iowa Finance Authority Loan*	$3,639,903
10	*Street Improvements**	$3,298,918
	Total	**$248,296,042**

** $140 million was spent on street improvements from 1997-2019*

Items highlighted in green are programs funded by Dubuque Works.

STRATEGY: Implement college and career readiness course in grades 9-12 to expose students to career 'soft skills.'

OUTCOMES:

- Through the Summer Teen Empowerment Program (STEP) at the Multicultural Family Center, teens participated in several workshops designed to teach 'soft skills' including resumes, interview techniques, job applications, financial literacy, team-building, nonverbal and verbal communication, conflict in the workplace, and dress for success. Students participated in 10 field trips to local employers, heard 26 guest career and skills presenters, and participated in two college camps as they learned these skills.
- The Dubuque Dream Center began a College, Careers, and Employment Program in June 2019 for students 6th-12th grade. The goal of this program is to impact generational poverty by developing the future workforce. The 20 students enrolled receive training and employment experience in partnership with Northern Iowa Community College.
- Dubuque Community School District developed a new Cooperative Work Experience course offered to 11-12 grade students beginning Fall 2019.

STRATEGY: Host career exploration events and industry tours for students in middle and high school to expose them to career opportunities in the tri-state area.

OUTCOMES:

- Dubuque Area Labor-Management Council (DALMC) coordinated an expanded Career Fair at Hempstead High School to include panel discussions and a 'What's Next' portion with employer and post-secondary booths in the gym in addition to classroom presentations on various career topics. 3,108 sessions were attended by students (students could attend multiple sessions). Twenty organizations participated in the panel discussions, 27 organizations participated in classroom presentations, and 46 organizations participated in the 'What's Next' fair.
- 38 teens participated in the STEP Program at the Multicultural Family Center; 33 teens graduated. The program was attended by 68% teens of color and 32% Caucasian teens. 40 community partners and employers participated in the program.
- DALMC coordinated a career fair at Senior High with 2,250 (students could attend more than one session) student participating. Twenty-four organizations participated in the fair.
- DALMC's 8th Grade Career Exploration Fair hosted over 1,300 students from Dubuque County and East Dubuque, Illinois during three events.
- DALMC hosted four tours to construction apprenticeship training centers. Seven schools participated with a total of 123 students attending.
- DALMC hosted a High School Construction Expo with 22 schools and 339 students attending. Each student rotated through ten different hands-on booths.
- DALMC hosted an 'Explore the Trades Night' with 35 people in attendance to learn more about careers in the skilled trades.
- DALMC assisted with tours to Geisler Brothers, A.Y. McDonald Manufacturing, and Giese Manufacturing with over 50 students in attendance.

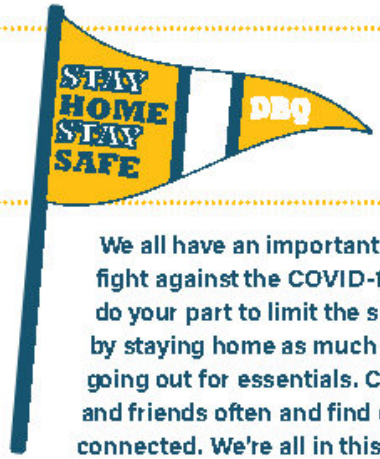
STRATEGY: Increase participation in Tech WORKS for students interested in pursuing a career in the trades.

OUTCOMES

- 111 individuals are currently enrolled in Tech WORKS (48% increase from prior school year) including 39 pre-engineering, 27 advanced manufacturing, 39 construction and 6 auto/diesel mechanics students. 35 students graduated from the program in May 2019.
- Nine students went on job shadows to learn more about a potential career.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi
50 W. 13th Street
Dubuque, IA 52001

Dubuque
2007★2012★2013
2017★2019



We Need YOU on the STAY HOME, STAY SAFE team.

We all have an important role to play in the fight against the COVID-19 coronavirus. Please do your part to limit the spread of the virus by staying home as much as you can and only going out for essentials. Check in with family and friends often and find creative ways to stay connected. We're all in this together!

COVID-19 Hotlines

Dubuque Visiting Nurses Association: 563.556.6200
Available 8 a.m. to 6 p.m., Monday - Sunday. If you need to leave a message, your call will be returned as soon as possible between the hours of 8 a.m. and 6 p.m.

Iowa COVID-19 Hotline: 2-1-1 or 1-800-244-7431
Available 24/7 for Iowans with questions about COVID-19.

TRUSTED INFORMATION SOURCES

www.cityofdubuque.org/covid19
coronavirus.iowa.gov
www.idph.iowa.gov
www.cdc.gov

JOIN THE TESTIOWA CHALLENGE

Iowa Governor Kim Reynolds recently launched TestIowa, a new initiative in partnership with state leaders and private corporations to dramatically increase the rate of COVID-19 testing in Iowa and help stem the spread of COVID-19. Testing through this program will be prioritized for those who currently have symptoms, have interacted with someone who has already tested positive, or have recently visited places where COVID-19 is more widespread. To request a test, Iowan's should visit www.testiowa.com to complete the assessment to determine testing eligibility.

What You Can Do To Protect Yourself and Others

Even if you are young, or otherwise healthy, you are at risk and your activities can increase the risk of others. It is critical that you do your part to slow the spread of COVID-19.

- Stay home as much as possible, only going out for essentials like food, medicine, and health care.
- Stay at least six feet from other people, even when you wear a face covering. Remember that some people without symptoms may be able to spread virus.
- Cover your mouth and nose with a cloth face cover when around others. Everyone should wear a cloth face cover when they have to go out in public, for example to the grocery store or to pick up other necessities. Cloth face coverings should not be placed on young children under age 2 or anyone who has trouble breathing. See CDC guidelines.
- Wash your hands often with soap and water for at least 20 seconds especially after you have been in a public place, or after blowing your nose, coughing, or sneezing.
- Cover coughs and sneezes with a tissue or your elbow/inside of arm. Immediately wash your hands with soap and water for at least 20 seconds. If soap and water are not readily available, clean your hands with a hand sanitizer that contains at least 60% alcohol.
- Clean AND disinfect frequently touched surfaces daily.

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DIFFERENCES OF FISCAL YEAR 2021 ADOPTED BUDGET FROM FISCAL POLICY GUIDELINES

Tax Asking

The property tax guideline amount approved by the City Council on February 4, 2020, as part of the policy guidelines for preparing the Fiscal Year 2021 budget, totaled $27.0 million. The revised recommended tax asking was $26.2 million (0.36% percent less than Fiscal Year 2020 tax asking). The tax asking was revised to diminish financial hardship for residents in response to the COVID-19 pandemic.

Property Tax Paid by Average Homeowner

The recommended policy guideline included 2.7 percent 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 decrease of 0.14 percent.

Property Tax Paid by Average Commercial Property

The revised recommended policy guideline included a 0.53 percent tax decrease for the average commercial property owner. The recommendation included in this budget is a 3.30 percent tax decrease for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The recommended policy guideline included a 0.037 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 2.81 percent tax decrease for the average industrial property owner.

Property Tax Paid by Multi-residential Property

The recommended policy guideline included a 12.26 percent tax increase for the average multi-residential property owner. The recommendation included in this budget is a 9.13 percent tax increase for the average multi-residential property owner.

Tax Rate

The Fiscal Year 2021 “City” portion of the tax rate is being decreased by $(0.1874) from the Fiscal Year 2020 rate of $10.3314 to a tax rate of $10.1440 per $1,000 of taxable assessed valuation. The property tax guideline established by City Council included a rate of $10.4346. The recommendation included in this budget is a rate of $10.1440 ((1.81)% less than FY 2020).

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GUIDING PRINCIPLES OF THE MANAGEMENT PHILOSOPHY

Michael C. Van Milligen
Dubuque City Manager

1. PLAN YOUR WORK AND WORK YOUR PLAN

The plan needs to be driven by:

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

2. INPUT-ORIENTED

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

Themes for effective use of the guiding principles

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

3. PROBLEM SOLVERS

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

Themes for effective use of the guiding principles

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

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

4. DEVELOP PARTNERSHIPS

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

Themes for effective use of the guiding principles

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

5. ACT WITH A SENSE OF URGENCY

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

Management Style: Socratic

"Luck is when preparation meets opportunity."

Norman Vincent Peale

"The harder you work the luckier you get."

Al Van Milligen

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

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

Hedwig Van Milligen

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

Isaac Newton

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

Will Rogers

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

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

Jim Collins
Great by Choice

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

Benjamin Zander, Conductor, Boston Philharmonic

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

c. establishes criteria (objectives, measures and dollar limits) for evaluating and controlling expenditures, revenue collections and performance. Through the budget, policies are made, put into effect, and controlled.

4. The budget is a legal requirement. State law requires the City Manager to prepare the annual budget and the City Council to adopt the annual budget and certify it to the County Auditor by March 31st of each year preceding the beginning of the fiscal year on July 1st. The budget must be on a program - performance basis and show:

   a) expenditures for each program;

   b) income from sources other than property taxes; and

   c) amount to be raised by the property taxation and the property tax rate expressed in dollars per thousand of assessed value.

   The budget must also show comparisons between expenditures in each program and between levels of service.

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

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

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

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

The most commonly used budget format in local government today is the line-item budget. A line-item budget is one, which allocates money for specific expense items or objects of expenditure without reference to the purpose, activities or program they will serve. This type of budget lists expenditures by such categories as full-time salaries, overtime, office supplies, postage, travel, rental expense, maintenance of buildings and grounds, office furniture and equipment, etc.

The principal advantage of a line-item budget is that it is easy to prepare and facilitates expenditure control. However, this form of budget tells very little about the purposes, activities and programs of the city it serves. For example, it shows the amount of money that has been budgeted for personnel, but it does not show the nature of the services such personnel are to provide.

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

Program Budget

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

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

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

Performance Budgeting

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

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

Zero Base Budgeting

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

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

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

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

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;
2. Reallocation of resources from low-priority activities to high-priority activities;
3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and
4. Allowance for budget reduction or expansion in a planned, logical manner.

Dubuque Budget Approach

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

1. It has line items for control and fiscal management purposes.
2. It is organized by program, department and fund.
3. It attempts to identify, analyze, and articulate the fundamental purposes and objectives of the Dubuque City government. This approach is intended to place emphasis upon commitments, accomplishments, and activities performed rather than upon items purchased and to provide for the establishment of priorities.

4. 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.

5. 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?

6. 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.
6. Authorize and direct the purchase of all supplies and materials used by the City.
7. Keep Council fully advised on financial conditions of the City.
7. Establish rules for conduct of fiscal operations for which he is responsible.

Finance Department

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

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

Department Managers, Division Managers, and Supervisors

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

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

BUDGET CYCLE

The budget cycle is a sequence of events covering the life of a budget from beginning to end; from the City Manager's review of prior year accomplishments and future initiatives, to the City Council approval of the final budget amendment. The budget cycle is approximately twelve months long. The critical dates are spelled out in State law: March 15th 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 - AUGUST	**City Manager** recommends budget carryover amendment for City Council approval. **City Manager**, along with Department Managers, review fiscal year accomplishments and identify future initiatives for City Council consideration during goal setting.
AUGUST	**City Council** holds 2-day goal setting to develop Vision and Mission statements, identify 5 year goals and establish Policy agenda including Top Priorities for upcoming fiscal year and Management Agenda/special projects.
SEPTEMBER OCTOBER	**City departments** prepare Capital Improvement project information and budget requests for review by City Manager.
OCTOBER NOVEMBER	**City departments** prepare operating budget and other budget requests for review by City Manager. **City Manager** holds Public Input meetings to review issues and priorities for the capital budget and the operating budget.
JANUARY	**City Manager** presents draft Policy guidelines and Maximum Property Tax Resolution to City Council for City Council approval.
JANUARY	**City Manager and Budget Staff** analyze, review and balance capital and Operating budget requests and prepare final budget recommendation.
FEBRUARY MARCH	**City Council** holds public meetings to review recommended budget by department. Meetings are held in the evening and are available for live viewing on City Channel Dubuque.
MARCH	**City Council** holds final public hearing on the recommended. The meeting is held in the evening and is available for live viewing on City Channel Dubuque. **City Council** adopts budget and city staff certifies budget by March 31 in compliance with State law.
APRIL	**Budget Staff** review budgeted revenues and expenses and recommends adjustments to more accurately reflect the anticipated revenues and expenses for the fiscal year ending June 30. **City Council** reviews and approves an amended fiscal year budget and city staff certifies the budget amendments by May 31 in compliance with State law.

BUDGET AMENDMENT PROCESS

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

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

BUDGET ACCOUNTING BASIS

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

Differences between budgetary policies and Generally Accepted Accounting Principles (GAAP) in the Enterprise and Internal Service Funds exist for several reasons. One reason is that existing procedures have worked well and continue to work well for administrative and control purposes. Some other reasons for differences between budget and GAAP are the treatment of interfund transfers, departmental capital outlay, debt service principal payments, and depreciation. The City's budgeting practices include interfund transfers as revenue and expenditures, while GAAP classifies interfund transactions as other financing sources and uses. Also City management desires an operating statement budget line item for each anticipated cash outflow, including debt service and capital outlay. If the City budgeted the enterprise funds on a full accrual basis, capital outlay and debt service payments would not be reported in the operating statement.

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

FUND ACCOUNTING BASIS

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

The City reports the following major governmental funds:

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

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

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

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

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

The City reports the following major proprietary funds:

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

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

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

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

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

The City reports the following non-major governmental funds:

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

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

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

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

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

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

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

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

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

Debt service fund – This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special

assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

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

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

The City reports the following non-major proprietary funds:

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

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

Governmental Fund Types (Budgetary)

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

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

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

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

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

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

Proprietary Fund Types (Budgetary)

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

- **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general

public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. The City's enterprise funds include Water, Sewer, Stormwater, Refuse/Solid Waste, Transit, Parking and America's River Project.

- The **Internal Service Fund** accounts for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's Internal Service Funds include Engineering Service, Garage Service, General Service and Stores/Printing.

Self-Insurance Funds (Non-Budgetary)

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

Fiduciary Fund Types (Non-Budgetary)

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

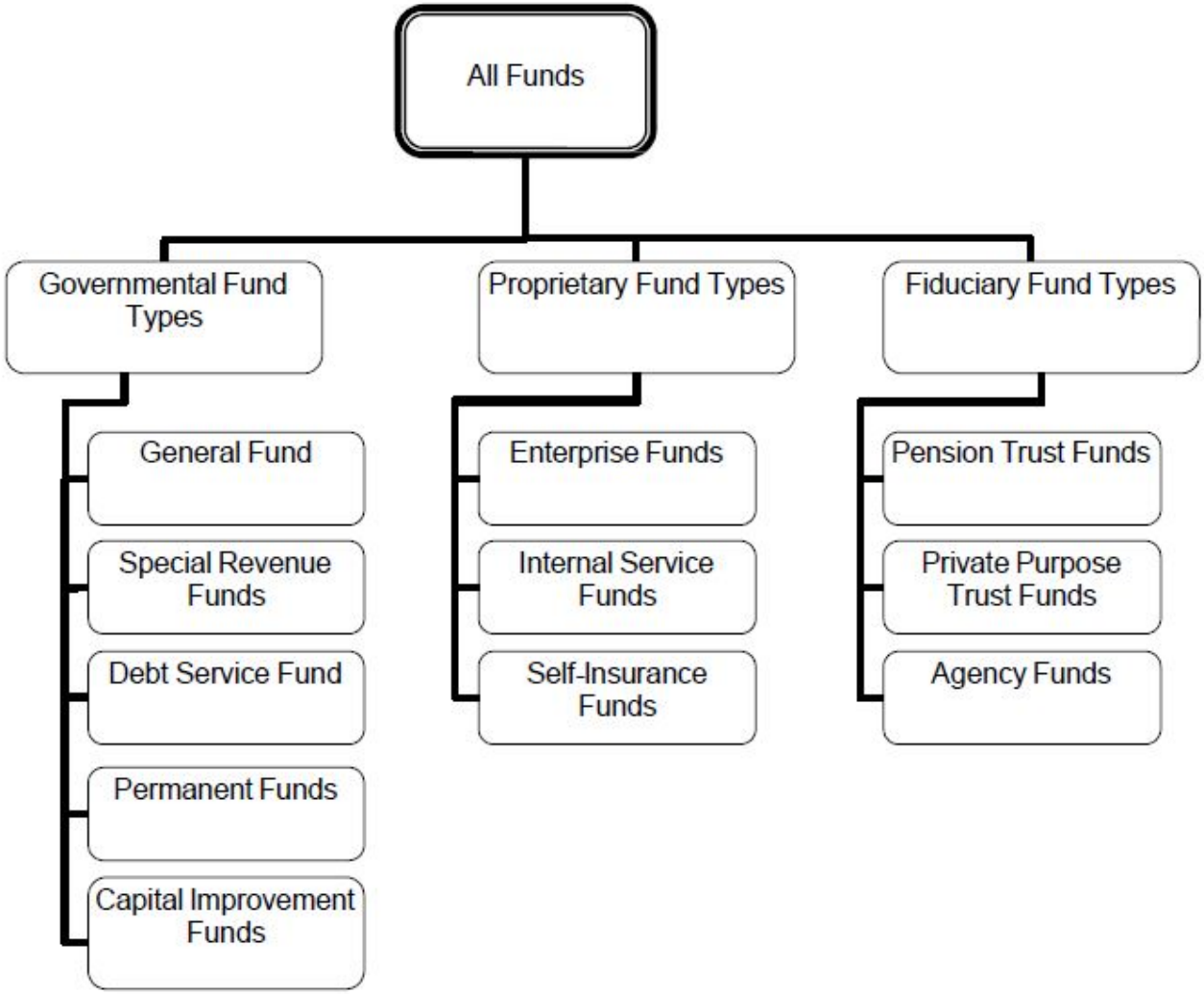
- **Pension Trust Funds** account for assets of pension plans held by a government in a trustee capacity. The City of Dubuque has no such funds.

- **Private Purpose Trust Funds** account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments. The major use of private purpose funds is for escheat property. The City has no such funds.

- **Agency Funds** account for those assets held solely in a custodial capacity by the City as an agent for individuals, private organizations, other governmental units, and/or other funds. The City's Agency Funds include the Cable Equipment Fund (monies received from Mediacom through the Cable Franchise Agreement for distribution), Dog Track Bond Depreciation (monies held for dog track infrastructure needs), and the Dubuque Metropolitan Area Solid Waste Agency General and DNR Planning. These funds are not budgeted.

FUND - DEPARTMENT RELATIONSHIP

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



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

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

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

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

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

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

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

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

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

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

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

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

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

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

Operating Budget

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

Capital Budget

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

Expenditure Category

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

Revenue Category

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

The eight major categories of revenue are as follows:

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

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

Alternative Budget Levels

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

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

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BUDGET IN

BRIEF

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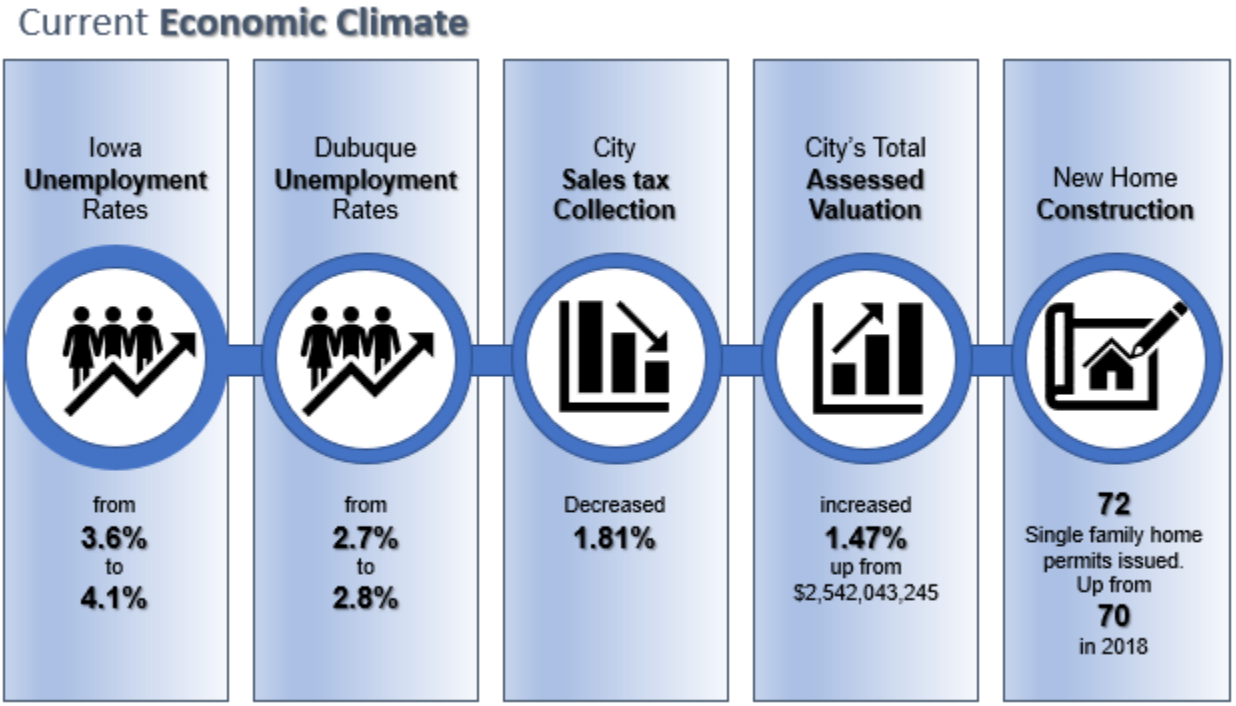
THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

BUDGET IN BRIEF

The City Council approved the fiscal year 2021 operating and capital budgets on March 26, 2020. The adopted FY21 budget is balanced and includes a 0.14% property tax decrease to the average homeowner for the City portion of their taxes.

The keys to the City of Dubuque's financial success include a continued growth in assessed property valuation (1.47% in FY 21); efficient operation with a 0.21% 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 $198,765,536.

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 2021

Various fee increases will be implemented beginning on July 1, 2020. 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 that are recommended to the City Council and will be effective July 1, 2020: sewer rates will increase by $0.00 per month for an average residential customer, water rates will increase by $0.00 per month for an average residential customer; solid waste collection rates will increase by $(0.63) per month for an average residential customer; and stormwater rates will increase $0.00 per month per standard family unit (SFU) equivalent.

Parks Fee Increases - Pavilion Fee increases across all parks at the rate of a 10% increase for all rentals over $100 and a 20% increase for all rentals under $100. The estimated increase in revenue for the fee increase based on calendar year 2019 pavilion rentals is approximately $11,000.

Recreation Fee Increases - Daily and Annual Golf Fee increases: $1 increase for 18-hole daily rounds, $2 increase for PGA rounds, and a $10 increase on all annual passes. These fee increases will generate $11,695 in additional revenue based on the FY 2021 usage estimates. Cart Rental fee increase of $1 on daily 1/2 cart rentals. This will generate $6,900 based on FY 2021 usage estimates.

Planning Fee Increases - Development Services fee increase of 4%, based on an average 2% annual increase over 2 years, since fees were last raised in FY2019. With the 4% fee increase, annual revenue is estimated to increase by $1,896. Fees for Special Exceptions and Design Reviews continue to be set at 50% of actual costs.

Health Services - Animal License fee increases to $14 for spayed/neutered animals, $34 for non-spayed/non-neutered animals, and $16 late fee. Previously, animal license fees had not been increased since 2009 and late fees had not been increased since 2009 and were the lowest late fee of the eleven largest cities in Iowa researched. These fee increases are estimated to increase licensing revenue by approximately 59% over FY 2019 revenue totals.

Housing Fee Increases - Increase dwelling license fees by $5, increase rooming unit license by $5, and decrease structure license by $5. A single family rental would have no change, a duplex would have a 6% increase, tri-plex would have a 10% increase, 4-plex would have a 12% increase, 12-plex would have a 17% increase, and 10 rooming units would have a 25% increase from the current annual licensing fees.

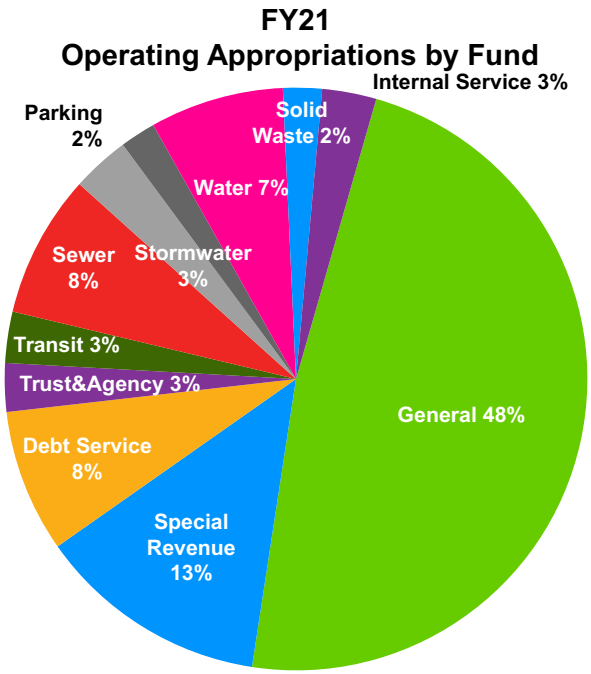
FY21 ADOPTED BUDGET

The City's adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2020 through June 30, 2021. 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	$	139,014,940	CAPITAL	$	59,132,225
General Fund	$	66,416,660	General Fund	$	2,229,339
Special Revenue Funds	$	17,773,516	Special Revenue Funds	$	14,666,387
Debt Service Fund	$	10,984,416	Capital Projects Funds	$	24,178,328
Enterprise Funds	$	35,952,097	Enterprise Funds	$	18,046,941
Internal Service Funds	$	4,162,574	Internal Service Funds	$	8,680
Trust & Agency Funds	$	3,725,677	Trust & Agency Funds	$	2,550

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of $139.0 million is made up of the general, special revenue, debt service, enterprise, internal service, and trust and agency funds. A complete self-contained budget, including both revenues and expenses, is prepared for each of these funds.



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 2021. The City's general fund is balanced in 2021.

Utility funds are balanced in fiscal year 2021 as a result of rate increases.

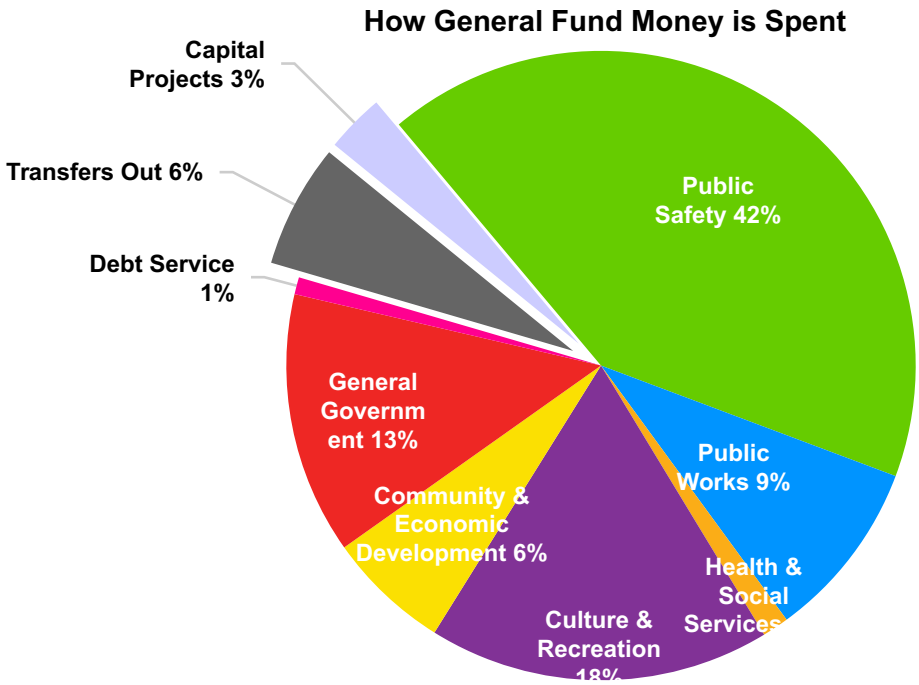
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

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 $66.4 million and a capital budget of $2.2 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

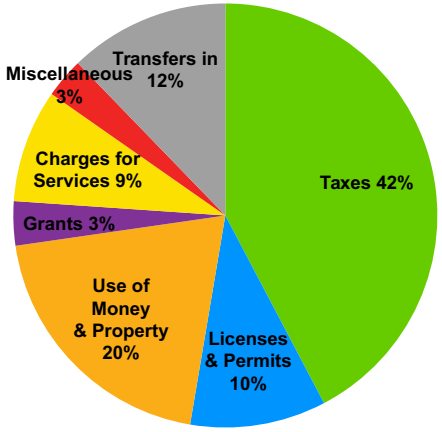
41.8%	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
17.6%	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
13.5%	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
9.2%	PUBLIC WORKS	(airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.)
6.3%	COMMUNITY & ECONOMIC DEVELOPMENT	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)
6.4%	TRANSFERS OUT	(to funds other than General Fund)
3.0%	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.4%	HEALTH & SOCIAL SERVICES	(community health, health regulation and inspection, human rights, etc.)
0.9%	DEBT SERVICE	(government capital projects, tax-increment financing [TIF] capital projects)

FY21

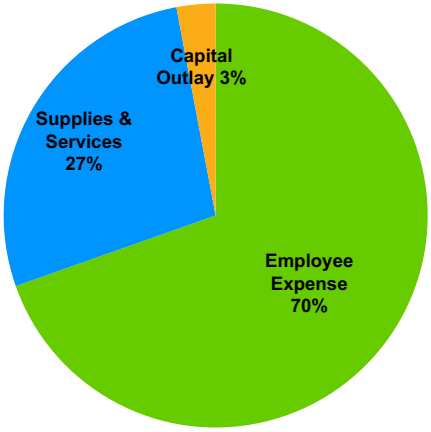


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



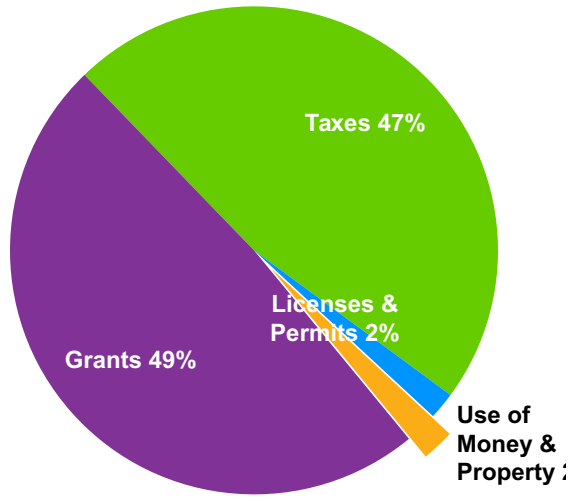
General Fund Operating Uses



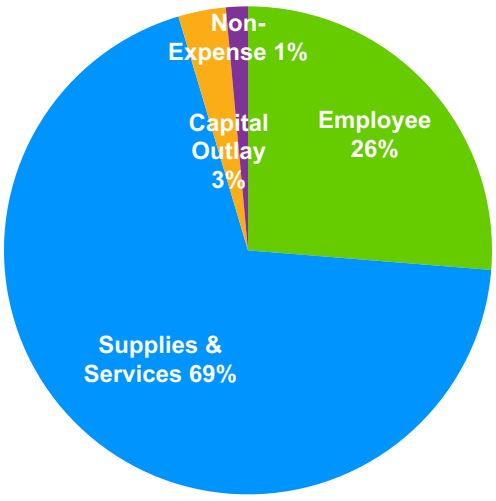
SPECIAL REVENUE FUNDS

The special revenue funds have an operating budget of $17.8 million and a capital budget of $14.7 million. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: Employee Benefits; Community Development; Road Use Tax; Section 8 Housing; Tort Liability; Special Assessments; Tax Increment Financing; HUD Disaster Relief; Housing Trust; Cable TV; and Library Expendable Gifts.

Special Revenue Operating Sources



Special Revenue Operating Uses

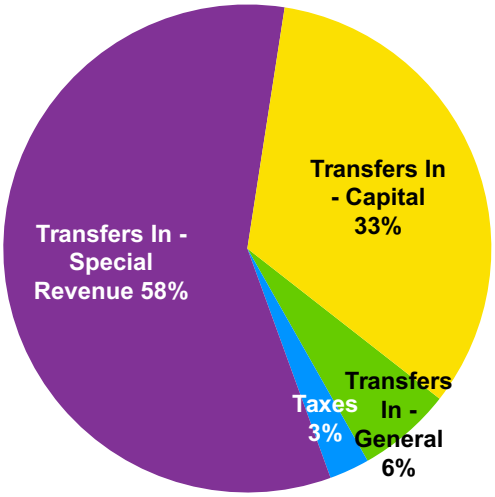


Special Revenue Funds budgets are shown in the Financial Summaries section.

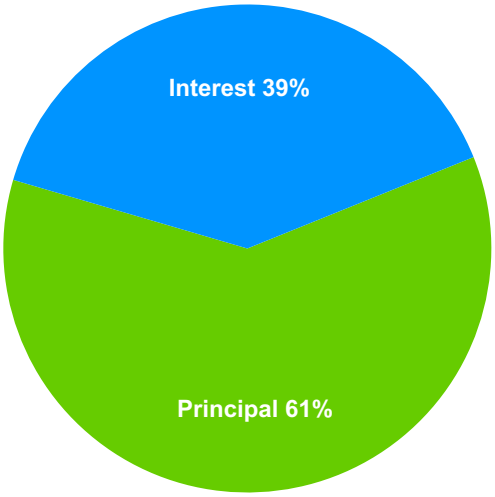
DEBT SERVICE FUND

The debt service fund has an operating budget of $11.0 million. The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Debt Service Sources



Debt Service Uses



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

ENTERPRISE FUNDS

Enterprise funds are expected to be self-supporting and expected to be funded entirely from user fees for services. Except for Transit, no tax revenues are used for these activities in the FY21 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 2021 to support general government services total $4,642,535.

- Sewer Utility $1,682,275
- Stormwater Utility $608,650
- Parking $172,088
- Water Utility $567,194
- Solid Waste $1,191,482
- Landfill $420,846

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

Internal service funds provide goods or services to other department within the City, with full costs to be recovered. An example of this would be the City's Garage Service. These expenses are included in both the department budget providing the service, as well as in the budget of the department receiving the service. To avoid double counting, the appropriated budget includes only the budgets for the departments receiving internal services (Engineering Service $1,877,386 and Garage Service $2,285,188).

STAFFING CHANGES

The City of Dubuque has 719.44 (FTE) employees budgeted in FY 2021. This represents a net increase of 9.35 FTE's from FY 2020.

Since 1981, the city has minimized the number of positions added. The adopted budget provides funding for a net decrease of 9.35 FTE's related to general fund departments.

Funding has been changes to include the following changes to FTE's:

- The Library eliminated a full-time Librarian I -1.00 FTE and added two full-time Library Aides +2.00 FTE.
- Parks staff changes resulted in a net change of +0.53 FTE and include the following: Laborer II -3.22 FTE, Laborer II Storm -0.11 FTE, Laborer I +3.75 FTE, and Laborer I Storm +0.11 FTE.
- The Human Rights Department transferred the full-time Strategic Workforce Equity Coordinator -1.00 FTE to the Human Resources Department +1.00 FTE.
- Police added a full-time School Resource Officer +1.00 FTE.
- Engineering eliminated a full-time Engineering Technician -1.00 FTE, added a full-time Camera Systems Technician +1.00 FTE, added a Civil Engineer I +1.00 FTE, and downgraded a seasonal Engineering Aide -0.50 FTE to a seasonal engineering intern +0.25 FTE.
- Fire added full-time firefighter +1.00 FTE as part of the plan for a new west end firestation.
- Health Services upgraded part-time Animal Control Officer -0.72 FTE to full-time Animal Control Officer +1.00 FTE.
- The Water Department upgraded a part-time Water Meter Service Worker I -0.80 FTE to a part-time Water Distribution Maintenance Worker +0.50 FTE, and upgraded a Water Meter Repairworker I -1.00 FTE to a Water Meter Repairworker II +1.00 FTE.
- The Public Works Department moved two full-time Truck Drivers -2.00 FTE to two full-time Utility Workers +2.00 FTE, eliminated a Traffic Signal Technician II -1.00 FTE, and upgraded a part-time Clerical Assistant -0.68 to full-time Secretary +1.00 FTE.
- The Housing and Community Development Department eliminated a full-time Resiliency Grant Administrator -1.00 FTE, added an Assistant Housing Director +1.00 FTE, added a FTE Nuisance Specialist +1.00 FTE, and eliminated a seasonal Inspector I -0.30 FTE. Other upgrades transitions include: upgrade full-time Inspector I -1.00 FTE to a full-time Inspector II +1.00 FTE, move two full-time Assisted Housing Specialists -2.00 FTE to two full-time Family Self-Sufficiency Coordinators +2.00 FTE, increase full-time resiliency coordinator from -0.25 FTE to +1.00 FTE.
- The Public Information Office upgraded a part-time Communications Assistant -0.75 FTE to a full-time Communications Assistant +1.00 FTE and reduced a part-time Communications Specialist from -0.88 FTE to +0.75 FTE.
- The City Clerk's Office eliminated a seasonal Clerical Assistant -0.50 FTE and a seasonal Intern -0.31 FTE.
- The Finance Department eliminated a full-time Budget Manager -1.00, added two full-time Budget & Financial Analysts +2.00, moved a full-time Senior Budget Analyst -1.00 FTE to a full-time Budget & Financial Analyst +1.00 FTE, upgraded a part-time Confidential Account Clerk -0.75 FTE to a full-time Secretary +1.00 FTE, and added a seasonal Intern +0.51 FTE.
- The Building Department added a full-time Custodian +1.00 FTE.

Total FTE's FY 2020	**710.09**
FT Librarian	-1.00
FT Library Aides	+2.00
Seasonal PT Parks Laborer II	-3.22
Seasonal Parks Laborer II Storm	-0.11
Seasonal Parks Laborer I	+3.75
Seasonal Parks Laborer I Storm	+0.11
FT School Resource Officer	+1.00
FT Engineering Technician	-1.00
FT Camera Systems Technician	+1.00
FT Civil Engineer	+1.00
Seasonal Engineering Aide	-0.50
Seasonal Engineering Intern	+0.25
FT Firefighter	+1.00
PT Animal Control Officer	-0.72
FT Animal Control Officer	+1.00
PT Water Meter Service Worker I	-0.80
PT Water Distribution Maintenance Worker	+0.50
FT Water Meter Repair Worker I	-1.00
FT Water Meter Repair Worker II	+1.00
FT Truck Drivers	-2.00
FT Utility Workers	+2.00
FT Traffic Signal Technician II	+1.00
PT Public Works Clerical Assistant	-0.68
FT Public Works Secretary	+1.00
FT Resiliency Grant Administrator	-1.00
FT Grants Supervisor	+0.25
FT Assistant Housing Director	+1.00
FT Nuisance Specialist	+1.00
Seasonal Inspector I	-0.30
FT Inspector I	-1.00
FT Inspector II	+1.00
FT Assisted Housing Specialists	-2.00
FT Family Self-Sufficiency Coordinators	+2.00
FT Resiliency Coordinator	+0.75
PT Communications Assistant	-0.75
FT Communications Assistant	+1.00
PT Communications Specialist	-0.13
Seasonal City Clerk Clerical Assistant	-0.50
Seasonal City Clerk Intern	-0.31
FT Budget Manager	-1.00
FT Senior Budget Analyst	-1.00
FT Budget & Financial Analyst	+3.00
PT Finance Confidential Account Clerk	-0.75
FT Finance Secretary	+1.00
Seasonal Finance Intern	+0.51
Custodian	1.00
Total Adopted FTE's FY 2021	**719.44**

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2019	Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's
Police	$ 8,384,730	$ 8,691,695	$ 8,969,386	119.56	120.56	121.56
E911	$ 1,027,510	$ 1,086,437	$ 1,125,732	18.28	19.28	19.28
Fire	$ 6,372,827	$ 6,552,552	$ 6,719,000	90.16	91.16	92.16
Human Rights	$ 265,767	$ 350,652	$ 295,927	5.00	5.00	4.00
Building Services	$ 738,518	$ 774,980	$ 857,385	11.75	11.75	12.75
Health Services	$ 352,242	$ 382,402	$ 393,094	5.58	5.86	6.14
Parks Division	$ 1,590,165	$ 1,705,385	$ 1,743,405	36.68	36.48	37.01
Civic Center	$ 16,922	$ 17,309	$ 19,541	0.15	0.15	0.15
Recreation	$ 1,672,385	$ 1,729,271	$ 1,778,911	46.86	48.00	48.00
Library	$ 1,807,797	$ 1,879,164	$ 1,956,937	34.14	34.14	35.14
Airport	$ 934,180	$ 998,995	$ 981,235	17.96	19.16	19.16
Transportation Services	$ 2,322,221	$ 2,376,484	$ 2,378,802	53.77	53.73	53.73
Engineering	$ 2,117,881	$ 2,162,540	$ 2,241,278	30.23	29.96	30.71
Water	$ 1,544,325	$ 1,600,917	$ 1,629,256	25.87	26.37	26.07
W&RRC	$ 961,728	$ 990,095	$ 980,914	15.00	15.00	15.00
Public Works	$ 5,083,451	$ 5,239,946	$ 5,344,683	91.96	91.96	93.28
Economic Development	$ 254,245	$ 252,286	$ 263,521	3.50	3.75	3.75
Housing & Community Dev.	$ 1,473,896	$ 1,737,120	$ 1,895,132	23.82	27.30	29.00
Planning Services	$ 562,296	$ 524,878	$ 530,791	8.38	8.38	8.38
Personnel Office	$ 259,215	$ 265,400	$ 357,040	3.63	3.63	4.63
Public Information Office	$ 325,565	$ 391,362	$ 379,015	5.00	6.38	6.50
City Council	$ 76,600	$ 77,191	$ 76,892	3.50	3.50	3.50
City Manager's Office	$ 825,648	$ 903,392	$ 937,481	9.77	9.67	9.67
City Clerk	$ 221,131	$ 237,725	$ 202,248	3.31	3.81	3.00
Finance Department	$ 1,174,355	$ 1,117,676	$ 1,217,865	18.94	18.24	20.00
Legal Department	$ 540,639	$ 610,353	$ 621,004	4.62	5.62	5.62
Information Services	$ 569,896	$ 616,477	$ 637,131	9.00	9.00	9.00
Cable TV	$ 161,147	$ 164,947	$ 147,431	2.25	2.25	2.25
TOTAL	$41,637,282	$43,437,631	$44,681,037	698.67	710.09	719.44

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 2021 is 10.14400 per $1,000 of taxable valuation. It is estimated that a total of $26,202,568 will be received from property taxes in FY 2021. This represents a decrease of -0.36% from fiscal year 2020. For FY 2021 there is a -0.14% property tax decrease 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 2021, approximately $9,345,876 will be received in local option sales tax. This is a 4.17% increase over FY 2020. Of this amount, 50% is for property tax relief ($4,672,938), 20% is for City facilities maintenance ($1,794,421), and 30% is for special assessment relief ($2,691,632). In 2021 approximately $2,354,015 will be received in hotel/motel tax. By resolution, 50% of this amount is to be used for promotion and encouragement of tourism and convention business and the remaining 50% goes into the General Fund for property tax relief.

Licenses and Permits
Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous. The City estimates $2,050,744 in licenses and permits in FY 2021. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2021 projection for cable franchise fees is $570,000 and utility franchise fee projection is $5,398,786. 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 $15,630,983 in FY 2021. The gaming related leases generate the most revenue. The lease with the Dubuque Racing Association (DRA) includes collection of 1% of coin-in and unadjusted drop 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 0% for capital projects. Gaming leases are projected to be $5,770,062 in FY 2021. Riverfront leases are expected to generate $2,988,163 in FY 2021.

Intergovernmental Revenue
Intergovernmental revenues are projected to decrease 57.51% from FY 2020. The city is estimated to receive $43,327,569 in Federal and State grants, State Road Use Tax Funds, and County Contributions

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 $42,834,397. Other charges for services include copy charges, sales of maps and publications, street, sidewalk, and curb repairs, special Police services, Library services, Recreation programs, etc. Other charges for services are estimated at $3,468,722 in FY 2021.

Special Assessments
Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2021, special assessment revenue is estimated at $360,000.

Miscellaneous Revenue
This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at $24,556,866 in FY 2021.

ADOPTED CAPITAL IMPROVEMENT PLAN

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals $198,765,536. 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 2021 totals $59,132,225.

The adopted CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding required to meet the capital needs for FY 2021 totals $59.1. Approximately 24.93% ($14.7 million) of this will be provided by issuance of new debt, primarily for stormwater utility related projects ($7.3 million). Another funding source representing approximately 5.55% 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 2021 capital budget. The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2025.

FY21 ADOPTED CAPITAL BUDGET HIGHLIGHTS

Fire
Ladder & Pumper Truck Replacement - $408,000
HVAC Replacement at Fire HQ - $168,924
Outdoor Warning Siren Repair/Replacement - $100,000
Station 6 Structural, Roof, and Tuckpointing Repairs - $209,000

Leisure Services
Eagle Valley Park Development - $180,447
Westbrook Park Phase II - $214,000
Jackson Park Amenities Improvements - $250,000
Ash Tree Removal and Tree Replacement - $275,000

Library
Landscaping and Plaza Redesign - $100,202

Water
Water Meter Replacement Program - $176,661
Cottingham Road Water Main - $187,813
SCADA & Communications Infrastructure - $495,000
Water Main Replacements (Streets) - $271,375
Public Lead Line Water Replacement - $122,470
Water Line Extensions to New Developments - $307,500
Wells, Well Field, and Raw Transmission Piping Repair - $250,000
Water Treatment Plant Condition Assessment and Master Plan - $115,000
Tamarack Park Frontage Road Water - $362,500
Landfill Frontage Road Water Main Extension - $121,500
Althauser St. & Eagle St. Water Main Improvements - $151,065

Water & Resource Recovery Center
UV Disinfection System Modifications - $235,000
Pump Trailer - $110,000

Airport
Terminal Automated Vehicle Wash Facility - $227,750
Rehabilitate Taxiway A - $350,000

Public Works
Curb Ramp Program - $423,574
56,000 GVW Dump Truck Replacement - $215,000
Vacuum Street Sweeper Replacement - $210,000
Wheel Loader Purchase - $206,350
Cab-Over Solid Waste Vehicles - $596,260
Hard Surface Deep Cleaning Self-Propelled Unit - $166,100
City Tipper Carts - $280,000

Sanitary Sewer Improvements
Sanitary Sewer Extensions to Existing Developments - $600,000
Sewer Utility Master Plan - $237,000
CCTV Inspection, Cleaning, and Assessment - $285,000
Auburn & Custer Sanitary Sewer Reconstruction - $316,400
Heeb Street Sanitary Sewer Reconstruction - $160,000
Cedar & Terminal Lift Station & Force Main Assessment and Improvements - $750,000
Track Line Sanitary Cleaning and Lining - $187,790
Center Place Alley Sanitary Sewer Rehabilitation - $410,000
General Sanitary Sewer Replacement - $200,000

Stormwater Improvements
Draintile Program - $100,000
Bee Branch Creek RR Culverts - $17,345,349
Bee Branch Creek Gate & Pump Replacements - $5,134,418

Street Related Improvements
Street Construction General Repairs - $100,000
Chavenelle Rd Reconstruction - $3,700,000
Heeb Street Reconstruction - $300,000
Southwest Arterial Project - $550,000
Southwest Arterial ITS Corridor Development - $850,000
Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing - $520,000
Northwest Arterial Eastbound Dedicated Left Turn Lane onto JFK Road - $180,000
Sidewalk Program - City-Owned Sidewalk - $170,000
Villa Street Retaining Wall - $1,600,000

Traffic Improvements
STREETS Traffic Control Project - $3,466,250
Asbury Road Signalization Reconstruction - $120,000
Broadband Acceleration and Universal Access - $136,000

Engineering Miscellaneous
Federal Building Renovation - $446,000
Riverfront Dock Expansion - $1,050,000
Riverfront Leasehold Improvements - $187,500
ABC Supply Building Deconstruction - $417,000
Third Street Overpass Railing Painting - $120,000

Building
Downtown URD Non-Profit ADA Assistance - $100,000

Economic Development
Greater Downtown Urban Renewal District Incentive & Rehab Program - $392,900
Workforce Development - $310,000
Washington Neighborhood Facade Program - $120,000

Transit
Transit Vehicle Replacement - $794,824
Onboard Security Cameras - $112,740

Parking
East 12th & Elm St. Parking Lot Construction - $589,000

Housing and Community Development
Homeownership Assistance - $566,485
Lead Based Paint Hazard Control - $800,000
Lead Based Paint Hazard Control Grant Match - $104,166
Neighborhood Reinvestment Partnership - $300,000
Washington Neighborhood Home Purchase Program - $211,283
Homeowner Rehabilitation Program - $155,000
Bee Branch Healthy Homes Resiliency Grant - $2,718,000

City Manager's Office
Downtown Urban Renewal Area Non-Profit Weatherization Assistance - $100,000

Finance
Department Remodel - $250,000

Information Services
City-Wide Computer Replacements - $620,023

COMMUNITY INFORMATION

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THE CITY OF DUBUQUE

Masterpiece on the Mississippi

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

Founded by Julien Dubuque in 1785, Dubuque is Iowa's oldest city and is among the oldest settlements west of the Mississippi River. Dubuque has long been a historical and cultural center with its numerous historic sites, architectural Historic Districts with well-preserved buildings and homes, a revitalized main street, history and art museums, live theaters, ballet troupes, a symphony, three private colleges, two seminaries, a Bible college, libraries and a local history research center, recreational and sports venues, beautiful parks, a state park and nature interpretive center, miles of hiking and biking trails and the great Mississippi River.



Recent recognitions include being named one of the 100 Best Communities for Young People, the Most Livable Small City, an Iowa Great Place, an All-America City, and a LEED Certified City (Leadership in Energy and Environmental Design). Dubuque scored 100 on the 2018 Municipal Equality Index, issued by the Human Rights Campaign (HRC), in partnership with the Equality Federation Institute.

Dubuque, Iowa is truly a "Masterpiece on the Mississippi."



ACCORDING TO THE 2014-2018 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

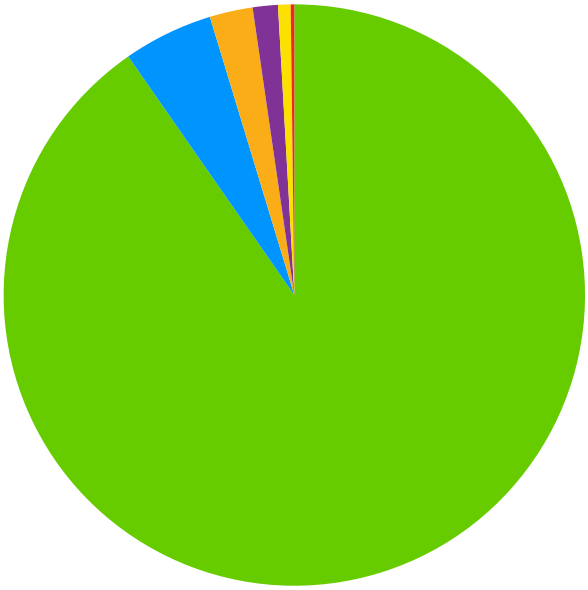
AGE

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



RACE

- White or Caucasian 90.5%
- Black or African American 5 %
- Hispanic or Latino 2.4%
- Asian 1.4%
- Hawaiian & Other Pacific Islander 0.7%
- American Indian and Alaska Native 0.02%



POPULATION

Total Population: 58,340
- Female Population: 51.6%
- Male Population: 48.4%

Average Household Size: 2.27
- Family Households: 59.1%
- Non-Family Households: 40.9%

Average Family Size: 2.88

Median Age: 37 years

HOUSING

Total Housing Units: 25,918
- Housing Occupancy: 92.3%
- Owner-Occupied: 63.4%
- Renter-Occupied: 36.6%

INCOME

Median Household Income: $52,298
Median Family Income: $67,436
Families below poverty: 10.4%
- Individuals below poverty: 16%
- Over 18 years old: 14.4%

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: 32.7 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.

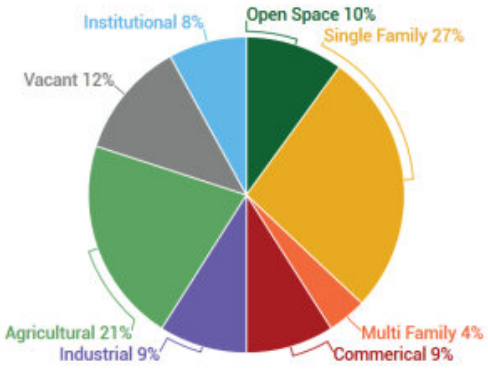
Current Zoning

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



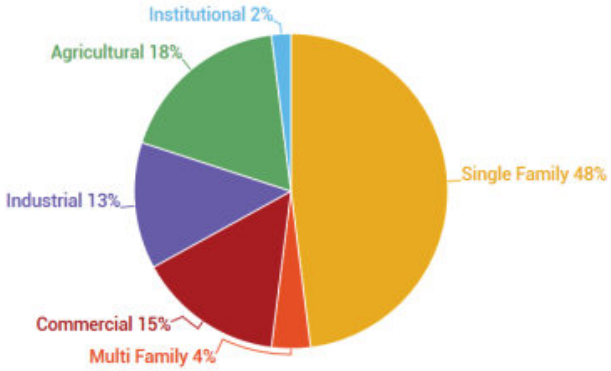
10% Open Space (1,777 Acres)
27% Single Family (4,661 Acres)
4% Multi Family (694 Acres)
9% Commercial (1,507 Acres)
9% Industrial (1,438 Acres)
21% Agricultural (3,529 Acres)
8% Institutional (1,286 Acres)
12% Vacant (2,110 Acres)

Total Acres: 17,003

(Note: Total Acres excludes roads and river.)

FIGURE 9.3

Current Zoning in Acres



18% Agricultural (3,067 Acres)
48% Single Family (8,105Acres)
4% Multi Family (636 Acres)
15% Commercial (2,629 Acres)
13% Industrial (2,253 Acres)
2% Institutional (314 Acres)

Total Acres: 17,003

(Note: Total Acres excludes roads and river.)

SERVICES PROVIDED BY THE CITY OF DUBUQUE

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

RECREATION OPPORTUNITIES

53 parks with 1,246 acres
25 park shelters
19 tennis courts
21 restrooms
4 accessible fishing piers
3 skate parks
1 dog park
288 units of play equipment
1 Disc golf course
1 In-line hockey rink
10 softball fields
1 baseball field
5,200 street trees
46 miles of trails
1,000 picnic tables





CULTURAL AMENITIES

In Dubuque there are over 45 non-profit arts and cultural organizations that provide year-round cultural programming in Dubuque and the surrounding area. Dubuque is home to a world-class Symphony Orchestra and Arboretum, two Smithsonian Affiliates - the Dubuque Museum of Art and the National Mississippi River Museum and Aquarium, JDIFF - an international film festival, multiple community theater groups including Grand Opera House, Bell Tower, Rising Star and Fly By Night. There are on average over 125 special events throughout the year from community festivals to outdoor music venues to parades and neighborhood events.

WORKFORCE

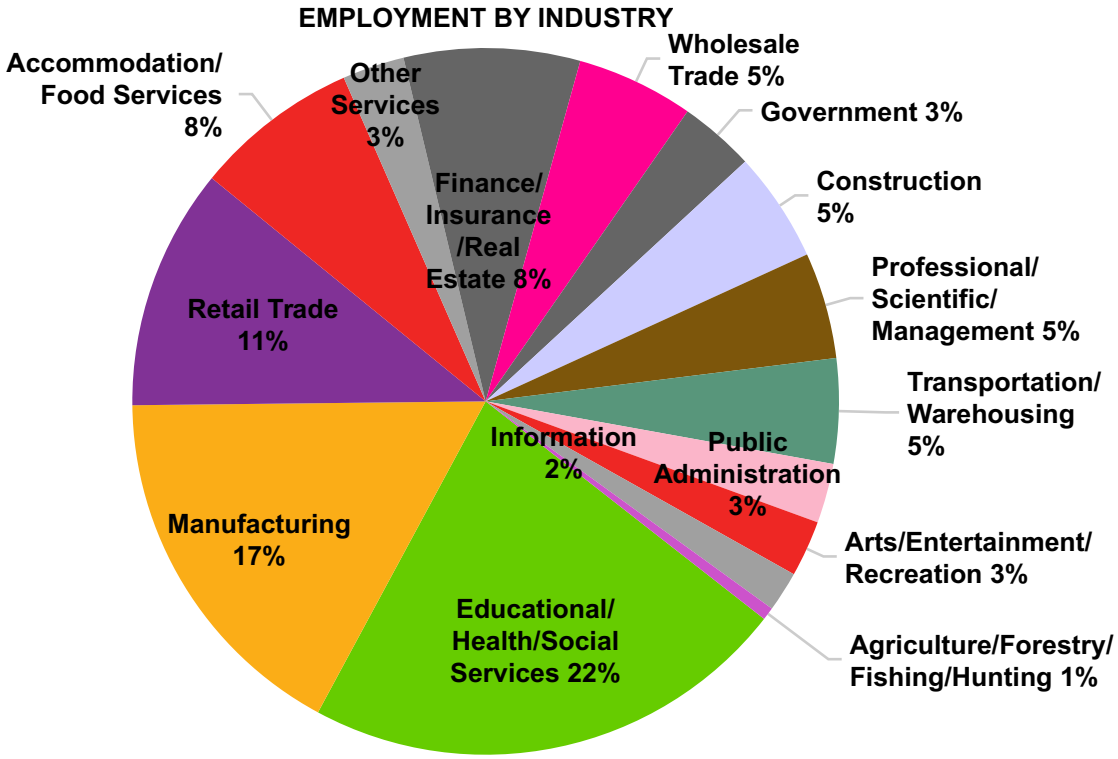
Today there are over 12,000 employees working in downtown Dubuque. Dubuque leads the State in downtown rehabilitation and development with over $600 million of public and private investment since 1985.

According to the latest data from Iowa Workforce Development (December 2019), Dubuque's employment is at 56,100. Dubuque County's unemployment rate for December 2019 was 3.1% while Iowa's rate was 2.9% and the nation's was 3.5%.

The top ten employers in the area employ less than 20% of the total workforce. Interstate Power & Light CO., the greatest revenue source among all taxpayers, contributes approximately 6% 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	Confidential
City of Dubuque	737
Sedgwick	725
Cottingham & Butler	650
Dubuque Bank & Trust/Heartland	600
Source: Greater Dubuque Development Corporation * Located just outside the City limits.	

MAJOR TAXPAYERS	
Taxpayer	Valuation
Peninsula Gaming Co. LLC	63,874,814
Kennedy Mall Inc.	37,660,860
GRTD Investments LLC	26,264,760
Progressive Processing LLC	25,385,510
Walter Development LLC	24,854,730
Mar Holdings LLC	21,342,734
Flexsteel Industries Inc.	18,916,230
Nordstrom Inc.	13,907,930
Platinum Holdings LLC	13,500,000
McGraw-Hill Global Education	13,500,000
Source: Dubuque County Iowa Auditor's Office	



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

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

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



City of Dubuque
Boards and Commissions

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

Airport Commission

Airport Zoning Commission

Airport Zoning Board of Adjustment

Arts and Cultural Affairs Advisory Commission

Board of Appeals

Building Code Board

Cable TV Commission

Catfish Creek Watershed Management Authority

City Board of Review

Civic Center Commission

Civil Service Commission

Community Development Advisory Commission

Electrical Code Board

Environmental Stewardship Advisory Commission

Enterprise Zone Commission

Historic Preservation Commission

Housing Commission

Housing Trust Fund Advisory Committee

Housing Board of Appeals

Human Rights Commission

Investment Oversight Commission

Library Board of Trustees

Long Range Planning Advisory Commission

Mechanical & Plumbing Code Board

Mechanical Code Board

Mediacom Charitable Foundation

Parks and Recreation Advisory Commission

Plumbing Code Board

Sister City Relationships Advisory Commission

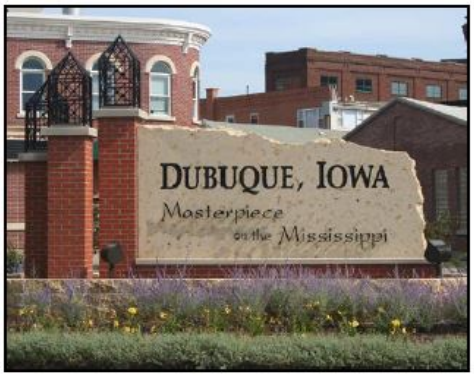
Safe Community Advisory Committee

Resilient Community Advisory Commission

Transit Advisory Board

Zoning Advisory Commission

Zoning Board of Adjustment





BUDGET OVERVIEWS

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2019 City Council Goals & Priorities

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

City of Dubuque Goals 2024

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

2019-2021 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.

TOP PRIORITIES (in alphabetical order)

- Dream Center: Facilities & Programs
- Emerald Ash Borer Program
- Human Resources Policies & Handbook Revision
- Imagine Dubuque: Implementation
- Major Street Improvement Plan: Project Priority & Funding
- Parking Ramp Maintenance: Funding

HIGH PRIORITIES (in alphabetical order)

- Brain Health Strategy & Action Plan
- Debt Reduction Plan: Re-Affirmation
- Fountain of Youth: Funding
- Four Mounds/HEART Program: Funding
- Street Maintenance Program: Increased Funding
- Transit Vehicle Replacement Funding

2019-2021 MANAGEMENT AGENDA

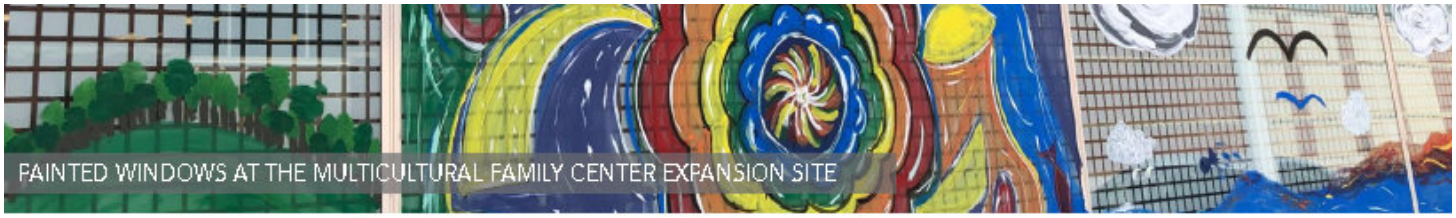
Management agenda items are issues for which the City Council has set the overall direction and provided initial funding, may require further City Council action or funding, or are major management projects that may take multiple years to implement. The management agenda is divided into top priorities and high priorities.

TOP PRIORITIES (in alphabetical order)

- Bee Branch Creek Projects: Next Steps
- CHANGE Program: True North Housing Initiative & Bee Branch Healthy Homes Resiliency Program
- Equitable Poverty Prevention: Action Plan
- Industrial Park Development
- Leisure Services Facilities Deferred Maintenance Assessment
- Multi-Tiered Housing Inspection Program
- Park Development Projects for Non-TIF(Tax-Increment Financing), Donated Park Sites
- Traffic Signal Synchronization/STREETS

HIGH PRIORITIES (in alphabetical order)

- Dubuque Riverfront Master Plan (Corps of Engineers)
- Citywide Departmental Work Order System Implementation
- Innovation & Entrepreneurial Strategy
- School Resource Officer: Implementation
- Southwest Arterial Business Development
- Water & Resource Recovery Center: Nutrient Trading



PAINTED WINDOWS AT THE MULTICULTURAL FAMILY CENTER EXPANSION SITE

MANAGEMENT IN PROGRESS »

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

« MAJOR PROJECTS

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

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Management in Progress

- Business Development at the Airport: University of Dubuque
- GDDC Retail Attraction Strategy
- Downtown Housing Creation Strategy
- Riverfront Lease Sites
- Federal Opportunity Zones
- Brownfield Grants
- FAA Supplemental Funding
- Air Charters to Leisure Destinations

Major Projects

- Demarcation Point Relocation [Phone Line Termination Point]
- Old Air Terminal Demolition

Vibrant Community: Healthy & Safe

Management in Progress

- Police Reaccreditation
- Humane Society Contract Renewal
- WRRC: Certification of Environmental
- CAD Connection to City Cameras Network
- Traffic Camera System
- School Safety and Security Plan and Protocols
- Dispatcher Training Program
- Communication National Quality Assurance
- Healthcare for Residents from Pacific Islands
- Smart 911 Personal and Building Profile Marketing
- Quick Response Pumper
- Fire Accreditation
- Police Officer Recruitment & Retention
- P25 Radio System Building & Implementation
- Panic Button for City Facilities
- Ambulance Staffing Alternatives
- Police Department Transition to New Caliber Weapons

Major Projects

- Crescent Community Health Center: Clinic Construction
- Fire Headquarters and Stations ADA Compliance
- Fire Stations HVAC and Lighting Improvements
- Multicultural Family Center Construction

Livable Neighborhoods & Housing: Great Place to Live

Management in Progress

- Barrington Lakes Reservoir Abandonment
- Code Enforcement: Accela Program
- Downtown Commercial Buildings Evaluation & Assessment Project

Major Projects

- Lowell Street Retaining Wall Repair: Funding
- Historic Millwork District Parking Lot and Signage



BROWNFIELD CLEAN-UP GRANTS BEAUTIFY OUR COMMUNITY





DIVERSITY, EQUITY, AND INCLUSION TRAINING

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

Management in Progress

- Third St. Data Center
- ADA Compliance Transition
- Aerial Photography & Control Monumentation
- Cartegraph OMS System Asset Management Expansion
- Certified Financial Report Software Conversion
- City Website: Redesign
- Community Resident Survey and Actions
- Diverse Applicants Recruitment Strategy
- Financial Management Software: Study & Draft RFP
- Health Benefits Consulting and Actuarial Services
- High Performing Organization/Outcome-driven Decision-making Strategy
- Indirect Rate for Grants
- Internal Liquor License Approval Process
- InVision Facility Management Software
- I-Net Connection for Remote Site
- Liquor License Process
- New Employee and Promoted Employee Orientation and Support Program
- Paperless Accounts Payable Workflow Development & Implementation
- Workers Compensation Claims Management

Major Projects

- City Hall Sidewalks Heating System
- City Hall Annex Windows Replacement

Sustainable Environment: Preserving and Enhancing Natural Resources

Management in Progress

- Community Climate Action & Resiliency Plan
- Flood Control System: Corps of Engineers Project Approval
- FOG (Fats, Oils, & Greases) Program
- Glass Collection Drop-off Programs
- Growing Sustainable Communities Conference
- Lead & Copper Rule Compliance Water Sampling & Testing
- Public Education on Bikeable/Walkable Dubuque
- Sanitary Sewer System Condition Assessment
- Sewer Infrastructure Asset Management Plan



17TH STREET STORM SEWER IMPROVEMENT PROJECT

Major Projects

- 17th St./W. Locust St. HUD Resiliency Storm Sewer Improvement Project
- 22nd St./Kaufman Ave. HUD Resiliency Storm Sewer Improvement Project
- Bee Branch Culvert Project Under Railroad
- Bee Branch Gates/Pump Station
- Cell 9 Landfill Project: Phase 4
- Fire Hydrants Installation [former Vernon Water System]
- Pressure Reducing Valve Implementation
- Sanitary Forcemain/Riverbank Stabilization Project (US Corps of Engineers)
- SCADA Overhaul: Water
- Roosevelt Street Water Tower Project
- Vernon Well Abandonment
- WRRC Outfall Manhole Reconstruction
- Water Tank Inspection Program & Maintenance
- Water Lines Extension – SW Arterial
- West 3rd St. Generator

management in progress and major projects: continued

Parntership for a Better Dubuque:
Building Our Community that is Viable, Livable, and Equitable

Management in Progress

- 2020 Census Complete Count
- Campaign for Grade Level Reading: Community Solution Action Plan
- City Racial Equity Toolkit: Results-based Accountability
- Civic Action Plan & Civic Leaders Program
- Equity Training for City Staff
- My Brother's Keeper
- Welcoming & Connecting with New Residents Program (GDDC)



AMERICORPS READING TUTOR

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

Management in Progress

- All Community Reads Event
- Americorps
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Pollinator Habitat in Park System

Management in Progress

- Bunker Hill Golf Course Irrigation
- Comiskey Park Renovation
- Eagle Point Park Environmental Restoration Project
- English Ridge & Eagle Valley Subdivision Parks
- Grand River Center: Upgrade Projects
- Miracle League Complex
- Veterans Pond: Dedication

Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility

Management in Progress

- ADA Pads for Bus Stops
- BUILD Grant & Other Grants
- Bus Routes: Update Maps
- Comprehensive Pavement Preservation Plan
- Downtown Parking Ordinance
- Ramps Structural Analysis
- Smart Tool for Integrated Parking Platform
- Smart Technology for Transportation Data Collection
- Transportation Customer App
- WiFi in Fixed Routes
- WiFi in Intermodal & Intermodal Lobby

Major Projects

- Chavanelle Road Hike/Bike Trail
- Chavenelle Road Rehabilitation
- Four-laning Southwest Arterial(US52)
- Highway 52 Repaving
- North Cascade Rd. Reconstruction (to Timber Hyrst Subdivision) & Water Main Extension
- Northwest Arterial Upgrade (IDOT)
- Parking Lot Re-striping
- Roundabouts
- Washington Street Improvements (7th to 9th)



MIRACLE LEAGUE OF DUBUQUE AT VETERANS PARK

COUN003-101619

LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Grand River Center Concrete Restoration	Leisure Services
	Grand River Center Roof Restoration	Leisure Services
	Grand River Center Replace Table/Chairs/Podiums	Leisure Services
	Water Meter Replacement Program	Water
	Cottingham Road Water Main	Water
	Southwest Arterial Water Main Extension	Water
	Water Line Extensions to New Developments	Water
	Wells, Well Field, and Raw Transmission Piping Repair	Water
	Tamarak Park Frontage Road Water Main	Water
	West End Annexation Phase II	Water
	West End Annexation Phase I	Water
	Creek Crossing Restoration	Water
	Landfill Frontage Rd. Water Main Extension	Water
	Althauser St. & Eagle St. Water Main Improvements	Water
	Public Safety Way Water Main Improvements	Water
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water
	Terminal Automated Vehicle Wash Facility	Airport
	Asphalt Pavement Repair	Airport
	Sanitary Sewer Extensions to New Developments	Water
	Sanitary Sewer Extensions to Existing Developments	Water
	Twin Ridge Subdivision -Lagoon Abandonment	Water
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Water
	McFadden Farm Sanitary Sewer Extension	Engineering
	Southfork Interceptor Sewer	Engineering
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	Engineering
	Southgate Sanitary Sewer Reconstruction	Engineering
	Auburn & Custer Sanitary Sewer Reconstruction	Engineering
	Grove Terrace Sanitary Sewer Reconstruction	Engineering
	Heeb Street Sanitary Sewer Reconstruction	Engineering
	Hempstead Sanitary Sewer Reconstruction	Engineering
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Engineering
	Abbott & Cottage Sanitary Sewer Reconstruction	Engineering
	Harvard St Sanitary Sewer Reconstruction	Engineering
	Force Main Stabilization	Engineering
	Center Place Alley Sanitary Sewer Rehabilitation	Engineering
	Perry & Bradley Force Main and Lift Station Improvements	Engineering
	Storm Sewer Improvements/Extensions	Engineering
	University Ave Storm Sewer	Engineering
	Northridge Dr Storm Sewer Extension	Engineering

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Riverfront Dock Expansion	Engineering
	Riverfront Leasehold Improvements	Engineering
	ABC Supply Building Deconstruction	Engineering
	INET Replacement Build Out	Engineering
	Fiber Optic Conduit - Miscellaneous	Engineering
	Broadband Acceleration and Universal Access	Engineering
	Washington Neighborhood Façade Program	Engineering
	Downtown Rehab Grant Program	Engineering
	Develop McFadden Property	Engineering
	Downtown Rehabilitation Loan Program	Engineering
	Central Ave Corridor Initiative	Engineering
	Central Avenue Streetscape Master Plan Implementation	Engineering
	South Port Master Plan Implementation	Engineering
	Port of Dubuque Ramp Major Maintenance	Parking
	East 12th and Elm Street Parking Lot Construction	Parking
	Locust/Iowa Street Parking Ramp Repairs and Additional Parking	Parking

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Vibrant Community: Healthy and Safe	Ladder Truck & Pumper Replacement	Fire
	HVAC Replacement at Fire Headquarters 11 West 9th Street	Fire
	Outdoor Warning Siren Repair/Replace	Fire
	Fire Station Exhaust Systems	Fire
	Ambulance Replacement	Fire
	Fire Station Expansion/Relocation	Fire
	Landscaping and Plaza Redesign	Library
	Public Lead Line Water Replacement	Public Works
	Floodwall Post-Flood Repair Program	Public Works
	Flood Control Units	Public Works
	Speed Shields	Engineering
	Street Light Replacement and New Installation	Engineering
	Street Camera Installation	Engineering
	Grandview Street Light Replacement	Engineering
	Bus Stop Improvements	Transit
	Onboard Security Cameras	Transit
	Bee Branch Healthy Homes Resiliency Grant	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: Great Place to Live	Rental Dwelling Rehabilitation Programs	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Station 6 Structural, Roof, and Tuckpointing Repairs	Fire
	Implement Mechanical & Electrical System Design Study Recommendations	Fire
	Eagle Point Park - Replace Water Lines	Leisure Services
	Pebble Cove Park	Leisure Services
	Murphy Park Replace Water Lines	Leisure Services
	Five Flags - Arena Air Conditioner Replacement	Leisure Services
	Flora and Sutton Pools Annual Maintenance	Leisure Services
	Flora & Sutton Filter Tank Replacement	Leisure Services
	SCADA & Communications Infrastructure	Water Department
	Water Treatment Plant Condition Assessment and Master Plan	Water Department
	Water Storage Tank Coating Program	Water Department
	Final Clarifier Rehabilitation	Water & Resource Recovery Center
	Lift Station SCADA Upgrades	Water & Resource Recovery Center
	Pump Trailer	Water & Resource Recovery Center
	Pavement Condition Study	Airport
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	Vacuum Street Sweeper Replacement	Public Works
	35,000 GVW Dump Truck Replacement	Public Works
	Wheel Loader Purchase	Public Works
	Cab-Over Solid Waste Vehicles	Public Works
	High Pressure Sewer Jet Cleaner	Public Works
	Hard Surface Deep Cleaning Self-Propelled Unit	Public Works
	Sewer Utility Master Plan	Engineering
	CCTV Inspection, Cleaning, and Assessment	Engineering
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	Track Line Sanitary Cleaning and Lining	Engineering
	General Sanitary Sewer Replacement	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT

Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Storm Sewer General Replacements	Engineering
	Catch Basin Reconstruction	Engineering
	Third Street Overpass Railing Painting	Engineering
	Fiber Infrastructure Management System	Engineering
	Aerial Orthophotography	City Manager's Office
	Layer 2 Redundant Network Switch	Information Services
	General Ledger Software	Finance
	City-Wide Computer and Printer Replacements	Information Services
	Layer 2 Redundant Network Switch	Information Services
	Third Street Data Center	Information Services

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Sustainable Environment: Preserving and Enhancing Natural Resources	Ash Tree Removal and Tree Replacement	Parks
	Street Tree Program	Parks
	Highway 20 - Replace Roses	Parks
	Activated Sludge Process Improvements	WRRC
	High-Strength Waste Receiving & Storage	WRRC
	UV Disinfection System Modifications	WRRC
	Sanitary Sewer Root Foaming	Public Works
	City Tipper Carts	Public Works
	Sanitary Sewer Lining Program	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Draintile Program	Engineering
	Bee Branch Creek RR Culverts	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	Flood Control Maintenance Facility	Engineering
	LED Re-lamp schedule	Engineering
	Lead Based Paint Hazard Control	Housing
	Lead Based Paint Hazard Control Grant Match	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Downtown URD Non-Profit ADA Assistance	Building
	Downtown ADA Assistance	Building
	Greater Downtown Urban Renewal District Incentive & Rehab Program	Economic Development
	Workforce Development	Economic Development
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	Economic Development

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Eagle Valley Park	Parks
	Westbrook Park Phase II	Parks
	North Fork Trail	Parks
	Pebble Cove Park	Parks
	Usha Park	Parks
	Eagle Point Park - Concrete Improvements	Parks
	Eagle Point Park - Stone Work	Parks
	Eagle Point Park - Renovate Log Cabin Pavilion	Parks
	Bunker Hill Golf Course - Replace Irrigation System	Recreation
	Replace Lights on Tennis Courts	Parks
	Jackson Park Amenities Improvement	Parks
	Storybook Zoo Playground Replacement	Parks
	Five Flags Building Improvements	Civic Center
	Bunker Hill Golf Course Range Project	Recreation

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Fire Hydrant Assembly Relocation/Replacement for the Sidewalk Program	Water
	Water Main Replacements - Streets	Water
	Rehabilitate Taxiway A	Airport
	Extend Runway 18/36	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Curb Replacement Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Chavenelle Rd Reconstruction	Engineering
	Heeb Street Reconstruction	Engineering
	Southwest Arterial Project	Engineering
	Southwest Arterial ITS Corridor Development	Engineering
	Westside Drive Street Lights	Engineering
	7th Street Extension to Pine Street	Engineering
	North Cascade Road Reconstruction	Engineering
	Cedar Cross Rd Reconstruction	Engineering
	Seippel Road Reconstruction	Engineering
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
	Northwest Arterial Eastbound Dedicated Left Turn lane onto John F Kennedy (JFK) Road	Engineering
	Pavement Preservation Joint Sealing	Engineering
	Rockdale Road Reconstruction	Engineering
	Sidewalk Inspection Program - Assessable	Engineering
	Sidewalk Program - City-Owned Property	Engineering

Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Sidewalk Program Related Curb and Catch Basin Replacements	Engineering
	Stone Retaining Walls	Engineering
	Bridge Repairs/Maintenance	Engineering
	Villa Street Retaining Wall	Engineering
	Lowell Street Retaining Wall	Engineering
	Signalization Program	Engineering
	Traffic Signal Mastarm Retrofit	Engineering
	Traffic Signal Interconnect Conduit Replacement	Engineering
	Traffic Signal Controller Replacement	Engineering
	Street Lighting and Traffic Signal Knockdown/ Insurance	Engineering
	Traffic Signal Intersection Reconstruction	Engineering
	STREETS Traffic Control Project	Engineering
	Traffic Signal Fiber Optics	Engineering
	ITS Traffic Control Equipment	Engineering
	Traffic Signal Vehicle Detection Conversion	Engineering
	Asbury Rd Signalization Reconstruction	Engineering
	Transit Vehicle Replacement	Transit

CITY OF DUBUQUE
FISCAL YEAR 2021 ADOPTED BUDGET
FACT SHEET

Total Budget	$198,147,164	-23.96% less than FY 2020
Operating Budget	$139,014,939	3.51% more than FY 2020
Capital Budget	$59,132,225	-53.18% less than FY 2020
City Tax Asking	$26,202,568	-0.36% less than FY 2020
City Tax Rate	$10.14400 per $1,000	-1.81% less than FY 2020
Taxable Valuation	$2,579,355,511	+1.47% more than FY 2020
TIF Increment Valuation	$405,604,502	+14.77% more than FY 2020
Tax Rate Change	-1.81%	

Impact on Property Owners (City Taxes Only)

Residential = -0.14%	Commercial = -3.30%	Industrial = -2.81%	Multi-residential = +9.13%
$(1.09)	-$104.43	-$132.62	$158.73

Recommended Fee Adjustments

Sewer	0% rate increase effective July 1, 2020
Water	0% rate increase effective July 1, 2020
Stormwater	0% rate increase effective July 1, 2020
Solid Waste	-4.03% rate decrease effective July 1, 2020
Parks	Pavilion fee increases across all parks at the rate of a 10% increase for all rentals over $100 and a 20% increase for all rentals under $100.
Recreation	Annual Golf fee increases/decreases to maintain 100% self-support guideline: $1 increase for 18-hole daily rounds, $2 increase for PGA rounds, and a $10 increase on all annual passes. $1 increase on daily 1/2 cart rentals.
Health Services	Pet license fees $2 increase for spayed/neutered animals (from $12 to $14), and $4 increase for non-spayed/non-neutered animals (from $30 to $34) along with increasing the late fee $6 (from $10 to $16).
Housing	$5 increase to Dwelling Unit fees (from $25 to $30), $5 reduction in Structure fees (from $30 to $25). The result is no increase to single-family dwelling units and a $5 increase for duplexes, $10 increase for Tri-plex, etc.
Building Services	Implement a minimum permit fee of $25, a $150 application fee for appeals applications, and charge 20% of the permit fee for plan review rather than and hourly rate. In FY21 the Building Services Department would also move to one fee schedule for residential and commercial projects. This fee schedule will reflect the averages of all other large cities in Iowa and fees will be rounded to the nearest whole value. Fee adjustments will occur over two years (FY20 and FY21).
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits

Positions	Full-Time Equivalent Changes	Full-Time Equivalent
All Funds	9.35	719.44*

* Included Full Time employees (590.00), Part Time employees (72.42), and Seasonal (57.02)

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SUMMARY OF TOTAL REVENUE AND EXPENDITURES - ALL BUDGETED FUNDS

Revenues/Sources	**FY19 Actual**	**FY20 Adopted Budget**	**FY21 Adopted Budget**
Taxes	$ 54,097,369	$ 54,481,634	$ 56,555,707
Licenses and Permits	1,847,283	1,904,123	2,050,744
Use of Money and Property	16,374,351	14,405,592	15,630,983
Intergovernmental	37,996,696	101,967,534	43,327,569
Charges of Services	39,581,715	49,917,411	46,303,119
Special Assessments	145,155	30,000	360,000
Miscellaneous	9,908,524	12,061,825	8,724,253
Subtotal Revenues	**159,951,093**	**234,768,119**	**172,952,375**
Other Financing Sources:			
Proceeds from Bonds	3,997,025	36,171,372	15,832,613
Transfers In	30,320,431	35,377,741	38,532,618
Beginning Fund Balance	38,195,413	39,438,410	49,796,371
Total Available Resources	**$ 232,463,962**	**$ 345,755,642**	**$ 277,113,977**
Expenditures/Uses			
Public Safety	$ 28,823,140	$ 30,100,398	$ 30,957,805
Public Works	13,216,464	13,042,583	13,862,438
Health and Social Services	988,853	1,196,081	1,020,271
Culture and Recreation	12,152,055	12,850,660	13,212,220
Community and Economic Development	13,776,986	14,781,941	15,032,117
General Government	8,789,376	9,865,798	10,173,298
Business Type	27,501,620	28,552,756	30,309,437
Debt Service	22,935,490	23,906,950	24,447,354
Capital Improvement Projects	34,673,991	125,971,362.92	59,132,225
Subtotal Expenditures	**162,857,975**	**260,268,529.92**	**198,147,165**
Other Financing Uses:			
Transfers Out	30,320,431	35,377,741	38,532,618
Ending Fund Balance	39,285,556	50,109,371.08	40,434,194
Total Uses and Fund Balance	**$ 232,463,962**	**$ 345,755,642**	**$ 277,113,977**

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
ALL BUDGETED FUNDS

	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022 Projected Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget
Revenue							
Taxes	$ 54,097,369	$ 54,481,634	$ 56,555,707	$ 56,779,925	$ 59,785,507	$ 62,246,719	$ 64,644,888
Licenses & Permits	1,847,283	1,904,123	2,050,744	2,656,684	2,744,655	2,840,522	2,945,063
Use of Money & Property	16,374,351	14,405,592	15,630,983	15,797,550	16,261,225	16,354,362	16,658,820
Intergovernmental	37,996,696	101,967,534	43,327,569	30,503,456	34,665,696	30,990,588	29,884,317
Charges for Service	39,581,715	49,917,411	46,303,119	46,386,392	47,656,331	48,729,442	49,796,116
Special Assessments	145,155	30,000	360,000	350,000	30,000	30,000	584,524
Other Financing Sources	3,997,025	36,171,372	15,832,613	20,004,153	9,704,537	5,589,201	22,970,231
Transfers In	30,320,431	35,377,741	38,532,618	48,104,539	45,249,045	46,921,787	59,000,377
Miscellaneous	9,908,524	12,061,825	8,724,253	7,627,922	7,716,831	7,429,411	7,579,558
Total Revenue	$194,268,549	$306,317,232	$227,317,606	$228,210,621	$223,813,827	$221,132,032	$254,063,894
Expenditures							
Employee Expense	$ 60,246,227	$ 63,273,791	$ 65,159,694	$ 67,404,005	$ 70,415,299	$ 72,774,956	$ 75,324,067
Supplies & Services	40,560,862	42,500,163	43,925,237	43,292,418	43,720,450	44,497,546	45,097,970
Capital Outlay	3,413,453	3,667,170	4,466,109	3,621,416	3,632,778	3,741,579	3,626,196
Debt Service	22,935,489	23,906,950	24,447,354	24,413,851	27,268,368	29,141,520	30,253,533
Non-Expense Accounts	1,027,953	949,093	1,016,545	984,646	1,001,161	1,018,561	1,036,228
Transfers Out	30,320,431	35,377,741	38,532,618	48,104,539	45,249,045	46,921,787	59,000,377
Unencumbered Funds	—	—	—	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	34,521,137	126,284,363	59,132,225	39,483,922	32,577,776	25,890,261	37,642,201
Total Expenditures	$193,025,552	$295,959,271	$236,679,782	$227,104,797	$223,664,877	$223,786,210	251,780,572
Net Increase (Decrease) in Fund Balance	1,242,997	10,357,961	(9,362,176)	1,105,824	148,950	(2,654,178)	2,283,322
	49,796,371						
Beginning Fund Balance	38,195,413	39,438,410	49,796,371	40,434,195	41,540,019	41,688,969	39,034,791
Ending Fund Balance	$ 39,438,410	$ 49,796,371	$ 40,434,195	$ 41,540,019	$ 41,688,969	$ 39,034,791	$ 41,318,113

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
GENERAL FUND

	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	FY 2022 Projected Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget
Revenue							
Taxes	$ 34,829,939	$ 34,891,725	$ 35,989,261	$35,931,290	$ 36,682,177	$ 37,359,816	$ 38,216,515
Licenses & Permits	1,603,777	1,857,443	2,010,659	2,086,684	2,174,655	2,270,522	2,375,063
Use of Money & Property	14,168,788	13,304,850	14,333,352	14,772,272	15,231,463	15,320,728	15,307,379
Intergovernmental	2,323,905	6,815,115	2,421,928	2,270,038	2,110,908	1,962,708	1,814,892
Charges for Service	5,891,550	5,743,904	6,168,377	6,272,120	6,365,498	6,460,860	6,558,258
Special Assessments	—	—	—	30,000	30,000	30,000	30,000
Other Financing Sources	—	227,855	—	54,840	54,840	54,840	54,840
Transfers In	10,086,042	10,491,400	11,017,904	10,253,376	11,563,193	13,288,014	14,451,059
Miscellaneous	2,503,265	5,684,634	2,228,607	2,196,737	2,220,165	2,244,063	2,268,438
Total Revenue	$ 71,407,266	$ 79,016,926	$ 74,170,088	$73,867,357	$ 76,432,899	$ 78,991,551	$ 81,076,444
Expenditures							
Employee Expense	$ 42,873,418	$ 44,941,073	$ 46,557,085	$48,241,692	$ 50,093,730	$ 52,333,964	$ 54,231,940
Supplies & Services	17,224,277	18,246,596	18,379,057	18,790,729	19,127,224	19,549,534	19,800,166
Capital Outlay	1,553,908	1,632,744	1,985,504	1,985,504	1,985,504	1,985,504	1,985,504
Debt Service	608,735	949,518	648,193	110,498	107,313	51,162	49,910
Non-Expense Accounts	(433,102)	(437,706)	(504,986)	(520,136)	(537,040)	(553,151)	(569,746)
Transfers Out	3,798,284	4,380,223	5,817,568	2,862,681	3,019,558	3,164,480	3,332,294
Unencumbered Funds	—		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	1,015,072	9,372,772	2,229,339	1,610,793	1,498,294	3,014,338	2,745,638
Total Expenditures	$ 66,640,592	$ 79,085,220	$ 74,911,760	$72,881,761	$ 75,094,583	$ 79,345,831	$ 81,375,706
Net Increase (Decrease) in Fund Balance	4,766,674	(68,294)	(741,672)	985,596	1,338,316	(354,280)	(299,262)
	14,014,050						
Beginning Fund Balance	9,315,670	14,082,344	14,014,050	13,272,378	14,257,974	15,596,290	15,242,010
Ending Fund Balance	$ 14,082,344	$ 14,014,050	$ 13,272,378	$14,257,974	$ 15,596,290	$ 15,242,010	$ 14,942,748

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN

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

EFFECT ON THE BUDGET AND BUDGET PROCESS
Gaming revenue has declined after the legalization of video gaming terminals in Illinois. 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 and a substantial revenue loss for the City. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key State legislators have been quoted in the media as casting doubt on the reimbursements continuing. The City is beginning to see stagnation in local option sales tax revenues. The City is facing new or increased costs in areas such as increasing technology. The City went out for bid for a third-party administrator for the self-insured health plan in FY 2017 and savings have been realized from the new contract and actual claims paid. During FY 2018, the City went out for bid for benefit provider for the prescription drug plan which resulted in savings from the bid award. Investments in equipment and City infrastructure are needed, but funding is limited. The debt reduction strategy and the movement to a more "pay as you go" strategy for capital projects could lead to larger tax and fee increases than with the use of debt.

ASSUMPTIONS
The baseline revenues and expenditures are based on the FY 2020 revised budget. The frozen positions have funding restored in FY 2019 and FY 2020. Property taxes after FY 2021 are assumed to increase to maintain the current level of service based on the previous assumptions. General fund revenues other than property taxes are increased 2% each year. All personal services costs are increased by 2% each year. Utility rate revenues are based on long term cash flows prepared by the City's financial advisor. Capital projects are based on the resources available to support the City's five-year Capital Improvement Program.

LINKING TO STRATEGIC GOALS
The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for the future. Departments tie activities and programs to the Council goals and priorities, which are then linked to performance measures to help evaluate progress made toward achieving the goals and priorities, and also provides a format for evaluating expenditure and revenue patterns impacting the desired progress.

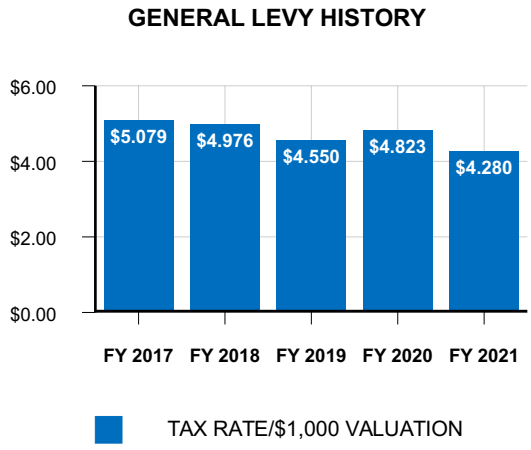
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REVENUE CATEGORY EXPLANATIONS

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 2021, the total tax collection of $26,202,568 is a -0.36% decrease as compared to FY 2020. The total tax collection includes $9,683 for agricultural land. The overall levy is made up of five parts as described below.

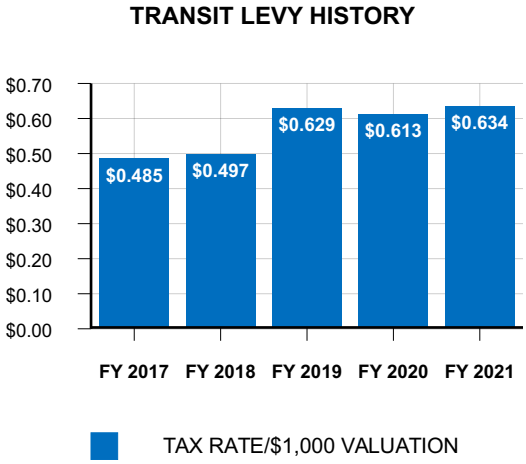
GENERAL LEVY HISTORY



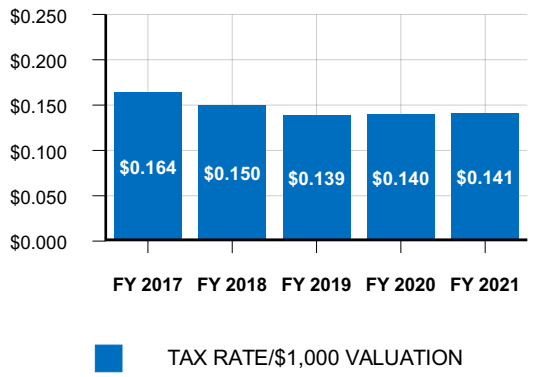
The **General Levy** for the general fund is limited by the State of Iowa to $8.10 per $1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2021 is just $4.280, which is down from $4.823 the year before. The General Levy is certified with the State of Iowa at $8.10 by moving eligible Employee Trust & Agency expenses (allowable in the Trust & Agency Levy) into the General Levy.

The State of Iowa requires this shift to maximize the General Levy first. Also, 50% of the one cent local option sales tax and 98% of the gaming revenues (taxes and lease) is applied for property tax relief which has created a savings in the total City tax rate of $3.82/$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 2021 levy of 0.634 cents will generate $1,635,441 which is a 2.10% increase from FY 2020.



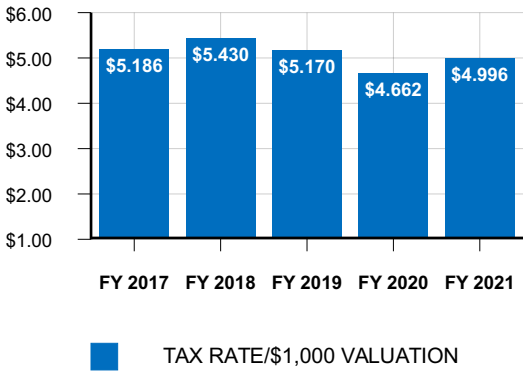
TORT LIABILITY LEVY HISTORY



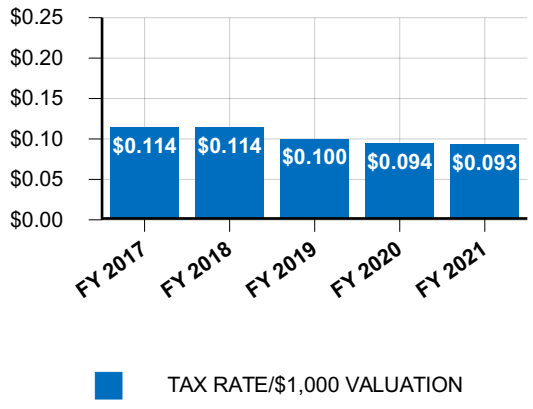
Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2021 levy of 0.141 cents generates $363,759. The City is a member of the Iowa Community Assurance Pool (ICAP) which is a local government risk-sharing pool in the State of Iowa. The tort liability levy request changes based on risk adjustments received from ICAP.

The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPRSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker's Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are $13.0 million. The trust and agency levy has increased to $4.996 in FY 2021.

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY



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 $276,674 in FY 2021.

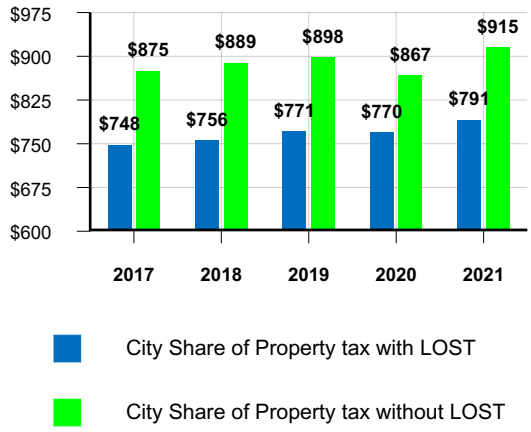
The final portion of the levy is for **Debt Service.** This levy is restricted to General

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 2021 increased 4.17% compared to FY 2020, which reflects increased sales growth.

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



In FY 2021 approximately $4,672,938 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 $123.48. 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 2021 is budgeted with an decrease of 3.83% over FY 2020, which reflects the actual trend.

Other Taxes

Other taxes include tax on agricultural land (state levy limit is $3.00375), military service, county monies & credits, gaming taxes (Greyhound Park and Casino para-mutual and slot machine tax and Diamond Jo riverboat tax on bets), mobile home tax, and tax increment property tax revenues.

LICENSES AND PERMITS

Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous.

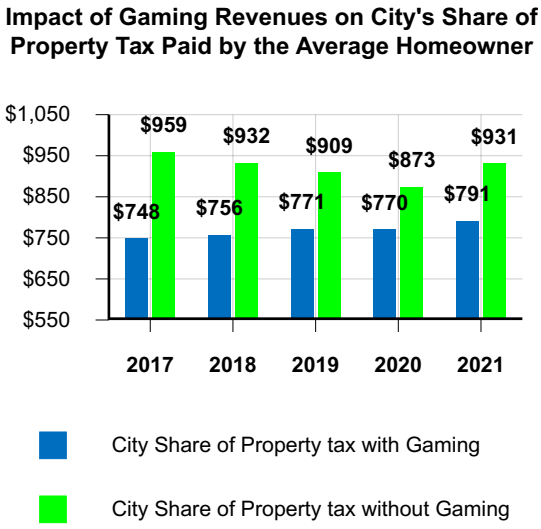
Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas and 5% electric) – with an increase of 11.38% in FY 2021. The Fiscal Year 2021 projection for Cable Franchise Fees is $570,000. The Utility Franchise Fees FY 2021 projection is $5,398,786, all for property tax relief.

USE OF MONEY AND PROPERTY

This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue. The gaming related leases generate the most revenue. In 1984, the resident's of Dubuque approved a referendum allowing dog racing. In 1987, this expanded to include riverboat gaming and in 1994 slot machines at the dog track. The Greyhound Park and Casino expanded with a bigger and better facility and in June 2005, slot machines were added to go from 600 to 1,000 and in March 2006, table games were added.

Effective April 1, 2004 the lease with the Dubuque Racing Association (DRA) was revised to collect 1% of coin-in and unadjusted drop from .5% previously, and its end date changed from 2009 to 2018. The City receives a distribution of profit from the DRA annually that was previously split 40% to the City, 30% to local charities and 30 % retained by the DRA. A lease amendment in FY 2010 changed this split to 50% City / 50% Charities / DRA. In addition, this lease amendment changed the unadjusted drop from .5% for table games to 4.8 percent of adjusted gross receipts. Diamond Jo admissions are also collected through their lease.

City Council policy is to use 100% of the DRA distribution of profit to support the Capital Improvement budget. City Council policy for the total received from the DRA operating lease is to split it 100% for property tax relief in the General Fund and 0% to support the Capital Improvement program.



In 2021, 100% of the total or approximately $5,185,737 is projected to be generated and reduce the amount paid by the average homeowner by $162.17. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2021 and beyond gaming projections include the impact of video gaming terminals in Illinois and the new casino in Davenport.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues include Federal grants and reimbursements, State grants and reimbursements, State shared revenues, and County or other local grants and reimbursements. Many of these revenues are construction project related and thus significantly increase and decrease with the timing of projects. Federal and State grants received by the City are listed on the 'Summary of How Budgeted Expenditures are Funded by Source of Income" under the Financial Summaries tab.

In FY 03/04, the State of Iowa discontinued State shared recurring revenues (liquor tax, personal property tax replacement, municipal assistance, and state funded monies and credits) due to a budget crisis at the State level. This caused a shortfall of $1,051,625 in the City of Dubuque's General Fund. Then in FY 04/05 the bank franchise tax was eliminated by the State causing a shortfall of $145,000. This was addressed by making cuts, shifting funding and increasing revenues by adding a 2% gas and electric franchise fee.

The Iowa Department of Transportation (IDOT) provides annual projections on the amount of Road Use Tax Funds the City of Dubuque will receive over the next five years based on a per capita amount. The State Road Use Tax Fund consist of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources and is distributed to cities on a per capita basis. It should be noted that in FY 2010, the Iowa Department of Revenue increased Road Use Tax Funds (RUT) as a result of higher vehicle registration fees passed into law in 2008. The gas tax was increased ten cents beginning in February 2015. The city is estimated to receive $37,120,941 for FY 2021-2025.

CHARGES FOR SERVICES

Utility Charges

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

Other Charges for Services

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

General Government - Copy charges, sale of maps and publications, zoning adjustment fees, sub plat review fees, plan check fees, and temporary use fees.
Highways/Streets/Sanitation – Street, sidewalk, and curb repairs, engineering and inspection fees, and weed cutting charges.
Public Safety – Special Police services and ambulance fees.
Municipal Enterprises – Library services, transit services, airport charges and fuel sales, and parking meters and lot collections.
Recreation – Recreation programs, golf course fees, aquatics, and park fees.

SPECIAL ASSESSMENTS

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

MISCELLANEOUS REVENUE

Internal Charges

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

Proceeds from Bonds

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

Miscellaneous Revenue

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

Transfers

This is for the transfer of money between City funds.

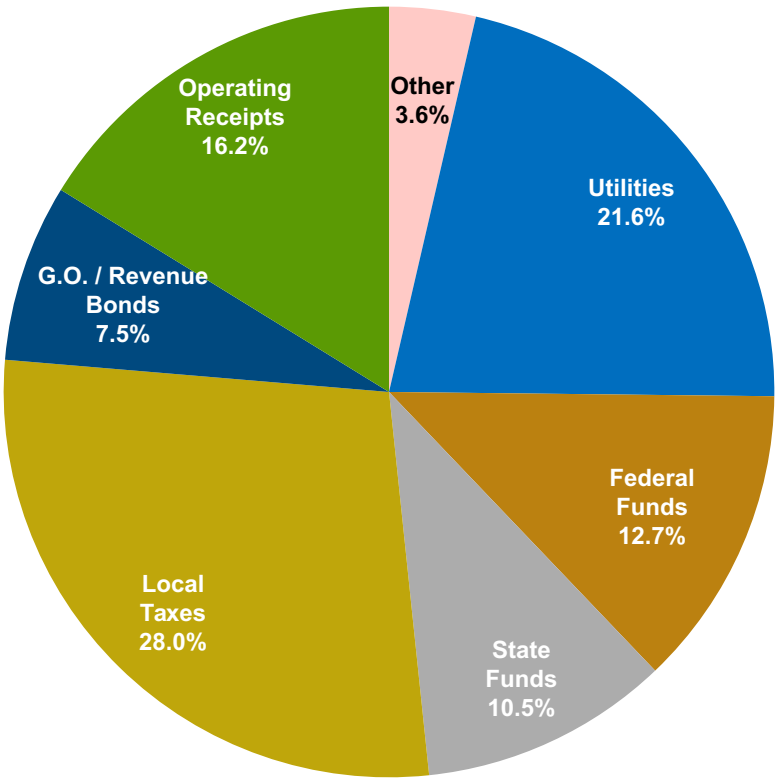
REVENUE HIGHLIGHTS

REVENUE PROJECTIONS

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

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

WHERE THE MONEY COMES FROM
FY 2021 ADOPTED
TOTAL BUDGET



Total Adopted Budget $198,147,164

*Excludes Transfers

Prior to the COVID-19 pandemic, the major resource assumptions used in preparing the Fiscal Year 2021 adopted budget include the following (some alterations to these assumptions were made based on projections of the COVID-19 impact):

a. Unencumbered funds or cash balances of $200,000 will be available in FY 2021 and each succeeding year to support the operating budget

b. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2021. Sales tax receipts are projected to decrease 4.35% under FY 2020 budget ($426,400) and 2.40% over FY 2020 actual of $4,581,312 based on FY 2020 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $438,664 received in November 2019, increased 2.40% percent to calculate the FY 2021 budget, and then increased at an annual rate of 2.00% percent per year beginning in FY 2022. The estimates received from the State of Iowa show a 0.54% increase in the first payment estimated for FY 2021 as compared to the first payment budgeted for FY 2020. The following chart shows the past four years of actual sales tax funds and projected FY 2021 for the General Fund:

Sales Tax Funds	FY17	FY18	FY19	FY20	FY21
PY Q4	$ 748,170	$ 748,108	$ 366,087	$ 355,027	$ 380,549
Quarter 1	$ 1,112,755	$ 1,080,294	$ 1,066,816	$ 1,124,105	$ 1,146,587
Quarter 2	$ 1,146,296	$ 1,109,978	$ 1,098,596	$ 1,149,881	$ 1,172,879
Quarter 3	$ 960,626	$ 939,923	$ 1,031,606	$ 971,871	$ 991,308
Quarter 4	$ 374,054	$ 366,087	$ 700,312	$ 761,097	$ 776,319
Reconciliation	$ 103,185	$ 77,018	$ 217,699	$ 219,332	$ 223,719
Total	$ 4,445,086	$ 4,321,408	$ 4,481,116	$ 4,581,313	$ 4,691,361
% Change	**(4.36)%**	**(2.86)%**	**3.70%**	**2.24%**	**2.40%**

c. Hotel/motel tax receipts are projected to decrease 3.83% ($93,711) under FY 2020 budget and 2.00% over FY 2020 re-estimated receipts of $2,307,858 , and then increase at an annual rate of 2.00% per year.

d. Federal Transportation Administration (FTA) transit operating assistance is anticipated to increase 6% or $72,838 from FY 2020 budget based on the revised FY 2020 budget received from the FTA. Federal operating assistance is based on a comparison of larger cities. Previously the allocation was based on population and population density.

e. Miscellaneous revenue has been estimated at 2%growth per year over budgeted FY 2020.

f. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $98,071 from $673,215 in FY 2020 to $771,286 in FY 2021 based on Fiscal Year 2019 actual.

g. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $198,633 from $4,987,104 in FY 2020 to $5,185,737 in FY 2021 based on adding $140,000 in FY 2021 for sports betting and revised projections from the DRA. This follows a $85,928 increase from budget in FY 2020 and a $1,906 increase from budget in FY 2019.

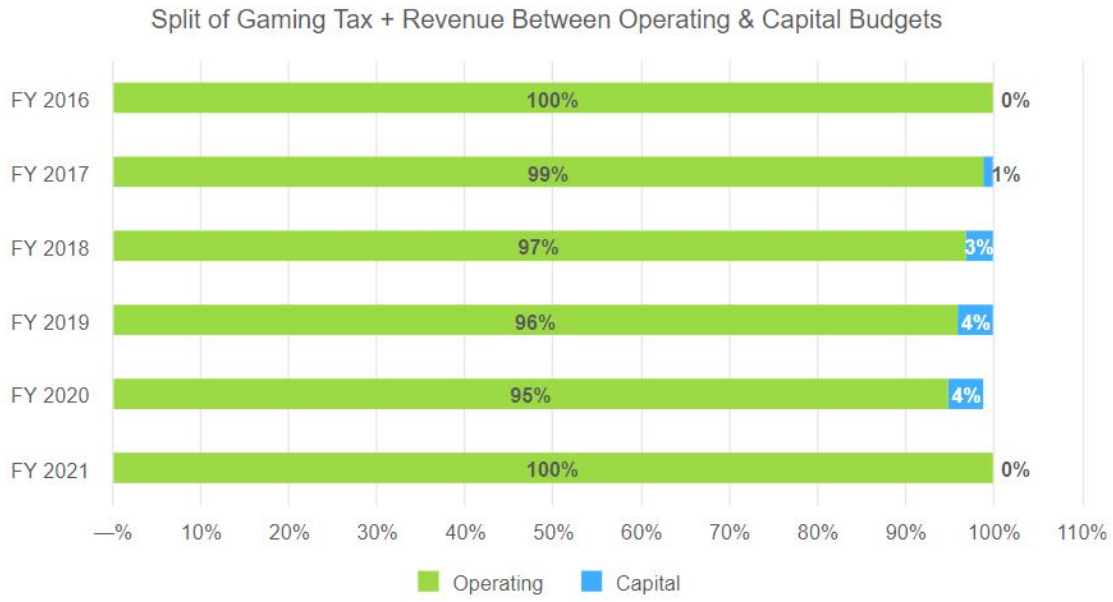
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	DRA Lease	$ Change	% Change
FY 2021	$ 5,185,737	$ +234,441	+4.73%
FY 2020 Revised	$ 4,951,296	$ -197,892	-3.84%

FY 2020 Budget	$ 4,987,104	$ -162,084	-3.15%
FY 2019 Actual	$5,149,187.9	$ +293,177	+6.04%
FY 2018 Actual	$4,856,011.1	$ +18,879	+0.39%
FY 2017 Actual	$ 4,837,132	$ -195,083	-3.88%
FY 2016 Actual	$ 5,032,215	$ -155,297	-2.99%
FY 2015 Actual	$ 5,187,512	$ -158,104	-2.96%
FY 2014 Actual	$ 5,345,616	$ -655,577	-10.92%
FY 2013 Actual	$ 6,001,193	$ +3,305	+0.06%
FY 2012 Actual	$ 5,997,888	$ -345,242	-5.44%
FY 2011 Actual	$ 6,343,130	$ -477,153	-7.00%
FY 2010 Actual	$ 6,820,283	$(1,586,64	-18.87%

The Diamond Jo payment related to the revised parking agreement increased from $567,306 in FY 2020 to $584,325 in 2021 based on estimated Consumer Price Index adjustment (3.00%).

h. The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2021 will change to 100% operating and 0% capital. This is a change from 96% operating and 4% capital in FY 2020. When practical in future years, additional revenues will be moved to the capital budget from the operating budget.



i. The Diamond Jo Patio lease ($25,000 in FY 2021) and the Diamond Jo parking privileges ($584,325 in FY 2021) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

j. The residential rollback factor will decrease from 56.9180% in 2020 to 55.0743% or a 3.24% decrease in FY 2021. The rollback has been estimated to remain the same from Fiscal Years 2022 through 2025.

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 2021, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2019 property assessments, which impacts the Fiscal Year 2021 budget. The average residential property value increased 5%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from $139,493 to $146,467 (+5%).

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This increased taxable value for the average homeowner ($79,396 taxable value in FY 2020 and $80,666 taxable value in 2021) results in more taxes to be paid per $1,000 of assessed value. In an effort to keep property taxes low to the average homeowner, the City calculates the property tax impact to the average residential property based on the residential rollback factor and property tax rate. In a year that the residential rollback factor increases, the City adopted a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 55.0743% percent in Fiscal Year 2021. 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 2020, the City's tax rate would have been $7.65 per $1,000 of assessed value instead of $10.33 in FY 2020.

k. There would have been an equalization order of 17% for multi-residential property in Fiscal Year 2021 based on values established through actual sales, so the City Assessor adjusted multi-residential property values. There was not an equalization order for commercial or industrial property in Fiscal Year 2021. 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 2021 State backfill for property tax loss is estimated to be $1,016,776.

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. Beginning in FY 2022, it is assumed that the State will eliminate the backfill over a five-year period.

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

Fiscal Year	State Backfill Reduction
2022	-$203,355
2023	-$203,355

Fiscal Year	State Backfill Reduction
2024	-$203,355
2025	-$203,355
2026	-$203,356
Total	**-$1,016,776**

FY 2015 was the first year that commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit will be deducted from the property taxes owed and the credit is funded by the State of Iowa.

Eligible businesses must file an application with the Assessor's office to receive the credit with a deadline of January 15, 2020 for applications to be considered for FY 2021. The calculation of the credit is dependent on the number of applications that were received and approved statewide versus the amount that was appropriated for the fiscal year, the levy rates for each parcel, and the difference in the commercial/industrial rollback compared to residential rollback. In FY 2015, the Iowa Legislature appropriated $50 million for FY15; $100 million for FY16; and $125 million for FY17 and thereafter. The estimated amount of value that will be used to compute the credit in FY 2015 is $33,000, FY 2016 is $183,220, FY 2017 is $255,857, FY 2018 is $266,340, FY 2019 is $231,603, and FY 2020 is $251,788.

The basic formula is the value multiplied by the difference in rollbacks of commercial and residential property then divided by one thousand and then multiplied by the corresponding levy rate:

= (VALUE × (Commercial Rollback - Residential Rollback) ÷ 1,000)) × Levy Rate

The average commercial and industrial properties ($432,475 Commercial / $599,500 Industrial) will receive a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of $148 in FY 2015, $693 in FY 2016, $982 in FY 2017, $959 in FY 2018, $843 in FY 2019, and $861 in FY 2020. FY 2021 is project to be $918.

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

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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	$331,239
FY 2018	82.5%	$472,127
FY 2019	78.75%	$576,503
FY 2020	75%	$691,640
FY 2021	71.25%	$1,332,445
FY 2022	67.5%	$1,186,818
FY 2023	63.75%	$1,276,102
FY 2024	55.0743%	$1,535,004
Total		**$7,401,878**

*55.07% = Current residential rollback

This annual loss in tax revenue of $1,332,445 in FY 2021 and $1,535,004 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$7,401,878 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

- Machinery and Equipment Tax Replacement in FY 2003 (-$200,000)
- Personal Property Tax Replacement in FY 2004 (-$350,000)
- Municipal Assistance in FY 2004 (-$300,000)
- Liquor Sales Revenue in FY 2004 (-$250,000)
- Bank Franchise Tax in FY 2005 (-$145,000)

The combination of the decreased residential rollback, State funding cuts and increased expenses has forced the City's tax rate to increase since 1987 when the residents passed a referendum to establish a one percent local option sales tax with 50% of the revenue going to property tax relief.

n. FY 2021 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	1.99%
Commercial	3.94%
Industrial	0.83%
Multi-Residential	11.63%
Overall	1.47%

*Overall taxable value increased 1.47% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2021.

o. Riverfront property lease revenue is projected to increase by $424,621 in FY 2021 due to anticipated additional industrial riverfront leases.

p. Natural Gas franchise fees have been projected to increase zero percent over FY 2019 actual of $1,153,753. Also, Electric franchise fees have been projected to increase 8 percent over 2020 budget of $3,510,806. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2022 through FY 2025. The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.

q. 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 2021.

r. FY 2021 reflects the twelfth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2021, 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.

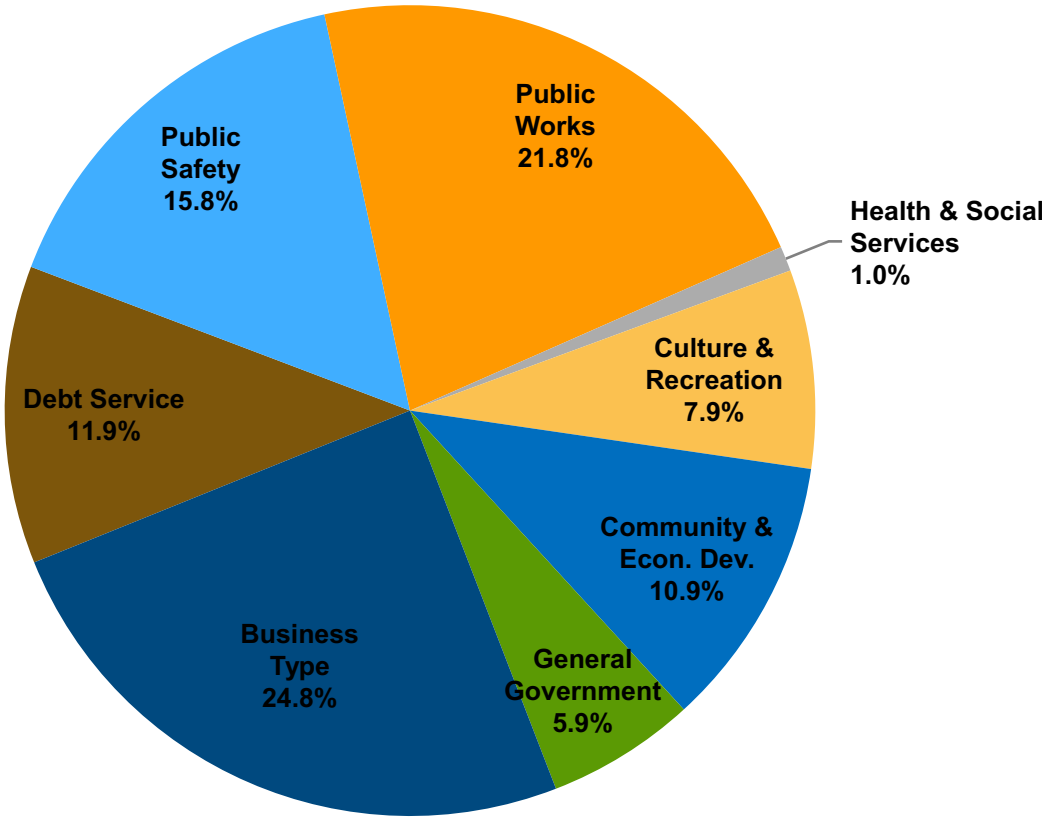
EXPENDITURE HIGHLIGHTS

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's actuals and current year-to-date amounts are used to project both the current year and next four year's revenues. The City Manager and Budget Staff review estimates, with input from the Personnel Manager and Finance Director, to make informed judgments on expenditure trends and economic conditions. The Budget and Fiscal Policy Guidelines are recommended to City Council for adoption.

The Departments then submit their estimates and Budget Staff 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, Budget Staff, 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 ADOPTED FY2021 BUDGET



TOTAL ADOPTED BUDGET $198,147,164

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

Prior to the COVID-19 pandemic, the major requirement assumptions used in preparing the Fiscal Year 2021 adopted budget include the following. Some alterations were made based on projected impacts of the COVID-19 pandemic and are not listed here:

Employee Expense (+$1,885,903/ +2.98% over FY 2020 Adopted Budget)

a. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees City contribution for Police and Fire retirement increased from 24.41% percent in FY 2020 to 25.31% percent in FY 2021 (general fund cost of $148,555 for Police and $60,471 for Fire or a total of $209,026). The Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY 2020 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2020 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. Consistent with the already approved collective bargaining agreements for Teamsters Local Union 120, Teamsters Local Union 120 Bus Operators, Dubuque Professional Firefighters Association, and International Union of Operating Engineers, in FY 2021 there is a 1.50% employee wage increase for represented and non-represented employees at a cost of $578,016 to the General Fund.

c. The City portion of health insurance expense is projected to increase from $921 per month per contract to $1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of $507,492). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.

d. 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 2020 was $194,628 as compared to FY 2021 of $201,556, based on qualifying employees officially giving notice of retirement.

e. 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 2020 was $112,000 as compared to FY 2021 of $102,607, based on FY 2020 year-to-date expense.

f. 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. The parental leave expense budget in the General Fund in FY 2020 was $47,015 as compared to FY 2021 of $0 based on departments covering parental leave with existing employees and not incurring additional cost for temporary help.

Supplies and Service (+$1,425,074 / +3.35% over 2020 Adopted Budget)

g. General operating supplies and services are estimated to increase 2% over actual in FY 2019. A 2% increase is estimated in succeeding years.

h. Electrical energy expense is estimated to have a 8% increase over FY 2019 actual expense, then 2% per year beyond.

i. Natural gas expense is estimated to have no increase over FY 2018 actual expense, then 2% per year beyond.

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

k. Equipment costs for FY 2020 are estimated to decrease 15.5% under FY 2018 budget, then remain constant per year beyond.

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

m. Unemployment expense in the General Fund increased from $54,286 in FY 2020 to $65,574 in FY 2021 based on last three prior years.

n. Motor vehicle fuel is estimated to remain at the FY 2020 budget, then increase 2.0% per year beyond.

o. Motor vehicle maintenance is estimated remain at the FY 2020 budget based on FY 2019 actual, then increase 2.0% per year and beyond.

p. The increase in property tax support for Transit from FY 2020 to FY 2021 is $181,326, which reflects increase in employee expense ($59,465); increase in motor vehicle maintenance and diesel fuel ($143,999); increase in snow removal ($47,770); increase in machinery and equipment ($50,891); and increased Federal and State operating revenue ($108,430).

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

Fiscal Year	Amount	% Change
2021 Projection	$ 1,726,584	+10.8%
2020 Budget	$ 1,558,460	+6.9%
2019 Actual	$ 1,458,109	-5.0%
2018 Actual	$ 1,534,726	+30.9%
2017 Actual	$ 1,172,885	+24.4%
2016 Actual	$ 942,752	-13.2%
2015 Actual	$ 1,086,080	+30.3%
2014 Actual	$ 833,302	-20.2%
2013 Actual	$ 1,044,171	+45.5%
2012 Actual	$ 717,611	-33.5%
2011 Actual	$ 1,078,726	-7.1%
2010 Actual	$ 1,161,393	-7.4%

o. Postage rates for FY 2021 are estimated to increase 15% over FY 2019 actual expense and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.

p. Insurance costs are estimated to change as follows:
   - Workers Compensation is increasing 8% based on FY 2019 actual expense.
   - General Liability is increasing 1% based on FY 2019 actual plus 5%.
   - Damage claims is increasing 10% based on a three year average.
   - Property insurance is decreasing 5% based on FY 2019 actual plus 6%.

q. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $247,711 in FY 2021. In FY 2011, the City approved reducing the number of allowed Housing Choice Vouchers from 1,060 to 900 vouchers. This reduction in vouchers was estimated to reduce Section 8 administrative fees from HUD by $100,000 per year. However, in the transition, the number of vouchers dropped to 803 vouchers. HUD has based the Section 8 administrative fees for FY 2021 on the lower number of vouchers held in FY 2020 which has decreased the amount of revenue received by the Section 8 program in FY 2021. The City is in the process of increasing the Section 8 Housing Vouchers back to 1,072. The City of Dubuque will not be receiving the HUD grant to fund two positions for the Family Self-Sufficiency Program in calendar year 2020 due to a late submission of grant application. The current grant period ends on December 31, 2019. Although the funding for the positions to maintain the Family Self-Sufficiency (FSS) program will not be grant funded, the City is obligated to finish the current contract with participants. There are 69 participants under contract currently. The City anticipates receiving the grant in calendar year 2021.

r. The Cable TV Fund no longer funds Police and Fire public education, Information Services, Health Services, Building Services, Legal Services, and City Manager's Office due to reduced revenues from the cable franchise. This is due to Mediacom's conversion from a Dubuque franchise to a state franchise in October 2009 which changed the timing and calculation of the franchise fee payments.

   Effective June 2020, Mediacom will no longer contribute to the Public, Educational, and Governmental Access Cable Grant (PEG) Fund, and after the balance in that fund is expended, the City will be responsible for all City Cable TV equipment replacement costs. Other jurisdictions will need to plan accordingly.

s. Greater Dubuque Development Corporation support of $713,748 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2021, with $25,000 for True North strategy paid from the Greater Downtown TIF. In FY 2022 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay ($798,939 / 21.79 over FY 2020 Adopted Budget)

t. Equipment costs for FY 2021 are estimated to decrease 21.79% over FY 2020 budget, then remain constant per year beyond.

Debt Service (+$540,404 / +2.26 under FY 2020 Adopted Budget)

u. Debt service is estimated based on the balance of debt outstanding in Fiscal Year 2021.

CITY OF DUBUQUE COSTS OF MUNICIPAL SERVICES
INCREASE FOR AVERAGE HOME'S CITY UTILITY AND PROPERTY TAX EXPENSE FY 1989-2025

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				$3.75						$13.95	
FY 1989	3.00%	0.00%		$4.00	6.67%			(11.40)%	(11.40)%	$11.80	
FY 1990	3.00%	3.00%		$4.50	12.50%			(0.89)%	(0.89)%	$11.69	$9.55
FY 1991	2.00%	2.00%		$6.00	33.33%			3.77 %	3.77 %	$12.27	$40.20
FY 1992	3.00%	3.00%		$7.00	16.67%			3.58 %	3.58 %	$12.77	$36.39
FY 1993	0.00%	0.00%		$9.00	28.57%			5.19 %	5.19 %	$12.50	$49.10
FY 1994	0.00%	0.00%		$9.00	0.00%			0.30 %	0.30 %	$12.61	$1.51
FY 1995	0.00%	0.00%		$8.50	-5.56%			2.43 %	2.43 %	$11.78	$6.41
FY 1996	3.00%	0.00%		$7.50	-11.76%			(0.87)%	(0.87)%	$11.78	-$12.69
FY 1997	0.00%	0.00%		$7.25	-3.33%			(0.42)%	(0.42)%	$11.38	-$5.19
FY 1998	0.00%	0.00%		$7.00	-3.45%			(0.71)%	(0.71)%	$11.40	-$6.66
FY 1999	4.00%	0.00%		$7.00	0.00%			0.00 %	0.00 %	$11.07	$5.30
FY 2000	1.00%	0.00%		$7.00	0.00%			(0.17)%	(0.17)%	$10.72	$0.51
FY 2001	3.00%	0.00%		$7.44	6.29%			0.00 %	0.00 %	$11.07	$9.45
FY 2002	0.00%	4.00%		$7.50	0.81%			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	-4.00%			(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	-$8.65
PROJECTION											
FY 2022	6.00%	5.00%	5.00%	$15.93	6.27%	8.85	6.76%	5.32 %	?	?	$106.42
FY 2023	6.00%	5.00%	5.00%	$16.26	2.07%	9.00	1.69%	4.32 %	?	?	$90.85
FY 2024	5.50%	5.00%	5.00%	$16.60	2.09%	9.00	0.00%	5.45 %	?	?	$100.87
FY 2025	5.00%	5.00%	5.00%	$18.15	9.34%	9.00	0.00%	3.42 %	?	?	$77.71
AVERAGE CHANGE FY1989-2021	3.60%	4.24%	3.26%		4.63%		12.38%	1.30 %	0.61 %	$10.95	$39.47

These projections do not include any anticipated tax burden shifts as a result of state issued equalizations 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 2021 of $146,467 (before rollback).
State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2021-2025 residential property tax projections assume Homestead property tax credit funded 100%, which has happened since FY 2014.
The Utility Franchise Fee for gas and electric is calculated for all years using the FY 2015 electric gas rates for average residential customers.
FY 2021 Assumes a 5% increase in assessed value for residential and a 17% increase in assessed value for multi-residential.

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

Rank	City	Water Rate (6,000 Gallons/ residence avg.)
7	West Des Moines	36.98
6	Des Moines	35.44
5	Iowa City	35.01
4	Cedar Rapids	32.59
3	Ames	31.87
2	**Dubuque**	**30.72**
1	Council Bluffs	29.67
	Average w/o Dubuque	33.59

Dubuque's water is some of the best in the world! The highest rate (West Des Moines) is 20% higher than Dubuque's rate, and the average is 9% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/ month)
11	Ankeny	61.66
10	Davenport	60.33
9	Des Moines	50.66
8	**Dubuque**	42.24
7	West Des Moines	40.88
6	Sioux City	36.74
5	Iowa City	36.65
4	Ames	36.17
3	Cedar Rapids	30.96
2	Waterloo	29.82
1	Council Bluffs	22.94
	Average w/o Dubuque	40.68

The highest rate (Ankeny) is 46% higher than Dubuque's rate, and the average is 4% lower than Dubuque.

RATES AND COMPARISONS

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames	$26.25
10	Cedar Rapids	$22.53
9	Council Bluffs	$18.00
8	Iowa City	$17.10
7	Sioux City	$16.63
6	Ankeny	$16.25
5	Waterloo	$15.00
4	**City of Dubuque**	**$14.99**
3	Des Moines	$13.46
2	Davenport	$13.41
1	West Des Moines	$12.25
	Average w/o Dubuque	$17.09

The highest rate (Ames) is 75% higher than Dubuque's rate, and the average is 14% higher than Dubuque.

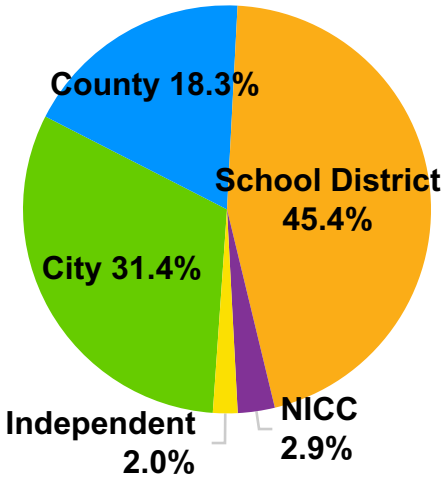
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines	$14.68
9	**Dubuque**	**$8.29**
8	Cedar Rapids	$6.91
7	Ankeny	$6.50
6	West Des Moines	$6.05
5	Iowa City	$5.00
4	Ames	$4.95
3	Waterloo	$4.25
2	Davenport	$2.88
1	Sioux City	$2.80
	Average w/o Dubuque	$6.00

The highest rate (Des Moines) is 77% higher than Dubuque's rate, and the average is 28% lower than Dubuque.

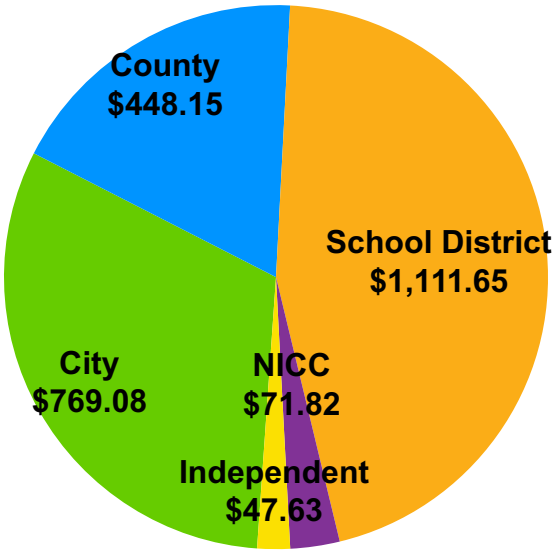
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2021 Consolidated Rate of 32.29306



Previous Year's Rates	FY 2021
City	31.41%
County	18.30%
School District	45.40%
NICC	2.93%
Independent	1.95%
	100%

How Your Property Tax Payment is Split
FY 2021



Calculating City Property Tax		
Assessed Value	$	146,467
Rollback	x	0.550743
Taxable value	$	80,666
City Tax rate/$1,000	x	10.14400
Gross Prop. Tax	$	818.28
Homestead Credit	$	(49.20)
Net Property Tax	$	769.08

The chart to the left is based upon an average home assessment of $146,467. The inset box provides a summary of how your City property tax is calculated.

Property taxes are certified July 1 with the first half due on or before September 30 and the second half due on or before March 31. The first half taxes becomes delinquent on October 1 and the second half taxes become delinquent on April 1. There is a 1.5% per month penalty for delinquency. Taxes are collected by the County and distributed to the City monthly in proportion of its levy to all levies.

FISCAL YEAR 2021 ADOPTED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY

TAX LEVY		**Non-Debt Levy**	**Debt Levy**	**Total Tax Levy/ Tax Rate**
Tax Levy				
Total Tax Levy (Tax Asking including Debt)	**FY 2019**	$ 26,210,592	$ 283,612	$ 26,494,204
Divided by Valuation Subject to Property Tax		$ 2,499,017,299	$2,833,898,452	
	Tax Rate	**$10.4883**	**$0.1001**	**$10.5884**
Tax Levy				
Total Tax Levy (Tax Asking including Debt)	**FY 2020**	$ 26,024,755	$ 271,326	$ 26,296,081
Divided by Valuation Subject to Property Tax		$ 2,542,043,244	$2,895,439,960	
For All Levies Including Debt Service	***Tax Rate***	**$10.2377**	**$0.0937**	**$10.3314**
Tax Rate = Net Requirement	**FY 2021**	$ 25,925,894	$ 276,674	$ 26,202,568
Divided by Valuation Subject to Property Tax		$ 2,579,355,511	$2,984,960,013	
Tax Rate in Dollars per $1,000	***Tax Rate***	**$10.0513**	**$0.0927**	**$10.1440**

TAX LEVY FUNDS	**BUDGET FY 2019 Rate in Dollars/$1,000**	**FY 2019 Amount Levied**	**BUDGET FY 2020 Rate in Dollars/$1,000**	**FY 2020 Amount Levied**	**BUDGET FY 2021 Rate in Dollars/$1,000**	**FY 2021 Amount Levied**
General Fund	$4.5503	$11,371,326	$4.8227	$12,259,564	$4.2802	$11,040,147
Transit Fund	$0.6288	$1,571,307	$0.6131	$1,558,460	$0.6341	$1,635,441
Debt Service Fund	$0.1001	$283,612	$0.0937	$271,326	$0.0927	$276,674
Tort Liability Fund	$0.1393	$348,181	$0.1397	$355,216	$0.1410	$363,759
Trust and Agency Fund	$5.1699	$12,919,778	$4.6622	$11,851,515	$4.9960	$12,886,547
TOTAL	$10.5884	$26,494,204	$10.3314	$26,296,081	$10.1440	$26,202,568

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

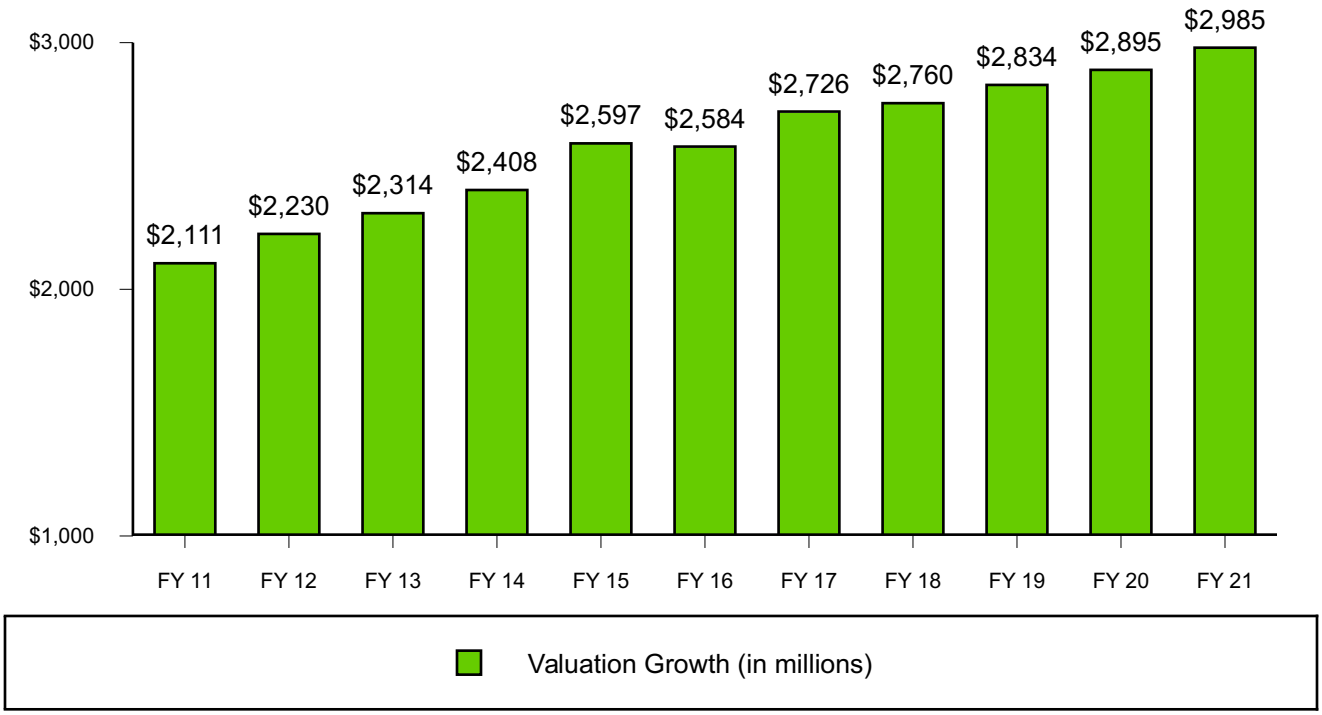
Rank	City	Tax Rate
11	Waterloo	$18.44
10	Council Bluffs	$18.26
9	Des Moines	$17.46
8	Davenport	$16.78
7	Iowa City	$15.77
6	Cedar Rapids	$15.66
5	Sioux City	$14.90
4	West Des Moines	$11.80
3	Ankeny	$10.67
2	Ames	$10.15
1	**Dubuque**	**$10.14**
	AVERAGE w/o Dubuque	$14.99

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo) is 81.76% higher than Dubuque's rate, and the average is 47.76% higher than Dubuque. Dubuque's adopted FY 2021 property tax is $10.1440 (decrease of -1.81% from FY 2020)

*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 2021 budget is based upon a 3.09% increase ($89,520,053) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 5.25% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of $2,984,960,013 is made up of the following components:

Valuation by Class of Property	Taxable Debt Valuation	Percentage of Valuation	Change from Prior Year
Residential & Ag property	$1,600,970,785	53.63 %	1.99 %
Ag Land & building	$3,223,560	0.11 %	3.33 %
Commercial property	$1,017,971,613	34.10 %	3.94 %
Multi-residential property	$152,994,277	5.13 %	11.63 %
Industrial property	$133,356,321	4.47 %	0.83 %
Railroad bridge	$3,483,962	0.12 %	14.98 %
Other	$634,617	0.02 %	— %
Utilities	$79,856,190	2.68 %	2.60 %
Less: Veterans credit	$(4,307,752)	(0.14)%	(4.71)%
Ag Land & building	$(3,223,560)	(0.11)%	3.33 %
Total	$2,984,960,013	100 %	3.09 %
Tax Increment Financing (TIF)	$(405,604,502)		14.77 %
Taxable Levy	**$2,579,355,511**		**1.47 %**

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 2021 the State issued rollback for residential property is 56.9391%.

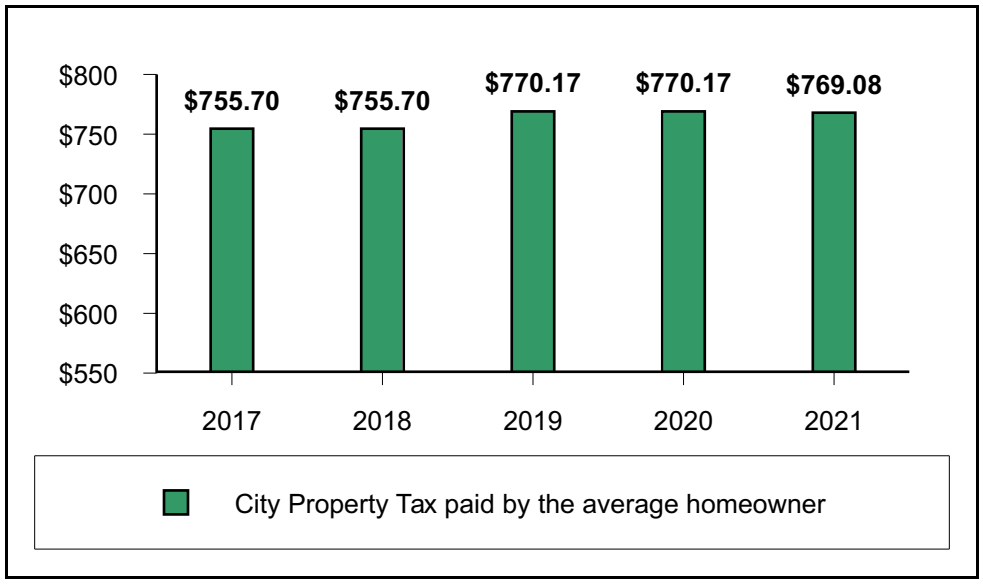
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

Rank	City	Taxes Per Capita	Tax Rate	2010 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	$1,269.76	$11.8030	56,609	6,089,982,803
10	Iowa City	$989.39	$15.7731	67,862	4,256,767,046
9	Cedar Rapids	$912.96	$15.6562	126,326	7,366,435,939
8	Council Bluffs	$876.30	$18.2600	62,230	2,986,410,662
7	Ankeny	$864.27	$10.6690	51,567	4,177,310,180
6	Davenport	$833.75	$16.7800	99,685	4,953,069,989
5	Des Moines	$803.04	$17.4563	203,433	9,358,449,439
4	Waterloo	$706.10	$18.4403	68,406	2,619,342,107
3	Sioux City	$623.67	$14.8995	82,684	3,461,006,227
2	Ames	$548.66	$10.1468	58,965	3,188,373,184
1	**Dubuque**	**$524.93**	**$10.1440**	**57,686**	**2,985,118,513**
	AVERAGE w/o Dubuque	$842.79	$14.99	87,777	4,845,714,758

Dubuque is the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 141.89% higher than Dubuque's taxes per capita, and the average is 60.55% higher than Dubuque.

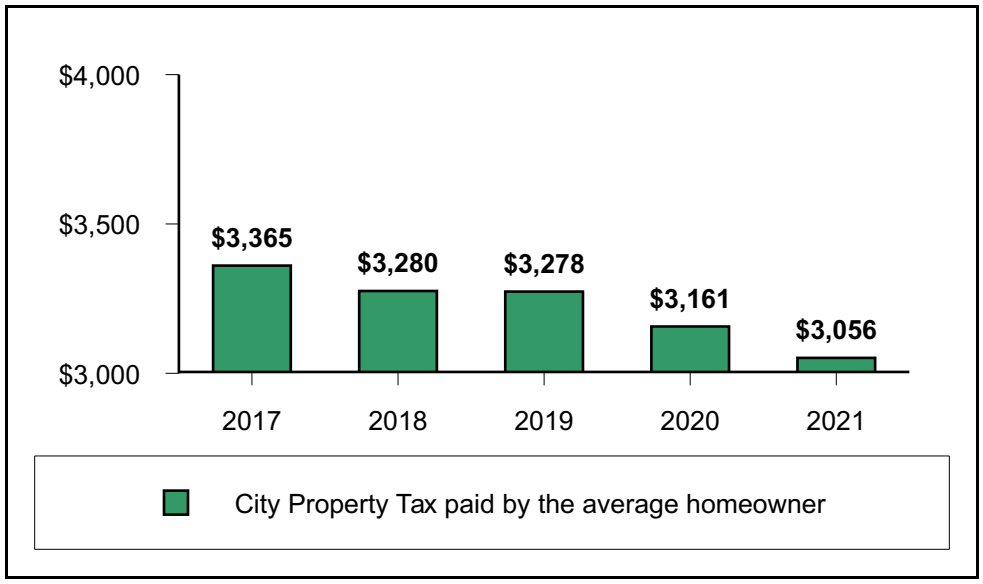
IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL



Fiscal Year 2020	
January 1, 2018 Valuation	$139,493
Less Rollback Factor	0.569180
Fiscal Year 2020 Taxable Value	$79,397
Fiscal Year 2020 City Tax Rate	$10.3314
Fiscal Year 2020 City Property Tax	$820.28
Homestead Tax Credit	$(50.11)
Net Fiscal Year 2020 City Property Tax	$770.17
Fiscal Year 2021	
January 1, 2019 Valuation	$139,493
Revaluation	5.00%
Assessed Value	$146,468
Less Rollback Factor	0.550743
Fiscal Year 2021 Taxable Value	$80,666
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$818.28
Homestead Tax Credit	$(49.20)
Net Fiscal Year 2021 City Property Tax	$769.08
Dollar Increase in Property Tax	**$(1.09)**
Percent Increase in Property Tax	**(0.15)%**

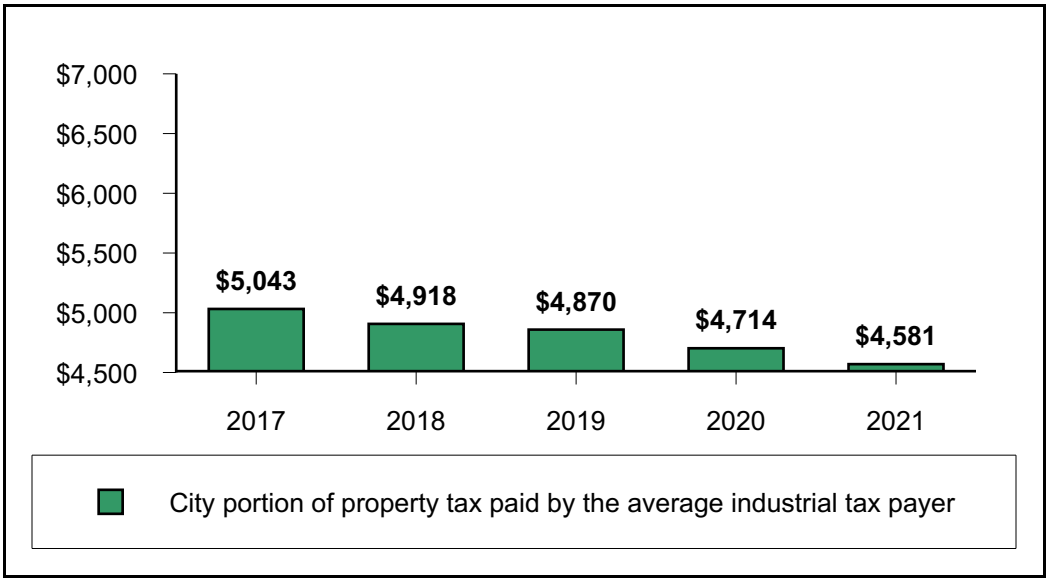
IMPACT OF BUDGET ON COMMERCIAL PROPERTY



Fiscal Year 2019	
January 1, 2017 Valuation	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2019 Taxable Value	$389,228
Fiscal Year 2019 City Tax Rate	$10.5884
Fiscal Year 2019 City Property Tax	$4,121.31
Business Tax Credit	$843.08
Net Fiscal Year 2019 City Property Tax	$3,278.23
Dollar Decrease in Property Tax	**-$2.21**
Percent Decrease in Property Tax	**-0.07%**
Fiscal Year 2020	
January 1, 2018 Valuation	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2020 Taxable Value	$389,228
Fiscal Year 2020 City Tax Rate	$10.3314
Fiscal Year 2020 City Property Tax	$4,021.28
Business Tax Credit	$860.57
Net Fiscal Year 2020 City Property Tax	$3,160.71
Dollar Decrease in Property Tax	**-$117.52**
Percent Decrease in Property Tax	**-3.58%**
Fiscal Year 2021	
January 1, 2019 Valuation	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	$389,228
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$3,948.31
Business Tax Credit	$892.05
Net Fiscal Year 2021 City Property Tax	$3,056.26
Dollar Decrease in Property Tax	**-$104.45**
Percent Decrease in Property Tax	**-3.30%**

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL



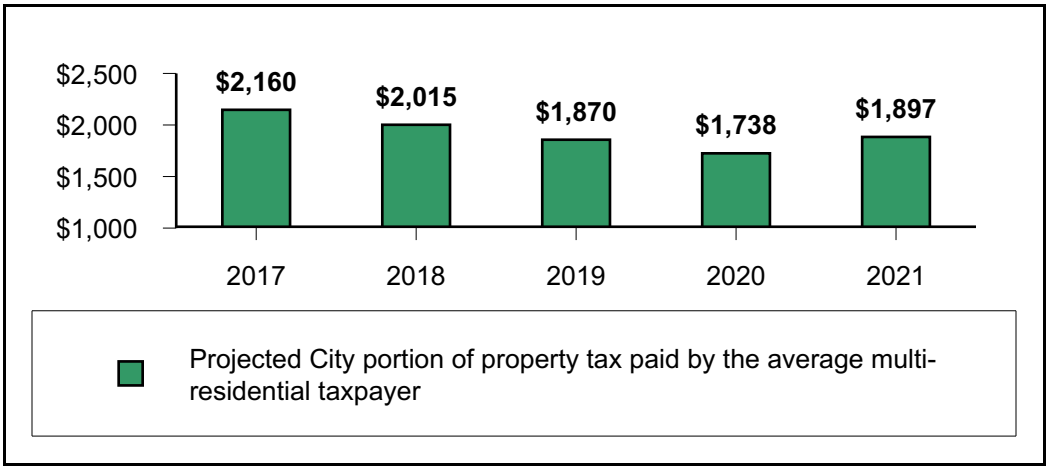
Fiscal Year 2019	
January 1, 2017 Valuation	$599,500
Less Rollback Factor	0.9000
Fiscal Year 2019 Taxable Value	$539,550
Fiscal Year 2019 City Tax Rate	10.5884
Fiscal Year 2019 City Property Tax	$5,712.99
Business Tax Credit	$843.08
Net Fiscal Year 2019 City Property Tax	$4,869.91
Dollar Decrease in Property Tax	**-$47.87**
Percent Decrease in Property Tax	**-0.97%**

Fiscal Year 2020	
January 1, 2018 Valuation	$599,500
Less Rollback Factor	0.9000
Fiscal Year 2020 Taxable Value	$539,550
Fiscal Year 2020 City Tax Rate	$10.3314
Fiscal Year 2020 City Property Tax	$5,574.33
Business Tax Credit	$860.57
Net Fiscal Year 2020 City Property Tax	$4,713.76
Dollar Decrease in Property Tax	**-$156.15**
Percent Decrease in Property Tax	**-3.21%**

Fiscal Year 2021	
January 1, 2019 Valuation	$599,500
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	$539,550
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$5,473.20
Business Tax Credit	$892.05
Net Fiscal Year 2021 City Property Tax	$4,581.15
Dollar Decrease in Property Tax	**-$132.61**
Percent Decrease in Property Tax	**-2.81%**

IMPACT OF BUDGET ON CLASS OF PROPERTY

MULTIRESIDENTIAL - BEGAN FISCAL YEAR 2017



Fiscal Year 2019	
January 1, 2017 Valuation	$224,289
Less Rollback Factor	0.7875
Fiscal Year 2019 Taxable Value	$176,628
Fiscal Year 2019 City Tax Rate	$10.5884
Fiscal Year 2019 City Property Tax	$1,870.21
Dollar Decrease in Property Tax	**-$145.27**
Percent Decrease in Property Tax	**-7.21%**
Fiscal Year 2020	
January 1, 2018 Valuation	$224,289
Less Rollback Factor	0.7500
Fiscal Year 2020 Taxable Value	$168,217
Fiscal Year 2020 City Tax Rate	$10.3314
Fiscal Year 2020 City Property Tax	$1,737.92
Dollar Decrease in Property Tax	**-$132.29**
Percent Decrease in Property Tax	**-7.07%**
Fiscal Year 2021	
January 1, 2019 Valuation	$224,289
Revaluation	17.00%
Fiscal Year 2019 Taxable Value	$262,418
Less Rollback Factor	0.7125
Fiscal Year 2021 Taxable Value	$186,973
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$1,896.65
Dollar Decrease in Property Tax	**$158.73**
Percent Decrease in Property Tax	**9.13%**

* In Fiscal Year 2015 and 2016, properties that had both commercial space and apartments with three or more units were eligible for the State Business Property Tax Credit which was calculated based on the total assessed value of the building. In Fiscal Year 2017, the properties that are dual classed as commercial and multi-residential will only receive the State Business Property Tax Credit calculated on the commercial portion of their property assessment only. The City did not include the State Business Property Tax Credit in these calculations because it was only paid over a two year period and has been eliminated for multi-residential property in Fiscal Year 2017.

FY 2021 AVERAGE HOMEOWNER PROPTERY TAX RECEIPT
(Based on Average Taxable Value of $80,666)

YOUR 2021 TAX RECEIPT	
Culture and Recreation	**$156.01**
Five Flags Civic Center	$17.02
Recreation	$18.53
Library	$56.50
Parks	$50.17
Grand River Center	$8.24
Arts & Cultural Affairs	$5.56
Capital Projects	**$102.65**
General Government - Capital Projects	$72.58
Debt Service - Capital Projects	$30.07
Streets & Infrastructure	**$29.56**
Public Works	$14.93
Engineering	$14.63
Public Safety	**$407.47**
Police	$232.87
Fire	$154.39
Emergency Communications (E911)	$16.56
General Safety	$3.65
Public Safety	**$407.47**
Police	$232.87
Fire	$154.39
Emergency Communications (E911)	$16.56
General Safety	$3.65
Community and Economic Development	**$29.83**
City Planning	$7.93
Housing and Community Development	$11.93
Economic Development	$9.96
General Government	**$62.52**
Administration	$31.32
Information Technology	$14.49
City Attorney's Office	$7.92
City Building Maintenance	$6.47
City Council	$2.32
Transportation Services	**$36.35**
Transit	$25.12
Airport	$11.23
Health and Social Services	**$17.34**
Health Services	$7.69
Human Rights	$9.65
TOTAL:	**$841.71**

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FISCAL YEAR 2021

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

There were 137 improvement level decision packages requested in Fiscal Year 2021, of which 89 were recommended for funding.

The recurring general fund expenditures total $902,556 and will also impact future budget years. The non-recurring general fund expenditures total $466,638. The remaining improvement packages adopted for funding from non-property tax support total $304,768.

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS				**GENERAL FUND**	
Building Services	GPS Fleet Management Software. Verizon Wireless Reveal Now Fleet Tracking Software will allow Building Services Staff to track and locate vehicles in the field. It will improve fleet operations, worker productivity, and encourage safe driving.	R	$ 1,380	$ —	$ 1,380
Building Services	The colts building remodel will add approximately 11,000 square feet of space, including six new bathrooms, a kitchen, and new office and meeting space. The majority of space will be used as a community center which will have significant custodial requirements. In addition, once the renovation of the Colts building is complete, the hours of the Multicultural Family Center (existing and new) will double.	R	$ 68,687	$ —	$ 68,687
City Manager	Increase the City Managers Office education & training line item for the cost to hire Employee & Family Resources, the City's employee assistance program provider, to conduct one one-hour training for all City employees, but could be used for any training deemed appropriate by the City Manager and Human Resources Director.	R	$ 7,000	$ 3,524	$ 3,476
City Manager	Develop an annual performance evaluation and professional development program for department managers. Department managers' responsibilities vary significantly and require a combination of leadership and management skills. 360 evaluations would provide the opportunity for the City Manager, department managers' peers, employees, and partners to provide constructive feedback.	R	$ 61,100	$ 30,758	$ 30,342
Economic Development	Continuing operating support for the Fountain of Youth.	R	$ 40,000	$ —	$ 40,000
Economic Development	Two years operating support for the Dubuque Dream Center (Fiscal Years 2021 and 2022).	R	$ 40,000	$ —	$ 40,000
Economic Development	Data plan for tablet for the Arts & Cultural Affairs Coordinator.	R	$ 120	$ —	$ 120
Economic Development	Increase in the funds available to be granted out to Dubuque arts and culture organizations via the Operating Support (OS) funding program through the Office of Arts and Cultural Affairs. In FY05, $200,000 was distributed to 12 organizations; in FY13, OS funds were increased by $10,000 to $210,00 and supported 10 organizations.	R	$ 40,000	$ —	$ 40,000
Emergency Communications	Consulting stipend for a physician/Medical Director for the Communication Center. This stipend would help offset the cost for education or increased involvement in the Communications Centers medical training.	R	$ 2,400	$ 799	$ 1,601

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Emergency Communications	Stipends for dispatchers who lead trainings. Dispatchers and Lead Dispatchers who help train new staff currently do not receive any incentive to help train new people. This improvement level request would provide each trainer one hour of compensatory time or one hour of pay at regular rate for every 10 hours that they train new dispatchers.	R	$ 1,063	$ 354	$ 709
Engineering	Full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking). The city has roughly 1,200 cameras to manage. Approximately 2 - 5% of the cameras are down at any one time. Maintenance of the existing system is overwhelming field staff constantly and additional help is needed to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.	R	$ 34,088	$ —	$ 34,088
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	$ 1,440	$ —	$ 1,440
Engineering	Limited grant funding to assist low to moderate income individuals who lack financial capacity to pay for clearing of snow from sidewalks along public roadways.	R	$ 5,000	$ —	$ 5,000
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	$ 120		$ 120
Engineering	Annual Software maintenance to manage critical fiber infrastructure. Most of today's critical infrastructure is controlled by complex network communications. These communications usually run via fiber optic and wireless connectivity. The platform for these communications is Ethernet which is comprised of a series of switches and computer equipment that runs across these communication lines.	R	$ 5,600	$ —	$ 5,600
Finance	Seasonal twenty hour per week (0.51 FTE) Finance Intern (NA-38F). The Finance Department currently has one twenty hour per week intern (0.49 FTE). The intern assists the accountants to perform a wide variety of tasks including auditing accounts payable, auditing purchasing card statements, preparation of audit workpapers, scanning, and various monthly reporting and reconciliations. The second Finance Intern would also become involved in Utility Billing.	R	$ 16,148	$ 16,148	$ —
Finance	Additional overtime for Utility Billing staff meetings. This request is to fund one hour staff meeting per month (twelve staff meetings) for seven Utility Billing employees.	R	$ 2,284	$ 2,284	$ —
Finance	Increase in the education and training budget for both accounting and utility billing staff. The current budget for education and training is $3,600 for Accounting and $2,400 for Utility Billing.	R	$ 6,000	$ 4,212	$ 1,788
Finance	Purchase of two uniform shirts with the City of Dubuque logo for all members of the Finance Department. The Finance Department provides customer service for Utility Billing and for internal departments. In addition, Finance, Budget and Utility Billing participate in community outreach throughout the year.	R	$ 1,050	$ 705	$ 345

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	Addition of one firefighter position. This position is the second year of a five-year effort to increase the number of positions in anticipation of staffing additional fire and/or ambulance units. The position will increase the number of days where staffing is above minimum and also reduce the use of overtime during the build-up period before a fire station is built.	R	$ 88,645	$ —	$ 88,645
Fire	Conferences related to the accreditation process. The requested amount includes estimated conference and travel costs for two employees.	R	$ 2,000	$ —	$ 2,000
Fire	A license for the Fire Department to access the city fleet maintenance program (Collective Fleet). This will allow the Fire Department to monitor repairs and scheduled maintenance of Fire Department vehicles in the Public Works Fleet Maintenance system.	R	$ 1,500	$ —	$ 1,500
Fire	Software program to schedule firefighting personnel and assist in staffing documentation and record keeping. Selected program will integrate with the current reporting system and dispatch program to provide automatic upload of vehicle staffing from the schedule.	R	$ 500	$ —	$ 500
Health Services	Increase one part-time Animal Control Officer to full-time (+0.28 FTE or 582 hours annually), increasing Animal Control staffing by 11 hours. Another full-time Animal Control Officer would provide additional coverage and more timely follow-ups on animal control incidents and complaints.	R	$ 32,456	$ 8,000	$ 24,456
Health Services	Increasing animal license fees. The history of animal license fee increases includes July 2003 when animal license fees increased to $10 to spayed/neutered animals and $25 for non-spayed/non-neutered animals; and 2009 when the license fees increased to $12 for spayed/neutered animals, and $30 for non-spayed/non-neutered animals. Additionally, the fee for late licensing has been $10 since 2009, which is the lowest late fee of the Iowa large cities researched. Increasing the pet license fees to $14 for spayed/neutered animals, and $34 for non-spayed/non-neutered animals along with increasing the late fee to $16 would increase licensing revenue by an estimated $83,370 from the FY 2019 total of FY 2019 (59%).	R	$ —	$ 83,370	$ (83,370)
Housing	$5 increase to Dwelling Unit fees (from $25 to $30), $5 reduction in Structure fees (from $30 to $25). The result is no increase to single-family dwelling units and a $5 increase for duplexes, $10 increase for Tri-plex, etc.	R		$ 38,725	$ (38,725)
Human Resources	Funding to the Wellness Committee to provide employee incentives throughout the year.	R	$ 12,850	$ 6,469	$ 6,381
Human Resources	Third party consultant to conduct exit interviews. Multiple studies have shown that conducting exit interviews after an employee leaves and and using a 3rd party changes the given reason for leaving 40-63% of the time. Preferably the consultant would use a mixed methodology approach for collecting both quantitative and qualitative data.	R	$ 7,500	$ 3,776	$ 3,724
Human Resources	Annually recurring emotional intelligence (EQ) training resources. This includes an EQ employee assessment tool and an agreement with a preferred EQ full-scope service partner such as 6 Seconds. This request also includes $60,000 of non-recurring funding for EQ train-the-trainer training for three City employees for 3 years.	R	$ 6,800	$ 3,424	$ 3,376

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Information Services	Licensing O365 Manager Plus tools. This software is used for reporting, managing, monitoring, auditing and creating critical real-time alerts as issues happen within the Office365 set of software.The software provides auditing, reporting and over 700 reports.	R	$ 3,720	$ —	$ 3,720
Legal Services	Education and training funds for the Civil Rights Specialist position, which was a newly created position in FY20.	R	$ 4,000	$ 2,014	$ 1,986
Library	Collection and maintenance support for the Bicycle Library.	R	$ 3,000	$ —	$ 3,000
Library	Full-time position in the Youth Services Activity to focus on service to teens.	R	$ 69,109	$ —	$ 69,109
Parks	Staff and maintenance costs for the Veterans Memorial Project on Chaplain Schmitt Island. An improvement package was approved in FY 2020 for one month of seasonal staff (.05 FTE or 110 hours) and maintenance cost. The project was slated to be completed in May of 2020 but has been delayed. This request would provide for the remaining 11 months of staffing (.53 or 1,210 hours) and maintenance, although the project will not be complete by the beginning of FY 2021.	R	$ 20,240	$ 20,240	$ —
Parks	Addition of pet friendly amenities throughout the City. This would include amenities such as pet waste stations, and educational signage. Costs include purchase and installation of the amenity as well as maintenance of those amenities (i.e. pet waste bags).	R	$ 15,000	$ —	$ 15,000
Parks	Contract services of snow removal on the new hike/ bike trail that is to be built along Chavenelle Road in Dubuque Industrial Center West.	R	$ 4,000	$ —	$ 4,000
Parks	Annual cost savings from Installation of two forced-air gas heaters in the greenhouse.	R	$ —	$ 1,000	$ (1,000)
Parks	Pavilion fee increases across all parks at the rate of a 10% increase for all rentals over $100 and a 20% increase for all rentals under $100.	R		$ 11,000	$ (11,000)
Planning	Three-year contract with Teska Associates to continue to serve as the collective Impact project manager, data manager, and facilitator for Imagine Dubuque: Implementation, which is a Top Priority on the City Council's 2019-2021 Policy Agenda.	R	$ 25,000	$ 10,504	$ 14,496
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits. The 4% increase is based on an average 2% annual increase over 2 years, since fees were last raised in FY2019.	R	$ —	$ 1,895	$ (1,895)
Public Works	Assistant Public Works Director to participate in Laserfiche software conference. This professional development will assist in streamlining processes and data capture capabilities to mitigate duplication in workflows and minimize human error.	R	$ 3,600	$ —	$ 3,600
Public Works	Additional training for traffic signal technicians. This request allows one technician each year to attend the Traffic Expo in Reno, Nevada sponsored by the International Municipal Signal Association.	R	$ 3,500	$ —	$ 3,500
Public Works	One additional Traffic Signal Tech II position in the Public Works Department. This staffing level increase is requested to meet the rising demand for maintenance related to the traffic signal, street light and camera systems.	R	$ 77,544	$ —	$ 77,544

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Works	Tablet and a yearly data plan for the tablet. The tablet would be used by the Public Works Field Supervisor to access mobile GIS used to locate underground utilities while working in the field.	R	$ 120	$ —	$ 120
Recreation	Program funding for Arts & Cultural teen programming including contractual instructors, pay to partner agencies to host programming, and materials and supplies.	R	$ 35,000	$ 12,500	$ 22,500
Recreation	Addition of 50 annual household scholarships. Over the last three years, 150 qualifying low-income households annually have taken advantage of this CDBG-funded scholarship program. These $125 scholarships create opportunities for low-income families to participate in any of the Recreation Division's 400+ programs and services.	R	$ 6,250	$ —	$ 6,250
Recreation	Increase in operating revenue for the Bunker Hill Golf Course through increases in the following fees; $1 increase for 18-hole daily rounds, $2 increase for PGA rounds, and a $10 increase on all annual passes. The sum of these fee increases would equate to $11,695 in additional revenue based on the FY 2021 usage estimates. In addition, this request also includes a $1 increase on daily 1/2 cart rentals. This would generate $6,900 based on FY 2021 usage estimates.	R	$ —	$ 18,595	$ (18,595)
Transportation Services	Data plan for a smartphone for the Transportation Analyst.	R	$ 624	$ —	$ 624
	TOTAL GENERAL FUND RECURRING PACKAGES		**$ 756,438**	**$ 280,296**	**$ 476,142**
NON-RECURRING DECISION PACKAGE COSTS					**GENERAL FUND**
Airport	Airport's direct financial sponsor support to the Great Lakes Chapter of the American Association of Airport Executives conference budget. The Dubuque Airport is hosting this conference in August of 2020.	N	$ 8,500	$ —	$ 8,500
City Manager	Trainings and assessments to continue the professional and organizational development work underway to create a more High Performing Organization.	N	$ 14,900	$ 7,501	$ 7,399
Economic Development	Purchase of tablet for the Arts & Cultural Affairs Coordinator.	N	$ 920	$ —	$ 920
Emergency Communications	installation of high-density fiberglass sound panels on the walls of the Communication Center. Due to past construction and changes in number of monitors hanging on the walls, the old sound barriers do not fit the current lay out and additional staffing has resulted in increased volume during busy times.	N	$ 2,400	$ 800	$ 1,600
Engineering	Computer, tablet, phone and workspace for full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking).	N	$ 10,300	$ —	$ 10,300
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	$ 6,000	$ —	$ 6,000
Engineering	Fire extinguisher for each department assigned vehicle.	N	$ 720	$ —	$ 720

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Software to manage critical fiber infrastructure. Most of today's critical infrastructure is controlled by complex network communications. These communications usually run via fiber optic and wireless connectivity. The platform for these communications is Ethernet which is comprised of a series of switches and computer equipment that runs across these communication lines.	N	$ 30,240	$ —	$ 30,240
Finance	Expanded camera system in the first floor hallway and the new Utility Billing cashier area in the Finance Department. This request would include 8 cameras.	N	$ 12,500	$ 6,293	$ 6,207
Finance	Computer and desk phone for seasonal twenty hour per week (0.51 FTE) Finance Intern (NA-38F). The Finance Department currently has one twenty hour per week intern (0.49 FTE). The intern assists the accountants to perform a wide variety of tasks including auditing accounts payable, auditing purchasing card statements, preparation of audit workpapers, scanning, and various monthly reporting and reconciliations. The second Finance Intern would also become involved in Utility Billing.	N	$ 2,524	$ 2,524	$ —
Fire	Power load cot lifting device for the fourth ambulance. Only one ambulance is not equipped with this device which lifts the ambulance cot (with patient) into and out of the vehicle.	N	$ 28,000	$ —	$ 28,000
Fire	Patient positioning devices that work in conjunction with automated CPR devices. The request would purchase four devices (one for each ambulance) for use during cardiac arrest/CPR incidents. Based on the latest research and practices for patient care in cardiac arrest events, this device provides a controlled "heads up" position of the patient during mechanical CPR administration.	N	$ 24,000	$ —	$ 24,000
Fire	Software program to schedule firefighting personnel and assist in staffing documentation and record keeping. Selected program will integrate with the current reporting system and dispatch program to provide automatic upload of vehicle staffing from the schedule.	N	$ 5,000	$ —	$ 5,000
Health Services	Phone and computer for full-time Animal Control Officer. Another full-time Animal Control Officer would provide additional coverage and more timely follow-ups on animal control incidents and complaints.	N	$ 2,275	$ —	$ 2,275
Health Services	Portable printer for Animal Control to keep in the Animal Control truck. Animal Control officers use tablets in the field and need to be able to print citations, forms, notices etc while they are personally working with residents.	N	$ 200	$ —	$ 200
Health Services	Supply of leashes for animal control to use in the field, educate residents, provide to residents at City Expo and give to residents who do not have a leash.	N	$ 650	$ —	$ 650
Health Services	Funds for tick removal kits to give away at City Expo and Health outreach events.	N	$ 500	$ —	$ 500
Human Resources	Ten members of the Leadership Team to attend the Dale Carnegie training course.	N	$ 16,950	$ 8,534	$ 8,416

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Human Resources	Job classification and wage plan review. The process to conduct the review would include: 1) identification, through Request For Proposals (RFP), of a third-party consultant and 2) for that third-party consultant to review, update and/or create a compensation and classification system for the City that is competitive and equitable and that promotes employee engagement, recruitment and retention of a diverse workforce.	N	$ 32,000	$ 16,108	$ 15,892
Human Resources	Consultant to assess the Human Resource's department operations and functions and provide recommendations on the department structure, staffing levels, and resources	N	$ 10,500	$ 5,286	$ 5,214
Human Resources	Three years of Emotional Intelligence EQ Practitioner Training (Train the Trainer) costs. This would fund the training of 3 EQ leaders in the City. This request also includes $6,800 in recurring training costs.	N	$ 60,000	$ 30,204	$ 29,796
Human Rights	Civic Leadership: Train the trainers program	N	$ 3,510	$ —	$ 3,510
Information Services	40 hour professional service package for Laserfiche. This package would help cover a health check of Laserfiche and fix Laserfiche servers if needed.	N	$ 6,400	$ —	$ 6,400
Information Services	Network Transmission Testing Kit. This kit would provide advanced cable troubleshooting including end to end and power meter testing. The kit will provide the City with a ruggedized high quality set of tools for testing both fiber optic and low voltage cabling.	N	$ 2,400	$ —	$ 2,400
Information Services	9 polo style shirts and 9 zip long sleeve shirts for all staff.	N	$ 500	$ —	$ 500
Library	Catering for the Iowa Library Association (ILA) Conference in October, 2020 at a reception hosted by Carnegie-Stout Public Library.	N	$ 2,500	$ —	$ 2,500
Parks	Installation two forced-air gas heaters in the greenhouse.	N	$ 7,000	$ —	$ 7,000
Parks	Consultant fees for park planning for Washington Park. Washington Park is Dubuque's oldest platted park.	N	$ 10,000	$ 10,000	$ —
Public Works	Assistant Public Works Director to complete a Data Analytics certificate program. This program is designed to assist with organizations becoming data-driven and high-performing focusing in the ability to: interpret data to inform business decisions, recognize trends, detect outliers, and summarize data sets, analyze relationships between variables, develop and test hypotheses, craft sound survey questions and draw conclusions from population samples, and implement regression analysis and other analytical techniques in Excel.	N	$ 1,600	$ —	$ 1,600
Public Works	tablet and a yearly data plan for the tablet. The tablet would be used by the Public Works Field Supervisor to access mobile GIS used to locate underground utilities while working in the field.	N	$ 950	$ —	$ 950
Transportation Services	Smartphone for the Transportation Analyst.	N	$ 350	$ —	$ 350
	TOTAL GENERAL FUND NON-RECURRING PACKAGES		**$ 304,289**	**$ 87,250**	**$ 217,039**
	TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED		**$1,060,727**	**$ 367,546**	**$ 693,181**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Internal Service Funds					
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	$ 41,701		$ 41,701
Engineering	Full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking). The city has roughly 1,200 cameras to manage. Approximately 2 - 5% of the cameras are down at any one time. Maintenance of the existing system is overwhelming field staff constantly and additional help is needed to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.	R	$ 34,088	$ —	$ 34,088
	Subtotal Internal Service Fund		**$ 75,789**	**$ —**	**$ 75,789**
ENTERPRISE FUNDS					
Stormwater Fund					
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	$ 36,552	$ —	$ 36,552
Engineering	Additional funding to maintain and rehab ditches within city right-of-way or on city property. Maintenance includes such things as mowing, vegetation removal, debris removal. Rehab includes minor grading and re-seeding.	R	$ 10,000	$ —	$ 10,000
Engineering	Iowa Stormwater Education Partnership (ISWEP). ISWEP is a member-driven organization formed in 2004 to address the educational needs of cities and others impacted by federal stormwater regulations. ISWEP focuses on two things: creating and providing its members with educational tools and resources and providing training.	R	$ 5,250	$ —	$ 5,250
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	$ 1,000	$ —	$ 1,000
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	$ 240	$ —	$ 240
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	$ 20	$ —	$ 20
Engineering	Fire extinguisher for each department assigned vehicle.	N	$ 120	$ —	$ 120
	Subtotal Stormwater Fund		**$ 53,182**	**$ —**	**$ 53,182**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water Fund					
Water	Cartegraph or other applicable software licenses to help to efficiently manage and report on daily operations including generation of work orders, preventative and corrective maintenance orders, inventory management, job costing, procurement management (quotation and requisition processes) and scheduling and service requests.	N	$ 45,000	$ —	$ 45,000
Water	Upgrade the two ruggedized cell phones to smartphones and provides service for six additional smartphones for the water distribution crew. Smartphones would enable the crews to have access to WebQA and GIS mapping during the response to an emergency improving the time with which it takes to locate isolation valves.	N	$ 700	$ —	$ 700
Water	Data plans for upgrade the two ruggedized cell phones to smartphones and provides service for six additional smartphones for the water distribution crew.	R	$ 4,992	$ —	$ 4,992
Water	Two additional smartphones for the Water Plant Operators Special Assignment. These will enable the Water Plant Operators to respond to requests from the Electrical and Mechanical Staff as needed.	N	$ 700	$ —	$ 700
Water	Data plans for two additional smartphones for the Water Plant Operators Special Assignment.	R	$ 1,248	$ —	$ 1,248
Water	Tablet to be used by the Operators Special Assignment at the Water Plant and out in the field. This will enable data to be collected directly from the Well Sites, the distribution sites, the pump stations and customer properties in response to water quality concerns.	N	$ 950	$ —	$ 950
Water	Data plan for tablet to be used by the Operators Special Assignment at the Water Plant and out in the field.	R	$ 120	$ —	$ 120
Water	leadership development for the City of Dubuque Water Department Leadership Team. The primary area of emphasis for maintaining positive momentum includes implementation of strategic priorities and reinforcing the Work of Leaders model of Vision, Alignment, and Execution.	R	$ 10,713	$ —	$ 10,713
Water	Purchase of cut off saw. The addition is a Chain saw Style, unlike the existing one and will be run by hydraulics not gas, which makes it much safer for the Distribution Crew when using it.	N	$ 4,200	$ —	$ 4,200
Water	New ground penetrating radar. As the City purchased other utilities, the Distribution Staff has found the field record documentation of these utilities to be unsatisfactory. This ground penetrating radar would be used to assist in the field locating new utilities and document them to our GIS record system, providing accurate records.	N	$ 30,000	$ —	$ 30,000
Water	Upgrade the 3/4 ton truck to a utility truck.	N	$ 25,000	$ —	$ 25,000
Water	Upgrade the 3/4 ton 4X4 Super Cab truck to a Utility Truck, 4X4 450 Series, Regular Cab with a 10' Utility box with crane, ladder rack, front mount valve turner and Hydraulic motor pump.	N	$ 40,000	$ —	$ 40,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water	Upgrade the replacement of the 2002 Freightliner Tandem Dump Truck to a Tandem Truck that has greater horse power and larger carrying capacity to meet the needs of the Water Distribution division	N	$ 40,000	$ —	$ 40,000
Water	Backhoe/Loader to be replaced by a Skid Steer with a rubber track, bucket and broom attachments with a trailer.	N	$ 35,000	$ —	$ 35,000
	Subtotal Water Fund		**$ 238,623**	**$ —**	**$ 238,623**
Sanitary Sewer Fund					
W&RRC	Arc flash risk assessment of 17 lift stations (including 181 individual devices) and the WRRC Facility (including 710 individual devices).	N	$ 71,500	$ —	$ 71,500
W&RRC	Four tablets with data service and one smartphone with voice and data service. The improvement will supply two Equipment Mechanics with one tablet each, one tablet for Operations staff, and one tablet and one smartphone for the Maintenance Supervisor.	N	$ 4,060	$ —	$ 4,060
W&RRC	Four tablets with data service and one smartphone with voice and data service. The improvement will supply two Equipment Mechanics with one tablet each, one tablet for Operations staff, and one tablet and one smartphone for the Maintenance Supervisor.	R	$ 1,824		$ 1,824
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	$ 6,378	$ —	$ 6,378
Engineering	Computer, tablet and smartphone for full time Environmental Engineer position (GE-38A/B).	N	$ 3,770	$ —	$ 3,770
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	$ 1,500	$ —	$ 1,500
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	$ 360	$ —	$ 360
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	$ 30	$ —	$ 30
Engineering	Fire extinguisher for each department assigned vehicle.	N	$ 180	$ —	$ 180
	Subtotal Sanitary Sewer Fund		**$ 89,602**	**$ —**	**$ 89,602**
Solid Waste Fund					
Public Works	Resource Management and Coordinator to participate in the Leading, Educating and Developing (LEAD) program.	N	$ 4,650	$ —	$ 4,650
	Subtotal Solid Waste Fund		**$ 4,650**	**$ —**	**$ 4,650**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Landfill Fund					
Public Works	Training the landfill foreman. The request provides funding for the landfill foremen to attend the ISOSWO spring and fall conferences.	R	$ 1,240	$ —	$ 1,240
	Subtotal Landfill Fund		$ 1,240	$ —	$ 1,240
	TOTAL NON-PROPERTY TAX FUND PACKAGES		**$ 461,846**	**$ —**	**$ 461,846**
	TOTAL IMPROVEMENT PACKAGES ALL FUNDS		**$ 1,522,573**	**$ 367,546**	**$ 1,155,027**

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FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN ADOPTED FY 2021 BUDGET

The Fiscal Year 2021 budget increases the full-time equivalents by 11.50 FTE, decreases part-time equivalents by 2.83 FTE, and increases seasonal equivalents by 0.32 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Building	Custodian	1.00			Added position for MFC expansion.
City Clerk	Limited Term Clerical Assistant			-0.50	Temporary position for completion of archival projects associated with necessary record retention practices
City Clerk	Intern			-0.31	Eliminated position
Engineering	Camera Systems Technician	1.00			Full-time position to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.
Engineering	Environmental Engineer	1.00			Upgrade existing Engineering Tech (GE-31) to a full time Environmental Engineer position (GE-38A/B).
Engineering	Engineering Technician	-1.00			Upgrade existing Engineering Tech (GE-31) to a full time Environmental Engineer position (GE-38A/B).
Engineering	Intern			-0.25	Temporary position to update to the City's current policies and standards related to OSHA compliance and protection of the public during construction projects
Finance	Budget Manager	-1.00			FY20 eliminated position and added Budget/Financial Analyst
Finance	Budget/Financial Analyst	1.00			FY20 eliminated position and added Budget/Financial Analyst
Finance	Budget/Financial analyst	1.00			FY20 added position to focus on grants
Finance	Finance Intern			0.51	Added a seasonal Finance Intern for Utility Billing
Finance	Confidential Account Clerk	1.00			FY20 eliminated part-time and added full-time Confidential Account Clerk
Finance	Confidential Account Clerk		-0.75		FY20 eliminated part-time and added full-time Confidential Account Clerk
Fire	Firefighter	1.00			Schedule to add positions for future staffing of additional fire units
Health Services	Animal Control Officer	1.00			Increase Animal Control staffing by 11 hours, providing additional coverage and more timely follow-ups on animal control incidents and complaints.
Health Services	Animal Control Officer		-0.72		Upgrade part-time Animal Control Officer to full-time
Housing	Assistant Housing Director	1.00			FY20 added full-time Assistant Director.
Housing	Grant Administrator	-1.00			FY20 eliminated Grant Administrator and added Resiliency Coordinator
Housing	Resiliency Coordinator	1.00			FY20 eliminated Grant Administrator and added Resiliency Coordinator
Housing	Nuisance Specialist	1.00			FY20 added Nuisance Specialist and eliminated seasonal Inspector I
Housing	Inspector I			-0.30	FY20 added Nuisance Specialist and eliminated seasonal Inspector I

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Housing	Inspector II	1.00			FY20 eliminated Inspector I and added Inspector II
Housing	Inspector I	-1.00			FY20 eliminated Inspector I and added Inspector II
Human Resources	Strategic Workforce Equity Coordinator	1.00			Moved Strategic Workforce Equity Coordinator from Human Rights to Human Resources
Human Rights	Strategic Workforce Equity Coordinator	-1.00			Moved Strategic Workforce Equity Coordinator from Human Rights to Human Resources
Library	Library Aide	1.00			Full-time position in the Youth Services Activity to focus on service to teens.
Parks	Laborer II			0.53	Maintenance of Veterans Memorial Project on Chaplain Schmitt Island fully reimbursed by Dubuque Racing Association
Police	School Resource Officer	1.00			Expansion of School Resource Officer Program adding 3 SRO officers over 3 years. Reimbursed 50% by DCSD
Public Information Office	Communications Specialist		-0.38		Part-time position upgraded to full-time effective January 1, 2020
Public Information Office	Communications Specialist	0.50			Part-time position upgraded to full-time effective January 1, 2020
Public Works	Traffic Signal Technician II	1.00			Position to meet the rising demand for maintenance related to the traffic signal, street light and camera systems.
Public Works	Secretary	1.00			FY20 eliminated part-time Clerical Assistant and add full-time Secretary position to handle call volume.
Public Works	Clerical Assistant		-0.68		FY20 eliminated part-time Clerical Assistant and add full-time Secretary position to handle call volume.
Water	Water Distribution Maintenance Worker		0.50		Replace part-time Water Meter Service Worker with part-time Water Distribution Maintenance Worker
Water	Water Meter Service Worker		-0.80		Replace part-time Water Meter Service Worker with part-time Water Distribution Maintenance Worker
					Total change in FTE from FY 2020
TOTAL FTE CHANGES		**11.50**	**-2.83**	**-0.32**	**8.35**
					Total FTE for FY 2021
TOTAL F.T.E.s FOR FY 2021		**590.00**	**72.42**	**57.02**	**719.44**

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2021

DEPARTMENT/ DIVISION	1981 NUMBER	40-YEAR HIGH FISCAL YR	NUMBER	40-YEAR LOW FISCAL YR	NUMBER	2019 NUMBER	2020 NUMBER	2021 NUMBER	NOTES
Police Department	90.00	2021	119.00	1985-1990	82.00	117.00	118.00	119.00	In 2019, Eliminated a Corporal position and added a Captain and an Officer. FY20 & FY21 added 1 SRO.
Emergency Comm	—	2020	15.00	1985-1991	8.00	14.00	15.00	15.00	Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020.
Fire Department	94.00	1981-1987	94.00	1988-1990	88.50	90.00	91.00	92.00	1 Firefighter added FY20 & FY21.
Human Rights	3.00	1981; 1986 1990-1997; 2006*;2013 -2019	5.00	1982-1985; 1988-1989; 1998-2005	2.00	5.00	5.00	4.00	Community Relations Coordinator added 2013 & Strategic Workforce Equity Coordinator moved to Human Resources in FY21.
Building Safety	12.00	1981; 2016-2018; 2021	12.00	1985-1988	6.00	11.00	11.00	12.00	Custodians added FT 2015 & 2021. Inspector II Eliminated 2019
Health Services	9.50	1981	9.50	1989-2019	4.00	4.00	5.00	6.00	Included School Nursing Program in 1981. FT Animal Control Officer added FY20 and FY21.
Park Division	27.20	1981	27.20	1996-2001	20.92	22.50	22.50	22.50	Added Assist. Gardener 2012. Eliminated FT Park Ranger 2017.
Civic Center	13.75	1981	13.75	2005-2019	0.15	0.15	0.15	0.15	Changed to private mgmt. 7/1/04. Employees to new firm.
Recreation Division	13.00	1981	13.00	1991; 2007*-2009	7.93	11.93	11.93	11.93	*Golf- FT to PT; AmeriCorps Director shifted from Housing 2012; Facilities Supervisor 2015;MFC Assist. Dir. FT in 2016.
Library	20.00	1981; 2021	20.00	1989	14.00	19.00	19.00	20.00	Library Aide Changed to FT 2013. Library Aide added to Teen in FY20.
Airport	8.00	2003	14.00	1983-1994	7.00	12.00	12.00	12.00	
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	20.00	23.00	23.00	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.
Engineering	22.00	2016-2017	30.00	1983; 1985-1987	18.00	26.00	27.00	28.00	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.
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	24.00	25.00	25.00	Secretary changed to part-time 2016. Eliminated Plant Manager position in 2019. Confidential Account Clerk in 2020.
Water & Resource Rec	37.00	1981-1982	37.00	2019	14.50	15.00	15.00	15.00	(2) Plant Operators eliminated and Environmental Coordinator added 2016. Assistant Manager, Operator Ii, and Operator IV position removed in FY 2019.
Public Works	1.00	1990-1991	2.00	1993-2001	—	—	—	—	
Public Works	89.00	2021	89.42	1990	73.00	87.42	87.42	89.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21.
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.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2021

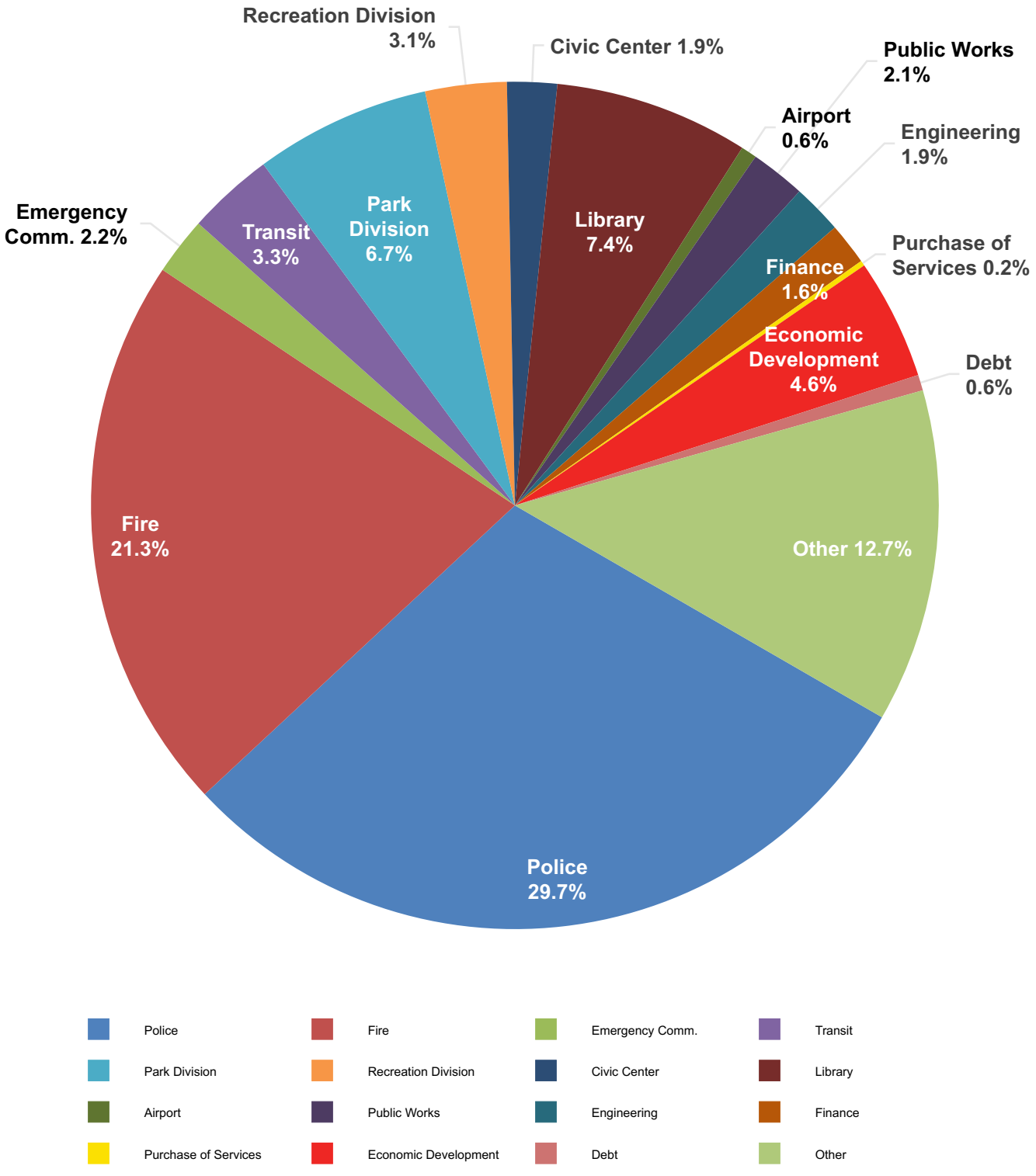
DEPARTMENT/ DIVISION	1981 NUMBER	40-YEAR HIGH FISCAL YR	NUMBER	40-YEAR LOW FISCAL YR	NUMBER	2019 NUMBER	2020 NUMBER	2021 NUMBER	NOTES
Community/ Economic Development	7.00	1981	7.00	2016-2017	2.00	3.00	3.00	3.00	Assist. Director, Economic Development Coordinator and Confidential Clerk eliminated and Project Coordinator added in 2016. Arts & Cultural Coordinator FT in 2018. Project Coordinator eliminated and Assist Director added in FY 2020.
Housing Services	12.50	2021	29.00	1984-1985	10.50	23.52	27.00	29.00	2.48 Lead positions added 2020; added General Housing Inspector FY20; Assistant Housing Director and Nuisance Specialist added FY20
Planning Services	4.00	2006*-2019	8.00	1985-1987	2.50	8.00	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2021	4.00	2019	3.00	3.00	3.00	4.00	Strategic Workforce Equity Coordinator moved from Human Rights FY21.
Public Information	—	2021	5.00	2018	3.00	3.50	4.50	5.00	GIS Specialist added and Communications Specialist full-time January 2019.
City Manager's Office	11.00	2020	9.00	1993	7.60	8.00	9.00	9.00	ICMA Management Intern Full-Time FY 2020.
City Clerk's Office	3.00	1981-2021	3.00	1981-2021	3.00	3.00	3.00	3.00	
Finance and Budget	—	2021	19.00	2020	17.00	—	17.00	19.00	Finance and Budget consolidated in FY 2020. Budget/Financial Analyst and Confidential Account Clerk added FY20.
Finance Department	20.50	1981-1989	20.50	1997*-2011, 2019	14.00	14.00	—	—	*Meter Reading Outsourced/ Cashier changed to FT 2015. Water Meter Inspector moved to Water Department in 2019. Budget and Finance consolidated FY2020.
Legal Department	2.00	2020-2021	5.00	1986	1.00	4.00	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	2014-2019	8.00	1981	2.50	8.00	8.00	8.00	Help Desk Position added 2013.
Cable TV	—	1991; 1993	4.00	1981	—	2.00	2.00	2.00	
City Hall Maintenance	1.00	1981-1982	1.00	1983-2001*	—	—	—	—	*Outsourced (brought back in FY 2006 with PT employees)
	588.75	**1981**	**588.75**	**1989**	**495.80**	559.02	577.50	590.00	**0.02% Increase 1981-2021**

FINANCIAL

SUMMARIES

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HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED FY 2021 ADOPTED OPERATING BUDGET IN LEVIED FUNDS



FISCAL YEAR 2021 ADOPTED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE
BY DEPARTMENT

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

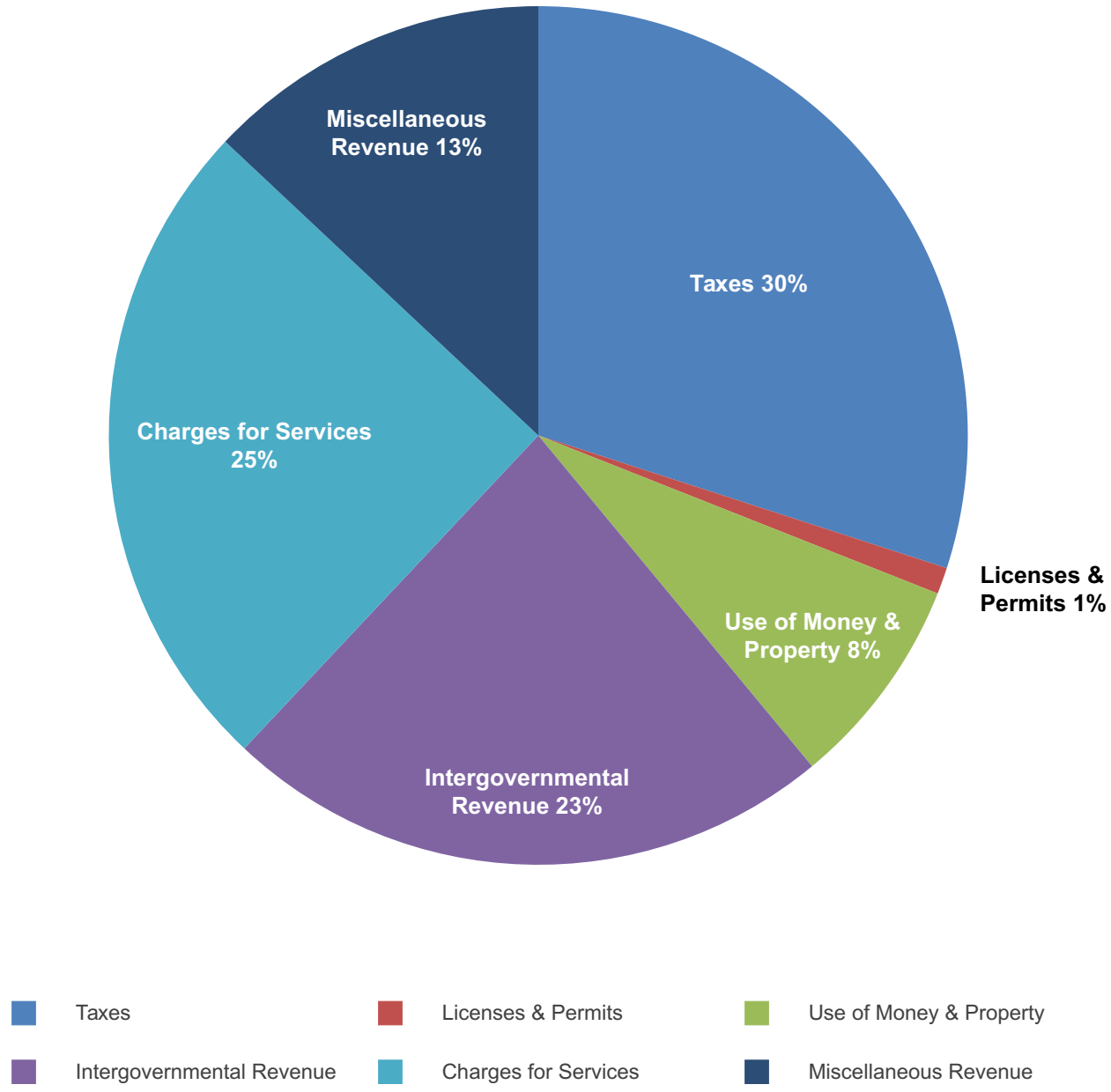
	FY 2020			FY 2021			
DEPARTMENT/DIVISION	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	% OF NET OPERATING BUDGET
Police	15,894,744	1,446,021	14,448,723	16,089,137	1,463,658	14,625,479	29.74%
Emergency Comm. Center	1,565,496	537,852	1,027,644	1,609,833.6	546,403	1,063,430.6	2.16%
Fire	11,370,532	1,703,195	9,667,337	11,874,990	1,390,933	10,484,057	21.32%
Emergency Management	107,115	2,281	104,834	107,271	2,871	104,400	0.21%
Building Services	1,249,476	726,403	523,073	1,337,847	815,700	522,147	1.06%
Subtotal	30,187,363	4,415,752	25,771,611	31,019,078.	4,219,565	26,799,513.6	54.49%
Human Rights	602,466	3,900	598,566	485,627	3,525	482,102	0.98%
Health Services	846,247	369,013	477,234	891,989.16	474,586	417,403.16	0.85%
Parks Division	3,431,383	318,357	3,113,026	3,651,862	348,493	3,303,369	6.72%
Civic Center	1,056,057	—	1,056,057	954,702	—	954,702	1.94%
Grand River Center	511,143	—	511,143	514,420	—	514,420	1.05%
Recreation	3,647,468	2,148,166	1,499,302	3,760,145	2,226,333	1,533,812	3.12%
Library	3,546,781	41,450	3,505,331	3,701,460	40,125	3,661,335	7.44%
Subtotal	13,641,545	2,880,886	10,760,659	13,960,205.	3,093,062	10,867,143.16	22.10%
Airport	4,205,734	3,572,021	633,713	4,407,812	4,092,754	315,058	0.64%
Transit	3,745,349	2,186,889	1,558,460	3,932,879	2,297,438	1,635,441	3.33%
Public Works	985,012	58,843	926,169	1,074,507	55,445	1,019,062	2.07%
Engineering	1,444,323	631,273	813,050	1,554,998	619,379.5	935,618.5	1.90%
Economic Development	2,580,854	468,553	2,112,301	2,672,694	418,644	2,254,050	4.58%
Housing & Comm. Dev.	1,690,049	1,011,596	678,453	1,782,569	1,171,142	611,427	1.24%
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.20%
Subtotal	14,751,321	7,929,175	6,822,146	15,525,459	8,654,802.5	6,870,656.5	13.97%
Planning	917,609	425,308	492,301	886,257	461,283	424,974	0.86%
City Council	148,335	4,564	143,771	148,526	1,211	147,315	0.30%
City Manager's Office	1,439,233	732,038	707,195	1,557,955	758,692	799,263	1.63%
Budget	570,747	239,302	331,445	—	—	—	—%
Human Resources	895,530	477,828	417,702	961,668	540,853	420,815	0.86%
Public Information	294,429	104,474	189,955	322,973	137,162	185,811	0.38%
City Clerk	468,832	308,672	160,160	396,399.74	273,490	122,909.74	0.25%
Finance and Budget	3,096,171	2,349,844	746,327	3,180,363	2,401,589	778,774	1.58%
Legal	996,396	505,196	491,200	1,015,416	519,722	495,694	1.01%
Information Services	1,513,565	556,990	956,575	1,572,452	582,867	989,585	2.02%
Subtotal	10,340,847	5,704,216	4,636,631	10,042,009.	5,676,869	4,365,140.74	8.88%
Total Without Debt	68,921,076	20,930,029	47,991,047	70,546,752.	21,644,298.5	48,902,454	99.44%
Debt Service	10,779,398	10,508,072	271,326	10,984,416	10,707,742	276,674	0.56%
Total With Debt	79,700,474	31,438,101	48,262,373	81,531,168.	32,352,040.5	49,179,128	100.00%

FISCAL YEAR 2021 ADOPTED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE

For a residential property, with an assessed value of $146,467 (and a taxable value of $80,666) the City portion of their Fiscal Year 2021 (July 1, 2020 - June 30, 2021) tax bill would be $769.08 with homestead tax credit. The distribution of their tax dollars to City departments and divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET OPERATING EXPENSE	DEBT SERVICE	TOTAL
Police	228.72		228.72
Emergency Comm. Center	16.61		16.61
Fire	163.96	1.34	165.3
Emergency Management	1.61		1.61
Building Services	8.15		8.15
Subtotal	419.05	1.34	420.39
Human Rights	7.53		7.53
Health Services	6.53		6.53
Park Division	51.68		51.68
Civic Center	14.93		14.93
Grand River Center	8.08		8.08
Recreation	24.00		24
Library	57.22		57.22
Subtotal	169.97	—	169.97
Airport	4.93		4.93
Transit	25.62		25.62
Public Works	15.92		15.92
Engineering	14.62		14.62
Economic Development	35.23		35.23
Housing & Comm. Dev.	9.54		9.54
Purchase of Services	1.54		1.54
Subtotal	107.4	—	107.4
Planning	6.61		6.61
City Council	2.30		2.3
City Manager's Office	12.53		12.53
City Manager - Budget	—		—
City Manager - Personnel	6.61		6.61
City Manager - Public Info.	2.92		2.92
City Clerk	1.92		1.92
Finance	12.15	2.98	15.13
Legal	7.77		7.77
Information Services	15.53		15.53
Subtotal	68.34	2.98	71.32
GRAND TOTAL	764.76	4.32	769.08

BUDGET REVENUE BY CATEGORY

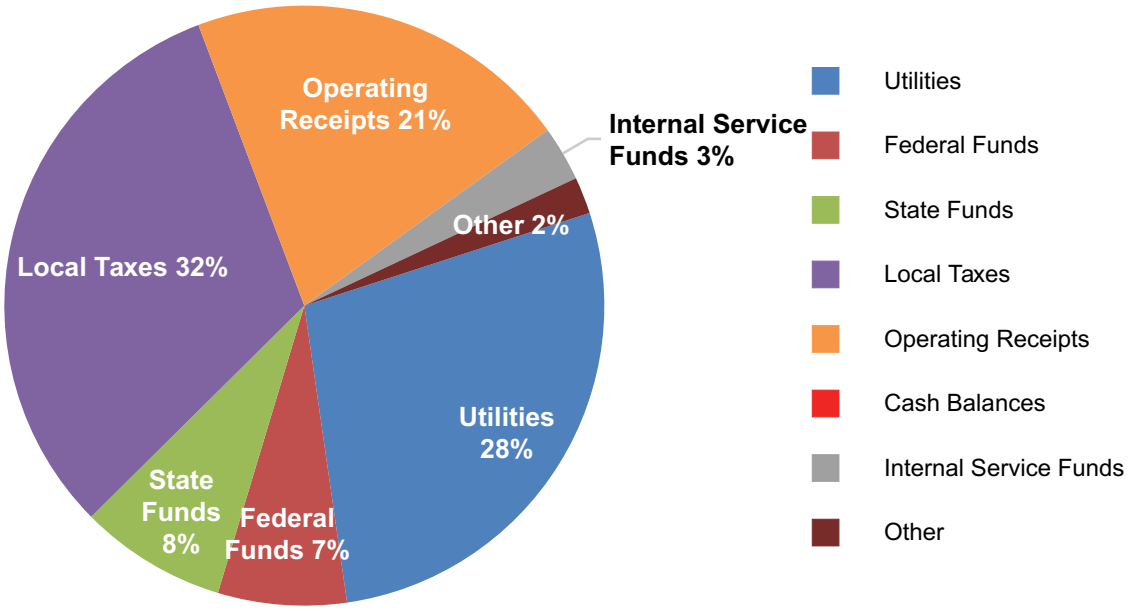


FY 2021 ADOPTED REVENUE BUDGET $188,784,988

SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY

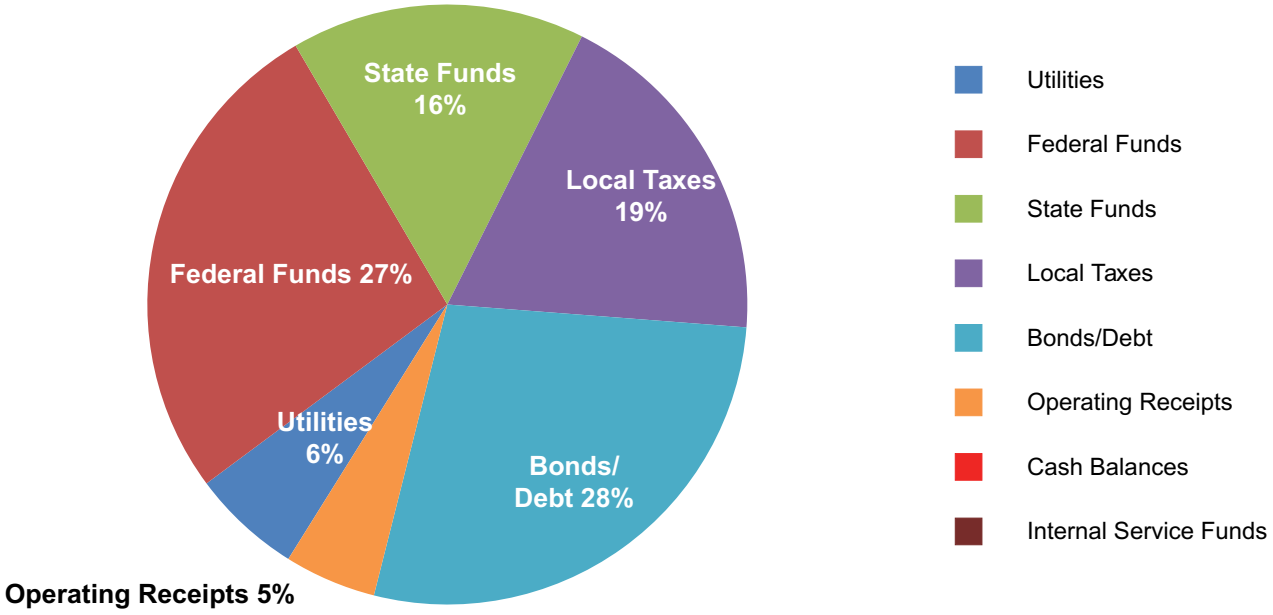
Revenue Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
Taxes					
Property Taxes	25,845,701	26,466,355	26,305,451	26,212,251	(0.35)%
Local Option Sales Tax	9,374,990	8,962,230	8,972,106	9,345,876	4.17 %
Hotel/Motel Taxes	2,276,763	2,149,840	2,447,726	2,354,015	(3.83)%
Gaming Tax	614,666	626,718	605,069	610,815	0.95 %
Utility franchise tax	5,110,197	5,934,997	5,359,008	5,968,786	11.38 %
Other Taxes	12,080,281	9,957,229	10,792,274	12,063,964	11.78 %
Total Taxes	55,302,598	54,097,369	54,481,634	56,555,707	0.46 %
Licenses & Permits					
Licenses & Permits	1,750,691	1,847,283	1,904,123	2,050,744	7.70 %
Total Licenses & Permits	1,750,691	1,847,283	1,904,123	2,050,744	(1.09)%
Use of Money & Property					
Interest Earnings	1,193,430	1,861,201	914,175	998,934	9.27 %
Gaming Leases	5,331,011	6,159,328	5,554,410	5,770,062	3.88 %
Other Uses of Money	8,093,879	8,353,822	7,937,007	8,861,987	11.65 %
Total Use of Money & Property	14,618,320	16,374,351	14,405,592	15,630,983	(2.79)%
Intergovernmental Revenue					
Federal Grants	11,771,971	8,813,785	29,206,440	12,248,956	(58.06)%
State Road Use Funds	7,353,913	7,445,877	7,353,913	7,445,877	1.25 %
State Grants	18,755,836	20,437,656	64,381,719	22,238,382	(65.46)%
County Contributions	708,870	1,299,378	1,025,462	1,394,354	35.97 %
Total Intergovernmental Revenue	38,590,590	37,996,696	101,967,534	43,327,569	(9.56)%
Charges for Services					
Utility Charges	35,679,133	36,703,105	46,764,994	42,834,397	(8.40)%
Other Charges for Services	2,885,150	2,878,610	3,152,417	3,468,722	10.03 %
Total Charges for Services	38,564,283	39,581,715	49,917,411	46,303,119	3.17 %
Special Assessments	173,374	145,155	30,000	360,000	1100.00 %
Miscellaneous Revenue					
Internal Charges	4,587,370	4,497,171	4,679,721	4,819,058	2.98 %
Proceeds from Bonds	12,014,076	3,997,025	36,171,372	15,832,613	(56.23)%
Other Miscellaneous Revenue	6,844,475	5,411,353	7,382,104	3,905,195	(47.10)%
Total Miscellaneous Revenue	23,445,921	13,905,549	48,233,197	24,556,866	(49.09)%
Total Revenues Before Transfers	**172,445,777**	**163,948,118**	**270,939,491**	**188,784,988**	**(30.32)%**
Transfers	29,044,815	30,320,431	35,377,741	38,532,618	8.92 %
Grand Total Revenues	201,490,592	194,268,549	306,317,232	227,317,606	(25.79)%

WHERE THE MONEY COMES FROM 2021 OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $139,014,939

2021 CAPITAL BUDGET



TOTAL ADOPTED CAPITAL BUDGET $59,132,225

*** 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	FY20 Total Adopted Revenues	FY21 Total Adopted Budget		FY21 Adopted Operating Budget		FY21 Adopted Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	11,880,486	10,365,736	5.23%	9,757,237	7.02%	608,499	1.03%
Sewer	12,740,840	13,609,100	6.87%	12,674,693	9.12%	934,407	1.58%
Solid Waste	4,445,286	4,450,840	2.25%	4,181,687	3.01%	269,153	0.46%
Parking	3,485,954	2,718,702	1.37%	2,639,132	1.90%	79,570	0.13%
Stormwater	6,182,122	5,988,790	3.02%	4,602,921	3.31%	1,385,869	2.34%
Landfill	4,185,735	4,147,073	2.09%	4,144,523	2.98%	2,550	—%
Salt Operations	172,450	531,188	0.27%	531,188	0.38%	0	—%
Transit	563,802	572,087	0.29%	567,507	0.41%	4,580	0.01%
Subtotal	43,656,675	42,383,516	21.39%	39,098,888	28.13%	3,284,628	5.55%
Federal Funds							
Community Development	1,391,252	1,327,110	0.67%	725,445	0.52%	601,665	1.02%
HUD Lead Grant	969,965	1,251,464	0.63%	466,464	0.34%	785,000	1.33%
Federally Assisted Housing	6,110,056	5,977,587	3.02%	5,977,587	4.30%		—%
Federal Grants - AmeriCorps	239,713	278,788	0.14%	278,788	0.20%		—%
Federal Grants - Continuum Care	82,411	84,739	0.04%	84,739	0.06%		—%
Federal Grants - Law Enforcement	138,234	109,584	0.06%	109,584	0.08%		—%
Federal Assistance	233,167	1,318,114	0.67%	68,114	0.05%	1,250,000	2.11%
Federal Transportation	4,000,000	1,853,000	0.94%		—%	1,853,000	3.13%
Federal Transit Authority	3,120,621	1,267,583	0.64%	1,253,787	0.90%	13,796	0.02%
Federal HUD Resiliency Grant	10,847,251	10,912,419	5.51%	0	—%	10,912,419	18.45%
Passenger Facility Charge	199,134	201,334	0.10%	201,334	0.14%		—%
Federal Aviation Administration	6,411,537	360,180	0.18%		—%	360,180	0.61%
Subtotal	33,743,341	24,941,902	12.59%	9,165,842	6.59%	15,776,060	26.68%
State Funds							
State Health Grant/Lead Grant	12,099	8,808	—%	8,808	0.01%		—%
State Police Program Grant	0	6,525		6,525			
State Iowa Finance Authority	141,283	141,283	0.07%		—%	141,283	0.24%
State Flood Mitigation	6,085,466	7,372,889	3.72%	2,561,881	1.84%	4,811,008	8.14%
State Transit	612,219	327,425	0.17%	310,285	0.22%	17,140	0.03%
State Airport Grant		72,750	0.04%	0	—%	72,750	0.12%
Highway Maintenance & Trails Grants	448,644	2,194,895	1.11%	26,645	0.02%	2,168,250	3.67%
Road Use Tax	7,061,329	9,085,477	4.59%	7,056,797	5.08%	2,028,680	3.43%
Industrial and Commercial State Backfill	1,493,677	1,434,262	0.72%	1,434,262	1.03%		—%
Mobile Home Tax	54,166	51,044	0.03%	51,044	0.04%		—%
Subtotal	15,908,883	20,695,358	10.44%	11,456,247	8.24%	9,239,111	15.62%
Local Taxes							
Property Tax	26,296,081	26,202,568	13.22%	26,202,568	18.85%		—%
Hotel/Motel Tax	2,447,726	2,354,015	1.19%	2,354,015	1.69%		—%
Military Service	10,868	10,490	0.01%	10,490	0.01%		—%
Monies & Credits	79,796	149,000	0.08%	149,000	0.11%		—%
Ag Land Tax	9,370	9,683	—%	9,683	0.01%		—%
TIF Increment Property Tax	10,910,537	15,100,632	7.62%	8,653,167	6.22%	6,447,465	10.90%
DRA-Parimutuel Tax	263,319	266,415	0.13%	266,415	0.19%		—%
Diamond Jo-Tax on Bets	341,750	344,400	0.17%	344,400	0.25%		—%

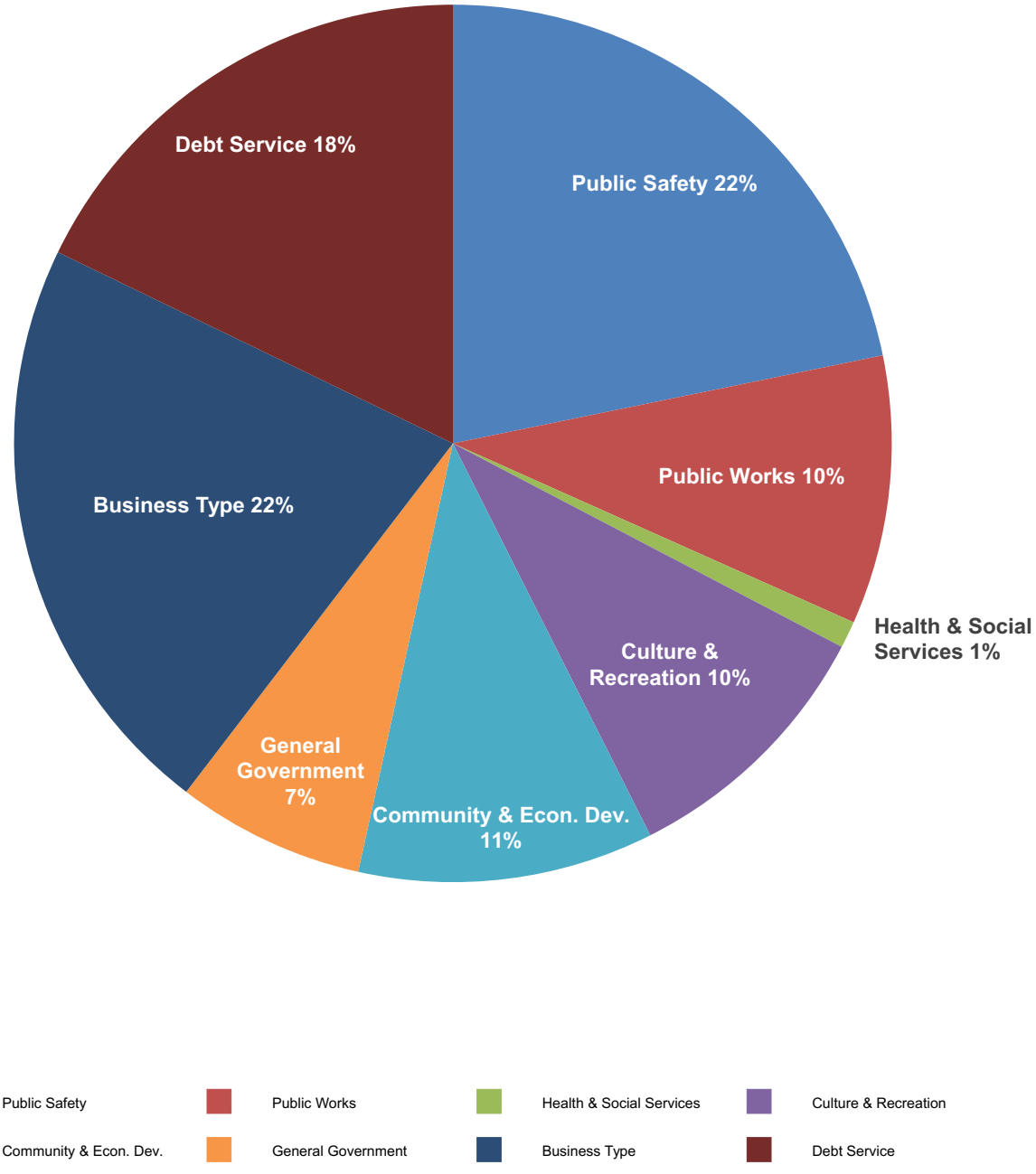
SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

	FY20 Total Adopted Revenues	FY21 Total Adopted Budget		FY21 Adopted Operating Budget		FY21 Adopted Capital Budget	
Revenue Type	**Dollars**	**Dollars**	**Percent**	**Dollars**	**Percent**	**Dollars**	**Percent**
Sales Tax-50% and 20%	6,134,483	7,078,271	3.57%	5,617,998	4.04%	1,460,273	2.47%
Sales Tax-30%	3,112,471	3,650,568	1.84%	284,944	0.20%	3,365,624	5.69%
Subtotal	49,606,401	55,166,042	27.84%	43,892,680	31.57%	11,273,362	19.06%
Operating Receipts							
Airport	3,560,615	4,083,960	2.06%	4,083,960	2.94%		—%
Ambulance	1,476,424	1,191,695	0.60%	1,191,695	0.86%		—%
Animal Licenses/Impoundments Fee	177,223	271,963	0.14%	271,963	0.20%		—%
Business License/Permits	273,573	280,435	0.14%	280,435	0.20%		—%
Cable TV	632,091	603,005	0.30%	599,935	0.43%	3,070	0.01%
County Participation Comm. Center	531,718	540,089	0.27%	540,089	0.39%		—%
County Payment	373,301	752,503	0.38%	382,920	0.28%	369,583	0.63%
Dental Premium Reimbursements	203,416	177,575	0.09%	177,575	0.13%		
Diamond Jo-Admissions	500,000	500,000	0.25%	500,000	0.36%		—%
DRA-Equity Distribution (Used for CIP only)	1,402,070	2,889,353	1.46%	177,978	0.13%	2,711,375	4.59%
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	548,936	543,375	0.27%	543,375	0.39%		—%
DRA-Gaming Revenues (Lease & Slots)	4,489,113	4,691,642	2.37%	4,642,362	3.34%	49,280	0.08%
DRA-Police Overtime - Security	137,717	113,092	0.06%	113,092	0.08%		—%
Dubuque Casino Hotel & Diamond Jo Lease	688,139	705,158	0.36%	705,158	0.51%		—%
Engineering Division incl' Riverfront Leases	2,666,378	3,399,208	1.72%	3,399,208	2.45%		—%
Federal Building Leases	338,961	331,028	0.17%	331,028	0.24%		—%
Golf	929,392	927,192	0.47%	927,192	0.67%	—	—%
Information Services Recharges	555,819	582,867	0.29%	582,867	0.42%		—%
Inspection (Building/Health/Fire/Planning)	741,951	862,951	0.44%	862,951	0.62%		—%
Interest Earnings-Tax Funds	403,618	505,105	0.25%	505,105	0.36%		—%
Iowa District Court Fines	353,537	356,624	0.18%	356,624	0.26%		—%
Library Receipts	41,181	39,847	0.02%	39,847	0.03%		—%
Misc./Administration Overhead Charges	387,309	370,107	0.19%	340,107	0.24%	30,000	0.05%
Public Works	29,519	28,681	0.01%	28,681	0.02%		—%
Park	253,174	248,090	0.13%	248,090	0.18%		—%
Port of Dubuque Marina	207,138	181,026	0.09%	181,026	0.13%		—%
Police	124,497	104,209	0.05%	104,209	0.07%		—%
Recreation	634,921	593,802	0.30%	593,802	0.43%		—%
Rental Housing	513,315	551,290	0.28%	551,290	0.40%		—%
Utility Franchise Fees	4,794,979	5,398,786	2.72%	5,398,786	3.88%		—%
Zoning	59,991	58,046	0.03%	58,046	0.04%		—%
Subtotal	28,030,016	31,882,704	16.09%	28,719,396	20.66%	3,163,308	5.35%
Cash Balances							
Tax Funds	871,776	100,000	0.05%	0	—%	100,000	0.17%
Non-Enterprise Const.& Oper. Funds	815,501	—	—%	0	—%		—%
Subtotal	1,687,277	100,000	0.05%	—	—%	100,000	0.17%
Land Sales--Industrial Parks	580,613	580,613	0.29%	270,613	0.19%	310,000	0.52%
Homeownership Sale Proceeds	100,000	155,000	0.08%		—%	155,000	0.26%
Farm Land Rents	49,708	74,475	0.04%	74,475	0.05%		—%
SRF Loans (Water Abated)	1,090,000	2,072,470	1.05%	1,090,000	0.78%	982,470	1.66%

SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

	FY20 Total Adopted Revenues	FY21 Total Adopted Budget		FY21 Adopted Operating Budget		FY21 Adopted Capital Budget	
Revenue Type	**Dollars**	**Dollars**	**Percent**	**Dollars**	**Percent**	**Dollars**	**Percent**
SRF Loans (Sewer Abated)	865,000	2,786,190	1.41%		—%	2,786,190	4.71%
SRF Loans (Stormwater Abated Debt)	9,000,000	7,300,090	3.68%		—%	7,300,090	12.35%
	0	1,295,000	0.65%			1,295,000	2.19%
G.O. Bonds (GDTIF Abated)	841,000	1,245,000	0.63%		—%	1,245,000	2.11%
G.O. Bonds (Parking-Parking Abated)	0	—	—%		—%	0	—%
G.O. Bonds (RUT/Sales Tax Abated)	1,130,487	1,133,863	0.57%		—%	1,133,863	1.92%
Loan Repayments							
UDAG	9,270	9,270	—%		—%	9,270	0.02%
Econ. Dev-Loan Pool and ED	401,922	300,844	0.15%	300,844	0.22%	0	—%
Washington Neighborhood	12,000	20,000		0		20,000	
Homeownership	0	3,000	—%		—%	3,000	0.01%
Rehab/RRP	45,185	43,000	0.02%	13,000	0.01%	30,000	0.05%
Special Assessments	30,000	360,000	0.18%	0	—%	360,000	0.61%
Private Funding	667,077	1,427,573	0.72%	770,380	0.55%	657,193	1.11%
Subtotal	14,822,262	18,806,388	9.49%	2,519,312	1.81%	16,287,076	27.54%
Budget Less Service Funds	187,454,855	193,975,910	97.89%	134,852,365	97.01%	59,123,545	99.99%
Internal Service Funds	3,947,632	4,171,254	2.11%	4,162,574	2.99%	8,680	0.01%
Total Budget	**191,402,487**	**198,147,164**	**100.00%**	**139,014,939**	**100.00%**	**59,132,225**	**100.00%**

HOW THE MONEY IS SPENT
FY 2021 ADOPTED OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $139,014,940

*** 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
OPERATING EXPENDITURES					
Public Safety					
Police	14,696,718	14,785,092	15,962,765	16,159,952	1.24%
Emergency Comm. Center	1,458,246	1,514,052	1,586,070	1,625,254	2.47%
Fire	11,365,573	11,247,061	11,370,532	11,874,990	4.44%
Disaster Services	82,686	82,872	107,115	107,271	0.15%
Health Services - Animal Control	287,513	324,603	352,388	417,345	18.43%
Public Works - Flood Control	185,366	329,585	182,097	194,789	6.97%
Building Services - Inspections	752,875	799,724	844,299	851,653	0.87%
Total Public Safety	28,828,977	29,082,989	30,405,266	31,231,254	2.72%
Debt Service	(260,551)	(259,849)	(304,868)	(273,449)	-10.31%
Total Public Safety without Debt Service	28,568,426	28,823,140	30,100,398	30,957,805	2.85%
Public Works					
Airport	4,657,389	4,874,578	4,562,000	4,723,995	3.55%
Public Works	6,211,274	7,067,265	7,008,354	7,306,739	4.26%
Engineering	5,326,833	5,551,002	5,656,272	5,969,954	5.55%
Total Public Works	16,195,496	17,492,845	17,226,626	18,000,688	4.49%
Debt Service	(4,498,288)	(4,276,381)	(4,184,043)	(4,138,250)	-1.09%
Total Public Works without Debt Service	11,697,208	13,216,464	13,042,583	13,862,438	6.29%
Health & Social Services					
Human Rights	357,887	414,058	602,466	485,627	-19.39%
Health Services	468,477	478,039	493,859	474,644	-3.89%
Purchase of Services	27,780	96,756	99,756	60,000	-39.85%
Total Health & Social Services	854,144	988,853	1,196,081	1,020,271	-14.70%
Culture & Recreation					
Parks	3,390,326	3,396,334	3,566,177	3,850,664	7.98%
Civic Center	875,904	1,094,636	1,108,120	998,631	-9.88%
Conference Center	401,100	484,636	533,318	544,926	2.18%
Recreation	3,491,822	3,408,566	3,813,645	3,907,231	2.45%
Library	3,760,386	3,860,007	3,928,128	4,005,287	1.96%
Purchase of Services	0	0	0	0	—%
Economic Development-Arts & Cultural Affairs	320,645	302,384	348,952	404,647	15.96%
Total Culture & Recreation	12,240,183	12,546,563	13,298,340	13,711,386	3.11%
Debt Service	(393,516)	(394,508)	(447,680)	(499,166)	11.50%
Total Culture & Rec without Debt Service	11,846,667	12,152,055	12,850,660	13,212,220	2.81%
Community & Economic Development					
Economic Development	11,272,391	8,262,548	8,259,108	8,640,487	4.62%
Housing & Comm. Development	7,369,861	7,392,175	8,495,126	8,629,462	1.58%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
Planning Services	819,091	869,901	917,609	886,257	-3.42%
City Manager's-Neighborhood Development	140,122	142,653	164,516	147,708	-10.22%
Purchase of Services	10,000	111,880	120,000	137,961	14.97%
Total Comm. & Econ. Development (CED)	19,611,465	16,779,157	17,956,359	18,441,875	2.70%
Debt Service	(4,560,784)	(3,002,171)	(3,174,418)	(3,409,758)	7.41%
Total CED without Debt Service	15,050,681	13,776,986	14,781,941	15,032,117	1.69%
General Government					
Building Services - City Hall & Bldg Maint.	883,743	483,430	523,082	595,519	13.85%
Historic Federal Building - Housing	392,391	394,404	394,298	398,831	1.15%
City Council	128,523	125,398	148,335	148,526	0.13%
Personnel	666,399	664,209	895,530	961,668	7.39%
Budget	344,274	352,756	570,747	0	—%
Public Information Office	426,764	442,363	613,528	631,775	2.97%
City Manager's Office	797,445	914,587	1,024,044	1,090,540	6.49%
City Clerk	388,704	392,911	468,832	396,400	-15.45%
Finance	3,081,964	2,815,027	2,728,030	3,380,269	23.91%
Cable TV	257,861	264,916	309,922	291,133	-6.06%
Legal	907,528	997,309	996,396	1,015,416	1.91%
Information Services	1,270,329	1,265,247	1,513,565	1,572,452	3.89%
Total General Government	9,545,925	9,112,557	10,186,309	10,482,529	2.91%
Debt Service	(707,403)	(323,181)	(320,511)	(309,231)	-3.52%
Total General Government without Debt Service	8,838,522	8,789,376	9,865,798	10,173,298	3.12%
Business Type					
Parks - Stormwater	123,712	111,094	202,644	120,841	-40.37%
Public Information Office - Stormwater	0	0	70,313	71,182	1.24%
Water	7,510,111	8,635,776	9,431,693	10,259,644	8.78%
Water Resource & Recovery Center	10,301,977	9,728,117	9,769,904	10,082,115	3.20%
Parking Division	5,263,917	5,213,140	5,155,945	4,758,122	-7.72%
Transit	4,166,058	4,022,306	4,096,997	4,310,525	5.21%
Public Works- Solid Waste & Landfill	6,576,793	6,470,554	6,680,140	6,713,882	0.51%
Public Works- Salt Operations	91,779	154,452	172,450	531,188	208.02%
Public Works- Garage Service	2,126,023	2,242,406	2,192,216	2,285,188	4.24%
Public Works- Sewer/Stormwater Maint.	1,013,347	1,090,002	1,016,780	938,794	-7.67%
Engineering - Sewer/Stormwater Improv.	4,999,024	3,118,652	3,619,468	4,292,029	18.58%
Engineering - Service Fund	1,683,777	1,392,720	1,619,636	1,763,427	8.88%
Finance - Meter Reads/Service	160,396	1,801	0	0	—%
Total Business Type	44,016,914	42,181,020	44,028,186	46,126,937	4.77%
Debt Service	(17,243,371)	(14,679,400)	(15,475,430)	(15,817,500)	2.21%
Total Business Type without Debt Service	26,773,543	27,501,620	28,552,756	30,309,437	6.15%
Total Expenditures without Debt	103,629,191	105,248,494	110,390,217	114,567,586	3.78%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
Total Debt Service	27,663,913	22,935,490	23,906,950	24,447,354	2.26%
TOTAL OPERATING EXPENDITURES	**131,293,104**	**128,183,984**	**134,297,167**	**139,014,940**	**3.51%**
Capital Improvement Projects (CIP)					
Public Safety	340,525	136,832	1,141,919	1,086,214	-4.88%
Public Works	20,266,892	20,670,472	48,369,781	29,470,077	-39.07%
Culture & Recreation	1,056,727	1,934,818	10,885,001	2,077,157	-80.92%
Community & Economic Development	6,094,241	4,377,638	18,348,348	6,002,104	-67.29%
General Government	998,679	678,133	2,987,106	1,828,772	-38.78%
Business Type	13,013,607	6,876,098	44,239,209	18,667,901	-57.80%
TOTAL CIP EXPENDITURES	**41,770,671**	**34,673,991**	**125,971,364**	**59,132,225**	**-53.06%**
Total Expenditures Before Transfers	**173,063,775**	**162,857,975**	**260,268,531**	**198,147,165**	**-23.87%**
Interfund Transfers	29,007,967	30,320,431	35,377,741	38,532,618	8.92%
Grand Total Expenditures	202,071,742	193,178,406	295,646,272	236,679,783	-19.94%

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

CITY OF DUBUQUE
FY 2021
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	60,620,976	60,246,227	63,273,791	65,159,694	2.98%
SUPPLIES & SERVICES	39,417,240	40,560,862	42,500,163	43,925,237	3.35%
CAPITAL OUTLAY	2,727,550	3,413,453	3,667,170	4,466,109	21.79%
SUBTOTAL	102,765,766	104,220,542	109,441,124	113,551,040	3.76%
DEBT SERVICE	27,663,915	22,935,489	23,906,950	24,447,354	2.26%
NON-EXPENSE ACCOUNTS	863,422	1,027,953	949,093	1,016,545	7.11%
TOTAL OPERATING BUDGET	**131,293,103**	**128,183,984**	**134,297,167**	**139,014,939**	**3.51%**
CAPITAL IMPROVEMENTS	41,731,051	34,521,137	126,284,363	59,132,225	-53.18%
TOTAL BUDGET	**173,024,154**	**162,705,121**	**260,581,530**	**198,147,164**	**-23.96%**
*** Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts**					
OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	59,653,960	61,218,500	64,382,707	66,416,660	3.16%
205 TRUST & AGENCY FUND	177	229	—	—	—%
210 TIF-METRIX/NORDSTROM	1,697,467	1,057,944	1,081,427	1,114,380	3.05%
215 TIF-N CASCADE HOUSING	11,147	85,385	144,669	—	—%
216 TIF- ENGLISH RIDGE	—	59,313	60,345	73,909	22.48%
217 TIF - SOUTH POINTE	—	—	5,159	17,561	240.40%
218 TIF - RUSTIC POINT	—	—	2,356	2,681	13.79%
225 TIF-TECH PARK SOUTH	267,592	101,204	37,566	38,352	2.09%
231 TIF-LAKE RIDGE	13,913	15,324	16,938	25,844	52.58%
240 TIF-GREATER DOWNTOWN	2,235,865	1,282,500	1,155,376	1,285,308	11.25%
250 ROAD USE TAX FUND	5,419,194	6,488,462	6,569,601	6,996,714	6.50%
260 COMM DEVEL FUND	780,606	799,555	848,122	725,445	-14.46%
264 HUD RESILIENCY FUND	41,300	20,388	1,196	—	—%
266 GUARDIAN ANGEL	1,140	3,689	—	—	—%
269 CIRCLES DONATIONS	3,230	6,561	20,212	8,850	-56.21%
270 RRP LOAN REPAYMENTS	—	—	3,000	3,000	—%
275 LEAD GRANT PROGRAM	446,983	231,040	427,465	466,464	9.12%
280 SECTION 8 HOUSING FD	5,484,314	5,637,577	6,207,194	6,312,691	1.70%
290 CABLE TV FUND	538,942	547,019	629,021	599,935	-4.62%
293 VETERANS MEMORIAL	—	11,775	—	12,018	—%
295 LIBRARY GIFTS TR FD	163,271	132,152	157,580	80,364	-49.00%
297 STYLEMASTER/CANINE	29,913	5,930	6,000	10,000	66.67%
400 DEBT SERVICE FUND	12,774,038	10,593,529	10,779,398	10,984,416	1.90%
500 ELLA LYONS PEONY TR	—	1,811	2,000	2,000	—%
550 LIBRARY PERMENANENT TR	—	—	—	—	—%
600 TRANSIT FUND	3,833,245	3,671,492	3,745,349	3,932,879	5.01%
605 INTERMODAL RAMP FUND	28,025	33,410	18,895	36,959	95.60%
610 SEWAGE UTIL-OPER FD	11,220,944	10,687,308	10,809,241	10,992,418	1.69%
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	5,234,524	3,352,866	3,799,555	4,441,361	16.89%
630 PARKING FAC-OPER FD	3,250,377	3,205,591	3,140,820	2,747,044	-12.54%

CITY OF DUBUQUE
FY 2021
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Adopted Budget	% Change from Adopted FY20
640 WATER UTIL-OPER FUND	7,701,240	8,670,978	9,451,703	10,280,043	8.76%
670 SOLID WASTE COLLECTION	2,997,422	3,062,679	2,893,588	2,990,205	3.34%
680 SALT OPERATIONS	91,779	154,452	172,450	531,188	208.02%
800 ENGINEERING SERV FD	1,683,777	1,392,720	1,749,466	1,877,386	7.31%
810 GARAGE SERVICE FUND	2,123,511	2,242,406	2,192,216	2,285,188	4.24%
820 GENERAL SERVICE FUND	2,512	—	—	—	—%
830 STORES/PRINTING FUND	(16,677)	2,319	—	—	—%
940 LANDFILL OPER FUND	3,579,372	3,407,876	3,786,552	3,723,677	-1.66%
TOTAL OPERATING BUDGET	131,293,103	128,183,984	134,297,167	139,014,939	**3.51%**
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	1,911,074	1,015,072	9,372,772	2,229,339	-76.21%
241 TAX INCRE-DOWNTOWN LOAN	68,356	53,464	1,267,037	70,000	-94.48%
250 ROAD USE TAX FUND	916,625	711,607	2,497,082	2,028,680	-18.76%
252 CUSTOMER FACILITY CHG	280,583	—	—	—	—%
255 SPECIAL ASSESSMENTS	269	—	—	—	—%
260 COMM DEVEL FUND	852,397	672,245	1,263,147	601,665	-52.37%
264 HUD RESILIENCY FUND	5,485,656	8,292,024	20,010,066	10,912,419	-45.47%
265 UDAG REPAYMENTS	—	15,250	281,485	9,270	-96.71%
268 HOUSING TRUST FUND	315,100	104,268	749,678	211,283	-71.82%
270 STATE RENTAL REHAB	57,019	70,347	1,074,329	30,000	-97.21%
275 LEAD PAINT GRANT	739,426	440,897	552,300	800,000	44.85%
290 CABLE TV	—	5,116	3,070	3,070	—%
295 EXPENDABLE LIBRARY GIFTS	7,654	—	—	—	—%
300 STREET CONST FUND	8,706,675	8,402,365	12,151,920	7,666,874	-36.91%
340 SALES TAX INCRFEMENT	3,343,215	3,626,704	2,232,391	4,811,008	115.51%
350 SALES TAX CONSTR. FD	1,498,836	1,649,969	5,468,715	1,977,085	-63.85%
360 GENERAL CONSTR FUND	1,976,573	2,370,863	15,401,645	9,000,361	-41.56%
370 GOLF CONSTRUCTION FD	11,953	15,536	20,000	—	—%
390 AIRPORT CONST FUND	2,585,654	352,801	9,664,083	723,000	-92.52%
600 TRANSIT FUND	3,525,072	51,853	3,084,199	929,284	-69.87%
670 REFUSE COLLECTION FD	357,445	419,208	439,579	269,153	-38.77%
700 AMERICA'S RIVER FD	13,579	19,874	3,161	—	—%
710 SAN-SEWER CONST FD	2,014,241	3,037,871	5,823,496	3,820,597	-34.39%
720 STORM SEWER CONST FD	2,345,751	1,241,937	21,978,180	10,110,959	-54.00%
730 PARKING FAC CONST FD	8,840	37,556	1,515,030	160,875	-89.38%
740 WATER CONST FUND	4,691,510	1,898,031	11,357,397	2,756,073	-75.73%
810 GARAGE SERVICE FUND	14,979	1,783	20,210	8,680	-57.05%
940 LANDFILL OPER FUND	2,570	14,496	17,958	2,550	-85.80%
TOTAL CAPITAL BUDGET	**41,731,052**	**34,521,137**	**126,269,930**	**59,132,225**	**-53.17%**
TOTAL BUDGET (excl' transfers)	**173,024,155**	**162,705,121**	**260,567,097**	**198,147,164**	**-23.96%**

CITY OF DUBUQUE

FY 2021 ADOPTED BUDGET

BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	13,804,095	1,754,474	540,568	—	16,099,137	60,815	16,159,952
Emergency Communications	1,528,527	78,557	2,750	—	1,609,834	15,420	1,625,254
Fire Department	10,319,078	1,028,748	329,950	—	11,677,776	197,214	11,874,990
Emergency Management	—	107,271	—	—	107,271	—	107,271
Human Rights	393,153	92,474	—	—	485,627	—	485,627
Health Services	543,764	345,025	3,200	—	891,989	—	891,989
Multicultural Family Center	279,149	28,151	—	—	307,300	—	307,300
Park Division	2,453,834	993,087	339,800	—	3,786,721	184,784	3,971,505
AmeriCorps	398,962	34,730	2,190	—	435,882	—	435,882
Civic Center Division	24,440	930,262	—	—	954,702	43,929	998,631
Grand River Center	—	423,574	90,846	—	514,420	30,506	544,926
Recreation Division	1,869,592	1,200,323	77,650	—	3,147,565	16,484	3,164,049
Library Department	2,584,493	1,119,611	77,720	—	3,781,824	223,463	4,005,287
Water Department	2,442,257	2,616,484	1,339,511	—	6,398,252	3,861,392	10,259,644
Water & Resource Recovery Center	1,447,483	3,269,758	28,380	—	4,745,621	5,336,494	10,082,115
Parking Division	639,725	1,095,656	173,894	—	1,909,275	2,848,847	4,758,122
Airport	1,486,684	2,744,317	176,811	—	4,407,812	316,183	4,723,995
Transit Division	2,575,589	1,340,043	54,206	—	3,969,838	340,687	4,310,525
Public Works	8,139,374	7,785,046	218,401	1,024,500	17,167,321	803,259	17,970,580
Engineering	3,167,090	1,661,999	747,433	—	5,576,522	6,448,888	12,025,410
Building Services	1,136,948	408,828	27,600	(235,529)	1,337,847	109,325	1,447,172
Economic Development	352,581	4,877,228	920	—	5,230,729	3,409,758	8,640,487
Housing & Community Dev	2,584,578	6,201,888	56,298	235,529	9,078,293	—	9,078,293
Planning Services	732,376	129,065	24,816	—	886,257	—	886,257
Personnel	669,523	291,795	350	—	961,668	—	961,668
Budget	—	—	—	—	—	—	—
Public Information Office	526,029	175,932	996	—	702,957	—	702,957
City Council	85,449	63,077	—	—	148,526	—	148,526
City Manager's Office	1,209,598	431,547	1,750	—	1,642,895	—	1,642,895
City Clerk's Office	294,104	101,891	405	—	396,400	—	396,400
Finance	1,629,591	1,531,853	26,874	(7,955)	3,180,363	199,906	3,380,269
Cable TV Division	199,258	76,225	15,650	—	291,133	—	291,133
Legal Services	799,921	214,970	525	—	1,015,416	—	1,015,416
Information Services	842,450	623,387	106,615	—	1,572,452	—	1,572,452
Purchase of Services	—	147,961	—	—	147,961	—	147,961
TOTAL DEPTS/DIVISIONS	**65,159,695**	**43,925,237**	**4,466,109**	**1,016,545**	**114,567,586**	**24,447,354**	**139,014,939**

CITY OF DUBUQUE

FY 2021 ADOPTED BUDGET

BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
General	Police Department	13,804,095	1,749,474	535,568	—	—	16,089,137
	Emergency Communications	1,528,527	78,557	2,750	—	—	1,609,834
	Fire Department	10,319,078	1,028,748	329,950	—	—	11,677,776
	Emergency Management	—	107,271	—	—	—	107,271
	Human Rights	393,153	92,474	—	—	—	485,627
	Health Services	543,764	345,025	3,200	—	—	891,989
	Multicultural Family Center	279,149	28,151	—	—	—	307,300
	Parks Division	2,386,750	925,312	339,800	—	—	3,651,862
	AmeriCorps	398,962	34,730	2,190	—	—	435,882
	Civic Center Division	24,440	930,262	—	—	—	954,702
	Grand River Center	—	423,574	90,846	—	—	514,420
	Recreation Division	1,818,149	1,121,164	77,650	—	—	3,016,963
	Library Department	2,543,815	1,079,925	77,720	—	—	3,701,460
	Airport Department	1,486,684	2,744,317	176,811	—	—	4,407,812
	Public Works Department	1,053,115	487,044	39,334	—	(504,986)	1,074,507
	Engineering Department	998,874	456,704	99,420	—	—	1,554,998
	Building Services	1,136,948	408,828	27,600	—	(235,529)	1,337,847
	Economic Development	352,581	2,319,193	920	—	—	2,672,694
	Housing & Community Dev	979,020	547,432	20,588	—	235,529	1,782,569
	Planning Services	732,376	129,065	24,816	—	—	886,257
	Human Resources	669,523	291,795	350	—	—	961,668
	Budget	—	—	—	—	—	—
	Public Information Office	305,891	17,082	—	—	—	322,973
	City Council	85,449	63,077	—	—	—	148,526
	City Manager's Office	1,150,676	405,707	1,572	—	—	1,557,955
	City Clerk's Office	294,104	101,891	405	—	—	396,400
	Finance Department	1,629,591	1,523,898	26,874	—	—	3,180,363
	Legal Services	799,921	214,970	525	—	—	1,015,416
	Information Services	842,450	623,387	106,615	—	—	1,572,452
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	**46,557,085**	**18,379,057**	**1,985,504**	**—**	**(504,986)**	**66,416,660**
Transit	Transit Division	2,575,589	1,303,084	54,206	—	—	3,932,879
	Total, Transit Fund	**2,575,589**	**1,303,084**	**54,206**	**—**	**—**	**3,932,879**
Intermodal Ramp	Transit Division	—	36,959	—	—	—	36,959
	Total, Transit Fund	**—**	**36,959**	**—**	**—**	**—**	**36,959**

CITY OF DUBUQUE

FY 2021 ADOPTED BUDGET

BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Debt Service	Police Department	—	—	—	60,815	—	60,815
	Emergency Communications	—	—	—	15,420	—	15,420
	Fire Department	—	—	—	197,214	—	197,214
	Park Division	—	—	—	184,784	—	184,784
	Civic Center Division	—	—	—	43,929	—	43,929
	Grand River Center	—	—	—	30,506	—	30,506
	Recreation Division	—	—	—	16,484	—	16,484
	Library Department	—	—	—	223,463	—	223,463
	Parking Division	—	—	—	2,013,875	—	2,013,875
	Airport Department	—	—	—	316,183	—	316,183
	Transit Division	—	—	—	340,687	—	340,687
	Public Works Department	—	—	—	132,624	—	132,624
	Engineering Department	—	—	—	3,689,443	—	3,689,443
	Building Services	—	—	—	109,325	—	109,325
	Economic Development	—	—	—	3,409,758	—	3,409,758
	Finance and Budget	—	—	—	199,906	—	199,906
	Total, Debt Service Fund	**—**	**—**	**—**	**10,984,416**	**—**	**10,984,416**
Tax Increment	Library Department	—	—	—	—	—	—
	Parking Division	—	—	—	—	—	—
	Economic Development	—	2,558,035	—	—	—	2,558,035
	Total, Tax Increment Funds	**—**	**2,558,035**	**—**	**—**	**—**	**2,558,035**
Road Use Tax	Public Works Department	2,583,000	3,421,280	31,950	—	258,167	6,294,397
	Engineering Department	—	232,342	469,975	—	—	702,317
	Total, Road Use Tax Fund	**2,583,000**	**3,653,622**	**501,925**	**—**	**258,167**	**6,996,714**
Community	Human Rights	—	—	—	—	—	—
Development	Recreation Division	51,443	79,159	—	—	—	130,602
	Housing & Community Dev	400,894	55,193	5,855	—	—	461,942
	City Manager's Office	58,922	25,840	178	—	—	84,940
	Purchase Of Services	—	47,961	—	—	—	47,961
	Total, Comm. Dev. Fund	**511,259**	**208,153**	**6,033**	**—**	**—**	**725,445**
Circles Donations	Housing & Community Dev	—	8,850	—	—	—	8,850
	Total, Circles Donations	**—**	**8,850**	**—**	**—**	**—**	**8,850**

CITY OF DUBUQUE

FY 2021 ADOPTED BUDGET

BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Lead Paint Grant	Housing & Community Dev	381,501	65,913	19,050	—	—	466,464
	Total, Lead Paint Grant	**381,501**	**65,913**	**19,050**	**—**	**—**	**466,464**
State Rental	Economic Development	—	—	—	—	—	—
Rehab	Housing & Community Dev	—	3,000	—	—	—	3,000
	Total, UDAG Repmt. Fund	**—**	**3,000**	**—**	**—**	**—**	**3,000**
Section 8 Housing	Housing & Community Dev	780,386	5,521,500	10,805	—	—	6,312,691
	Total, Section 8 Housing Fund	**780,386**	**5,521,500**	**10,805**	**—**	**—**	**6,312,691**
Veterans Memorial	Parks Division	—	12,018	—	—	—	12,018
	Total, Veterans Memorial Fund	**—**	**12,018**	**—**	**—**	**—**	**12,018**
Stylemaster Trust	Police Department - Canine Unit	—	5,000	5,000	—	—	10,000
	Total Stylemaster Trust	**—**	**5,000**	**5,000**	**—**	**—**	**10,000**
Water Operating	Water Department	2,442,257	2,616,484	1,339,511	3,861,392	—	10,259,644
	Engineering Department - One Calls	20,399	—	—	—	—	20,399
	Total, Water Operating Fund	**2,462,656**	**2,616,484**	**1,339,511**	**3,861,392**	**—**	**10,280,043**
Sewer Operating	Water & Resource Recovery Center	1,447,483	3,269,758	28,380	5,336,494	—	10,082,115
	Public Works Department	414,408	179,905	32,200	—	34,044	660,557
	Engineering Department	103,400	38,928	107,418	—	—	249,746
	Total, Sewer Operating Fund	**1,965,291**	**3,488,591**	**167,998**	**5,336,494**	**34,044**	**10,992,418**
Solid Waste Operating	Public Works Department	1,774,412	1,059,717	69,364	7,276	79,436	2,990,205
	Total, Solid Waste Oper. Fund	**1,774,412**	**1,059,717**	**69,364**	**7,276**	**79,436**	**2,990,205**
Salt Operations	Public Works Department	—	525,514	—	—	5,674	531,188
	Total, Salt Operations	**—**	**525,514**	**—**	**—**	**5,674**	**531,188**

CITY OF DUBUQUE

FY 2021 ADOPTED BUDGET

BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Stormwater Operating	Park Division	67,084	53,757	—	—	—	120,841
	Public Works Department	171,951	89,264	—	—	17,022	278,237
	Engineering Department	279,338	932,880	70,620	2,759,445	—	4,042,283
	Total, Stormwater Operating	**518,373**	**1,075,901**	**70,620**	**2,759,445**	**17,022**	**4,441,361**
Landfill							
DMASWA	Public Works Department	1,108,475	1,855,067	14,503	663,359	82,273	3,723,677
	Total, Landfill Operating Fund	**1,108,475**	**1,855,067**	**14,503**	**663,359**	**82,273**	**3,723,677**
Parking Operating	Parking Division	639,725	1,095,656	173,894	834,972	—	2,744,247
	Engineering Department	2,757	40	—	—	—	2,797
	Total, Parking Operating Fund	**642,482**	**1,095,696**	**173,894**	**834,972**	**—**	**2,747,044**
Cable TV	Public Information Office	174,896	132,910	996	—	—	308,802
	Cable TV Division	199,258	76,225	15,650	—	—	291,133
	Total, Cable TV Fund	**374,154**	**209,135**	**16,646**	**—**	**—**	**599,935**
Expendable							
Library Gifts	Library Department	40,678	39,686	—	—	—	80,364
	Total, Expendable Library Gifts	**40,678**	**39,686**	**—**	**—**	**—**	**80,364**
Permanent	Library Gift Trust	—	—	—	—	—	—
	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	Total, Permanent Funds	**—**	**2,000**	**—**	**—**	**—**	**2,000**
Internal							
Service Funds	Engineering Department	1,762,322	1,105	—	—	—	1,763,427
	Public Information Office	45,242	25,940	—	—	—	71,182
	Housing	42,777	—	—	—	—	42,777
	Public Works Department	1,034,013	167,255	31,050	—	1,052,870	2,285,188
	Total, Service Fund	**2,884,354**	**194,300**	**31,050**	**—**	**1,052,870**	**4,162,574**
TOTAL OPERATING BUDGET (excl' transfers)		**65,159,694**	**43,917,282**	**4,466,109**	**24,447,354**	**1,024,500**	**139,014,939**

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2021 ADOPTED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
GENERAL					
General	$ 14,011,799	$ 40,246,705	$ 11,017,904	$ 20,892,780	$ 13,070,127
Tort Liability		$ 13,499		$ 363,759	$ 2,251
SUBTOTAL,General Funds	$ 14,014,050	$ 40,260,204	$ 11,017,904	$ 21,256,539	$ 13,072,378
SPECIAL REVENUE					
Road Use Tax Fund	$ 1,730,127	$ 7,450,173			$ 94,823
Tax Increment & Reserve	$ 5,238,662	$ 12,833,510	$ 70,000		$ 1,973,441
Trust & Agency	$ —	$ 156,977		$ 3,033,914	$ —
Special Assessments	$ —	$ 360,000			$ —
UDAG Repayments	$ 42,351	$ 9,270			$ 42,351
Community Development	$ 116,577	$ 1,354,552			$ 144,019
Customer Facility Charge	$ 122,293	$ 62,960			$ 30,253
HUD Resiliency	$ —	$ 10,912,419			$ —
Circles Donations	$ 49,109	$ 850			$ 41,109
Lead Grant Program	$ —	$ 1,272,230			$ 5,766
Housing Trust Fund	$ —	$ 161,283	$ 50,000		$ —
RRP Repayments	$ 56,070	$ 49,000			$ 72,070
Section 8	$ 596,829	$ 5,977,587	$ 335,104		$ 596,829
Cable TV and Equipment Fund	$ 417,914	$ 577,657			$ 392,566
Veteran's Memorial Fund	$ 16,807	$ 12,018			$ 16,807
Expendable Police Gifts	$ 89	$ 10,000			$ 89
Expendable Library Gifts Trust	$ 1,106,575				$ 1,026,211
SUBTOTAL,Special Revenue	$ 9,493,406	$ 41,200,486	$ 455,104	$ 3,033,914	$ 4,436,337
G.O. DEBT SERVICE	$ 4,793	$ 311,958	$ 10,395,784	$ 276,674	$ 4,793
SUBTOTAL, G.O. Debt	$ 4,793	$ 311,958	$ 10,395,784	$ 276,674	$ 4,793
PERMANENT					
Library Gifts Trust	$ 19,229				$ 19,229
E.B.Lyons Peony Trust	$ 71,447	$ 5,009			$ 74,456
SUBTOTAL, Trust Funds	$ 90,677	$ 5,009	$ —	$ —	$ 93,686
CAPITAL PROJECT					
Street Construction	$ 846,805	$ 7,105,013			$ —
Sales Tax Increment	$ 8,937,079	$ 5,548,704			$ 7,112,894
Sales Tax Construction	$ 423,912	$ 1,988,758	$ 707,341		$ 156,866
Passenger Facility Charge	$ 34,406	$ 167,000			$ 72
Airport Construction	$ 259,684	$ 432,930	$ 290,070		$ 259,684
Golf Construction	$ 50,702				$ 50,702
Dog Track/Riverboat Depreciation	$ 98,955				$ 98,955
GO Bond Fund	$ —	$ 3,673,863			$ —
General Construction Fund		$ 658,000	$ 8,342,361		$ 280,000
SUBTOTAL, Construction Funds	$ 10,931,543	$ 19,574,268	$ 9,339,772	$ —	$ 7,959,173

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2021 ADOPTED BUDGET

FUND		LESS TRANSFERS OUT	REQUIREMENTS TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
GENERAL					
General		$ 4,453,062	$ 68,645,999	$ 66,416,660	$ 2,229,339
Tort Liability		$ 377,258	$ —	$ —	
SUBTOTAL,General Funds	*	$ 4,830,320	$ 68,645,999	$ 66,416,660	$ 2,229,339
SPECIAL REVENUE					
Road Use Tax Fund		$ 60,083	$ 9,025,394	$ 6,996,714	$ 2,028,680
Tax Increment & Reserve		$ 13,540,696	$ 2,628,035	$ 2,558,035	$ 70,000
Trust & Agency		$ 3,190,891	$ —	$ —	
Special Assessments		$ 360,000	$ —	$ —	
UDAG Repayments			$ 9,270	$ —	$ 9,270
Community Development			$ 1,327,110	$ 725,445	$ 601,665
Customer Facility Charge		$ 155,000	$ —	$ —	
HUD Resiliency			$ 10,912,419	$ —	$ 10,912,419
Circles Donations			$ 8,850	$ 8,850	
Lead Grant Program			$ 1,266,464	$ 466,464	$ 800,000
Housing Trust Fund			$ 211,283	$ —	$ 211,283
RRP Repayments			$ 33,000	$ 3,000	$ 30,000
Section 8		$ —	$ 6,312,691	$ 6,312,691	
Cable TV and Equipment Fund		$ —	$ 603,005	$ 599,935	$ 3,070
Veteran's Memorial Fund		$ —	$ 12,018	$ 12,018	
Expendable Police Gifts		$ —	$ 10,000	$ 10,000	$ —
Expendable Library Gifts Trust			$ 80,364	$ 80,364	
SUBTOTAL,Special Revenue		$ 17,306,670	$ 32,439,903	$ 17,773,516	$ 14,666,387
G.O. DEBT SERVICE			$ 10,984,416	$ 10,984,416	
SUBTOTAL, G.O. Debt		$ —	$ 10,984,416	$ 10,984,416	$ —
PERMANENT					
Library Gifts Trust					
E.B.Lyons Peony Trust			$ 2,000	$ 2,000	
SUBTOTAL, Trust Funds		$ —	$ 2,000	$ 2,000	$ —
CAPITAL PROJECT					
Street Construction		$ 284,944	$ 7,666,874	$ —	$ 7,666,874
Sales Tax Increment		$ 2,561,881	$ 4,811,008	$ —	$ 4,811,008
Sales Tax Construction		$ 986,060	$ 1,977,085	$ —	$ 1,977,085
Passenger Facility Charge		$ 201,334	$ —	$ —	
Airport Construction			$ 723,000	$ —	$ 723,000
Golf Construction			$ —	$ —	$ —
Dog Track/Riverboat Depreciation			$ —	$ —	
GO Bond Fund		$ 3,673,863	$ —	$ —	
General Construction Fund			$ 9,000,361	$ —	$ 9,000,361
SUBTOTAL, Construction Funds		$ 7,708,082	$ 24,178,328	$ —	$ 24,178,328

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2019 ADOPTED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
UTILITY/ENTERPRISE					
Transit	$ 1,073,923	$ 2,193,670	$ 1,028,472	$ 1,635,441	$ 1,069,343
Intermodal Ramp	$ 9,518	$ 36,438			$ 8,997
Sewer Operating	$ 811,403	$ 13,603,227			$ 839,938
San. Sewer Construction	$ 34,407	$ 2,786,190	$ 1,000,000		$ —
Stormwater Operating	$ 2,861,275	$ 5,481,003	$ 447,090		$ 2,859,357
Stormwater Construction	$ 5,892,851	$ 8,725,090	$ 880,000		$ 5,386,982
Parking Operating	$ 156,564	$ 3,047,383	$ 280,000		$ 485,245
Parking Construction	$ —	$ 81,305	$ 79,570		$ —
Water Operating	$ 1,171,490	$ 11,014,984			$ 789,237
Water Construction	$ 2,352,152	$ 982,470	$ 1,715,104		$ 2,293,653
Solid Waste	$ 577,074	$ 4,450,534			$ 576,768
Salt Operations	$ 24,237	$ 560,925			$ 53,974
Landfill	$ 10,292,755	$ 4,167,572			$ 10,313,254
T&A-Self Insurance Reserves	$ 7,132,788				$ 7,132,788
Service Fund Charges	$ 297,009	$ 4,099,704			$ 225,459
SUBTOTAL, Utility Enterprise Fund	$ 32,687,447	$ 61,230,495	$ 5,430,236	$ 1,635,441	$ 32,034,995
TOTAL ALL FUNDS	$ 67,221,914	$ 162,582,420	$ 36,638,800	$ 26,202,568	$ 57,601,360

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY21 ADOPTED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit		$ 4,862,163	$ 3,932,879	$ 929,284
Intermodal Ramp		$ 36,959	$ 36,959	
Sewer Operating	$ 2,582,275	$ 10,992,418	$ 10,992,418	
San. Sewer Construction		$ 3,820,597	$ —	$ 3,820,597
Stormwater Operating	$ 1,488,650	$ 4,441,361	$ 4,441,361	
Stormwater Construction		$ 10,110,959	$ —	$ 10,110,959
Parking Operating	$ 251,658	$ 2,747,044	$ 2,747,044	
Parking Construction		$ 160,875	$ —	$ 160,875
Water Operating	$ 1,117,194	$ 10,280,043	$ 10,280,043	
Water Construction		$ 2,756,073	$ —	$ 2,756,073
Refuse	$ 1,191,482	$ 3,259,358	$ 2,990,205	$ 269,153
Salt Operations		$ 531,188	$ 531,188	
Landfill	$ 420,846	$ 3,726,227	$ 3,723,677	$ 2,550
T&A-Self Insurance Reserves		$ —	$ —	
Service Fund Charges		$ 4,171,254	$ 4,162,574	$ 8,680
SUBTOTAL, Utility Enterprise Fund	$ 7,052,105	$ 61,896,519	$ 43,838,348	$ 18,058,171
TOTAL ALL FUNDS	$ 36,897,177	$ 198,147,164	$ 139,014,939	$ 59,132,225

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	$ 14,011,799	$ 72,157,389	$ 73,099,061	$ 13,070,127	(6.72)%	$ (941,672)
Tort Liability	$ 2,251	$ 377,258	$ 377,258	$ 2,251	— %	$ —
Trust and Agency	$ —	$ 3,190,891	$ 3,190,891	$ —	— %	$ —
Tax Increment & Reserve (2)	$ 5,238,662	$ 12,903,510	$ 16,168,731	$ 1,973,441	(62.33)%	$ (3,265,221)
Sales Tax Increment (1)	$ 8,937,079	$ 5,548,704	$ 7,372,889	$ 7,112,894	(20.41)%	$ (1,824,185)
Road Use Tax Fund (1)	$ 1,730,127	$ 7,450,173	$ 9,085,477	$ 94,823	(94.52)%	$ (1,635,304)
Special Assessment	$ —	$ 360,000	$ 360,000	$ —	— %	$ —
Community Development (1)	$ 116,577	$ 1,354,552	$ 1,327,110	$ 144,019	23.54 %	$ 27,442
UDAG Repayments (3)	$ 42,351	$ 9,270	$ 9,270	$ 42,351	— %	$ —
State Rental Rehab	$ 56,070	$ 49,000	$ 33,000	$ 72,070	29 %	$ 16,000
HUD Resiliency	$ —	$ 10,912,419	$ 10,912,419	$ —	— %	$ —
Housing Trust Fund	$ —	$ 211,283	$ 211,283	$ —	— %	$ —
Circles Private Donations	$ 49,109	$ 850	$ 8,850	$ 41,109	(16.29)%	$ (8,000)
Section 8 Housing (4)	$ 596,829	$ 6,312,691	$ 6,312,691	$ 596,829	— %	$ —
Lead Grant Program	$ —	$ 1,272,230	$ 1,266,464	$ 5,766	— %	$ 5,766
Cable TV & Equipment Fund (5)	$ 417,914	$ 577,657	$ 603,005	$ 392,566	(6.07)%	$ (25,348)
Veteran's Memorial Fund (15)	$ 16,807	$ 12,018	$ 12,018	$ 16,807	— %	$ —
Expendable Police Gift Trusts (14)	$ 89	$ 10,000	$ 10,000	$ 89	— %	$ —
Expendable Library Gift Trusts (6)	$ 1,106,575	$ —	$ 80,364	$ 1,026,211	(7.26)%	$ (80,364)
G.O. Debt Service	$ 4,793	$ 10,984,416	$ 10,984,416	$ 4,793	— %	$ —
Street Construction (1)	$ 846,805	$ 7,105,013	$ 7,951,818	$ —	(100.00)%	$ (846,805)
Sales Tax Construction (1)	$ 423,912	$ 2,696,099	$ 2,963,145	$ 156,866	(63.00)%	$ (267,046)
GO Bond Fund	$ —	$ 3,673,863	$ 3,673,863	$ —	— %	$ —
General Construction (1)	$ 280,000	$ 9,000,361	$ 9,000,361	$ 280,000	— %	$ —
Golf Construction (1)	$ 50,702	$ —	$ —	$ 50,702	— %	$ —
Airport Construction	$ 259,684	$ 723,000	$ 723,000	$ 259,684	— %	$ —
Passenger Facility (12)	$ 34,406	$ 167,000	$ 201,334	$ 72	(99.79)%	$ (34,334)
Customer Facility (13)	$ 122,293	$ 62,960	$ 155,000	$ 30,253	(75.26)%	$ (92,040)
Lyons Peony Trust	$ 71,447	$ 5,009	$ 2,000	$ 74,456	4.21 %	$ 3,009
Library Gift Trusts	$ 19,229	$ —	$ —	$ 19,229	— %	$ —
Transit	$ 1,073,923	$ 4,857,583	$ 4,862,163	$ 1,069,343	(0.43)%	$ (4,580)
Intermodal	$ 9,518	$ 36,438	$ 36,959	$ 8,997	(5.47)%	$ (521)
Sewage Facility Operation (7)	$ 811,403	$ 13,603,227	$ 13,574,693	$ 839,938	3.52 %	$ 28,534
Stormwater Operating (8)	$ 2,861,275	$ 5,928,093	$ 5,930,011	$ 2,859,357	(0.07)%	$ (1,918)
Parking Operation (7)	$ 156,564	$ 3,327,383	$ 2,998,702	$ 485,245	209.93 %	$ 328,681
Water Utility Operation (1)	$ 1,171,490	$ 11,014,984	$ 11,397,237	$ 789,237	(32.63)%	$ (382,253)
Refuse Collection (9)	$ 577,074	$ 4,450,534	$ 4,450,840	$ 576,768	(0.05)%	$ (306)
Salt Operations (11)	$ 24,237	$ 560,925	$ 531,188	$ 53,974	122.69 %	$ 29,737
Sanitary Sewer Construction (1)	$ 34,407	$ 3,786,190	$ 3,820,597	$ —	(100.00)%	$ (34,407)
Stormwater Construction (1)	$ 5,892,851	$ 9,605,090	$ 10,110,959	$ 5,386,982	(8.58)%	$ (505,869)
Parking Facility Construction (1)	$ —	$ 160,875	$ 160,875	$ —	— %	$ —
Water Construction (1)	$ 2,352,152	$ 2,697,574	$ 2,756,073	$ 2,293,653	(2.49)%	$ (58,499)

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)	$ 297,009	$ 4,099,704	$ 4,171,254	$ 225,459	(24.09)%	$ (71,550)
T&A Self Insurance Reserves	$ 7,132,788	$ —	$ —	$ 7,132,788	— %	$ —
General Obligation Bond Fund	$ —	$ —	$ —	$ —	— %	$ —
Dog Track Bond Depreciation	$ 98,955	$ —	$ —	$ 98,955	— %	$ —
Landfill (1)	$ 10,292,755	$ 4,167,572	$ 4,147,073	$ 10,313,254	0.20 %	$ 20,499
Total	**$ 67,221,914**	**$225,423,788**	**$ 235,044,341**	**$ 57,601,360**	**(14.31)%**	**$ (9,620,554)**

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

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

PROPOSED
FY 21 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2020

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

For Inclusion in the Fiscal Year 2021 City Budget.
This document is subject to revision.

Exhibit A

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

CITY OF DUBUQUE, IOWA
FY 2021 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2019
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

The City of Dubuque distinguishes between four different but complementary areas of program development in its overall CDBG program: Housing Development, Economic Development, Neighborhood and Community Development and Planning & Administration. The following description of activities summarizes the projects to be completed in the FY 2021 Annual Action Plan with the use of CDBG funds; the adopted City Budget and recommended amended City Budget are shown in Exhibit A.:

RESOURCES

CDBG Entitlement 2021 **$1,080,989**

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

TOTAL RESOURCES **$1,335,181**

PLANNING AND ADMINISTRATION **$242,504**

CDBG regulations limit expenditure on planning and administrative funds to 20% of the current year program income plus the current entitlement. The proposed resources for administration support the plan's current requirements.

Housing & Community Development Administration **$70,143**
On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

Neighborhood Development Administration **$63,818**
The Neighborhood Development Specialist coordinates the City's neighborhood Development programs and provides technical assistance to organizations and residents to improve Dubuque's neighborhoods.

Priority: High
Objective/Outcome: Suitable Living Environment/Accessibility (SL1)

Planning, Monitoring, & Budgeting **$108,543**
Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.

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

HOUSING DEVELOPMENT PROGRAMS $659,135

First Time Home Buyer Program **$50,000**

Provides for loans to assist low and moderate-income families to purchase their first homes. These funds are used to cover the "entry costs" of homeownership – down payments and closing costs.

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

Homeowner Rehabilitation **$125,000**

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

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

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

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

Lead Hazard Reduction (Lead & Healthy Homes Grant Match) **$104,166**

Provides activities in support of efforts to reduce lead paint hazards in housing, including assessment and lead paint reduction or abatement, with forgivable loans to low/Moderate-Income residents.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Housing units
Priority:	High
Objective/Outcome:	Decent Housing/Sustainability (DH3)

Purchase/Rehab/Resale **$45,000**

Provides funding to address the redevelopment of sub-standard and vacant/abandoned city-owned properties. Properties acquired, rehabbed, and sold to low and Moderate-Income homebuyers or to property owners maintaining affordable rents.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	1 Housing Unit
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

Housing Rehabilitation Services and Staff **$284,969**

On-going staff support, including program management, technical assistance, loan packaging and inspection, for the City's rehabilitation loan program.

Priority:	High
Objective/Outcome:	Decent Housing/Accessibility (DH1)

Rental Dwelling Rehabilitation Programs **$50,000**

1) Rental Rehabilitation Loan Program
An on-going program to provide loans to qualified housing providers serving low and moderate-income residents for the rehabilitation of substandard housing units.

2) Emergency Code Enforcement Loan Program

Provides loans to correct code deficiencies and emergency or health and safety corrections for rental properties. The program prevents the displacement of economically disadvantaged tenants resulting from code enforcement actions.

3) Accessibility Rehab

Provides forgivable loans to disabled tenants to make rental units accessible to the physically disabled

National Objective: Low and Moderate-Income Housing
Location: Citywide
Proposed Accomplishments: 6 Housing Units
Priority: High
Objective/Outcome: Decent Housing/Affordability (DH2)

PUBLIC FACILITIES $181,769

Comiskey Park **$87,700**

New playground equipment at Comiskey Park based on community input.

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

Avon Park **$94,069**

Replace play unit and add accessible surfacing at Avon Park.

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

NEIGHBORHOOD and COMMUNITY DEVELOPMENT PROGRAMS $251,773

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 **$131,499**

1) Recreation Programs: $81,718

Targeted and enhanced recreation offered in the City's older low-and moderate-income neighborhoods to meet the needs of at-risk youth, promote self-esteem, and build community. Activities include expanded after-school programs, open gym, basketball league, music lessons, playtime for tots, scholarships, swim passes, summer day camp and other recreational programs.

2) Neighborhood Recreation Program Grants: $49,781

Provide funding to organizations delivering recreational and educational services aligned with the neighborhood and recreation development goals of the Leisure Services Department.

National Objective: Low and Moderate-Income Benefit
Location: City wide
Proposed Accomplishments: 5,730 persons
Priority: High
Objective/Outcome: Suitable Living Environment/Accessibility (SL1)

Four Mounds HEART Program **$10,000**

Youth education program where youth experience hands-on learning while promoting neighborhood revitalization and earning high school diploma.

National Objective: Low and Moderate-Income Benefit
Location: Citywide

Proposed Accomplishments: 12 People
Priority: High
Objective/Outcome: Suitable Living Environment/Accessibility (SL1)

Neighborhood Support Grants **$14,500**

This grant program provides resources for organized neighborhoods in low/mod income areas to encourage self-initiated revitalization efforts including physical improvements, clean-ups, communication efforts or other special projects.

National Objective: Low and Moderate-Income Benefit
Location: Low/Mod Residential Areas
Proposed Accomplishments: 2,000 People
Priority: High
Objective/Outcome: Suitable Living Environment/Sustainability (SL3)

Neighborhood Related Infrastructure Improvements **$45,730**

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

1) Bus Stop Improvements $20,730

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

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

2) Multicultural Family Center Sidewalk Program $25,000

Grant program to income eligible homeowners, on a case-by-case basis, to pay a maximum of 75% of the cost to repair public sidewalks in front of their home. Grant amount varies based on percentage of area median income.

Location: City Wide
Proposed Accomplishments: 1 Sidewalk

Purchase of Services: Grant Competition **$37,961**

Competitive grant program providing funding for organizations providing human service needs in the community. Services must be consistent with needs identified in the Consolidated Plan and the City's adopted goals and priorities.

National Objective: Low and Moderate-Income Benefit
Location: City Wide
Proposed Accomplishments: 1,200 People
Priority: High
Objective/Outcome: Suitable Living Environment/Accessibility (SL1)

Zoning Inspection/Enforcement **$7,710**

This project provides funding for inspection/enforcement staff services to low/mod income areas for zoning ordinance infractions and to provide support for neighborhood clean-up efforts.

National Objective: Low and Moderate-Income Benefit
Location: Low/Mod Residential Areas
Proposed Accomplishments: 45 Housing Units
Objective/Outcome: Decent Housing/Sustainability (DH3)

Vacant/Abandoned Building Inspection **$4,373**

This project provides funding for part-time inspection staff to ensure sustained code compliance in vacant and abandoned buildings in low/mod income areas.

National Objective: Low and Moderate-Income Benefit
Location: Low/Mod Residential Areas
Proposed Accomplishments: 25 Units
Objective/Outcome: Decent Housing/Sustainability (DH3)

Grand Total: CDBG Funding Proposed for FY 2020 **$1,335,181**

COMMUNITY DEVELOPMENT BLOCK GRANT - FY 2021 ANNUAL ACTION PLAN: CAPS

20 % ADMINISTRATIVE CAP		15 % PUBLIC SERVICE CAP	
FY 21 CDBG Allocation	1,080,989	1,080,989	FY 21 CDBG Allocation
Current Year Program Income	254,192	261,576	**Previous** Year Program Income
Total Available	1,335,181	1,342,565	Total Available
Cap %	20%	15%	Public Service Cap %
Maximum allowed	**267,036**	**201,385**	**Maximum allowed**

	ADMIN FY21 AP	PUB SERVICE FY21 AP	UNCAPPED FY21 AP
First Time Homebuyer Program			50,000
Comiskey Park Development			87,700
Avon Park Development			94,069
Homeowner Rehab (Small & Large)			125,000
Housing Rehabilitation Services and Staff			284,969
Lead Hazard Reduction			104,166
Purchase/Rehab/Resale			45,000
Rental Unit Rehabilitation			50,000
Bus Stop Improvements			20,730
Neighborhood Infrastructure Improvements			25,000
Zoning Inspection/Enforcement			7,710
Vacant/Abandoned Building Inspection			4,373
Neighborhood Recreation Program		131,499	
Neighborhood Support Grants		14,500	
Four Mounds HEART		10,000	
Purchase of Services		37,961	
Neighborhood Development Services and Staff	63,818		
Housing Administration	70,143		
CDBG Admin. Services and Staff	108,543		
TOTALS	242,504	193,960	898,717
Subtract Previous Year Unspent Public Service Obligations			
TOTAL PROPOSED FOR PUBLIC SERVICE		193,960	
OVER (UNDER) Maximum Cap	(24,532)	(7,425)	

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 2021, there is anticipated to be an additional $3,619,761 in general obligation debt issued that would apply against the statutory debt limit and $10,671,724 in principal retired will be applied against the statutory debt limit.

In fiscal year 2021, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 3.17% under fiscal year 2020 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 2021 is as follows:

Project	Amount of Debt Issue	FY 2021 Debt Service
Chavenelle Road Rehabilitation	1,295,000	—
River Dock Expansion	406,000	—
Jackson Park Amenities	250,000	—
E 12th and Elm Parking Lot	589,000	—
General Ledger Software	250,000	—
Fire Ladder and Pumper Replacement	288,417	—
Replace HVAC Fire Headquarters	168,924	—
Transit Vehicle Replacement	372,420	—
GRANDTOTAL	**3,619,761**	**—**

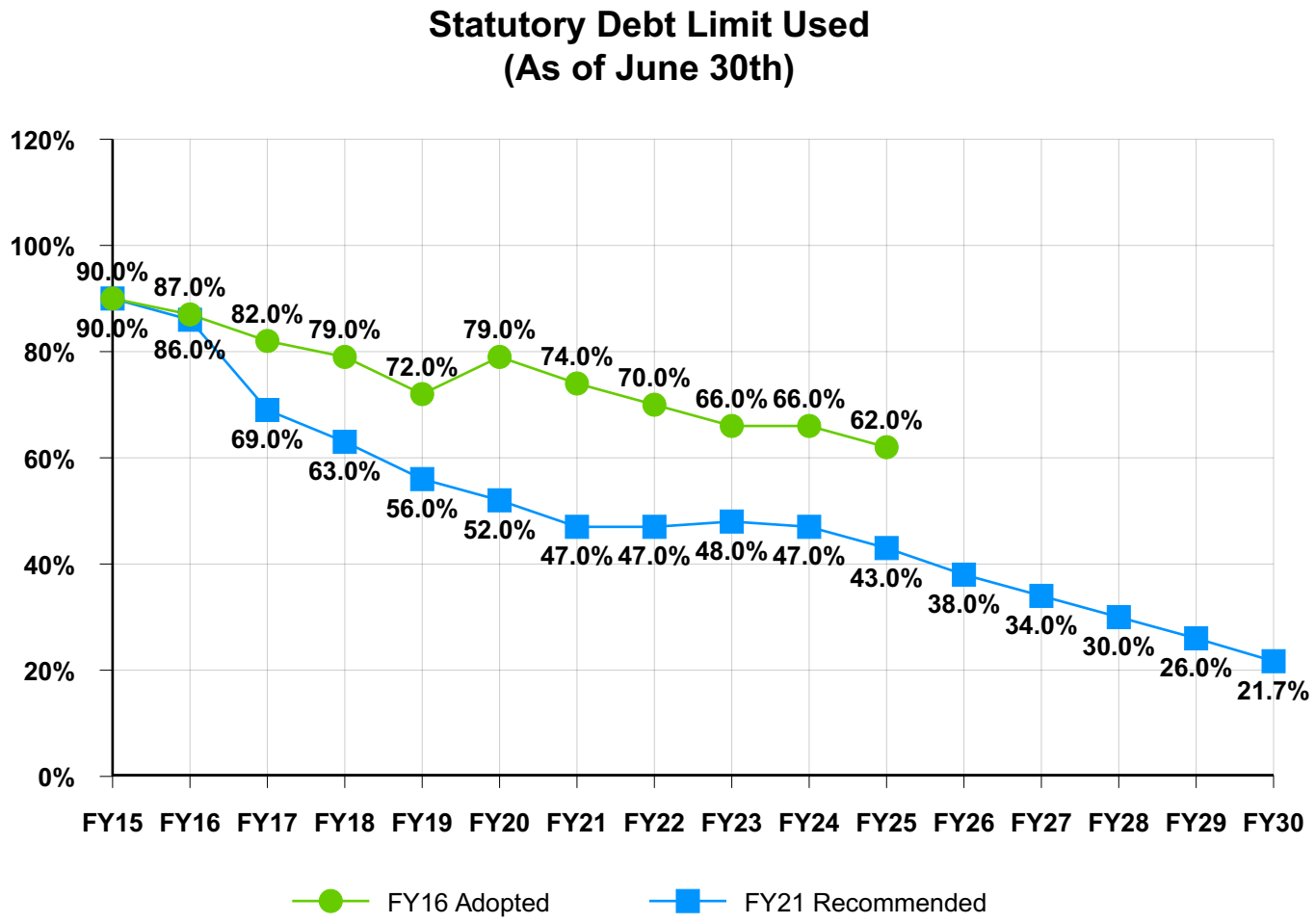
The new debt issued in fiscal year 2021 will be issued in June, which delays debt service until fiscal year 2022.

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by $0.01 to $0.09 in fiscal year 2021. 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. This recommendation achieves that target In every year except Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022.**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 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2030 show the City of Dubuque at 22% 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 2021 compared to the other cities in Iowa for Fiscal Year 2019 with a population over 50,000:

Fiscal Year 2019 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	$ 577,394,243	$ 393,570,000	68.16%
10	Sioux City	$ 213,569,727	$ 144,100,000	67.47%
9	Davenport	$ 330,626,114	$ 211,165,000	63.87%
8	Waterloo	$ 191,406,282	$ 108,225,490	56.54%
7	Cedar Rapids	$ 518,039,169	$ 271,585,000	52.43%
6	Ankeny	$ 245,580,138	$ 126,830,000	51.65%
5	W. Des Moines	$ 359,449,675	$ 184,720,000	51.39%
4	**Dubuque (FY21)**	**$ 239,298,248**	**$ 111,407,827**	**46.56%**
3	Ames	$ 209,227,522	$ 65,480,000	31.30%
2	Council Bluffs	$ 241,950,558	$ 68,725,096	28.40%
1	Iowa City	$ 274,723,837	$ 66,945,000	24.37%

STATUTORY DEBT CAPACITY
FISCAL YEAR 2021 ADOPTED BUDGET

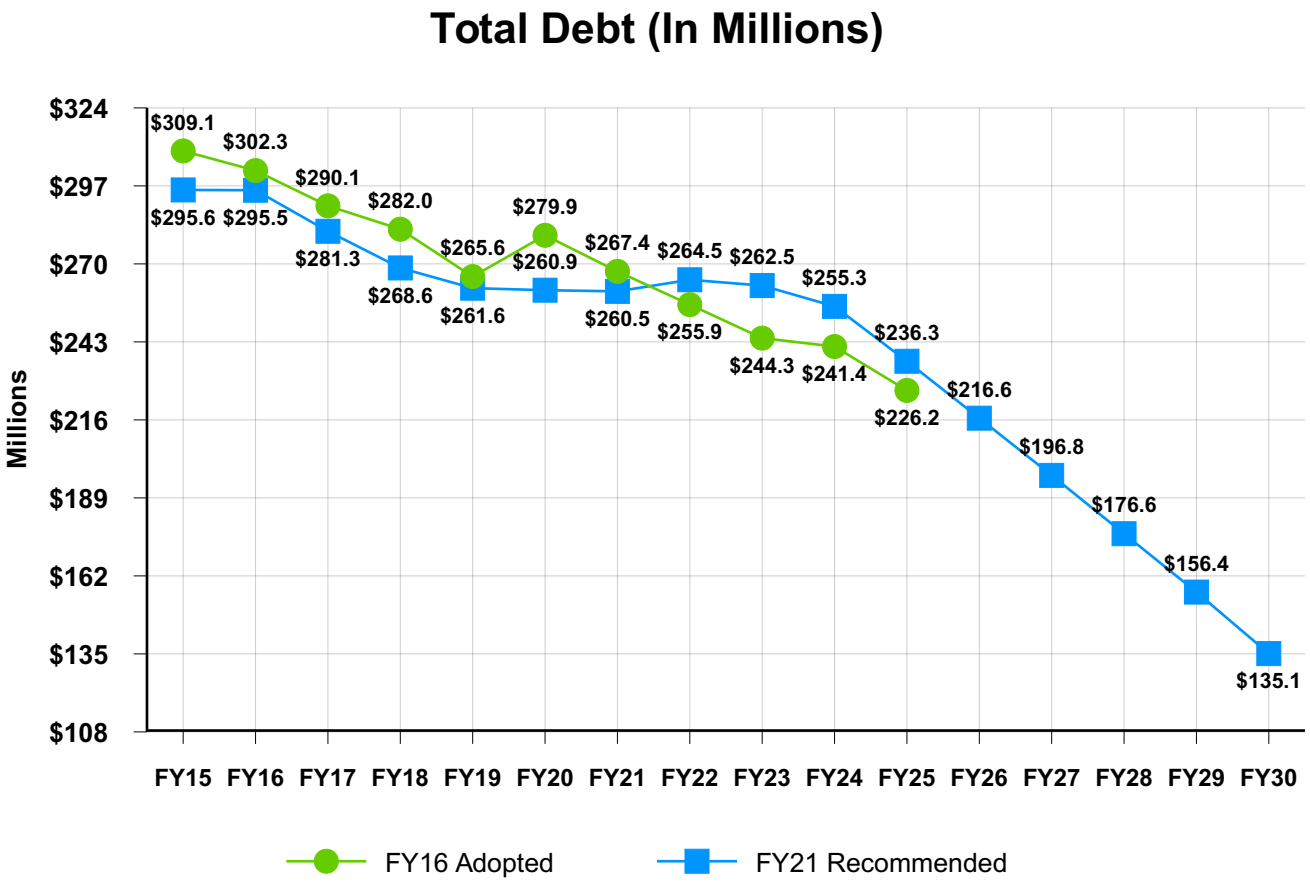
The Iowa Constitution (Article XI, Section 3) stipulates that the debt of a community may not exceed five percent of the **Actual Assessed Value** of Taxable Property (debt levy) within the city or town.

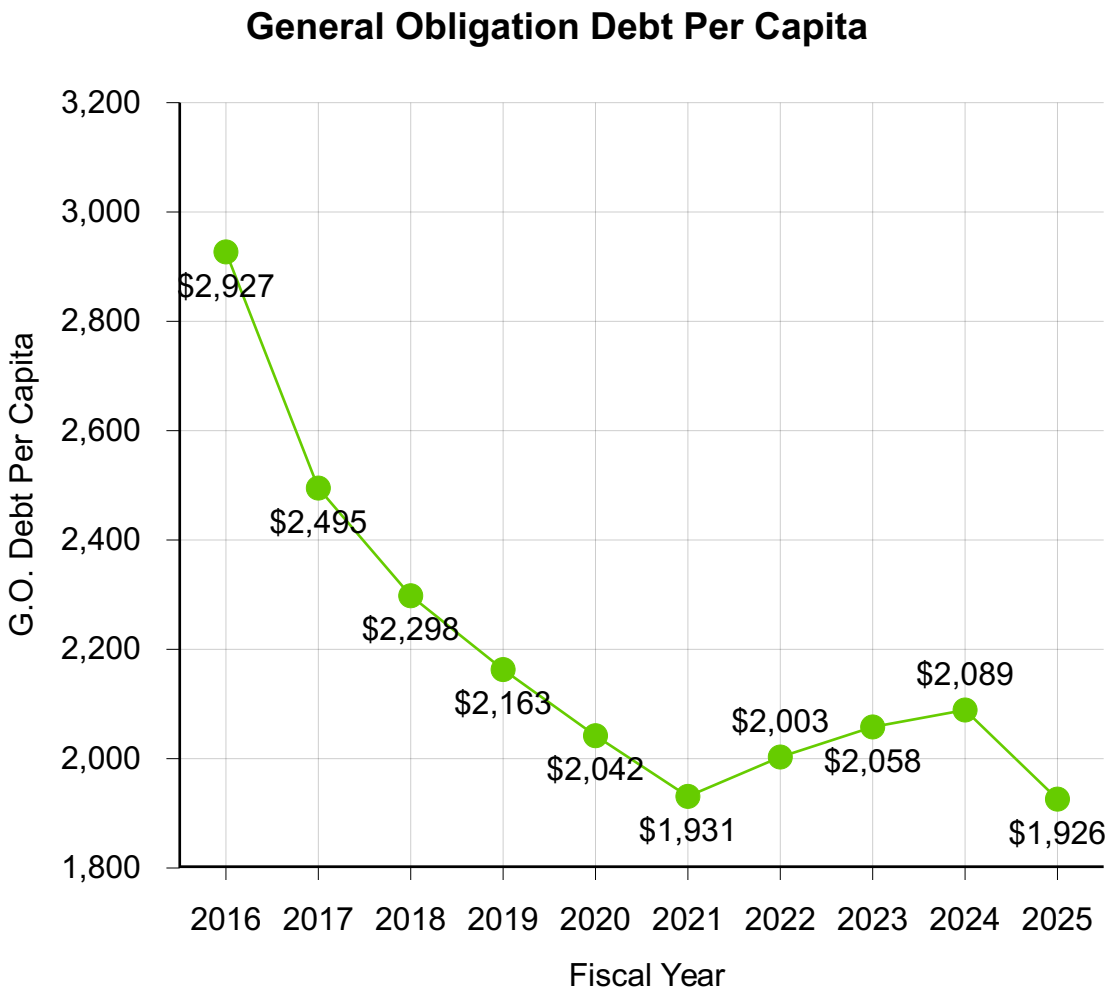
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

	January 1, 2019
	FY 2021
ASSESSED VALUE OF REAL PROPERTY	$4,409,442,803
Less Veterans' Exemption	(4,307,752)
Subtotal	4,405,135,051
UTILITIES ASSESSED VALUE	380,829,906
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	4,785,964,957
	June 30, 2021
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	$239,298,248
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	$111,407,827.03
STATUTORY DEBT CAPACITY	$127,890,420.97
PERCENT OF LEGAL DEBT MARGIN UTILIZED	46.56%

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 $236.3 million (43% of the statutory debt limit) and the projection is to be at $135.1 million (22% of statutory debt limit) within 10 years.





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

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City of Dubuque
Summary of Bonded Indebtedness

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Interest Due FY 2021	Principal Outstanding 6/30/21
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Term Furnishings - STax 20%	11/17/14	3.30%	2026	55,000	30,000	5,000	900	25,000
Airport Improvements Refunding	4/17/17	3.00%	2030	282,200	228,100	19,200	6,843	208,900
Airport Improvements - PFC	6/28/12	3.20%	2032	2,145,000	1,470,000	105,000	48,728	1,365,000
Airport Improvements - Sales Tax 20%	6/28/12	3.20%	2032	90,000	20,000	10,000	480	10,000
Airport Terminal Utility Improv - PFC	11/17/14	3.30%	2034	690,000	540,000	30,000	17,456	510,000
Airport New Terminal Roads/Parking	4/4/16	2.79%	2036	635,927	523,705	28,775	14,053	494,930
Airport Runway Lighting- FY20	Future	4.00%	2040	156,400	156,400	2,686	6,256	153,714
Airport Snow Removal Equip- FY20	Future	4.00%	2040	230,000	230,000	3,949	9,200	226,051
America's River Refunding -General Fund	4/17/17	3.00%	2021	1,984,100	520,700	520,700	15,621	—
America's River Refunding - GDTIF	4/17/17	3.00%	2021	1,255,000	330,000	330,000	9,900	—
Building -Conf Center Improv - ST20%	6/20/19	3.00%	2022	25,076	16,725	8,358	2,838	8,368
Building- Conf Center Energy Improv	6/20/19	3.00%	2027	187,136	164,288	22,848	4,929	141,440
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	306,121	46,796	9,294	259,325
Building City Hall Brickwork - ST20%	6/20/19	3.00%	2027	236,448	210,230.61	27,697.18	9,405	182,533
Building Smart Meters Refunding	4/17/17	3.00%	2030	45,400	36,700	3,100	1,101	33,600
Building Federal Building Roof - Sales Tax	4/4/16	2.79%	2035	268,404	221,039	12,145	5,931	208,894
Civic Center Improvements - Sales Tax	6/20/19	3.00%	2027	323,146	287,316	37,853	12,854	249,463
Civic Center Chair Platform Section 3	6/20/19	3.00%	2027	59,340	52,095	7,245	1,563	44,850
DICW Expansion-Non Taxable - Refunding	4/4/16	2.91%	2023	3,175,000	700,000	625,000	21,000	75,000
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	187,099	28,601	5,680	158,498
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	1,010,000	100,000	30,300	910,000
DICW Expansion - Consultant	12/10/12	2.53%	2032	151,462	107,582	7,785	2,709	99,797
DICW Expansion - South Siegert Farm -	6/28/12	3.20%	2032	3,975,000	2,725,000	195,000	90,365	2,530,000
DICW Expansion - South Siegert Farm-	6/20/19	3.00%	2032	305,357	285,937	19,437	6,600	266,500
DICW Taxable - Land Acquisition	11/17/14	3.99%	2034	1,640,000	1,235,000	70,000	44,875	1,165,000
DICWChavenelle Road - FY21 Non-	Future	6.00%	2041	1,295,000	—			1,295,000
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	126,139	16,618	5,643	109,520
Finance General Ledger Software - FY21	Future	4.00%	2041	250,000	—			250,000
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	161,108	26,968	9,158	134,140
Fire Amb/Building HVAC/Bunker Irrigation/	11/17/14	3.30%	2025	715,000	375,000	70,000	11,250	305,000
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	769,400	64,800	23,082	704,600
Fire Station #2/Park Improvements - Sales	11/17/14	3.30%	2034	320,000	245,000	15,000	7,925	230,000
Fire Ambulance Replacement	4/17/17	3.00%	2030	230,000	185,000	15,000	5,550	170,000
Fire Structural Repairs 5&6/Quick Pump -	6/20/19	3.00%	2039	448,875	448,875		13,466	448,875
Fire Pumper Replacement - FY20	Future	4.00%	2040	292,000	292,000	5,014	11,680	286,986
Fire Replace HVAC Headquarters - FY20	Future	4.00%	2040	80,000	80,000	1,374	3,200	78,626
Fire Ladder Replacement - FY21	Future	4.00%	2041	289,000	—	—	—	289,000
Fire Replace HVAC Headquarters - FY21	Future	4.00%	2041	169,000	—	—	—	169,000
Franchise Fee Settlement Judgment Bond	4/4/16	2.93%	2035	2,830,000	2,310,000	135,000	64,906	2,175,000
GDTIF Main Street Refunding	4/17/17	3.00%	2021	305,000	80,000	80,000	2,400	—
GDTIF Kephart's Building - Refunding	4/4/16	2.91%	2023	200,000	90,000	30,000	2,700	60,000
GDTIF Library Renovation - Refunding	4/4/16	2.91%	2023	1,275,000	580,000	185,000	17,400	395,000
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,575,000	—	47,250	1,575,000
GDTIF East/West Cooridor - FY20	Future	4.00%	2040	450,000	450,000	7,727	18,000	442,273
GDTIF - Engineering Projects - FY20	Future	4.00%	2040	108,000	108,000	1,854	1,287	106,146
GDTIF - Parks Projects - FY20	Future	4.00%	2040	283,000	283,000	4,859	11,320	278,141
GDTIF - DT Parking Ramp - FY20	Future	4.50%	2040	1,500,000	1,500,000	24,428	67,500	1,475,572
GDTIF Eng Dock Expansion - FY21	Future	4.00%	2041	406,000	—	—	—	406,000
GDTIF Parks Jackson Park Amenities-21	Future	4.00%	2041	250,000	—	—	—	250,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Interest Due FY 2021	Principal Outstanding 6/30/21
GDTIF Parking E 12th and Elm- FY21	Future	4.50%	2041	589,000	—	—	—	589,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,745,000	140,000	54,955	1,605,000
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,685,000	145,000	50,550	1,540,000
GDTIF 7th Street/2-Way Conversion	3/15/12	2.70%	2031	5,560,000	3,675,000	290,000	98,194	3,385,000
GDTIF Intermodal	3/15/12	2.54%	2031	4,380,000	2,890,000	225,000	73,312	2,665,000
GDTIF 5th St Restroom/MFC	12/10/12	2.53%	2032	1,988,538	1,412,421	102,215	35,560	1,310,206
GDTIF MCIC/ADA Assist./Econ. Dev Grants	12/10/12	1.70%	2032	1,035,000	275,000	135,000	5,780	140,000
GDTIF Washington Neighborhood	6/28/12	3.20%	2032	755,000	540,000	40,000	17,885	500,000
GDTIF Intermodal/Millwork Parking/CHI	11/17/14	3.99%	2034	5,670,000	5,570,000	75,000	203,889	5,495,000
GDTIF Transit Roof/DT Loan Pool/ADA	11/17/14	3.30%	2034	190,000	170,000	10,000	5,525	160,000
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	35,038	4,616	1,568	30,422
Library Improvements	12/10/12	2.49%	2027	173,992	97,435	12,909	3,871	84,526
Park Improvements - Gaming	12/10/12	2.49%	2022	209,050	66,600	22,200	1,360	44,400
Park Improvements Sales Tax 20%	12/10/12	2.49%	2022	171,808	43,733	21,595	954	22,138
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	42,047	5,539	1,881	36,507
Park Water System Study Refunding	4/17/17	3.00%	2030	60,000	48,500	4,100	1,455	44,400
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	165,256	9,080	4,434	156,176
Park Skate Park	6/20/19	3.00%	2027	613,524	538,617	74,907	16,159	463,710
Parking Refinanced Portions 5th/3rd St/IA	12/10/12	1.22%	2021	5,541,573	50,000	50,000	1,100	—
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	291,780	44,603	8,860	247,177
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	5,035,000	485,000	151,050	4,550,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	39,664	3,070	1,128	36,594
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	116,344	9,718	3,300	106,626
Parking Improvements	11/17/14	3.30%	2034	185,000	140,000	10,000	4,487	130,000
Parking Ramp Improvements - Taxable	11/17/14	3.99%	2034	305,000	240,000	15,000	8,705	225,000
Police Software Replacement - Gaming	12/10/12	2.49%	2022	355,950	113,400	37,800	2,315	75,600
Police CAD Software - Gaming	11/17/14	3.30%	2030	260,000	185,000	15,000	5,700	170,000
Public Works Equipment Sales Tax 30%	11/17/14	3.30%	2022	305,000	90,000	45,000	2,700	45,000
Public Works Equip Refunding	4/17/17	3.00%	2030	392,000	316,900	26,700	9,507	290,200
Public Works Radio Replacement	3/19/18	2.91%	2028	110,000	88,536	10,732	2,441	77,804
PW Curb Ramp/Engineering Street Improv	11/17/14	3.30%	2034	1,250,000	975,000	55,000	31,525	920,000
Recreation Improvements - Sales Tax 20%	6/20/19	3.00%	2022	4,082	2,723	1,361	462	1,362
Recreation Improvements - Sales Tax 20%	12/10/12	2.49%	2027	14,924	8,633	1,061	208	7,572
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	535,000	45,000	16,050	490,000
Sanitary Sewer Improvements	3/19/18	2.91%	2031	1,030,009	897,595	69,463	25,528	828,132
Sanitary Forcemain Repair	12/10/12	2.49%	2032	655,239	445,659	32,521	11,565	413,138
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	1,051,586	72,887	24,750	978,699
Sanitary Sewer Improvements	11/17/14	3.30%	2034	5,670,000	4,845,000	285,000	156,675	4,560,000
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,985,000	110,000	53,206	1,875,000
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	41,500	3,500	1,245	38,000
Solid Waste Collection	3/19/18	2.91%	2031	27,447	23,919	1,851	680	22,068
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	3,655,000	615,000	109,650	3,040,000
Stormwater Sales Tax Revenue - GO	5/19/14	3.23%	2029	7,190,000	7,190,000		323,100	7,190,000
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,620,000	145,000	48,600	1,475,000
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,494,127	115,628	42,494	1,378,499
Stormwater Improvements	3/15/12	2.70%	2031	1,935,000	1,225,000	95,000	32,732	1,130,000
Stormwater 7th Street Storm Improvements	12/10/12	2.49%	2032	134,342	91,371	6,668	2,371	84,703
Stormwater Improvements	6/20/19	3.00%	2033	290,796	271,376	19,437	6,600	251,939
Streetlight Replacement Refunding - ST	4/17/17	3.00%	2030	4,900	4,000	300	120	3,700
Street FEMA Land Buyout - Gaming	6/20/19	3.00%	2027	64,901	57,861	7,046	2,393	50,815
Street Fiber/Sidewalk/Lights Refunding	4/17/17	3.00%	2030	258,600	209,200	17,600	6,276	191,600
Street Southwest Arterial	3/19/18	2.91%	2031	771,557	672,369	52,033	19,122	620,336
Street Southwest Arterial - Sales Tax 30%	12/10/12	2.49%	2032	1,280,545	885,052	58,276	21,287	826,776
Transit Radio Replacement	3/19/18	2.91%	2028	95,000	76,464	9,268	2,109	67,196
Transit Midtown Transfer	6/20/19	3.00%	2039	216,125	216,125		6,484	216,125
Transit Vehicle Replacement- FY20	Future	4.00%	2040	372,420	372,420	6,394	14,896	366,026
Transit Vehcile Replacement - FY21	Future	4.15%	2041	427,000	—	—	—	427,000
Water System Improvements	3/19/18	2.91%	2031	1,155,930	1,007,328	77,955	28,648	929,373
Water System Improvements	12/10/12	2.49%	2032	644,151	438,119	31,971	11,369	406,148

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Interest Due FY 2021	Principal Outstanding 6/30/21
Water System Improvements	6/20/19	3.00%	2033	1,323,107	1,240,571	87,465	29,700	1,153,106
Water System Improvements	11/17/14	3.30%	2034	9,195,000	8,250,000	485,000	266,781	7,765,000
Water System Improvements	4/4/16	2.79%	2035	635,000	525,000	30,000	14,088	495,000
Total General Obligation Bonds				123,533,394	87,271,828.	7,558,286.1	2,791,937	83,388,541
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	18,985,000	590,000	1,423,875	18,395,000
Total Tax Increment Bonds				23,025,000	18,985,000	590,000	1,423,875	18,395,000
40 Main (GDTIF)	08-06-09		2020	690,529	90,880	90,880	4,529	—
Total Tax Increment Notes				690,529	90,880	90,880	4,529	—
Total Tax Increment				23,715,529	19,075,880	680,880	1,428,404	18,395,000
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								
Faley Properties (DICW)	2/7/11	Rebate	2022	904,638	210,806	105,403	—	105,403
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	2,908,812	533,776	177,925	—	355,851
Tri-State Quality Metals (DICW) Non-	3/17/14	Rebate	2026	32,510	49,387	49,387	—	49,387
Roasting Solutions (DICW) Non-Appropriation	1/14/16	Rebate	2028	33,666	40,045	40,045	—	40,045
Rite Hite(DICW) Non-Appropriation	1/14/17	Rebate	2030	24,190	24,473	24,473	—	24,473
Hormel Foods (DICW) (100% 2021/40%	4/21/08	Rebate	2026	8,250,067	2,016,934	672,311	—	1,344,623
Victory Café 756 Main St. (GDTIF)	6/21/10	Rebate	2022	87,053	11,239	5,749	—	5,490
Bowling & Beyond Lease Buyout (GDTIF)	10/15/12	Lease	2032	1,000,000	600,000	50,000	—	550,000
Flexsteel (GDTIF)	4/18/11	Rebate	2024	2,020,572	781,743	195,436	—	586,307
The Rose (Lake Ridge)	9/26/11	Rebate	2024	136,014	68,527	17,132	—	51,395
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	168,384	16,838	—	151,546
Rousselot (GDTIF) (Non-Appropriation)	1/22/13	Rebate	2025	4,931	10,915	10,915	—	10,915
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	1,250,396	208,399	—	1,041,997
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	144,767	22,851	—	121,916
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	67,950	12,537	—	55,413
Engine House #1 (GDTIF)	6/6/11	Rebate	2027	171,166	68,927	9,847	—	59,080
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	5,798	2,997	2,997	—	2,997
Spahn and Rose (GDTIF) (Non-	4/21/14	Rebate	2027	108,221	105,313	105,313	—	105,313
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	189,322	29,069	—	160,253
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	60,518	7,565	—	52,953
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	820,675	113,018	—	707,657
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	48,393	7,282	—	41,111
Roshek Building (GDTIF) (Non-	2/17/09	Rebate	2030	5,149,852	266,124	266,124	—	266,124
Novelty Iron Works (GDTIF) (Non-Approp)	6/17/13	Rebate	2031	33,105	75,352	75,352	—	71,732
Smokestack (GDTIF) (Non-Approp)	6/17/18	Rebate	2022	1,623	541	541	—	541
Rockfarm Holdings (TECH) Non-	10/7/14	Rebate	2027	42,301	36,455	36,455	—	36,455
Total TIF Rebates				27,733,300	7,653,959	2,262,964	—	5,998,977
General Fund Leases	Various	Various	Ongoing	194,160	155,000			155,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	3,639,903	169,594	131,250	3,470,309
Total Other Lns-Rev Backed				4,500,000	3,639,903	169,594	131,250	3,470,309
Total City Indebtedness Subject to Debt Limit				179,676,383	117,796,570	10,671,724.	4,351,591	111,407,827
Revenue Bonds								
Parking Bricktown Parking Lot	7/21/08	5.00%	2023	400,000	121,344	32,557	5,665	88,787
Sanitary Northfork Catfish Improvements SRF	1/13/10	3.25%	2031	912,000	529,000	46,000	17,192	483,000
Sanitary Water & Resource Recovery Upgrade SRF	8/18/10	3.25%	2039	74,285,000	57,961,000	2,538,000	1,159,220	55,423,000

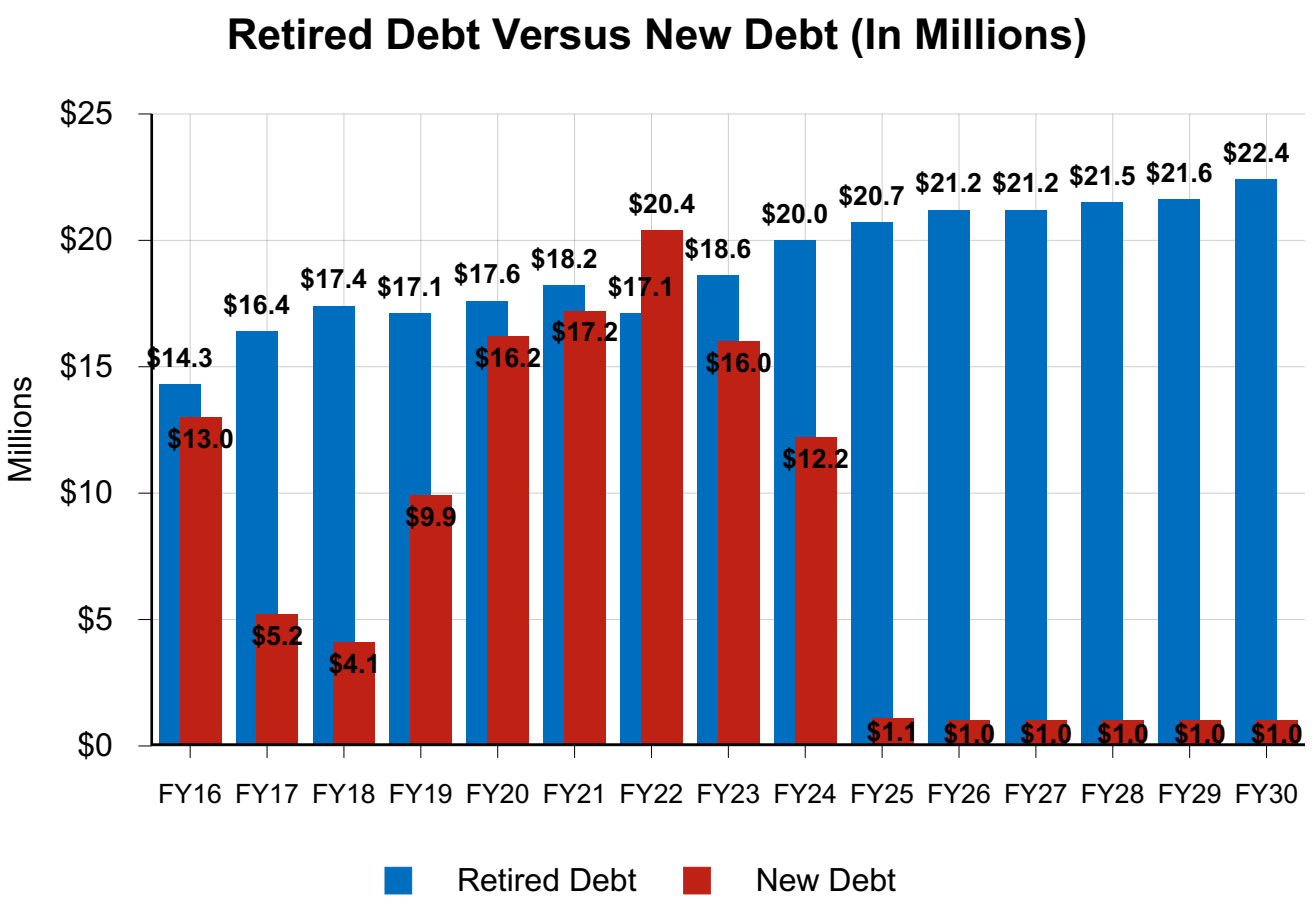
Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Interest Due FY 2021	Principal Outstanding 6/30/21
Sanitary WRRC Cogeneration & Sponsor SRF	5/17/13	2.00%	2033	3,048,000	2,116,000	144,000	42,320	1,972,000
Sanitary Kerper Boulevard SRF	3/8/19	1.00%	2038	2,763,000	2,406,682	124,000	24,120	2,290,537
Sanitary Projects - FY20	Future	2.00%	2040	871,000	871,000	19,570	17,420	851,430
Sanitary Projects- FY21	Future	2.00%	2041	2,711,000	—	—	49,838	2,711,000
Stormwater Lower Bee Branch Restoration	10/27/10	3.25%	2041	7,850,000	6,224,000	211,000	202,280	6,013,000
Stormwater Lower Bee Branch SRF -	9/1/14	2.00%	2034	1,029,000	715,000	49,000	14,300	666,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	463,000	40,000	15,048	423,000
Stormwater Sales Tax Increment Revenue	6/15/15	3.72%	2031	20,800,000	20,800,000	—	762,650	20,800,000
Stormwater Upper Bee Branch & Sponsor SRF	6/17/15	2.00%	2037	30,941,000	21,890,336	1,160,000	316,131	20,978,000
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	7,137,910	674,000	206,560	13,708,910
Stormwater West 32nd Detention Basin	1/14/09	3.25%	2028	1,847,000	876,000	98,000	28,470	778,000
Water Planned Projects - FY21	Future	2.00%	2041	980,000	—			980,000
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	3,095,251	181,000	80,508	4,219,000
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	10,198,000	7,277,300	512,000	162,260	7,825,300
Water - CIWA Contract Purchase	12/28/16	3.00%	2022	5,000,000	2,000,000	1,000,000	60,000	1,000,000
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	435,000	48,000	8,700	387,000
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	3,984,000	307,000	129,480	3,677,000
Water System Improvements & Ext.	11/4/08	4.71%	2023	1,195,000	315,000	100,000	15,598	215,000
Water System Improvements & Ext.	8/16/10	3.54%	2030	5,700,000	3,850,000	240,000	144,450	3,610,000
Total Revenue Bonds				199,421,000	143,067,823	7,524,127	3,462,210	149,099,964
Total City Indebtedness				379,097,383	260,864,394	18,195,851	7,813,801	260,507,791
Statutory Debt Limit					**227,661,474**			**$239,298,248**
% of Debt Limit Used					**51.74%**			**46.56%**
Remaining Debt Capacity					**109,864,903**			**127,890,421**

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2021, is projected to be $260,507,791 (46.56% of statutory debt limit). The total City indebtedness as of June 30, 2016, was $295,477,641 (86.13% of statutory debt limit). **The City is projected to have $34,689,850 less in debt as of June 30, 2021.**

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 deb

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:



Bond Rating

The City's General Obligation Debt ratings with Moody's Investors Service is Aa3 The bond rating for Moody's Investors Service was affirmed in February 2018. Remarks from Moody's rating report include:

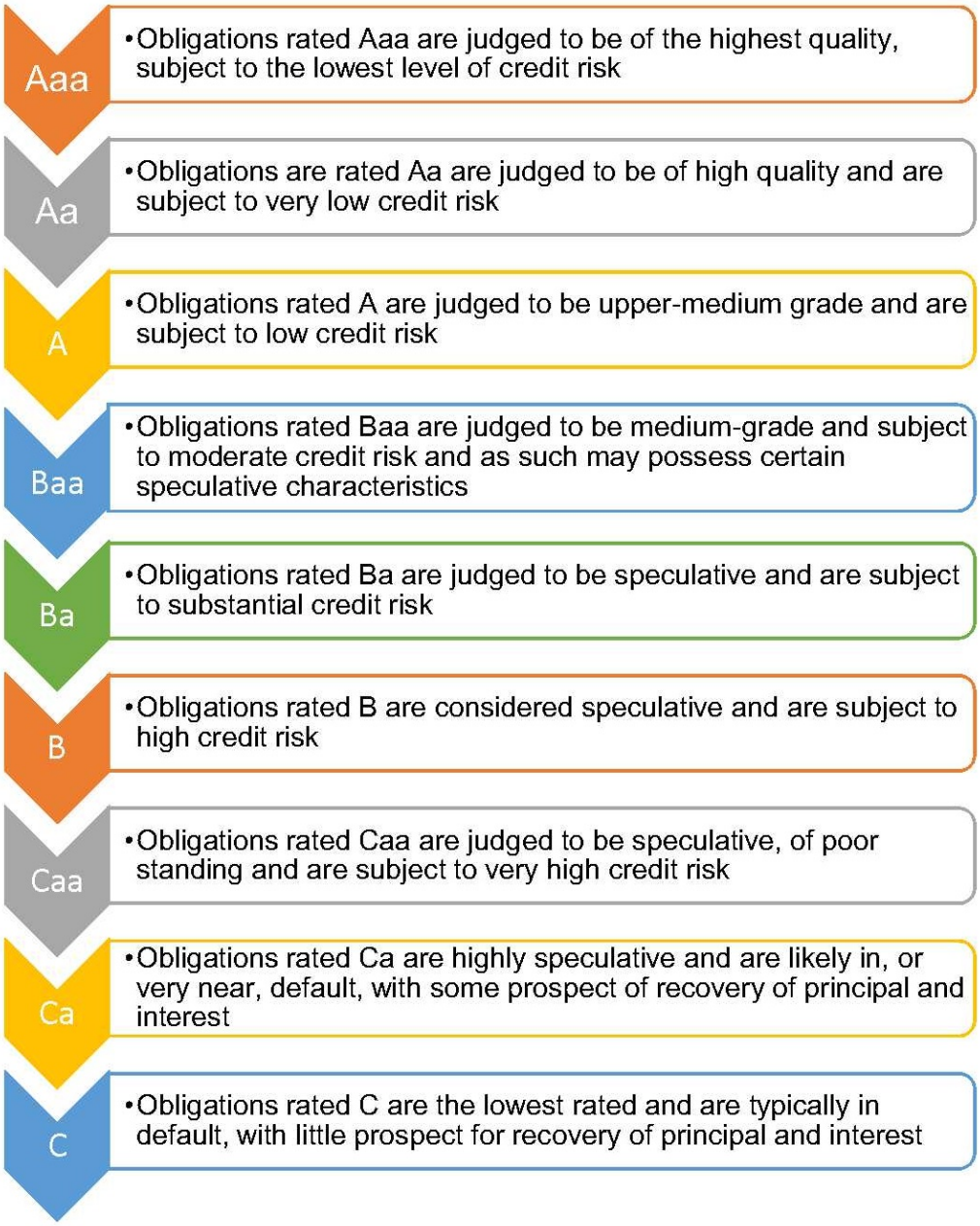
Credit Strengths:

- Growing economy bolstered by role as a regional economic center for northeast Iowa and surrounding states
- Revenue raising flexibility through access of multiple property tax levies and franchise fees

Credit Challenges:

- Relatively low resident income levels
- While satisfactory, operating fund balance is more narrow than similarly rated entities
- Elevated leverage related to debt and pensions

Moody's Investors Service Rating Scale



FY 2021 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

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

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 2021 adopted capital projects are incorporated into the budget as capital programs. They are found at the end of each applicable program section. Projects which have an effect on operations are noted. The City's CIP Policies are shown in the Policy Budget documents.

The five-year CIP adopted through the current year (Fiscal Year 2020) budget process covered Fiscal Year 2020 through 2024 and is $192,780,230. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2021) will cover Fiscal Year 2021 through 2025 and is $198,765,536. This is a $5,985,306, or 3.10% increase.

The Fiscal Year 2021 CIP budget adoption of $59,132,225 is a (53.18)% decrease from the Fiscal Year 2020 CIP budget of $126,284,363.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting in July and August, the Mayor and City Council adopted debt reduction as a High Priority. This budget adoption reflects that debt reduction priority.

While the City will be issuing $54,081,719 in new debt in the adopted five-year CIP, mostly for fire truck and pumper replacements, sanitary improvements and renovation of the former Colts Building as part of the Multicultural Family Center, the City will also be accessing $12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of $42,930,470 of debt in FY 2019. The City will be retiring $94,628,548 of existing debt, reducing the amount of City debt by $27,660,326.

In this budget recommendation, adopted by the Mayor and City Council for Fiscal Year 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In this extremely low interest rate environment, 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 will begin to decrease and going forward the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

The debt principal outstanding projected as of June 30, 2020, is currently $260,864,394. The breakdown of the debt principle outstanding as of June 30, 2020, is as follows:

Debt Obligation	**6/30/2020 Principle Outstanding**
General Obligation Essential Corporate Purpose	$ 87,271,827.24
Tax Increment Notes and Bonds	$ 19,075,880
Economic Development TIF Rebate Agreements	$ 7,653,959
General Fund Leases	$ 155,000
Other Revenue-Backed Loans	$ 3,639,903
Total Indebtedness Subject to Statutory Debt Limit of $227,661,747	$ 117,796,571
Percent of Statutory Debt Limit Used as of June 30, 2020	51.74%
Revenue Bonds	$ 122,267,823
Debt Subject to Annual Appropriation	$ 20,800,000
Total City Indebtedness as of June 30, 2020	**$**

The City will issue $54,081,719 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if the referendum does not pass).

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Chavenelle Road Rehab	$1,295,000					$ 1,295,000
Cedar and Terminal Sanitary Mains and Life	$ 674,810	$ 1,416,000	$ 2,270,000			$ 4,360,810
Sanitary Sewer Extension to Existing Developments	$ 600,000	$ 1,200,000				$ 1,800,000
E 12th and Elm Parking Lot	$ 589,000					$ 589,000
Water SCADA and Communications	$ 495,000					$ 495,000
Transit Bus Replacement	$ 426,522	$ 187,201				$ 613,723
Center Place Alley Sanitary Sewer Rehab	$ 410,000					$ 410,000
River Dock Expansion	$ 406,000					$ 406,000
Auburn and Custer Sanitary Sewer	$ 316,400					$ 316,400
Fire Ladder and Pumper Replacement	$ 288,417	$ 1,557,550		$ 865,200		$ 2,711,167
Sanitary Sewer CCTV Inspection	$ 285,000		$ 183,715	$ 181,000		$ 649,715
Refuse Truck					$ 100,000	$ 100,000
General Ledger Software	$ 250,000	$ 750,000				$ 1,000,000
Jackson Park Amenities	$ 250,000					$ 250,000
Water Wells, Well Field, & Well Transmission	$ 250,000					$ 250,000
Sanitary Sewer Asset Management Plan	$ 237,000	$ 121,000				$ 358,000
Sanitary Sewer Track Line Cleaning & Lining	$ 187,790					$ 187,790
Replace HVAC Fire Headquarters	$ 168,924	$ 344,605				$ 513,529
Public Lead Line Water Main Replacement	$ 120,000					$ 120,000
Water Treatment Plant Condition Assessment	$ 115,000					$ 115,000
Downtown Ramp		$ 10,000,000	$ 7,240,000			$ 17,240,000
W&RRC Final Clarifier		$ 860,000				$ 860,000
Fire Station Expansion Relocation					$ 806,000	$ 806,000
Street - Street Light Installation				$ 150,000		$ 150,000
W&RRC High Strength Storage		$ 479,000	$ 1,062,975			$ 1,541,975

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Sanitary Sewer Twin Ridge Lagoon Abandonment		$ 465,000				$ 465,000
Development of McFadden Farm			$ 4,455,000	$ 3,900,000		$ 8,355,000
Airport Rehab Taxiway A			$ 427,300	$ 225,000		$ 652,300
Sanitary Sewer Perry & Bradley St Force Main Improvements			$ 225,000			$ 225,000
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction			$ 154,310			$ 154,310
Cooper Place and Maiden Lane Sanitary Sewer			$ 30,000	$ 305,000		$ 335,000
Five Flags Improvements				$ 6,000,000		$ 6,000,000
GDT URD Incentives & Rehab				$ 400,000		$ 400,000
Downtown Urban Renewal ADA Assist				$ 100,000		$ 100,000
Street -7th Street Extension to Pine				$ 40,000		$ 40,000
Sanitary Sewer Lining Program					$ 216,000	$ 216,000
Total New Debt	**$7,364,863**	**$ 17,380,356**	**$16,048,300**	**$ 12,166,200**	**$ 1,122,000**	**$ 54,081,719**

In addition, the City will access $12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress. The draw down on these previously issued loans is as follows:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Stormwater Upper Bee Branch & Sponsor SRF	$ 247,664					$ 247,664
Stormwater Upper Bee Branch Railroad Culverts	$ 7,245,000	$ 1,999,090				$ 9,244,090
Water Roosevelt Water Tower SRF	$ 1,304,749					$ 1,304,749
Water CIWA Purchase & Improvements	$ 1,060,000	$ 1,030,000	$ —			$ 2,090,000
Total Draw Downs	**$ 9,857,413**	**$ 3,029,090**	**$ —**	**$ —**	**$ —**	**$12,886,503**

The City will retire $94,628,548 of existing debt over the next five-years (FY21-FY25).

The following chart shows the net reduction of debt from Fiscal Year 2021 - Fiscal Year 2025:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
New Debt	$ 7,644,863	$ 17,660,356	$ 16,328,300	$ 12,166,200	$ 1,022,000	$ 54,821,719
Previously Issued SRF Draw Downs	$ 9,857,413	$ 3,029,090	$ —	$ —	$ —	$ 12,886,503
Retired Debt	-$18,195,851	-$17,065,073	-$18,646,375	-$19,995,470	-$20,725,779	-$94,628,548
Net Debt Reduction	**-$693,575**	**$3,624,373**	**-$2,318,075**	**-$7,829,270**	**-$19,703,779**	**-$26,920,326**

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

Table 1 below shows a summary of the five-year CIP by State Program. This is a increase of $5,985,306 from the FY 2020-2024 total CIP budget of $192,780,230.

TABLE 1 - FISCAL YEAR 2021-2025 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Public Safety	1,134,714	2,157,915	559,740	1,071,210	1,279,250	6,202,829
Public Works	16,464,650	11,382,679	12,609,898	5,610,044	3,657,866	49,725,137
Culture & Recreation	2,077,157	1,054,531	1,316,000	7,659,942	1,409,170	13,516,800
Community & Economic Devl	6,002,104	4,063,480	7,939,240	8,347,568	3,089,907	29,442,299
General Government	1,780,272	2,454,733	1,458,097	1,428,984	1,359,443	8,481,529
Business Type	31,673,328	24,904,379	17,024,538	6,148,365	11,646,332	91,396,942
TOTAL	**59,132,225**	**46,017,717**	**40,907,513**	**30,266,113**	**22,441,968**	**198,765,536**

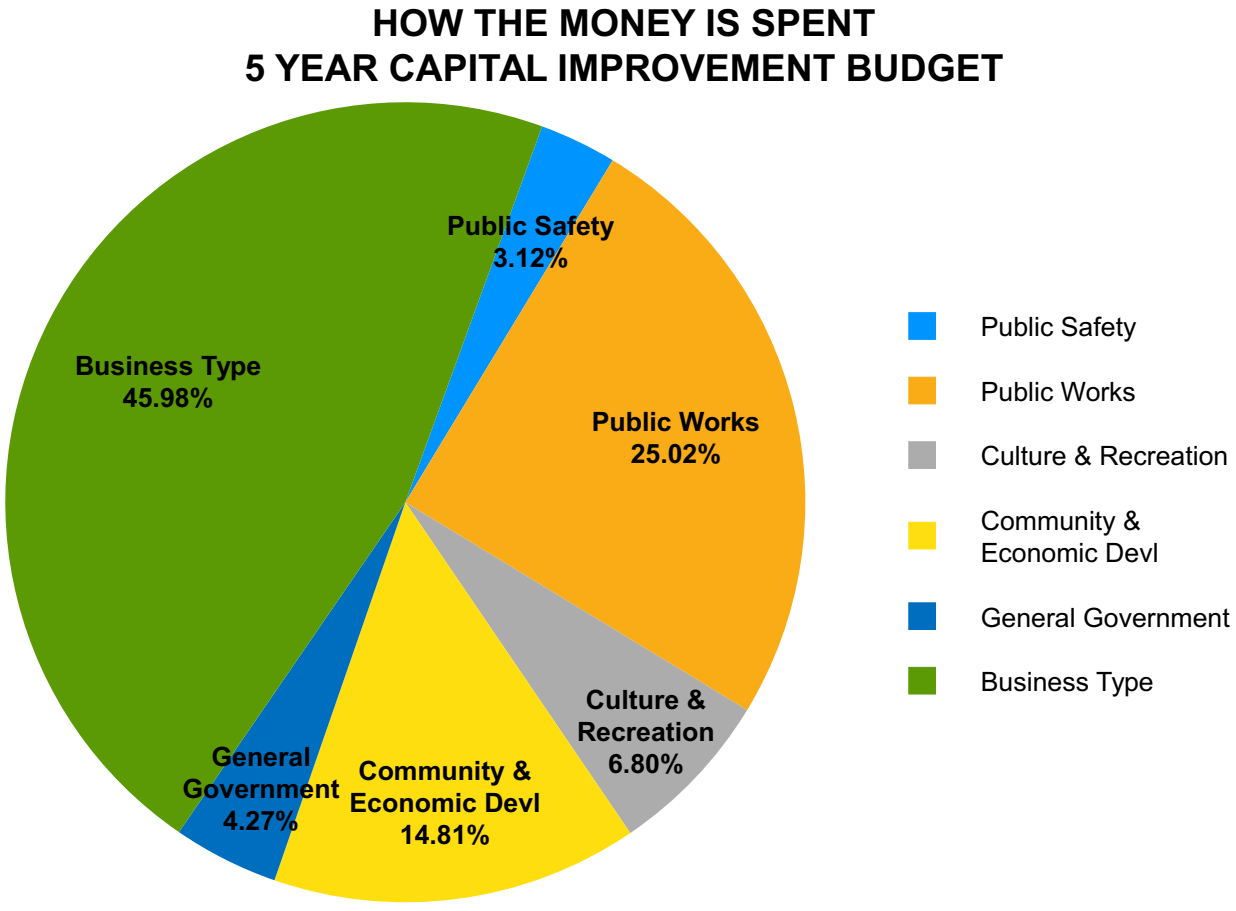
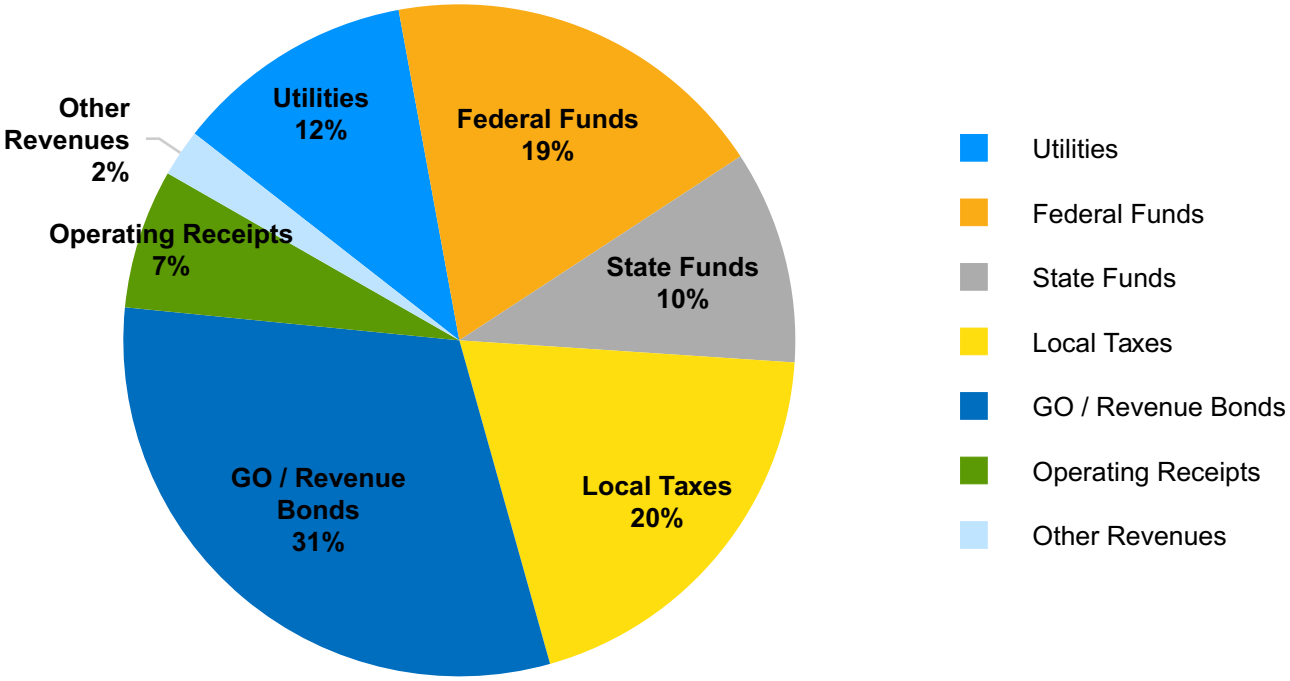


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Utilities	3,284,628	4,933,508	3,588,516	5,221,840	5,928,464	22,956,956
Federal Funds	15,776,060	7,576,004	5,217,850	2,799,669	5,741,733	37,111,316
State Funds	9,239,111	6,128,075	4,506,283	379,472	165,919	20,418,860
Local Taxes	11,273,362	6,441,692	8,433,985	6,048,449	6,758,764	38,956,252
GO / Revenue Bonds	14,742,613	17,380,356	16,048,300	12,166,200	1,122,000	61,459,469
Operating Receipts	3,163,308	2,619,882	2,643,519	2,769,731	2,142,610	13,339,050
Other Revenues	1,653,143	938,200	469,060	880,752	582,478	4,523,633
TOTAL	**59,132,225**	**46,017,717**	**40,907,513**	**30,266,113**	**22,441,968**	**198,765,536**

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 2021	FY 2022	FY 2023	FY 2024	FY 2025
HVAC Replacement at Fire Headquarters 11 West 9th Street	(2,000)	(1,500)		—	—
Implement Mechanical & Electrical System Design Study Recommendations	—	—	(5,000)	(5,000)	(5,000)
Fire Station Expansion/Relocation	175,426	267,744	367,702	462,385	559,909
Usha Park Development			(2,500)		
Eagle Point Park - Street Light Replacement		(1,150)	(2,300)	(2,300)	
Flora Park - Replace Lights on Tennis Courts	—	—	—	(1,300)	
Dubuque Industrial Center South Signs	—	—	—	1,000	1,000
All Parks - Replace Security Lights	(3,000)	(3,000)	(3,000)	(4,000)	
Bunker Hill Golf Course Range Project				48,387	
Multicultural Family Center Sidewalk Replacement			500		
POD - Signage Replacement				10,000	
Leisure Services - New Operating System	(4,000)	(4,000)	(4,000)	(4,000)	
Grand River Center Energy Efficiency Improvements		1,500	1,600		
Water Line Extensions to New Developments	(25,422)	(25,422)	(25,422)	(25,422)	(25,422)
SCADA & Communications Infrastructure Improvement Project	1,200	1,200	1,200	1,200	1,200
High-Strength Waste Receiving & Storage			33,081	33,081	33,081
Airport Terminal Vehicle Wash Facility			(8,600)	(1,500)	(1,500)
Bee Branch Creek Railroad Culverts (Phase 7 of Bee Branch Watershed Flood Mitigation Project)	315,729	1,053,060	1,053,560	1,052,780	1,053,060
Sanitary Sewer Extensions to Existing Developments	—	—	(50,000)	(66,263)	(68,251)
Twin Ridge Subdivision - Lagoon Abandonment			12,880	12,880	12,880
Sanitary Sewer CCTV Inspection, Cleaning & Assessment			14,958	14,958	
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	—	60,660	148,170	148,170	148,170
Wood Street Sanitary Sewer Reconstruction (Consent Decree)	4,500	4,500	4,500	4,500	
Track Line Sanitary Sewer Cleaning and Lining	7,972	7,972	7,972	7,972	7,972
Center Place Alley Sanitary Sewer Rehabilitation	—	18,655	18,655	18,655	
Dubuque Industrial Center South Signs				1,000	1,000
Dubuque Industrial Center McFadden Signs				1,000	1,000
South Port Master Plan Implementation				1,000	1,000
East 12th & Elm St Parking Lot Construction (Lot 1 Millwork Parking District)		1,000	1,000	1,000	1,000
Street Camera Installation	5,256	11,826	24,090	35,040	35,040
Fiber Infrastructure Management System	—	15,000	15,000	15,000	15,000
Total Operating Impact	475,661	1,408,045	1,604,046	1,760,223	1,771,139

Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Personnel	175,426	263,812	617,447	815,716	1,210,464
Operating	300,235	1,144,233	986,599	944,507	560,675
Total Operating Costs	475,661	1,408,045	1,604,046	1,760,223	1,771,139

CITY OF DUBUQUE, IOWA
Fiscal Year 2021-2025 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2021-2025 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 7, 2019, at the same time as the public hearing on the Fiscal Year 2021 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 recommendation 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.

The Fiscal Year 2021 CIP budget recommendation of $59,132,225 is a (53.18)% increase from the Fiscal Year 2020 CIP budget of $126,284,363.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting, the Mayor and City Council adopted debt reduction as a High Priority. This budget recommendation reflects that debt reduction priority.

While the City will issue $54,081,719 in new debt in the recommended five-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass), the City will access $12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of $63,810,338 of debt in FY 2021-2025. The City will retire $94,628,548 of existing debt, reducing the amount of City debt by $27,660,326.

In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2030 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In this extremely low interest rate environment, 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 will began to decrease and in FY 2021 the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

The debt principal outstanding projected as of June 30, 2020, is currently $260,864,394. The breakdown of the debt principle outstanding as of June 30, 2020, is as follows:

Debt Obligation	**6/30/2020 Principle Outstanding**
General Obligation Essential Corporate Purpose	$ 87,271,828.61
Tax Increment Notes and Bonds	$ 19,075,880
Economic Development TIF Rebate Agreements	$ 7,653,959
General Fund Leases	$ 155,000
Other Revenue-Backed Loans	$ 3,639,903
Total Indebtedness Subject to Statutory Debt Limit of $227,661,747	$ 117,796,571
Percent of Statutory Debt Limit Used as of June 30, 2020	51.74%
Revenue Bonds	$ 122,267,823
Debt Subject to Annual Appropriation	$ 20,800,000
Total City Indebtedness as of June 30, 2020	**$**

The City will issue $54,081,719 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass).

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Chavenelle Road Rehab	$ 1,295,000					$ 1,295,000
Cedar and Terminal Sanitary Mains and Life	$ 674,810	$ 1,416,000	$ 2,270,000			$ 4,360,810
Sanitary Sewer Extension to Existing Developments	$ 600,000	$ 1,200,000				$ 1,800,000
E 12th and Elm Parking Lot	$ 589,000					$ 589,000
Water SCADA and Communications	$ 495,000					$ 495,000
Transit Bus Replacement	$ 426,522	$ 187,201				$ 613,723
Center Place Alley Sanitary Sewer Rehab	$ 410,000					$ 410,000
River Dock Expansion	$ 406,000					$ 406,000
Auburn and Custer Sanitary Sewer	$ 316,400					$ 316,400
Fire Ladder and Pumper Replacement	$ 288,417	$ 1,557,550		$ 865,200		$ 2,711,167
Sanitary Sewer CCTV Inspection	$ 285,000		$ 183,715	$ 181,000		$ 649,715
City-Wide Tipper Carts	$ 280,000	$ 280,000	$ 280,000			$ 840,000
General Ledger Software	$ 250,000	$ 750,000				$ 1,000,000
Jackson Park Amenities	$ 250,000					$ 250,000
Water Wells, Well Field, & Well Transmission	$ 250,000					$ 250,000
Sanitary Sewer Asset Management Plan	$ 237,000	$ 121,000				$ 358,000
Sanitary Sewer Track Line Cleaning & Lining	$ 187,790					$ 187,790
Replace HVAC Fire Headquarters	$ 168,924	$ 344,605				$ 513,529
Public Lead Line Water Main Replacement	$ 120,000					$ 120,000
Water Treatment Plant Condition Assessment	$ 115,000					$ 115,000
Downtown Ramp		$ 10,000,000	$ 7,240,000			$ 17,240,000
W&RRC Final Clarifier		$ 860,000				$ 860,000
Fire Station Expansion Relocation					$ 806,000	$ 806,000
Street - Street Light Installation				$ 150,000		$ 150,000
W&RRC High Strength Storage		$ 479,000	$ 1,062,975			$ 1,541,975
Sanitary Sewer Twin Ridge Lagoon Abandonment		$ 465,000				$ 465,000
Development of McFadden Farm			$ 4,455,000	$ 3,900,000		$ 8,355,000
Airport Rehab Taxiway A			$ 427,300	$ 225,000		$ 652,300
Sanitary Sewer Perry & Bradley St Force Main Improvements			$ 225,000			$ 225,000

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction			$ 154,310			$ 154,310
Cooper Place and Maiden Lane Sanitary Sewer			$ 30,000	$ 305,000		$ 335,000
Five Flags Improvements				$ 6,000,000		$ 6,000,000
GDT URD Incentives & Rehab				$ 400,000		$ 400,000
Downtown Urban Renewal ADA Assist				$ 100,000		$ 100,000
Street -7th Street Extension to Pine				$ 40,000		$ 40,000
Sanitary Sewer Lining Program					$ 216,000	$ 216,000
Total New Debt	**$ 7,644,863**	**$ 17,660,356**	**$ 16,328,30**	**$12,166,200**	**$ 1,022,000**	**$ 54,821,719**

In addition, the City will access $12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress. The draw down on these previously issued loans is as follows:

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Stormwater Upper Bee Branch & Sponsor SRF	$ 247,664					$ 247,664
Stormwater Upper Bee Branch Railroad Culverts	$ 7,245,000	$ 1,999,090				$ 9,244,090
Water Roosevelt Water Tower SRF	$ 1,304,749					$ 1,304,749
Water CIWA Purchase & Improvements	$ 1,060,000	$ 1,030,000	$ —			$ 2,090,000
Total Draw Downs	**$ 9,857,413**	**$ 3,029,090**	**$ —**	**$ —**	**$ —**	**$12,886,503**

The City will retire $94,628,548 of existing debt over the next five-years (FY21-FY25).

The following chart shows the net reduction of debt from Fiscal Year 2021 - Fiscal Year 2025:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
New Debt	$ 7,364,863	$ 17,380,356	$ 16,048,300	$ 12,166,200	$ 1,122,000	$ 54,081,719
Previously Issued SRF Draw Downs	$ 9,857,413	$ 3,029,090	$ —	$ —	$ —	$ 12,886,503
Retired Debt	-$18,195,851	-$17,065,073	-$18,646,375	-$19,995,470	-$20,725,779	-$94,628,548
Net Debt Reduction	**-$973,575**	**$3,344,373**	**-$2,598,075**	**-$7,829,270**	**-$19,603,779**	**-$27,660,326**

There was a 5.11% increase in assessed value effective January 1, 2019, which is the assessment the Fiscal Year 2021 statutory debt limit is based on. The statutory debt limit effective June 30, 2021 is $239,298,248. **The City will be at 46.56% of statutory debt limit by June 30, 2021**. In Fiscal Year 2015 the City was at 89.89% of statutory debt limit, so **46.56% in Fiscal Year 2021 is a -43.33% 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 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
54.38%	64.14%	69.69%	84.31%	83.87%	89.89%	86.13%	69.47%	63.42%	56.32%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2021–2025 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 2021 is as follows:

FY 21	FY 22	FY 23	FY 24	FY 25
46.56%	50.04%	46.56%	42.50%	42.77%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2021 compared to the other cities in Iowa for Fiscal Year 2019 with a population over 50,000:

Fiscal Year 2019 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

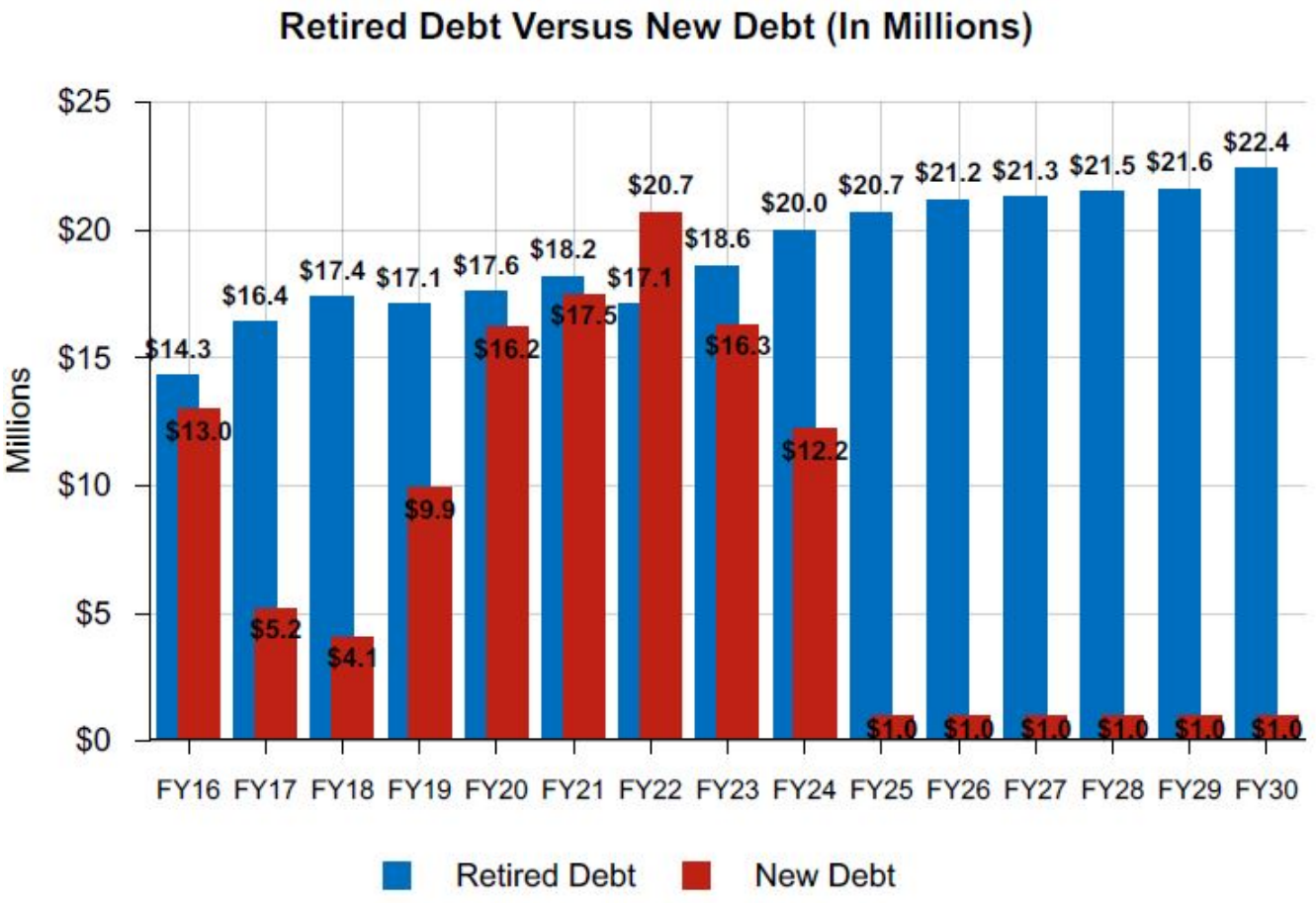
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Des Moines	$ 577,394,243	$ 393,570,000	68.16%
10	Sioux City	$ 213,569,727	$ 144,100,000	67.47%
9	Davenport	$ 330,626,114	$ 211,165,000	63.87%
8	Waterloo	$ 191,406,282	$ 108,225,490	56.54%
7	Cedar Rapids	$ 518,039,169	$ 271,585,000	52.43%
6	Ankeny	$ 245,580,138	$ 126,830,000	51.65%
5	W. Des Moines	$ 359,449,675	$ 184,720,000	51.39%
4	**Dubuque (FY21)**	**$ 239,298,248**	**$ 111,407,827**	**46.56%**
3	Ames	$ 209,227,522	$ 65,480,000	31.30%
2	Council Bluffs	$ 241,950,558	$ 68,725,096	28.40%
1	Iowa City	$ 274,723,837	$ 66,945,000	24.37%
	Average w/o Dubuque			49.56%

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2021, is projected to be $260,787,791 (46.56% of statutory debt limit). The total City indebtedness as of June 30, 2015, was $295,561,181 (89.89% of statutory debt limit). **The City is projected to have $34,773,390 less in debt as of June 30, 2021**.

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

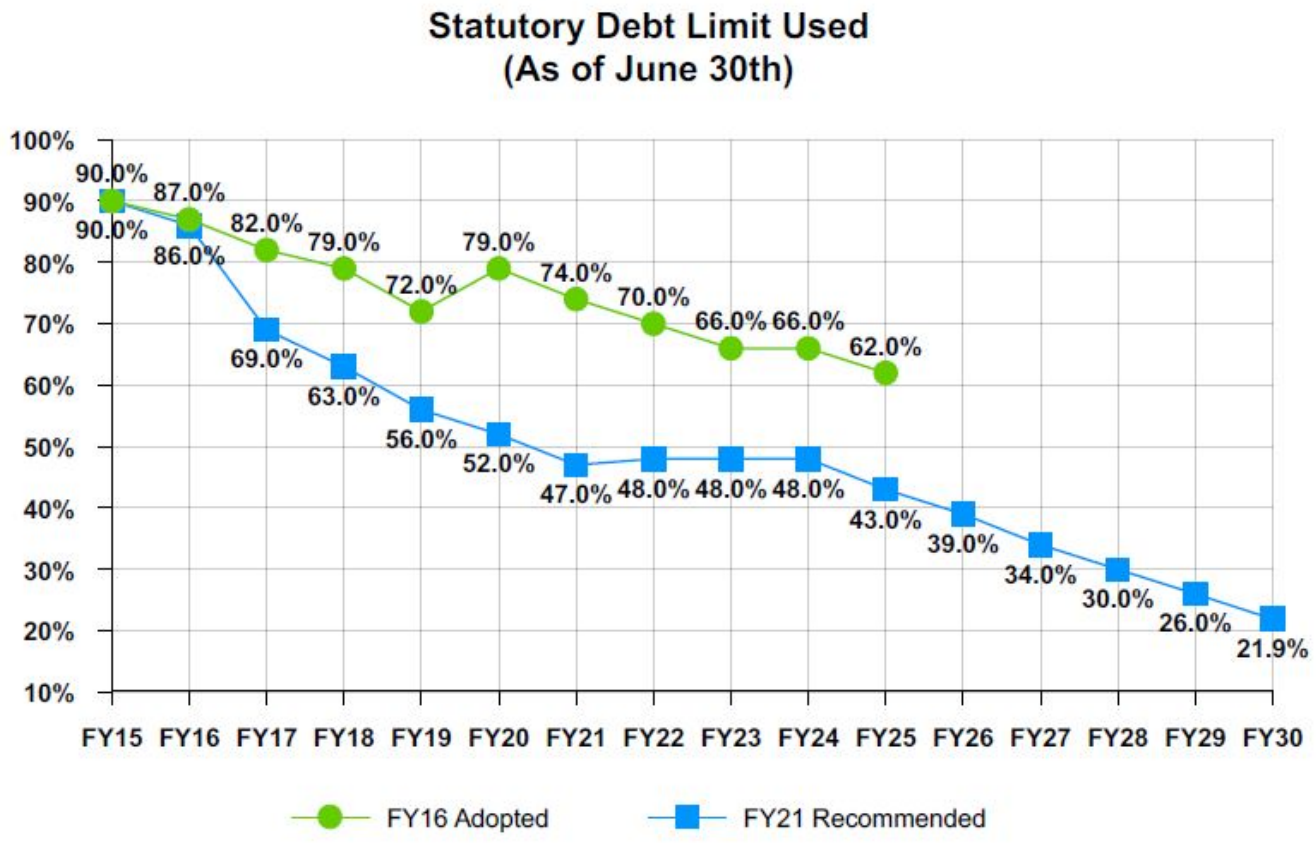
The following chart shows the amount of retired debt as compared to new debt for the five-year Capital Improvement Program ending in Fiscal Year 2025 and then for 10 years ending in Fiscal Year 2030. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



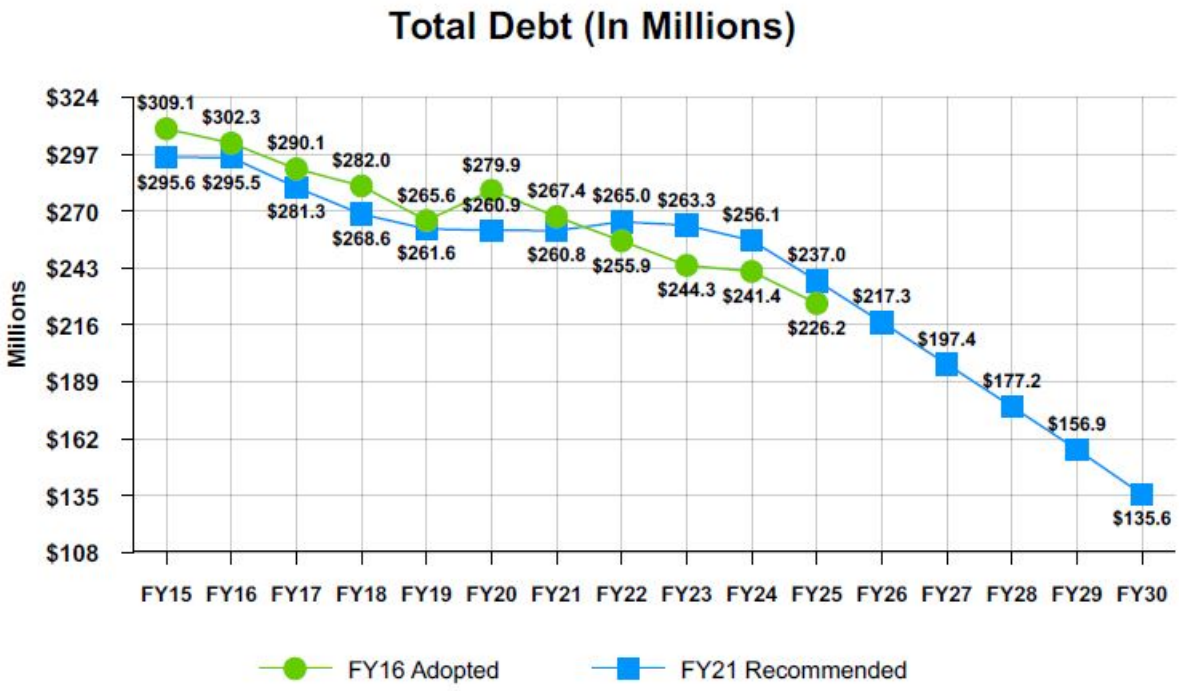
Statutory Debt and Total Debt

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. This recommendation achieves that target In every year except Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022.**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 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2030 show the City of Dubuque at 22% 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 $242.2 million (43% of the statutory debt limit) and the projection is to be at $161 million (28% of statutory debt limit) within 10 years.



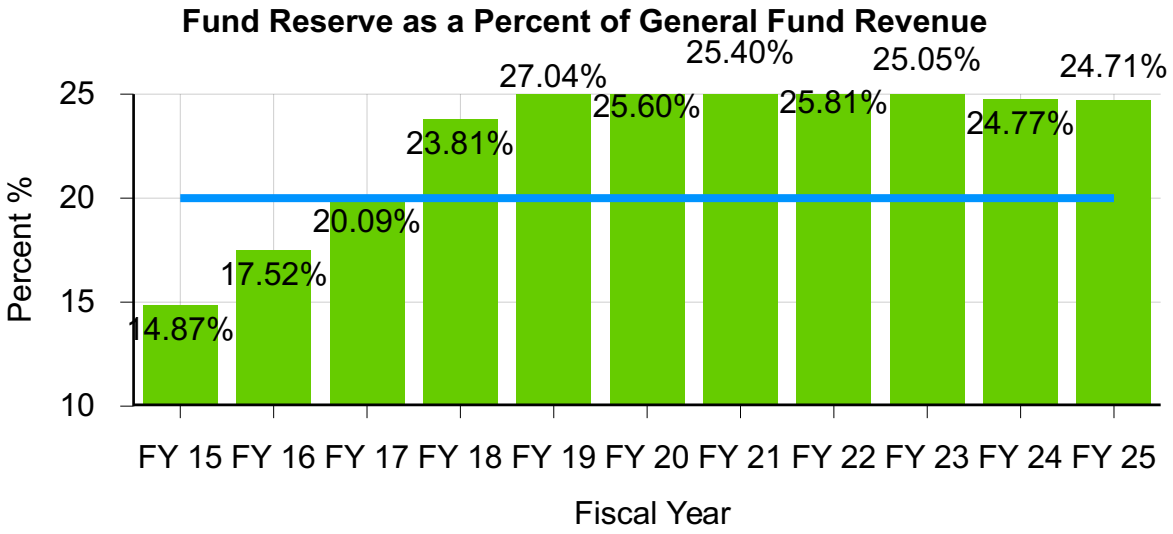
By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $236.3 million (43% of the statutory debt limit) and the projection is to be at $135.1 million (22% of statutory debt limit) within 10 years.



General Fund Reserves

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 20% General Fund Operating Reserve for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3, but removed the negative future outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous Fiscal Year
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	0.2704	Increase due to capital projects not expended before the end of the FY
FY 2020	25.6%	Decrease due to planned capital expenditures
FY 2021	25.4%	Decrease due to planned capital expenditures



The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which is adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy which states the City may continue to add to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached.

After all planned expenditures in FY 2020, the City of Dubuque will have a general fund reserve of 18.86% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 25.60% percent of general fund revenues as computed by the accrual basis methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be $13,031,745 on

June 30, 2020 as compared to the general fund reserve balance on an accrual basis of $18,120,432 as computed by Moody's Investors Service. In Fiscal Year 2020, there are resources available for mid-year capital expenditures due to employee vacancy savings in several departments and additional riverfront lease, building permits, and franchise fee revenues. The general fund reserve balance on an accrual basis exceeds 22% in FY 2020, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody's Investors Service.

The reserve will increase by $2,800,000 (20.3%) from Fiscal Year 2019 - Fiscal Year 2024.

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Contribution	$1,700,000	$—	$—	$—	$—	$—	$—
City's Spendable General Fund Cash Reserve Fund Balance	$20,011,333	$18,120,432	$18,120,432	$18,120,432	$18,120,432	$18,120,432	$18,120,432
% of Projected Revenue (Moody's)	27.04%	25.6%	25.4%	25.81%	25.05%	24.77%	24.71%

In October 2016, Moody's Investors Service upgraded the rating on $18 million in City of Dubuque bonds issued to support the Bee Branch Watershed Flood Mitigation Project from A3 to A2.

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

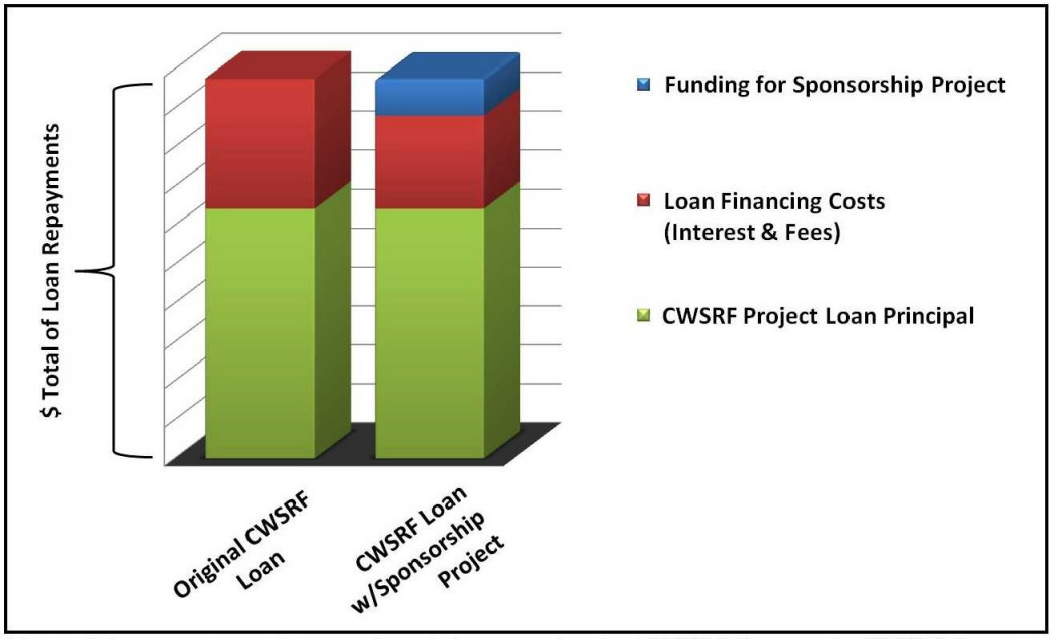


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

The Federal Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of $29,541,000. The loan includes a principal forgiveness provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement. **The amount of the loan to be forgiven when the project is completed is estimated to be $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.**

The five-year CIP adopted through the current year (Fiscal Year 2020) budget process covered Fiscal Year 2020 through 2024 and is $192,780,230. The recommended five-year CIP for the upcoming budget process

(Fiscal Year 2021) will cover Fiscal Year 2021 through 2025 and would be $198,765,536 if adopted as recommended. This is a $5,985,306 (3.10%) increase.

FY 2020-2024 Capital Improvement Program (CIP) compared to the FY 2021-2025 Capital Improvement Program is as follows:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
FY19 CIP	$43,584,986	$48,027,072	$23,976,270	$24,923,765	$26,487,922	—	$167,000,015
FY20 CIP	—	$59,132,225	$46,017,717	$40,907,513	$30,266,113	$22,441,968	$198,765,536
$ Difference	—	+$11,105,153	+$22,041,447	+$15,983,748	+$3,778,191	—	$31,765,521
% Change	—	+23.12%	+91.93%	+64.13%	+14.26%	—	19.02%

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

Fiscal Year 2021 will be the fourteenth 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 2021 Stormwater User Fee is proposed to increase from $8.29 per SFU to $8.29 per SFU, a 0.36% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	$8.50	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00
Adopted Per Ordinance 16-14	$6.38	$6.81	$7.27	$7.76	$8.29	$8.85	$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

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

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 $232 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	Under Design/Under Construction
5	Flood Mitigation Gate Replacement	Under Design
6	Impervious Surface Reduction	Under Design/Under Construction
7	Upper Bee Branch Creek Restoration/Railroad Culverts	Under Design/Under Construction
8	22nd Street Storm Sewer Improvements	Under Design
9	Flood Mitigation Maintenance Facility	Under Design/Site Clearing
10	North End Storm Sewer Improvements	Initiate Design in 2021
11	Water Plant Flood Protection	Initiate Design in 2022
12	17th Street Storm Sewer Improvements	Under Design/Under Construction

In FY 2017, additional projects were added through the budget amendment process as the City learned late in the process of the award of a $31.5 million HUD Resiliency grant for the Bee Branch Watershed.

Individually, the 12 phases of the project may provide some benefit. But flash flooding can be expected to occur until all of the improvements are implemented. But it is also true that with the completion of each subsequent phase, the threat of flash flood damage is lessened and the resulting damage will be mitigated.

Because of the public support for the Bee Branch Watershed Flood Mitigation Project, the stated commitment of the City of Dubuque City Council to implement the various phases of the project, and because the City has already started implementing some of the improvements, private investment in the Bee Branch Watershed has already eclipsed $139 million since 2008 with an additional $215 million expected to follow in the next ten years for a combined total of $354 million in private investment. This non-public investment by private developers includes an estimated $258 million for the rehabilitation of Caradco, Novelty Ironworks, Betty Building, Voices Building, Power Plant, Foundry, Farley Loetscher, Kirby Building and Wilmac Building all located in the Historic Millwork District; $15.1 million of non-public investment in the Washington Neighborhood related to Community Housing Initiatives Acquisition & Redevelopment, St. Mary's Campus, Corner Grill, Rusk Building, Conlin Building, Welu Building, Richards Building, High Building, Streinz Building, Widmeier Building and Engine House; and $2.3 million in non-public investment in the Downtown Neighborhood related to the Babler Building, 324-326 West Locust Street, 346-348 West Locust Street and 407-409 Loras Boulevard.

The CIP budget reflects the **Dubuque Five-Year (2021-2025) City Council Goals** and **2019-2021 Policy Agenda, established by the City Council August, 2019.**

Dubuque Five-Year City Council Goals

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

Policy Agenda 2019 - 2021

Top Priority (in alphabetical order)

- Affordable Childcare Study and Funding
- Five Flags Center: Direction and Funding
- Inclusive Dubuque Support
- Major Streets Improvement: Plan, Direction, and Funding
- Poverty Reduction: Action Plan
- River Cruise Docking Facilities: Direction
- Winter Farmers Market: Location and Funding Support

High Priority

- Bee Branch Floodwall Gates Funding
- Central Avenue Corridor: Economic Revitalization
- Crime Prevention Program: Maintenance
- Debt-Reduction Plan: Continuation
- Mental/Brain Health Strategy and Action Plan
- New Financial Software: Funding
- Pet-Friendly Community: Policy Direction and Actions
- Street Maintenance Program: Funding Level

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2021 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 2021-2025 CIP is substantially the same as previous fiscal years. First, an index referencing the 2021-2025 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 2019 and the adopted budget in Fiscal Year 2020. 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 "2026". 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 "2026" 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 2025." If a project is annual the "2026" 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 recommended 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 2022 through Fiscal Year 2025 projects, as well as to add projects for Fiscal Year 2026.

A ranking system was established in Fiscal Year 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. This ranking process also included several collaborative meetings with staff to determine which projects should be recommended for funding with the limited resources available.There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs ($37,432,931). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Airport	Replace DJC Hangar Floor Coating	$ 41,000
Airport	Pavement Condition Study	$ 103,472
Airport	Corporate Hangar Facilities Maintenance	$ 40,000
Airport	Extend Runway 18/36	$ 268,000
Building	Downtown URD Non-Profit Accessibility Assistance Program	$ 500,000
City Clerk's Office	City Clerk's Office Re-Design	$ 30,400
Conference Center	Roof Restoration	$ 350,000
Conference Center	Wood Bench Replacement	$ 25,000
Conference Center	Management and Operations Assessment	$ 32,000
Conference Center	Furniture Upholstery	$ 30,000
Conference Center	Trash Compactor Rehabilitation	$ 30,700
Conference Center	Replace Clouds	$ 83,800

Department	New Project	Total CIP
Conference Center	Paint Bridge	$ 35,000
Conference Center	Staging and Riser Replacement	$ 25,000
Economic Development	Kerper Boulevard Revitalization	$ 50,000
Economic Development	South Port Master Plan Implementation	$ 215,000
Fire	Outdoor Warning Siren Repair/Replace	$ 300,000
Fire	Fire Station Exhaust Systems	$ 100,000
Fire	Station 6 Structural, Roof, and Tuckpointing Repairs	$ 209,000
Fire	Station 5 Bathroom Remodel	$ 15,000
Five Flags	Bijou Room & Hall - Tile Replacement	$ 50,000
Five Flags	Theater - Carpet Replacement	$ 70,000
Housing	Neighborhood Reinvestment Partnership	$ 1,200,000
Information Services	Enterprise Firewall Security Gateway Cluster	$ 37,955
Information Services	Ransomware Defender & File Recovery	$ 50,610
Information Services	Network Monitoring & Troubleshooting	$ 30,240
Information Services	Third Street Data Center	$ 303,000
Library	Replace Water Piping - Phase 4	$ 71,835
Library	Landscaping and Plaza Redesign	$ 100,202
Library	Removal of Underground Oil Tank	$ 59,379
Parks	Westbrook Park Phase II	$ 214,000
Parks	North Fork Trail	$ 214,000
Parks	Pebble Cove Park	$ 214,000
Parks	Usha Park	$ 115,000
Parks	Allison Henderson Stormwater Project	$ 25,000
Parks	Re-Imagine Comiskey Park	$ 87,700
Parks	Eagle Point Park - Replace Roof on Eagles View Pavilion	$ 45,000
Parks	Eagle Point Park - Renovate Shiras Memorial Pavilion	$ 55,000
Parks	Eagle Point Park - Rest Room Renovation	$ 40,000
Parks	Eagle Point Park - Building & Structures Assessment	$ 5,000
Parks	Eagle Point Park - Replace Lights on Tennis Courts	$ 102,000
Parks	Ham House Exterior and Landscape Improvements	$ 90,834
Parks	Madison Park - Renovate Pavilion	$ 82,500
Parks	Miller Riverview Park - Quick Connects for Pedestals	$ 40,000
Parks	Veteran's Memorial Park - Disc Golf Course Renovation	$ 40,000
Parks	Ash Tree Removal and Tree Replacement	$ 1,625,000
Parks	Highway 20 - Replace Roses	$ 100,000
Parks	Resurface Tennis Courts	$ 40,000
Parks	Industrial Center Native Plantings	$ 20,000
Parks	Washington Community Gateway	$ 15,000
Parks	Forestry Building - Replace Roof	$ 40,000
Parks	Parks - Paint Light Poles	$ 15,000

Department	New Project	Total CIP
Parks	Maintenance Headquarters Wash Bay	$ 20,000
Parks	Paint Railings	$ 20,000
Public Works	City Tipper Carts	$ 840,000
Public Works	Sandbagging Equipment	$ 35,000
Recreation	Flora & Sutton Filter Tank Replacement	$ 200,000
Recreation	Administrative Welcome Reception 1st Floor Remodel	$ 15,000
Recreation	Range Project	$ 320,000
Recreation	Multicultural Family Center Sidewalk Replacement and Concrete Improvements	$ 25,000
Recreation	POD - Signage Replacement	$ 10,000
Recreation	POD - Dock Maintenance	$ 40,000
Recreation	LS Facility/Deferred Maintenance Assessment	$ 90,000
Recreation	New Operating System (Registration, Reservation, POS)	$ 90,000
Recreation	Quality of Life Needs Assessment	$ 40,000
Sanitary Sewer	McFadden Farm Sanitary Sewer Extension	$ 532,000
Sanitary Sewer	Abbott & Cottage Sanitary Sewer Reconstruction	$ 220,000
Sanitary Sewer	Force Main Stabilization	$ 7,792,308
Sanitary Sewer	General Sanitary Sewer Replacement	$ 1,000,000
Stormwater	Bee Branch Creek Gate & Pump Replacement	$ 9,904,010
Stormwater	Seippel Road Culvert Replacement	$ 56,000
Stormwater	Catherine Street Storm Sewer Improvements	$ 53,000
Stormwater	Villa Street Storm Sewer Replacement	$ 33,000
Stormwater	Northridge Dr Storm Sewer Extension	$ 133,200
Streets	Southwest Arterial ITS Corridor Development	$ 1,700,000
Streets	Westside Drive Street Lights	$ 150,000
Streets	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	$ 520,000
Streets	Northwest Arterial Eastbound Dedicated Left Turn lane onto John F Kennedy (JFK) Road	$ 180,000
Streets	Pavement Preservation Joint Sealing	$ 210,000
Streets	Rockdale Road Reconstruction	$ 200,000
Streets	Decorative Concrete Maintenance Program	$ 75,000
Streets	Villa Street Retaining Wall	$ 1,600,000
Streets	Lowell Street Retaining Wall	$ 141,500
Streets	Brick Paver Maintenance	$ 90,000
Streets	Ice Harbor Road - Museum Wetland Railing	$ 20,000
Streets	Third Street Overpass Railing Painting	$ 120,000
Streets	Speed Shields	$ 138,000
Traffic	Broadband Acceleration and Universal Access	$ 511,000
Water	Westside Water System Service Line Installation/Fire Hydrant Install/ Purchase	$ 65,000
Water	Water Treatment Plant Condition Assessment and Master Plan	$ 155,000
Water	Landfill Frontage Rd. Water Main Extension	$ 121,500
Water	Althauser St. & Eagle St. Water Main Improvements	$ 292,490

Department	New Project	Total CIP
Water	Public Safety Way Water Main Improvements	$ 106,700
Water	Water Treatment Plant Boiler Improvements	$ 20,000
Water	WTP and Pump Station Pipe Rehabilitation	$ 20,000
Water	Pump Station Site Drainage Improvements	$ 15,000
Water	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	$ 693,596
WRRC	Final Clarifier Rehabilitation	$ 860,000
WRRC	Activated Sludge Process Improvements	$ 168,000
WRRC	Pump Trailer	$ 110,000
	TOTAL	**$37,432,931**

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total $6,219,974. 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, $3,955,410 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded		Total CIP	
Building	ADA Compliance Consultant	$	78,347	
Housing	Historic Preservation Housing Forgivable Loan	$	50,000	
Public Works	Hawthorne Street Boat Ramp Repair	$	341,410	*
Sanitary Sewer	Catfish and Granger Creek Interceptor, Force Main	$	3,434,000	*
Parks	Re-landscape Locust Street Connector	$	30,000	
Parks	Develop Dog Park	$	30,000	
Parks	All Parks- Cameras/Code Blue Phones	$	216,217	
Engineering	Railroad Quiet Zone Study	$	38,500	
Streets	Guardrail Replacement	$	80,000	*
Streets	Traffic and Pedestrian Crossing Warning Devices	$	119,500	
Streets	Green Alleys - Non Bee Branch	$	560,000	
Streets	Bee Branch Creek Trail: 16th to 9th	$	1,142,000	
Streets	Lead Service Line Replacement Program	$	100,000	*
	Total	**$**	**6,219,974**	
	Total Deferred Maintenance	*$*	*3,955,410*	

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 ($27,759,418). Of those $13,662,100 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP	
Airport	University of Dubuque Corporate Hangar Construction	$1,400,000	
Airport	University of Dubuque Parking Lot	$220,000	
Airport	Additional Terminal Parking	$2,001,775	
Airport	Construct Solar Photovoltaic System	$3,095,000	
Airport	Terminal Entrance Sign Regrading & Additional Lighting	$216,138	
CMO	Renew DBQ L/I Solar Pilot	$80,000	
CMO	Service Delivery Study	$72,500	
Public Works	Solid Waste Automated Vehicles	$2,610,423	
Public Works	Smart Lid Manhole Project	$150,000	
Sanitary Sewer	King Street Sanitary Sewer Reconstruction	$94,100	*
Stormwater	Century Drive Storm Sewer Reconstruction (Street Project)	$155,000	*
Parks	Eagle Point Park - Clear Trees From Bluff	$20,000	*
Parks	Eagle Point Park - Indian Room Restoration	$12,000	*
Parks	Madison Park - Flag Pole	$25,000	*
Parks	Town Clock Lighting	$10,000	
Parks	Miller Riverview Park - Install Irrigation at Veterans' Memorial Site	$10,000	*
Parks	Park Drinking Fountains	$40,000	*
Parks	Ecological Restoration	$20,000	
Parks	Parks - Replace Trash Cans	$40,000	*
Parks	Parks Fleet Automated Vehicle Location	$38,000	
Parks	Eagle Point Park - Accessible Walkway to the Log Cabin Pavilion	$356,000	*
Parks	Greenhouse - Remove Trees on Hillside	$25,000	*
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	$40,000	*
Parks	Roosevelt Park Redevelopment	$35,000	*
Parks	Replace Flag Poles in Major Parks	$50,000	*
Parks	Welcome Sign North	$6,000	
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	$40,000	
Parks	Roosevelt Park Redevelopment	$35,000	
Parks	Welcome Sign North	$60,000	
Parks	Welcome Sign East	$54,000	
Parks	Maintenance Headquarters Storage Area	$85,000	
Parks	Valentine Park Pavilion Installation	$5,000	
Recreation	Multicultural Family Center Addition Remodel	$226,482	
Recreation	MFC and Human Rights Office Renovation	$175,000	
Recreation	City Department Office Space	$669,000	
Recreation	Port of Dubuque Flood Wall Dubuque Welcome Sign	$30,000	

Department	New Project Not Funded	Total CIP	
Engineering	City Hall 3rd Floor Renovation	$1,225,000	
Streets	Landfill Access Frontage Road LED Street Lights	$400,000	
Streets	Pennsylvania Avenue and Radford Road Intersection Roundabout	$1,100,000	*
Streets	Pavement Rehabilitation - Dowel Bar Concrete Joint Repair	$1,608,000	*
Streets	Century Drive Reconstruction	$1,850,000	*
Streets	Roosevelt Street Improvements	$5,000,000	*
Streets	Washington Street Reconstruction - 7th to 9th	$680,000	*
Streets	8th Street Reconstruction - Jackson St. to White St.	$730,000	*
Streets	7th Street Reconstruction - Jackson St. to Iowa St.	$1,637,000	*
Streets	Hillcrest Road Sidewalks	$60,000	
Streets	TRAIL - Chavenelle Road to SW Arterial	$1,248,000	
Streets	JFK Road Resurfacing - John Wesley Dr. to Derby Grange Road	$155,000	*
	Total	**$27,759,418**	
	Total Deferred Maintenance	*$13,662,100*	

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 2021-2025 version of the City's Capital Improvement Program. Special thanks go to Director of Finance & Budget Jennifer Larson, Budget Analysts Rachel Kilburg, Elena Fox, and Kayla Morrison, City Manager's Office Manager Juanita Hilkin, City Manager's Office Secretary Stephanie Valentine and Finance Department Secretary Ella Lahey. I am proud of the work completed by City staff and the end-result. I hope after you have had an opportunity to review this document that you feel it is responsive to your priorities.

Attachment 1

FISCAL YEARS 2021-2025 CIP SOURCE OF FUNDS

To finance the CIP projects, a variety of funding sources are used. The following table shows the source of funds for each year of the 5 year CIP.

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.07%
Homeownership Loan Repayments	3,000	6,000	10,200	10,200	10,200	39,600	0.02%
Historic Preservation Loan Repayments	9,270	9,270	9,270	9,270	9,270	46,350	0.02%
Washington Neighborhood Loan Repayments	20,000	20,000	20,000	20,000	20,000	100,000	0.05%
Downtown Loan Pool Revolving Fund-Repayments	—	—	—	300,000	—	300,000	0.15%
Insurance and Other Reimbursements	30,000	40,000	25,000	25,000	25,000	145,000	0.07%
County Reimbursement	369,583	—	—	—		369,583	0.18%
Golf Revenue	—	20,000	—	10,000	10,000	40,000	0.02%
Subtotal Current Revenue	**461,853**	**125,270**	**94,470**	**404,470**	**104,470**	**1,190,533**	**0.59%**
Cable TV	3,070	—	—	3,070	3,070	9,210	0.00%
Internal Service Funds-City Garage	8,680	2,200	12,550	0	4,400	27,830	0.01%
Landfill Fund	2,550	36,600	13,700	7,000	950	60,800	0.03%
Transit Fund	4,580	—	—	16,478		21,058	0.01%
Parking Enterprise Fund	79,570	—	10,000	22,422	—	111,992	0.06%
Solid Waste Collection	604,175	528,628	542,034	319,142	476,124	2,470,103	1.23%
Sanitary Sewer Utility	934,407	1,350,487	548,680	1,722,477	3,259,933	7,815,984	3.91%
Stormwater Utility Fees	1,385,869	809,310	559,268	510,152	654,287	3,918,886	1.96%
Water Utility Fund	608,499	2,282,636	1,982,446	2,490,354	1,758,760	9,122,695	4.56%
Current Revenue-Utility/Enterprise	**3,631,400**	**5,009,861**	**3,668,678**	**5,091,095**	**6,157,524**	**23,558,558**	**11.77%**
Fund Balance	100,000	—	—	—	—	100,000	0.05%
Airport Customer Facility Charge	72,750	0	—	—	—	72,750	0.04%
Sales Tax 20%	1,460,273	570,617	501,000	565,962	885,610	3,983,462	1.99%
Sales Tax 30%	3,365,624	2,556,204	2,611,500	2,661,672	2,684,000	13,879,000	6.94%
SRF Bonds-Sewer Fund Abated	2,786,190	4,541,000	3,926,000	486,000	216,000	11,955,190	5.97%
SRF Bonds-Stormwater Abated	7,300,090	—	—	—	—	7,300,090	3.65%
GO Bonds - Solid Waste Collection	280,000	280,000	280,000	—	—	840,000	0.42%
GO Bonds-Sales Tax 20%	1,133,863	2,839,356	427,300	1,090,200	806,000	6,296,719	3.15%
GO Bonds - DICW	1,295,000	—	4,455,000	3,900,000	—	9,650,000	4.82%
GO Bonds-GDTIF	1,245,000	10,000,000	7,240,000	6,690,000	0	25,175,000	12.58%
Total Construction	**20,021,260**	**20,787,177**	**19,440,800**	**15,393,834**	**4,591,610**	**80,234,681**	**40.10%**
Community Development Funds	601,665	592,004	492,850	501,724	500,533	2,688,776	1.34%
FAA Total	360,180	4,275,000	4,725,000	2,297,945	241,200	11,899,325	5.95%
Federal HUD Resiliency Grant	10,912,419	674,000	—	—	—	11,586,419	5.79%
Federal Lead Paint Hazard Mitigation Grant	785,000	785,000				1,570,000	0.78%
Federal Transit Administration	13,796	—	0	—	—	13,796	0.01%
Federal Assistant	1,250,000	1,250,000			5,000,000	7,500,000	3.75%
Federal--STP Funds	1,853,000	0	0	0	0	1,853,000	0.93%
Total Federal	**15,776,060**	**7,576,004**	**5,217,850**	**2,799,669**	**5,741,733**	**37,111,316**	**18.55%**
Iowa Finance Authority	141,283	141,283	141,283	141,283	141,283	706,415	0.35%
Road Use Tax	2,028,680	170,000	55,000	—	24,636	2,278,316	1.14%
State Flood Mitigation Grant	4,811,008	3,519,592	—	220,000	—	8,550,600	4.27%

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PERCENT
State Airport Grant						0	0.00%
Other State Funding- IDOT & Trails Grants	2,168,250	2,297,200	4,310,000	0	0	8,775,450	4.39%
Total State	**9,166,361**	**6,128,075**	**4,506,283**	**379,472**	**165,919**	**20,346,110**	**10.17%**
DRA-Gaming Receipts	49,280	142,900	40,000	223,000	202,170	657,350	0.33%
DRA-Distribution of Surplus	2,711,375	2,476,982	2,603,519	2,546,731	1,940,440	12,279,047	6.14%
Total DRA	**2,760,655**	**2,619,882**	**2,643,519**	**2,769,731**	**2,142,610**	**12,936,397**	**6.47%**
Greater Downtown TIF Payments	2,468,876	2,404,275	3,105,998	719,000	1,195,000	9,893,149	4.94%
English Ridge Housing TIF Payments	415,544	200,006	229,133	250,414	325,917	1,421,014	0.71%
Rustic Point Housing TIF Payments	5,053	16,495	25,237	47,194	60,173	154,152	0.01%
South Pointe Housing TIF	215,802	191,230	268,318	377,230	634,076	1,686,656	0.01%
Dubuque Industrial West TIF Payments	2,105,000	0	1,135,547	807,351	300,000	4,347,898	2.17%
North Cascade Housing TIF Payments	1,237,190	502,865	557,252	619,626	673,988	3,590,921	1.79%
Total TIF Funds	**6,447,465**	**3,314,871**	**5,321,485**	**2,820,815**	**3,189,154**	**21,093,790**	**10.54%**
Private Participation	657,193	582,930	84,590	86,282	88,008	1,499,003	0.75%
Total Private	**657,193**	**582,930**	**84,590**	**86,282**	**88,008**	**1,499,003**	**0.75%**
Homeownership Sale Proceeds	155,000	200,000	260,000	360,000	360,000	1,335,000	0.67%
Ind. Parks Land Sales- Dubuque Industrial Center West	310,000	0	0	0	0	310,000	0.15%
Total Land Sales	**465,000**	**200,000**	**260,000**	**360,000**	**360,000**	**1,645,000**	**0.82%**
Special Assessments	360,000	30,000	30,000	30,000	30,000	480,000	0.24%
Total Spec. Assessment	**360,000**	**30,000**	**30,000**	**30,000**	**30,000**	**480,000**	**0.24%**
GRAND TOTAL	**59,747,247**	**46,374,070**	**41,267,675**	**30,135,368**	**22,571,028**	**200,095,388**	**100.0%**

Attachment 2

FISCAL YEAR 2021 - 2025 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2021-2025 Capital Improvement Program totals $198,765,536. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2020-2024 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	1,134,714	2,157,915	559,740	1,071,210	1,279,250	6,202,829	3.1%
Public Works	16,464,650	11,382,679	12,609,898	5,610,044	3,657,866	49,725,137	25.0%
Culture & Recreation	2,077,157	1,054,531	1,316,000	7,659,942	1,409,170	13,516,800	6.8%
Community & Econ.	6,002,104	4,063,480	7,939,240	8,347,568	3,089,907	29,442,299	14.8%
General Government	1,780,272	2,454,733	1,458,097	1,428,984	1,359,443	8,481,529	4.3%
Business Type	31,673,328	24,904,379	17,024,538	6,148,365	11,646,332	91,396,942	46.0%
TOTAL	59,132,225	46,017,717	40,907,513	30,266,113	22,441,968	198,765,536	100.0%

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, Building Services: Inspection
Public Works – Includes Airport, Public Works, Engineering
Health and Social Services – Human Rights, Health Services, Purchase of Services
Culture and Recreation – Parks, Civic Center, Conference Center, Recreation, Library, City Manager: Cultural Affairs
Community and Economic Development - Economic Development, Housing and Community Development, Planning Services, Purchase of Services, City Manager: Neighborhood Development
General Government – Building Services: City Hall/Annex Maintenance/Grand River Center Maintenance, City Council, City Manager, City Clerk, Finance, Cable TV, Legal, Information Services
Business Type – Water, Water Pollution Control, Parking Division, Transit, Public Works: Landfill, Engineering: Sewer, Stormwater, Finance: Meter Reads/Service

Attachment 3

FISCAL YEAR 2021-2025 CIP BUDGET HIGHLIGHTS BY CITY COUNCIL GOALS & PRIORITIES

2025 CITY COUNCIL GOALS & CORRESPONDING PRIORITIES:

ROBUST LOCAL ECONOMY: DIVERSE BUSINESSES & JOBS WITH ECONOMIC PROSPERITY

Priority: Dream Center: Facilities & Programs
Priority classification: Top Priority
CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY20 and FY21 funds. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

Priority: Fountain of Youth: Funding
Priority classification: High Priority
CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY21 and FY22 funds to be used for the United Way building, where Fountain of Youth is located. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Brain Health Strategy & Action Plan
Priority classification: High Priority
CIP projects supporting this Priority: This priority does not currently have funds dedicated.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Four Mounds/HEART Program: Funding
Priority classification: High Priority
CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY22-FY25 funds.

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

Priority: Human Resources Policies & Handbook Revision
Priority classification: Top Priority
CIP projects supporting this Priority: This priority is also supported through the Proposed FY21 Operating Budget in the Human Resources Department and the City Managers Office.

Priority: Debt Reduction Plan: Re-Affirmation
Priority classification: High Priority
CIP projects supporting this Priority: This priority is addressed thoughout the budget process and in the adopted FY21 Budget & Fiscal Policy Guidelines.

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Emerald Ash Borer Program
Priority classification: Top Priority
CIP projects supporting this Priority: Ash Tree Removal & Tree Replacement (p 48), Street Tree Program (p 49), Sidewalk Program - City Owned Property (p 235). This priority is also supported through the Proposed FY21 Operating Budget in the Leisure Services Department.

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

Priority: Imagine Dubuque: Implementation
Priority classification: Top Priority
CIP projects supporting this Priority: Implementation of specific recommendations addressed through the operating budget and various CIPs.

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Dream Center: Facilities & Programs
Priority classification: Top Priority
CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY20 and FY21 fund. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

CONNECTED COMMUNITY: EQUITBLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Major Street Improvement Plan: Project Priority & Funding
Priority classification: Top Priority
CIP projects supporting this Priority: Chavanelle Rd Reconstruction (p 218),North Cascade Rd Reconstruction (p 226), Cedar Cross Rd Reconstruction (p 228), Seippel Rd Reconstruction (p 229), Pavement Rehabilitation (p 230), Pavement Preservation Join Sealing (p 232), Rockdale Rd Reconstruction(p 233).

Priority: Parking Ramp Maintenance: Funding
Priority classification: Top Priority
CIP projects supporting this Priority: Port of Dubuque Ramp Major Maintenance (p 299), Locust/ Iowa St Parking Ramp Repairs & Additional Parking (p 301). This priority is also supported through the Proposed FY21 Operating Budget in the Transportation Services Department.

Priority: Street Maintenance Program: Increased Funding
Priority classification: High Priority
CIP projects supporting this Priority: Asphalt Milling Program (p 143), Concrete Street Section Repair Program (p 149), Pavement Rehabilitation (p 230), Pavement Preservation Join Sealing (p 232).

Priority: Transit Vehicle Replacement Funding
Priority classification: High Priority
CIP projects supporting this Priority: Transit Vehicle Replacement (p 295), McFadden Farm Water Main Improvements (p 126).

MANAGEMENT AGENDA

The City Council also identified projects that were previously on the priority list but whose implementation has already begun and therefore these projects are now a part of the Dubuque 2019 - 2021 Management Agenda. These represent short-term projects for the City Manager and City of Dubuque staff and *have previously been budgeted in Fiscal Year* 2020 *or prior.*

2019-2021 Management Agenda items are identified under their corresponding City Council Goal:

Robust Local Economy

1) Equitable Poverty Prevention: Action Plan (Top Priority)
   This priority is being addressed through the FY20 Planning Services Operating Budget and Proposed FY21 Operating Budgets of various departments.

2) Industrial Park Development (Top Priority)
This priority is addressed through proposed FY21 CIPs: Cottingham Road Water Main Extension & Highway Boring (p 105), McFadden Farm Water Main Improvement (p 126), McFadden Farm Sanitary Sewer Extension (p 166), Development of McFadden Properties (p 288), Kerper Boulevard Revitalization (p 283).

3) Dubuque Riverfront Master Plan (Corps of Engineers) (High Priority)
This priority is addressed through the FY20 and Proposed FY21 CIPs: Riverfront Dock Expansion (p 247), Riverfront Leasehold Improvements (p 250).

4) Southwest Arterial Business Development (High Priority)
This priority is being addressed through annexation efforts in the FY20 operating budget.

Vibrant Community

5) School Resource Officer: Implementation (High Priority)
This priority is being addressed through the proposed FY21 Police Department Operating budget.

Livable Neighborhoods

6) CHANGE Program: True North Housing Initiative & Bee Branch Healthy Homes Resiliency Program (Top Priority)
This program is being addressed through the FY20 and Proposed FY21 CIP: Bee Branch Healthy Homes Resiliency Grant (p 318).

7) Multi-Tiered Housing Inspection Program (Top Priority)
This priority is being addressed through the FY20 and proposed FY21 Housing & Community Development Department Operating budget.

Financially Responsible, High Performance City Organization

8) Citywide Departmental Work Order System Implementation (High Priority)
This priority is being addressed through the FY20 and proposed FY21 operating budgets in several departments.

7) Innovation and Entrepreneurial Strategy (High Priority)
This priority is being addressed through the FY20 and Proposed FY21 City Manager's Office Operating Budget.

Sustainable Environment

8) Bee Branch Creek: Next Steps (Top Priority)
This priority is being addressed through the FY20 and proposed FY21 CIPs: Bee Branch Creek RR Culverts (p 197), Bee Branch Creek Gate & Pump Replacement (p 199), HUD National Disaster Resiliency Competition (p 318).

9) Water & Resource Recovery Center: Nutrient Trading (High Priority)
This priority is being addressed through the proposed FY21 CIP: Activated Sludge Process Improvements (p 129).

Partnership For A Better Dubuque

9) School Resource Officer: Implementation (High Priority)
This priority is being addressed through the proposed FY21 Police Department Operating budget.

Diverse Arts, Culture, Parks & Recreation Experiences & Activities

10) Leisure Services Facilities Deferred Maintenance Assessment (Top Priority)

This priority is being addressed through the proposed FY21 CIP: Leisure Services Facility/Deferred Maintenance Assessment (p 75).

11) Park Development Projects for Non-TIF (Tax-Increment Financing), Donated Park Sites (Top Priority)
This priority is being addressed through proposed FY21 CIPs: Westbrook Park Phase II (p 13), North Fork Trail (p 14), Pebble Cove (p 15).

Connected Community

13) Traffic Signal Synchronization/STREETS (Top Priority)
This priority is being addressed through the proposed FY21 CIP STREETS Traffic Control Project (p 268).

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2019 - 2021 Management in Progress and Major Projects by the City Council and are included in the 2021 CIP budget according to one of the Council's goals.

2019 - 2021 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 2020 and proposed FY 2021 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy

- Business Development at the Airport: University of Dubuque
- GDDC Retail Attraction Strategy
- Downtown Housing Creation Strategy
- Riverfront Lease Sites
- Federal Opportunity Zones
- Brownfield Grants
- FAA Supplemental Funding: FY21 CIP *Rehabilitate Taxiway A (p 135)*
- Air Charters to Leisure Destinations

Vibrant Community

- Police Reaccreditation
- Humane Society Contract Renewal
- WRRC Certification of Environmental Laboratory
- CAD Connection to City Cameras Network: FY21 CIPs - *Traffic Signal Fiber Optic Network Program (p 269)*
- *Traffic Camera System: ITS Traffic Control Equipment (p 270), Traffic Signal Vehicle Detection Conversion (p 271), Camera Systems Technician Improvement Package (Engineering)*
- School Safety and Security Plan and Protocols
- Dispatcher Training Program
- Communication National Quality Assurance
- Healthcare for Residents from Pacific Islands
- Smart 911 Personal and Building Profile Marketing
- Quick Response Pumper
- Fire Accreditation
- Police Officer Recruitment & Retention
- P25 Radio System Building & Implementation
- Panic Button for City
- Ambulance Staffing Alternatives
- Police Department Transition to New Caliber Weapons

Livable Neighborhoods & Housing

- Barrington Lakes Reservoir Abandonment: *Westside Water System Service Line Installation/Fire Hydrant Install/Purchase (p 99)*
- Code Enforcement Accela Program
- Downtown Commercial Buildings Evaluation & Assessment Project

Financially Responsible, High Performance City Organization

- 3rd St Data Center
- ADA Compliance Transition
- Aerial Photography & Control Monumentation: FY21 CIPs - *Aerial Orthophotography and LiDAR Data Collection (p 321)*
- Cartegraph OMS System Asset Management Expansion: FY21 CIPs - *Improvement package: Software licenses (Water)*
- Certified Financial Report Software Conversion
- City Website: Redesign
- Community Resident Survey and Actions
- Diverse Applicants Recruitment Strategy
- Financial Management Software: Study & Draft RFP
- Heath Benefits Consulting and Actuarial Services
- High Performing Organization/Outcome-driven Decision-making
- Indirect Rate for Grants
- Internal Liquor License Approval Process
- InVision Facility Management Software
- I-Net Connection for Remote Site
- Liquor License Process
- New Employee and Promoted Employee Orientation and Support Program
- Paperless Accounts Payable Workflow Development & Implementation
- Workers Compensation Claims Management

Sustainable Environment

- Community Climate Action & Resiliency Plan: FY21 CIP - *Municipal & Community Greenhouse Gas Inventory and Climate Action Planning (p 322)*
- Flood Control System: FY21 CIP - *Corps of Engineers Project Approval: Floodwall Post-Flood Repair Program (p 145)*
- FOG Program
- Glass Collection Drop-off Programs
- Growing Sustainable Communities Conference
- Lead & Copper Rule Compliance Water Sampling & Testing
- Public Education on Bikeable/Walkable Dubuque
- Sanitary Sewer System Condition Assessment
- Sewer Infrastructure Asset Management Plan

Partnership for a Better Dubuque

- 2020 Census Complete Count
- Campaign for Grade Level Reading: Community Solution Action Plan
- City Racial Equity Toolkit: Results-based Accountability
- Civic Action Plan & Civic Leaders Program
- Equity Training for City Staff
- My Brother's Keeper
- Welcoming & Connecting with New Residents Program (GDDC)

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

- All Community Reads Event

- Americorps
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Pollinator Habitat in Park System

Connected Community

- ADA Pads for Bus Stops: FY21 CIP - *Bus Stop Improvements (p 297)*
- BUILD Grants & Other Grants
- Bus Routes: Update Maps
- Comprehensive Pavement Preservation Plan
- Downtown Parking Ordinance
- Ramps Structural Analysis
- Smart Tool for Integrated Parking Platform
- Smart Technology for Transportation Data Collection
- Transportation Customer App
- WiFi in Fixed Routes
- WiFi in Intermodal & Intermodal Lobby

2018 - 2020 Major Projects

Robust Local Economy

- Dmarc Relocation [Phone Lines from Old Terminal]
- Old Air Terminal Demolition

Vibrant Community

- Crescent Community Health Center: Clinic Construction
- Fire Headquarters and Stations ADA Compliance
- Fire Station HVAC and Lighting Improvements
- Multicultural Family Center Construction

Livable Neighborhoods and Housing

- Lowell Street Retaining Wall Repair: Funding: FY21 CIP - *Lowell Street Retaining Wall (p 242)*
- Historic Millwork District Parking Lot and Signage

Financially Responsible, High Performance City Organization

- City Hall Sidewalks Heating System
- City Hall Annex Windows Replacement

Sustainable Environment

- 17th St/W Locust HUD Resiliency Storm Sewer Improvement Project
- 22nd/Kaufman Ave HUD Resiliency Storm Sewer Improvement Project
- Bee Branch Culvert Project Under Railroad
- Bee Branch Gates/Pump Station
- Cell 9 Landfill Project: Phase 4
- Fire Hydrants Installation [former Vernon Water System]
- Pressure Reducing Valve Implementation
- Sanitary Forcemain/Riverbank Stabilization Project (US Corps of Engineers)
- SCADA Overhaul: Water: FY21 CIP - *SCADA & Communications Infrastructure Improvement Project (p 108)*
- Roosevelt Street Water Tower Project
- Vernon Well Abandonment
- WRRC Outfall Manhole Reconstruction

- Water Tank Inspection Program & Maintenance: FY21 CIP - *Water Storage Maintenance Program (p 115)*
- Water Lines Extension - SW Arterial: FY21 CIP - *Southwest Arterial Water Main Extension (p 106)*
- West 3rd St Generator

Partnership for a Better Dubuque
There are many existing FY20 and proposed FY21 operating budget items and capital improvement projects in management supporting this city goal goal.

Diverse Arts, Culture, Parks and Recreation Experiences and Activities
- Bunker Hill Golf Course Irrigation: FY21 CIP - *Bunker Hill Replace Irrigation System (p 69)*
- Comiskey Park Renovation: FY21 CIP - *Re-Imagine Comiskey Park (p 19)*
- Eagle Point Park Environmental Restoration Project
- English Ridge & Eagle Valley Subdivision Parks: FY21 CIP - *Eagle Valley Park Development (p 12)*
- Grand River Center: Upgrade Projects: FY21 CIP - *Conference Center CIPS (p 78-95)*
- Miracle League Complex
- Veterans Pond: Dedication

Connected Community
- Chavanelle Road Hike/Bike Trail: FY21 CIP - *Chavenelle Road Reconstruction (p 218)*
- Chavenelle Road Rehabilitation: FY21 CIP - *Chavenelle Road Reconstruction (p 218)*
- Four-laning SW Arterial: FY21 CIP - *Southwest Arterial Project (p 221)*
- Highway 52 Repaving
- North Cascade Reconstruction (to Timber Hyrst Subdivision) & Water Main Extension: FY21 CIP - *North Cascade Road Reconstruction (p 226),*
- NW Arterial Upgrade (IDOT)
- Parking Lot Re-striping
- Roundabouts [3]: FY21 CIP - *East-West Corridor Capacity Improvements (p 216)*
- Washington Street Improvements (7th to 9th)

Attachment 4

Source of Funds and Important Details

The Fiscal Year 2021-2025 CIP presents a financial plan that reflects a $276,674 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 2021-2025 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 Stormwater Management 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 $232 million project. Since 2001, the City has made steady progress on the various phases of the project.

In January 2016, the State was awarded $95.7 million in HUD National Disaster Resiliency Competition grant funds (HUD NDR Grant). Per the award, the City of Dubuque is to receive $8.4 million for a comprehensive "Bee Branch Healthy Homes Resiliency Program" to help residents address residual impacts from the flooding experienced within the Bee Branch Watershed. The City is also to receive $23.1 million for design and construction of storm water infrastructure improvements associated with the Bee Branch Watershed Flood Mitigation Project. The HUD NDR Grant infrastructure improvements are as follows:

- Upper Bee Branch Creek Restoration Railroad Culvert Improvements involving the installation of culverts from the Lower Bee Branch Creek, through Canadian Pacific Railway property, to the Upper Bee Branch north of Garfield Avenue;

- 22nd Street/Kaufmann Ave Storm Sewer Improvements involving the installation of a large diameter storm sewer from 22nd & Elm up Kaufmann Avenue towards the Kaufmann & Kane intersection as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

- 17th Street/W. Locust Street Storm Sewer Improvements involving the installation of a 96-inch diameter pipe from the Lower Bee Branch Creek through the Canadian Pacific Railway tracks to 17th Street then to the west along 17th Street and finally west along W. Locust Street towards Rosedale Avenue as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

In October of 2016, the City Council adopted Resolution 362-16. It rescinded Resolution 176-15 which outlined the construction schedule of various phases of the Bee Branch Watershed Flood Mitigation Project. Resolution 362-16 also authorized the execution of the contract with the Iowa Economic Development Authority in order for the City to utilize the $23,309,600 HUD NDR Grant funds for the administration, design, and construction of Bee Branch Watershed Flood Mitigation Project improvements.

Per the contract, the City must contribute the previously budgeted $21,600,000 for the infrastructure improvements as local, direct leverage. The City also must provide $38,219,000 in supporting leverage, monies that the City previously budgeted for and has been utilizing to construct the Lower Bee Branch Creek Restoration Project, the Upper Bee Branch Creek Restoration Project, and the SRF Green Alleys constructed over the past couple of years. Finally, in order to receive and utilize the funding, the City must construct all the improvements by September 30, 2021.

In order to ensure that the improvements related to the grant are completed by the deadline, adjustments were necessary to the funding schedule previously established by Resolution 176-15 for other phases of the Bee Branch Watershed Flood Mitigation Project (Flood Mitigation Project). The table below compares the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the Contract.

The following chart shows a Comparison of the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the HUD National Disaster Resilience Competition Grant Contract:

Improvements	Schedule Established by Res. 176-15	Adjusted Construction Schedule Milestones	Status
Flood Mitigation Gate Replacement	2,015	2022*	Under Design
Lower Bee Branch Creek Restoration	2,015	2016-2017	Complete
Upper Bee Branch Creek Restoration	2015-2016	2015-2017	Complete
Bee Branch Creek Railroad Culverts	2,019	2019-2021	Ready to Bid
North End Storm Sewers	2,017	2028-2030	
22nd Street Storm Sewer	2,017	2017-2021	Under Construction
Flood Mitigation Maintenance Facility	2015-2017	2024-2027	Under Design
17th Street Storm Sewer	2019-2021	2018-2021	Under Construction
Water Plant Flood Protection	2022-2023	2029-2030	
Pervious Pavement Systems (Green Alleys)	2023-2040	2015-2040	80 of 240 Complete

***Due to the possibility of additional grant funding from the Corp of Engineers and the U.S. Economic Development Administration, the Flood Gates have been delayed from FY 2017**

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes $4,847,483 for the 22nd Street Storm Sewer Improvements Project (Phase 8 of the Bee Branch Watershed Flood Mitigation Project) to improve the storm sewer system from Elm Street west across Central Avenue and up Kaufmann Avenue towards Kane Street. Exact limits to be determined by available funding. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes $3,270,455 for the 17th Street Storm Sewer Improvements Project (Phase 12 of the Bee Branch Watershed Flood Mitigation Project) to construct a large diameter storm sewer along 17th Street from the Bee Branch Creek to West Locust Street. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes $22,446,573 for the culverts under the Canadian Pacific Railway property as part of the Bee Branch Creek Restoration Project (Phase 7 of the Bee Branch Watershed Flood Mitigation Project). The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes $220,000 for the Flood Control Maintenance Facility as part of the Bee Branch Creek Restoration Project (Phase 9 of the Bee Branch Watershed Flood Mitigation Project).

Direct City leverage totals $21,600,000; these funds have already been committed to the Bee Branch Watershed Flood Mitigation Project and were reflected in the adopted Fiscal Year 2017-2021 Capital Improvement Program Budget.

Fiscal Year 2021 will be the thirteenth 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 2021 Stormwater User Fee is proposed to increase from $8.29 per SFU to $8.29 per SFU, a 0.36% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	$8.50	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00
Adopted Per Ordinance 16-14	$6.38	$6.81	$7.27	$7.76	$8.29	$8.85	$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

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

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 2020 is $400,000. The Fiscal Year 2021-2025 CIP anticipates $608,499 in Fiscal Year 2021, $2,282,636 in Fiscal Year 2022, $1,982,446 in Fiscal Year 2023, $2,490,354 in Fiscal Year 2024, and $1,758,760 in Fiscal Year 2025.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2021-2025 as follows: $982,470 FY 2021; $0 FY 2022; $0 FY 2023; $0 FY 2024; and $0 FY 2025. The debt service related to the total $982,470 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 such projects as Public Lead Line Water Main Replacement, Wells, Well Field, & Well Transmission, SCADA and Communications, and Water Treatment Plant Condition Assessment

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 2021, the Water Fund will only support 2.98%% of administrative overhead.

The water fees in FY 2021 are recommended to increase 0.0%; 0.0% for operating needs and 0% for capital needs.

Sewer

Sewer revenue represents a portion of the monthly sewer bill that goes for the maintenance, repair, replacement and improvement of the Water & Resource Recovery Center Plant; lift stations, and sewer lines on a pay-as-you-go basis. The annual payment to the depreciation fund in Fiscal Year 2020 was $458,758. The Fiscal Year 2021-2025 CIP anticipates $934,407 in Fiscal Year 2021, $1,350,487 in Fiscal Year 2022, $548,680 in Fiscal Year 2023, $1,722,477 in Fiscal Year 2024 and $3,259,933 in Fiscal Year 2025.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2021-2025 as follows: $2,786,190 FY 2021; $4,541,000 FY 2022; $3,926,000 FY 2023; $486,000 FY 2024; and $216,000 FY 2025. The debt service related to the total $11,955,190 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 Asset Management Plan, Sanitary Sewer Extension to Existing Developments, Cedar and Terminal Mains and Lift, Final Clarifier, and High Strength Storage.

The sewer fees in FY 2021 are recommended to increase 0.0%; 0.0% for operating needs and 0% for capital needs.

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

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

The Sanitary Sewer Fund's share of the City's administrative overhead is 18.75%. In FY 2021, the Sanitary Sewer Fund will support 18.75% of the administrative overhead.

Parking

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

A $18.5 million Greater Downtown TIF borrowing is anticipated in FY 2021-2025 for additional downtown parking ramp and other downtown projects. New debt service will be paid from the Greater Downtown TIF fund.

The Greater Downtown TIF will support parking related debt in the downtown as follows: $280,000 in FY 2021; $280,000 in FY 2022; $280,000 in FY 2023; $280,000 in FY 2024; and $280,000 in FY 2025.

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 2021, the Parking Fund will support 1.74% 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 2020 was $510,000 and will be $269,153 in FY 2021, $452,275 in FY 2022; $461,872 in FY 2023; $449,887 in FY 2024; and $247,064 in FY 2025.

The Solid Waste Collection will support solid waste related debt for City Issued Tipper Carts as follows: 0 in FY 2021; 0 in FY 2022; 0 in FY 2023.

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

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

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2021, the Solid Waste Fund will support 17.44% of the administrative overhead.

The solid waste collection fees in FY 2021 are recommended to increase (4.03)%.

GENERAL FUND

The current revenue amount of $1,190,533 (0.60% of CIP Total) during the five-year period represents $40,000 in golf funds for improvements to the Bunker Hill Golf Course, $46,350 in Historic Preservation Loan repayments, $150,000 in Rental Dwelling Rehab Repayments, $300,000 in Greater Downtown Loan Pool Repayments, $100,000 in Washington Neighborhood Loan Repayments, $145,000 in insurance and other reimbursements, $369,583 in Dubuque County reimbursement, and $39,600 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 $3,758,462 and represents 1.89% 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 $13,879,000, or 6.98% of the total CIP.

GAMING

DRA payments represent 0% in FY 2021 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations ($657,350 or 0.33% 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 ($12,279,047 or 6.18% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2023, 10% in FY 2024 and 15% in FY 2025.

As reported in prior years, with the reduction in the Dubuque Racing Association’s market impacts the City’s lease payment from the DRA. The City’s estimated lease payments through FY 2025 have been reduced $27.2 million based on projections from the DRA. These adjustments to the City budget were made through current years and prior year’s budgeting processes.

In Calendar Year 2019, gross gaming revenues were down .11% for the DRA and the Diamond Jo is up 2.27%. Overall, the Dubuque gaming market is up 1.27%. The DRA showed increases in hotel room revenue, food and beverage sales and entertainment ticket sales.

The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino started Sports Betting Retail in September 2019 and is working to start mobile wagering in early 2020. DRA had $470,000 in Sports Book revenue during 2019. With an amended lease, the City will begin receiving 0.5% of the handle from Sports Betting in FY 2021.

FEDERAL FUNDING

Community Development Block Grant (CDBG)
The Fiscal year 2021-2025 CIP anticipates that Community Development Block Grant (CDBG) funds will be $601,665 in FY 2021; $592,004 in 2022; $492,850 in FY 2023; $501,724 in FY 2024; and $500,533 in FY 2025 (1.35% of the total CIP). CDBG is budgeted at the same funding level as FY 2020.

Federal Aviation Administration (FAA)
The FAA funding of $11,899,325 (5.99% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2021-2025 budget includes reconstruct taxiway A and extend runway 18/36.

Federal Transit Administration (FTA)
The FTA funding of $13,796 (0.01% of the total CIP) provides for the federal share of onboard security cameras.

Federal STP Funds (0.93% of Total CIP)
Federal funds are anticipated for the STREETS Traffic Control Project ($1,748,000); and Northwest Arterial East Bound Turn Lane to JFK ($105,000).

Federal Lead Paint Hazard Mitigation Grant (0.79% of Total CIP)
Federal funds for the Lead Paint Hazard Mitigation program awarded in FY 2019 with funding budgeted as follows: $785,000 in FY 2021; and 785,000 in FY 2022.

Federal HUD Resiliency Grant (5.83% of Total CIP)
The U.S. Department of Housing and Urban Development (HUD) has awarded the City of Dubuque $31.5 million to assist Bee Branch Watershed homeowners in repairing and “flood-proofing” their homes and for stormwater infrastructure improvements. A total of $8.4 million was provided for the rehabilitation of up to 320 housing units, including owner-occupied homes, single-unit rentals, and small, multi-family residential units, all within the targeted Bee Branch Watershed areas and $23.1 million for the installation of culverts through the railroad property lying between the upper and lower sections of the Bee Branch Creek, storm sewer improvements on 17th Street & West Locust Street, and storm sewer improvements on 22nd Street & Kaufmann Avenue.

STATE FUNDING

Road Use Tax
Road Use Tax Funds (RUTF) of $2,278,316 (1.15% 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 $37,120,941 for FY 2021-2025.

Sales Tax Increment Revenue
The City secured a $98.5 million grant through the State of Iowa Flood Mitigation program funded by 70% of the sales tax increment revenue received from the State of Iowa’s 5% portion of sales tax received from sales in the City of Dubuque. This revenue will fund the debt service payable on Sales Tax increment Revenue bonds and Iowa Finance Authority State Revolving Fund Loans issued for the Flood Mitigation project known

as the Bee Branch Watershed Project. In the five year capital program, $8,550,600 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (4.41% of Total CIP)
State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of $8,775,450 are anticipated over the five-year program.

State transit funding includes $35,329 over the five-year program for bus stop improvements.

Iowa Finance Authority funding of $706,415 is anticipated over the five-year program for the Housing Department's Housing Trust Fund to provide permanently affordable housing or assistance to nonprofit organizations providing the same.

TAX INCREMENT FINANCING (TIF)

Dubuque Industrial Center West TIF District
In FY 2006 and 2007, Tax Increment Financing (TIF) funds were committed towards abatement of the 20 year G.O. Bond issue for a Dubuque Industrial Center West (DICW) expansion and Chavenelle Road extension project, thereby delaying payback to the general fund for prior year development costs. In FY 2007, the TIF assessed values increased, allowing for additional increment for projects and cost recovery to continue. In FY 2017, the TIF assessed values increased again from a commercial 12% state equalization order.

The FY 2021-2025 CIP includes $310,000 Fiscal Year 2021 to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque. Fiscal Years 2022-2025 for Greater Dubuque Development is budgeted in the operating budget by property tax funds in case there are not future land sales to cover the payments. Fiscal Year 2021 includes $3,4700,000 for Chavenelle Road Reconstruction. Fiscal Year 2023 and 2024 includes $8,727,715 for Development of McFadden Farm. Fiscal Year 2025 includes $280,000 for Seippel Road Extension.

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. Three SRO's would be added over consecutive years: FY2020, FY2021, and FY2022 budget. Under this proposal, the DCSD would gradually pay 50% of the salary of the existing SRO Corporal, and the DARE Officer. DCSD would also begin paying 50% of the initial Iowa Law Enforcement Academy training costs and initial equipment for the proposed new SRO positions, including a squad car, and ongoing training costs for SRO's.

Fire Station and Additional Firefighters

An additional west end fire station is currently projected to be designed in FY 2025, but may be delayed. This station would be approximately 10,000 square feet and house two response apparatus, plus storage for other reserve units. The City of Dubuque currently has an annexation study and not an annexation plan. However, addition of this fire station and associated ambulance and firefighting response capability and capacity positions the City will develop an annexation plan and begin the process of annexation in the near future. The City Development Board, that approves annexation expects services to be provided within 3 years of annexation. For a new station, operating costs include insurance, utilities, equipment, maintenance, furniture, and the cost of twelve new employees. Beginning in FY2020, one (1) new employee would be added, one (1) additional new employee would start in FY 2021 as well. In FY2022 and beyond one employee would be added each year until a total of 12 positions is reached. This is a change from the previous plan which proposed adding firefighter positions on a more accelerated schedule. The current minimum staffing per shift is 22, with 28 personnel assigned to cover leave. During the build up of positions before a fire station is constructed, the additional personnel will reduce the need for overtime as each shift will have more positions available to cover vacations and other leave. This advantage will diminish once the new engine and ambulance are placed in service in FY2025.

Additional Snow Plow Drivers and Snow Plow Route (Operating Budget)
Dubuque's expansion also increased the number of streets and roads that must be maintained by the City's Public Works Department. In order to maintain the current level of street maintenance, street cleaning, and snow and ice control to all areas of the city, the Public Works Department was approved for the addition of a snow plow driver in FY 2009 and another is expected to be requested in a future year. Two drivers are needed to staff a route 24 hours a day in a snow event. The Public Works Department plans to create another snowplow route with these two employees as annexation and development dictates. In the warm months, this position will be assigned to the Leisure Services Department to maintain City parks and landscaping in the Washington Neighborhood, Port of Dubuque, Iowa Street and the Locust Street connector. In Fiscal Year 2009, the Public Works Department also began using Refuse, Recycling and Yard Waste Collection employees at the end of their collection routes and on overtime to assist in snow removal duties. The City has also developed a plan to use personnel and equipment from other City departments to go from 22 pieces of snow removal equipment to 32 pieces of snow removal equipment in a snow storm that exceeds 5 inches. With the recommendation to eliminate full-time positions in the Engineering Department and create one part-time position, there will be less opportunity to supplement the snow plowing effort.

Water and Sanitary Sewer Service
The City is in the process of extending sanitary sewers and water service into new development areas or recently annexed areas as part of pre-annexation agreements. Requests have been received for sanitary sewer and water service on North Cascade Road near Highway 20 and for water service further North on John F. Kennedy Road.

In 2003, a new water main was activated from Highway 20 north on the east side of the Northwest Arterial to John F. Kennedy Road then west to a new 1.25 million gallon water tower located at the Dubuque Soccer Complex. By constructing this tower and with this water main extension in the fourth pressure zone of the City's water distribution system, it allowed growth to take place for residential, commercial and industry to the west of the community.

To date, both sanitary sewer and water service have been extended through the Dubuque Industrial Center West, along Seippel Road to the north edge of the Callahan subdivision. Additional funds are available to extend water and sewer service to the 643 acres annexed and to other areas under consideration for annexation. The City has spent in excess of $2 million to replace much of the North Fork Catfish Creek Sanitary Sewer Line. The City extended the Granger Creek Interceptor sewer and the public water main from the Technology Park South along highway 151/61 to the north side of the Dubuque Regional Airport. The Granger Creek sanitary sewer and water main extension provided immediate sanitary sewer and water services to the Dubuque Regional Airport and portions of the annexation areas that are adjacent to the highway 151/61 corridor.

Greater Downtown TIF District
This district was formally the Downtown and Ice Harbor TIF districts but now have been combined to the Greater Downtown TIF district. Many projects, which are City Council priorities, are able to move forward due to the availability of Greater Downtown TIF revenue due to continued growth to further sustain a rejuvenated downtown and port of Dubuque. The following are projects included in the FY 2021-2025 CIP:

Jackson Park Amenities (page 37) – This project ($310,000) provides funding for the improvement of amenities in Jackson park.

Town Clock Rehab (page 44) - This project ($67,000) provides for concrete work throughout the plaza area.

Washington Community Gateway (page 55) - This project ($15,000) provides for developing the vacant lot at 1401 Elm Street as a Washington Community Gateway.

Civic Center Arena Roof Air Conditioner Replacement (page 60) - This project ($100,000) provides for emergency repairs to the arena air conditioning units (Roof Top Units 1-7 and 9). The air conditioning units were installed in 2005 and have a life span of fifteen years. The units are currently having issues with repair costs mounting. Replacement of the units is budgeted in the Five Flags Building Improvements CIP in FY2025.

Five Flags Building Improvements (page 61) - This project ($6,000,000) provides for improvements to the building (arena, theater, lobby areas, exterior) and its equipment should a bond referendum for another scenario not pass or it is determined by City Council that Scenario 1 of status quo is the direction. This would be used on the current facility at its current footprint in its current state. The building is in need of wood window repairs, painting of the steel exterior, resealing the ballroom floor, remodeling/upgrading concession stands, carpet and tile replacement, locker shower upgrades, stage dimmer light replacement, dressing room upgrades, orchestra pit electronic lift, placement, refurbishing the stage floor, restoration of theater seats, painting walls and ceilings, satellite ticket booth , theater counter weight and grid system, lighting upgrades and retrofits and other building needs. Equipment replacement needs include the sound system, floor scrubber, tables and portable chairs, water fountains, popcorn popper, concert lighting, pipe and drape, follow spots, lighting consoles, masking equipment, scoreboard and other equipment replacements.

Grand River Center Replace Carpet (page 79) - This project ($250,000) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Market Study and Facility Assessment (page 85) - This project ($65,000) provides for a facility assessment and market study in preparation of the Grand River Center's first twenty years.

Grand River Center Roof Restoration (page 88) - This project ($350,000) 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.

East - West Corridor Capacity Improvements (page 216) - This project ($650,000) provides for capacity improvements along alternate east-west corridors to provide connectivity between the western growth areas and the downtown urban core. The section of University Avenue, from Pennsylvania Avenue to Loras Boulevard, referred to as the "Overlap Section" was recommended for converting the three intersections along University Avenue to roundabouts. With current available funding (FY 2019 – 2020), the next steps in the design development process are to complete the preliminary engineering and environmental (NEPA) study phase for intersection capacity

improvements along University Avenue at Loras Boulevard, Asbury Road, and at Pennsylvania Avenue. Once the preliminary engineering and environmental (NEPA) study are completed, corridor impacts will be identified, and property acquisition could begin in approximately FY2021 / 2022 and would take approximately 2 years to complete. Once property acquisition is completed within the Overlap Section, construction to convert the three intersections along University Avenue to roundabouts could begin in FY2023 and would take approximately 2-3 years to complete.

Heeb Street Reconstruction (page 220) - This project ($270,000) provides for the reconstruction of North Heeb Street just south of Kaufmann Avenue with new pavement, curb & gutter, and sidewalks. The existing asphalt street is degraded and needs to be replaced. A portion of the street does not have curb and gutter and this project will provide for installation of curb and gutter.

7th Street Extension to Pine Street (page 225) - This project ($67,500) provides for an opportunity to evaluate alternatives and the feasibility of developing a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd. The potential extension of 7th Street to Pine Street would allow commercial traffic to use the US 61-151 on / off ramps at 9th Street to access Pine Street to 7th. This would provide commercial vehicles that currently use 7th, 9th, Central, Washington and Jackson Streets through the Historic Millwork District to get to the industrial businesses on 7th / Commercial Street, a more efficient, safer, and direct route. The FY21 programmed funding would allow for staff to work with Alliant Energy to evaluate alternatives, and if viable, prepare a feasibility study and perform an environmental assessment of potential site development. The FY22 programmed funding would allow for the development and potential construction of a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd.

Federal Building Renovation (page 245) - This project ($1,524,543) provides funding in FY 2021 ($45,000) to replace the pent house roof, $6,000 to repair ADA non-compliant public sidewalks, $220,000 for structural repairs to the loading dock and leaking building foundation and $165,000 for replacement of the first floor lobby lights with replica period fixtures, main stairwell painting and lighting, and refinishing of the historic woodwork in the main lobby.

In FY 2022, $250,000 is budgeted for an ASHRAE Level 2 & 3 Energy Assessment which will build off of the results from the Level 1 energy audit happening in FY20. The Level 2 Assessment provides detailed survey of building systems and operations, breakdown of energy source and end use, identification of Energy Efficiency Measures (EEMs) for each energy system, range of savings & costs for the EEMs, spotlight on operational discrepancies and outline of priorities for needed upgrades. The ASHRAE Level 3 Energy Assessment allows for complex HVAC system upgrade alternative analysis, return on investment and construction cost estimating. Additional funding in FY22 is being budgeted to address known long term building operations and maintenance requirements which include $54,500 for tuck pointing and waterproofing of the building window wells, and $29,500 to tuck point the front steps and replace rusting hand rails and $4,500 is budgeted for improvements to the public way finding signs for the building.

In FY23 $60,000 is budgeted for security camera improvements, $45,000 to disconnect the roof drains from the sanitary sewer system in order to comply with the City's I&I ordinance, and $176,000 is budgeted to tuck point and repair the copper soffit on the exterior of the building. FY24 is budgeted to upgraded and moderized the interior lighting system.

Riverfront Dock Expansion (page 247) - This project ($694,000) is to expand the existing riverfront docking facility to accommodate large excursion boats in the Port of Dubuque. The City’s proposed infrastructure plan is to construct a new pier wall landing platform near the bottom of Riverwalk Stair No. 2. A portion of Stair No. 2 will be reconstructed to connect to the new landing platform. The new landing platform will be connected to the Riverwalk by an ADA compliant ramped walkway. The excursion boats will moor against new pipe pile clusters and will access land from floating platform

docks which will connect to the pier wall landing platform via ADA compliant gangway. The expanded docking facility will accommodate excursion boats 400 feet in length or greater. It is forecasted that excursion boat traffic on the Mississippi River will increase and a new docking facility will create an opportunity for significant tourism growth in Dubuque. Increased tourism will create employment in retail, dining, ground transportation, and excursions to local attractions, while other tourism-related sectors will benefit as a result.

Riverfront Leasehold Improvements (page 250) - This project ($73,500) provides funding in FY21 to support the rail spur improvements along Kerper Blvd. and Commercial St and the deconstruction of the former Dodd's Terminal building foundation in the South Port. Clearing this site of the existing outdated and obsolete structure will help to prepared it for redevelopment. FY 22 would allow the city to evaluate redevelopment options for the industrial sight on 7th street along Dove Harbor, as well as a site along Kerper Blvd at the Peosta Channel.

ABC Supply Building Deconstruction (page 251) - This project ($417,000) provides funding for hazardous material remediation and structure deconstruction of a former City owned leased property along Highway 151 near the South Port. The Funding in FY21 would support the deconstruction of the former ABC Supply building who's lease expired in December 2018. Clearing this site of the existing outdated and obsolete structure will help to prepared it for redevelopment.

Greater Downtown Street Lights (page 257) - This project ($340,400) 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 263) - This project ($103,049) 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.

Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program (page 279) - This project ($500,000) provides assistance with accessibility improvements to existing public buildings either owned or operated by non-profits. The Non-Profit Accessibility Assistance Program is a competitive matching grant program that will fund up to $50,000 in any one year for eligible projects and agencies. Eligible non-profits must be classified by the U.S. Internal Revenue Service under Section 501(c)(3) of the I.R.S. code and must have a minimum two-year operating history after the date of receipt of its 501(c)(3) classification. Eligible improvements include interior and exterior accessibility alterations and must comply with the most recent Department of Justice ADA Standards and Guidelines and locally adopted building codes. Additional criteria and an application will be developed.

Downtown ADA Assistance Program (page 280) - This project ($155,000) provides assistance to residents and businesses to ensure facilities in the Downtown Urban Renewal Area are fully accessible and inclusive to all persons regardless of abilities. This includes parking lots, retail and wholesale stores, restaurants, cafés, taverns, gas stations, public buildings, lodging, schools, parks, and entertainment venues. The program is designed to assist businesses with the cost of becoming ADA compliant. Qualified applicants can receive up to 50% of the cost of the project from the City of Dubuque, at a maximum amount of $5,000 per property.

Greater Downtown Urban Renewal Incentive & Rehabilitation Program (page 282) - This program ($1,882,900) 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.

Washington Neighborhood Facade Program (page 285) - This program ($550,000) provides for rehabilitation and adaptive reuse for buildings and grants for planning/design costs and facade improvements in the Downtown Washington Neighborhood.

Downtown Rehab Grant Program (page 286) – This program ($300,000) provides grant funding for the rehabilitation of commercial or multi-family property in the Greater Downtown Urban Renewal District. The Facade Grant Program provides 1:1 matching grants not to exceed $10,000 in grant funds per project for front or rear facade renovations designed to eliminate inappropriate additions or alterations and restore the facade to its historic appearance or to rehabilitate the facade to include new windows, paint, signage, awnings, etc. to improve overall appearance. Landscaping or screening with fencing or retaining walls may also be allowed, especially as it may improve property adjacent to the right-of-way. The Planning and Design Grant Program provides 1:1 matching grants not to exceed $10,000 in grant funds per project to offset the actual pre-development costs incurred prior to a Rehabilitation project. Reimbursement would be allowed for architectural and engineering fees, feasibility studies, environmental assessments or other related soft costs, but not owner/developer fees, incurred in the development of the project. The Financial Consultant Grant Program provides 1:1 matching grants not to exceed $15,000 in grant funds per project to offset the actual cost of hiring a financial consultant used to analyze the feasibility of the projects that generally apply for historic tax credits. Additionally, there are several other property owners and developers that have expressed an interest in utilizing the program to fund projects. The Downtown Rehabilitation Facade Grant program receives the most inquires and interest out of all programs provided by the Economic Development Department. This program has helped promote great successes in the redevelopment of the downtown. In order to meet the demand for this program, and maintain the historic appeal of downtown, additional funds have been requested for this program.

Downtown Rehabilitation Loan Program (page 289) - This project ($300,000) provides low-interest loans for the rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds and loan repayments are used to capitalize the pool of funds for these loans. The program has been popular, with 19 loans provided since 1996 and additional loans that have been committed but have yet to be disbursed.

Central Avenue Corridor Initiative (page 290) - This project ($1000,000) provides a loan loss reserve and interest rate “buy down” for eligible entrepreneurs seeking a microloan from Iowa Microloan, a 501(c)3 that provides loans of $5,000 to $50,000 to small businesses in Iowa having difficulty obtaining a loan from a traditional lender. The Economic Development Department will partner with either the City’s CDBG or IFA Trust Fund Committees to select qualified candidates whose applications will be forwarded to Iowa Microloan.

Central Avenue Streetscape Master Plan Implementation (page 291) - This project ($240,000) provides for the implementation of priority actions in the Central Avenue Streetscape Master Plan. The funds allocated would be used to support infrastructure and streetscaping priority improvements justified in the master plan. The Central Avenue corridor is part of the Washington Neighborhood Revitalization Plan and includes the area between Central Avenue between 11th and 22nd streets. Included in this strategy is the redevelopment and reinvestment in residential and commercial areas in the neighborhood. Some public infrastructure improvements have already been initiated and the Central Avenue corridor is beginning to see private investment in building improvements and business location.

East 12th and Elm Street Parking Lot Construction (page 300) - This project ($589,000) provides for the construction of a 73 stall parking lot at East 12th and Elm Street (Lot 1 Millwork Parking District). The parking lot design includes a code blue emergency phone, landscaping, environmental remediation and construction of the parking lot. The cost per parking stall would be approximately $8,070 per stall for this proposed site.

Locust/Iowa Street Parking Ramp Repairs and Additional Parking Possibilities (page 301) - This project ($18,500,000) provides for construction of a new 500-space parking facility in Downtown Dubuque. Existing FY 2020 funds provide for property acquisition and engineering services. The Locust Street Parking Ramp is reaching the end of its useful life.

Washington Neighborhood Home Purchase Program (page 312) - This project ($250,000) supports and encourages homeownership in the Washington Neighborhood. The program operates under the oversight of the Housing Trust Fund Committee and is capitalized by annual grants received from the Iowa Finance Authority (IFA). IFA requires a match for the program and the City provides IFA Trust Match of $50,000 from the Greater Downtown TIF (GDTIF). The primary purpose is to complement housing assistance provided through the CDBG program by providing loans to low-to-mod income homeowners and buyers in the Washington Neighborhood and for households earning less than 30% MI are eligible to purchase any property within the City limits.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 323) - This project ($500,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization's mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013. The program builds on the success of the Energy Efficiency Revolving Loan Fund (EELF) that is currently available to private businesses, which was created using funds the City received from the 2009 American Recovery & Reinvestment Act, and the Grants to Green program, a Community Foundation of Greater Dubuque program which invested over $1.2 million in energy efficiency projects for non-profits. Ongoing community conversations have demonstrated a continued need to fill the gap between available utility rebates and the amount non-profits are able to pay for energy efficiency improvements. Similar to the existing EELF, non-profits may be able use funds for renewable energy installation, if all reasonable efficiency improvements have been made, in order to further reduce their utility costs and reduce their negative environmental impact. Additional criteria and an application will be developed.

North Cascade Housing TIF District

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

Assistance for Homeownership (page 304) - This project ($133,685) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Neighborhood Reinvestment Partnership (page 310) - This project ($1,200,000) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents any where in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. In FY 2019 the percentage is 51.1%. It is anticipated that the City will acquire, renovate and sell for long-term home ownership 50 residential properties over the next 5-7 years with an estimated $30,000 construction subsidy per property.

English Ridge Housing TIF District
In FY 2015 the City created a housing TIF district in the English Ridge subdivision off of Stone Valley Drive. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 304) - This project ($172,836) 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 304) - This project ($96,911) 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 304) - This project ($5,055) 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 (0.75% 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; contribution from the Diamond Jo Casino for the Port of Dubuque Parking Ramp for maintenance as required by the development agreement ($423,116); Dubuque County contribution for HAZMAT Truck Replacement ($119,583); Dubuque County Contribution for Southwest Arterial ($250,000); Viking Cruises contribution for the Riverfront Dock Expansion ($1,000,000); and Lead Based Paint Hazard Control education and training fees ($30,000).

Special Assessments (0.24% of Total CIP)
Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The $480,000 amount breaks down: (a) $30,000 for sanitary sewer special assessments, (b) $150,000 for sidewalk lien special assessments, and (c) $300,000 for street reconstruction assessments.

Cable TV (0.00% of Total CIP)
It is anticipated that Cable TV funds will be used in the five-year CIP of $9,210 for computer replacements.

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Ladder Truck & Pumper Replacement	Dubuque County, G.O. Debt, Sales Tax 20%	$ 408,000	$ 1,557,550	$ —	$ 865,200	$ —	$ 2,830,750	1
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	$ 168,924	$ 344,605	$ —	$ —	$ —	$ 513,529	2
	Outdoor Warning Siren Repair/Replace	DRA Distribution	$ 100,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000	3
	Fire Station Exhaust Systems	DRA Gaming	$ 30,000	$ 30,000	$ 40,000	$ —	$ —	$ 100,000	4
	Station 6 Structural, Roof, and Tuckpointing Repairs	DRA Distribution	$ 209,000	$ —	$ —	$ —	$ —	$ 209,000	5
	Implement Mechanical & Electrical System Design Study Recommendations	Sales Tax Fund (20%)	$ 26,010	$ 26,010	$ —	$ 26,010	$ 26,010	$ 104,040	6
	Replace Flooring and Paint at Station 4	DRA Gaming	$ 14,280	$ —	$ —	$ —	$ —	$ 14,280	7
	Ambulance Replacement	DRA Distribution	$ —	$ —	$ 267,240	$ —	$ 267,240	$ 534,480	8
	Fire Station Expansion/Relocation	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund 20%	$ —	$ —	$ 40,000	$ —	$ 806,000	$ 846,000	9
	Station 5 Bathroom Remodel	Sales Tax Fund (20%)	$ —	$ —	$ 15,000	$ —	$ —	$ 15,000	11
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Park Development								
	Eagle Valley Park	DRA Distribution	$ 180,447	$ —	$ —	$ —	$ —	$ 180,447	12
	Westbrook Park Phase II	Sales Tax Fund (20%)	$ 214,000	$ —	$ —	$ —	$ —	$ 214,000	13
	North Fork Trail	DRA Gaming	$ —	$ —	$ —	$ 214,000	$ —	$ 214,000	14
	Pebble Cove Park	DRA Distribution	$ —	$ —	$ —	$ 214,000	$ —	$ 214,000	15
	Usha Park	Sales Tax Fund (20%)	$ —	$ —	$ 115,000	$ —	$ —	$ 115,000	16
	Allison Henderson Park								
	Allison Henderson Stormwater Project	DRA Gaming, Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	17
	Avon Park								
	Replace Play Unit	CDBG Entitlement	$ 94,069	$ —	$ —	$ —	$ —	$ 94,069	18
	Comiskey Park								
	Re-Imagine Comiskey Park	CDBG Entitlement	$ 87,700	$ —	$ —	$ —	$ —	$ 87,700	19

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Eagle Point Park								
	Repair Retaining Wall	Sales Tax Fund 20%	$ 75,000	$ —	$ —	$ —	$ —	$ 75,000	20
	Concrete Improvements	DRA Distribution	$ —	$ 60,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	21
	Stone Work	DRA Distribution	$ —	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000	22
	Renovate Log Cabin Pavilion	DRA Distribution	$ —	$ 71,000	$ 40,000	$ —	$ —	$ 111,000	23
	Street Light Replacement	DRA Distribution	$ —	$ 20,000	$ 20,000	$ —	$ —	$ 40,000	24
	Riverfront Pavilion Restoration	DRA Distribution	$ —	$ 5,000	$ —	$ —	$ 89,000	$ 94,000	25
	Replace Water Lines	DRA Distribution	$ 51,218	$ 48,782	$ 160,000	$ 50,000	$ —	$ 310,000	26
	Replace Roof on Terrace Room	DRA Distribution	$ —	$ —	$ —	$ 24,000	$ —	$ 24,000	27
	Replace Roof on Eagles View Pavilion	DRA Gaming, Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 45,000	$ 45,000	28
	Renovate Shiras Memorial Pavilion	DRA Gaming, Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 55,000	$ 55,000	29
	Rest Room Renovation	DRA Distribution	$ —	$ —	$ —	$ —	$ 40,000	$ 40,000	30
	Building & Structures Assessment	DRA Distribution	$ —	$ —	$ —	$ —	$ 5,000	$ 5,000	31
	Flora Park								
	Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	$ —	$ —	$ 25,000	$ —	$ 36,000	$ 61,000	32
	Replace Lights on Tennis Courts	DRA Distribution	$ —	$ —	$ —	$ —	$ 102,000	$ 102,000	33
	Gay Park								
	Replace Play Unit	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 90,000	$ —	$ 90,000	34
	Ham House								
	Replace Roof	DRA Distribution	$ —	$ —	$ 75,000	$ —	$ —	$ 75,000	35
	Ham House Exterior and Landscape Improvements	DRA Distribution	$ 43,200	$ 47,634	$ —	$ —	$ —	$ 90,834	36
	Jackson Park								
	Amenities Improvement	GDTIF, GDTIF G.O. Debt	$ 250,000	$ 60,000	$ —	$ —	$ —	$ 310,000	37
	Madison Park								
	Replace Play Unit	DRA Distribution	$ —	$ —	$ 82,500	$ —	$ —	$ 82,500	38
	Miller Riverview Park								
	Quick Connects for Pedestals	DRA Distribution	$ —	$ —	$ —	$ —	$ 40,000	$ 40,000	39

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LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Murphy Park								
	Replace Play Unit	Sales Tax Fund (20%)	$ 94,375	$ —	$ —	$ —	$ —	$ 94,375	40
	Replace Water Lines	DRA Distribution	$ —	$ 10,000	$ 100,000	$ 50,000	$ —	$ 160,000	41
	Replace Roof on Rest Room Building by the Tennis Courts	DRA Distribution	$ —	$ —	$ —	$ 15,000	$ —	$ 15,000	42
	Storybook Zoo								
	Playground Replacement	DRA Distribution	$ —	$ —	$ 110,000	$ —	$ —	$ 110,000	43
	Town Clock Plaza								
	Plaza Rehabilitation	GDTIF G.O. Debt	$ 67,000	$ —	$ —	$ —	$ —	$ 67,000	44
	Veterans Memorial Park								
	Disc Golf Course Renovation	DRA Distribution	$ 40,000	$ —	$ —	$ —	$ —	$ 40,000	45
	General Park Maintenance								
	All Parks - Replace Security Lights	DRA Distribution	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000	46
	All Parks - Renovate Water Systems	Sales Tax Fund (20%), DRA Distribution	$ —	$ 7,000	$ 20,000	$ 25,000	$ 25,000	$ 77,000	47
	Ash Tree Removal and Tree Replacement	DRA Distribution	$ 275,000	$ 275,000	$ 275,000	$ 375,000	$ 425,000	$ 1,625,000	48
	Street Tree Program	Sales Tax Fund (20%)	$ 4,600	$ 30,115	$ 33,500	$ 30,112	$ 50,000	$ 148,327	50
	Retaining Walls	DRA Distribution	$ —	$ 5,000	$ 10,000	$ 5,000	$ 25,000	$ 45,000	51
	Highway 20 - Irrigation	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 25,000	$ —	$ 25,000	52
	Highway 20 - Replace Roses	DRA Gaming, Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 100,000	$ 100,000	53
	Resurface Tennis Courts	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 40,000	$ 40,000	54
	Industrial Center Native Plantings	DICW TIF	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	55
	Washington Community Gateway	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 15,000	$ 15,000	56
	Forestry Building - Replace Roof	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 40,000	$ 40,000	57
	Parks - Paint Light Poles	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 15,000	$ 15,000	58
	Maintenance Headquarters Wash Bay	DRA Distribution	$ —	$ —	$ —	\	$ 20,000	$ 20,000	59
	Paint Railings	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	60

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CIVIC CENTER DIVISION									
Culture and Recreation									
	Arena								
	Arena Air Conditioner Replacement	GDTIF G.O. Debt	$ —	$ 100,000	$ —	$ —	$ —	$ 100,000	61
	Five Flags Building Improvements	GDTIF G.O. Debt, GDTIF	$ —	$ —	$ —	$ 6,000,000	$ —	$ 6,000,000	62
	Bijou Room & Hall - Tile Replacement	Sales Tax Fund (20%)	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	63
	Theater - Carpet Replacement	DRA Distribution	$ —	$ 70,000	$ —	$ —	$ —	$ 70,000	64
RECREATION DIVISION									
Culture and Recreation									
	Swimming Pools								
	Flora and Sutton Pools Annual Maintenance	DRA Distribution	$ 70,000	$ 30,000	$ 135,000	$ —	$ —	$ 235,000	65
	Flora Pool Replace Playground Surface	DRA Distribution	$ 60,000	$ —	$ —	$ —	$ —	$ 60,000	66
	Flora & Sutton Filter Tank Replacement	DRA Distribution	$ —	$ —	$ —	$ 200,000	$ —	$ 200,000	67
	Bunker Hill Golf Course								
	Construct Cart Paths	Golf Fees	$ —	$ 10,000	$ —	$ —	$ 10,000	$ 20,000	68
	Tee Improvements	Golf Fees	$ —	$ 10,000	$ —	$ 10,000	$ —	$ 20,000	69
	Replace Irrigation System	DRA Distribution	$ 54,132	$ —	$ —	$ —	$ —	$ 54,132	70
	Administrative Welcome Reception 1st Floor Remodel	DRA Distribution	$ 15,000	$ —	$ —	$ —	$ —	$ 15,000	72
	Range Project	DRA Distribution, DRA Gaming	$ —	$ —	$ 20,000	$ 227,830	$ 72,170	$ 320,000	71
	Multicultural Family Center							$ —	
	Sidewalk Replacement and Concrete Improvements	CDBG	$ 25,000	$ —	$ —	$ —	$ —	$ 25,000	73
	Port of Dubuque							$ —	
	POD - Signage Replacement	DRA Distribution	$ —	$ —	$ —	$ 10,000	$ —	$ 10,000	74
	POD - Dock Maintenance	Sales Tax Fund (20%), DRA Gaming	$ —	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000	75
	General Recreation							$ —	
	LS Facility/Deferred Maintenance Assessment	DRA Gaming	$ —	$ 90,000	$ —	$ —	$ —	$ 90,000	76
RECREATION DIVISION									

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
Culture and Recreation									
	New Operating System (Registration, Reservation, POS)	DRA Gaming	$ 90,000	$ —	$ —	$ —	$ —	$ 90,000	77
	Quality of Life Needs Assessment	DRA Distribution	$ —	$ 40,000	$ —	$ —	$ —	$ 40,000	78
CONFERENCE CENTER									
General Government									
	Paint Exterior Metal	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	79
	Replace Carpet	GDTIF G.O. Debt	$ —	$ —	$ 100,000	$ 120,000	$ 30,000	$ 250,000	80
	Paint Interior Rooms and Areas	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 38,000	$ 18,000	$ 56,000	81
	Replace Table, Chairs, and Podiums	DRA Distribution	$ —	$ —	$ 300,000	$ —	$ 25,000	$ 325,000	82
	Landscape Renovations	DRA Distribution	$ —	$ —	$ —	$ —	$ 33,500	$ 33,500	83
	Energy Efficiency Improvements	DRA Distribution	$ 52,000	$ 21,000	$ —	$ —	$ —	$ 73,000	84
	Market Study and Facility Assessment	Greater Downtown TIF	$ —	$ 65,000	$ —	$ —	$ —	$ 65,000	85
	Concrete Restoration	Sales Tax Fund (20%)	$ —	$ —	$ 50,000	$ —	$ 175,000	$ 225,000	86
	Repaint Exhibit Hall Airwalls	Sales Tax Fund (20%), DRA Distribution	$ —	$ —	$ —	$ 40,000	$ —	$ 40,000	87
	Replace Fabric Wall Covering	DRA Distribution	$ —	$ —	$ 35,000	$ 120,000	$ 35,000	$ 190,000	88
	Roof Restoration	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 350,000	$ 350,000	89
	Wood Bench Replacement	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	90
	Management and Operations Assessment	DRA Distribution	$ —	$ —	$ —	$ —	$ 32,000	$ 32,000	91
	Furniture Upholstery	DRA Distribution	$ —	$ —	$ —	$ —	$ 30,000	$ 30,000	92
	Trash Compactor Rehabilitation	DRA Distribution	$ —	$ —	$ —	$ —	$ 30,700	$ 30,700	93
	Replace Clouds	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 83,800	$ 83,800	94
	Paint Bridge	DRA Distribution	$ —	$ —	$ —	$ —	$ 35,000	$ 35,000	95
	Staging and Riser Replacement	DRA Distribution	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	96
LIBRARY									
Culture and Recreation									

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	Replace Water Piping - Phase 4	DRA Distribution	$ 71,835	$ —	$ —	$ —	$ —	$ 71,835	97
	Landscaping and Plaza Redesign	Sales Tax Fund (20%)	$ 100,202	$ —	$ —	$ —	$ —	$ 100,202	98
	Removal of Underground Oil Tank	Sales Tax Fund (20%)	$ 59,379	$ —	$ —	$ —	$ —	$ 59,379	99
WATER DEPARTMENT									
Business Type									
	Westside Water System Service Line Installation/Fire Hydrant Install/ Purchase	Water Construction Fund	$ 65,000	$ —	$ —	$ —	$ —	$ 65,000	100
	Water Meter Replacement Program	Water Construction Fund	$ 176,661	$ 182,511	$ 188,360	$ 194,210	$ 200,060	$ 941,802	101
	Manhole Replacement Rehab	Water Construction Fund	$ —	$ 25,000	$ —	$ 25,000	$ —	$ 50,000	102
	Water Main Upgrades during Street General Repairs	Water Construction Fund	$ —	$ 20,000	$ —	$ 25,000	$ —	$ 45,000	103
	Maintenance of Public Water Mains during Stone Retaining Wall Repair	Water Construction Fund	$ 20,000	$ —	$ 22,550	$ —	$ 22,550	$ 65,100	104
	Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,400	$ 100,400	105
	Cottingham Road Water Main	Water Construction Fund	$ 187,813	$ —	$ —	$ —	$ —	$ 187,813	106
	Southwest Arterial Water Main Extension	Water Construction Fund	$ —	$ 725,000	$ —	$ 1,575,000	$ —	$ 2,300,000	107
	SCADA & Communications Infrastructure	SRF Debt	$ 495,000	$ —	$ —	$ —	$ —	$ 495,000	109
	Water Main Replacements - Streets	Water Construction Fund	$ 271,375	$ —	$ —	$ —	$ —	$ 271,375	111
	Public Lead Line Water Replacement	SRF Debt	$ 122,470	$ 84,500	$ 85,000	$ —	$ —	$ 291,970	112
	Water Line Extensions to New Developments	SRF Debt	$ 307,500	$ 775,000	$ —	$ —	$ —	$ 1,082,500	113
	Wells, Well Field, and Raw Transmission Piping Repair	SRF Debt	$ 250,000	$ —	$ 90,000	$ —	$ 110,500	$ 450,500	114
	Water Treatment Plant Condition Assessment and Master Plan	SRF Debt	$ 115,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 155,000	115
	Water Storage Tank Coating Program	Water Construction Fund	$ 25,000	$ 150,000	$ 1,350,000	$ 100,000	$ 900,000	$ 2,525,000	116
	Tamarak Park Frontage Road Water Main	Water Construction Fund	$ 362,500	$ —	$ —	$ —	$ —	$ 362,500	117
	West End Annexation Phase II	Water Construction Fund	$ —	$ —	$ —	$ —	$ 300,250	$ 300,250	118
	West End Annexation Phase I	Water Construction Fund	$ —	$ —	$ —	$ —	$ 165,000	$ 165,000	119

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	Creek Crossing Restoration	Water Construction Fund	$ 35,000	$ 22,500	$ 25,350	$ 18,900	$ 30,000	$ 131,750	120
	Landfill Frontage Rd. Water Main Extension	Water Construction Fund	$ 121,500	$ —	$ —	$ —	$ —	$ 121,500	121
	Althauser St. & Eagle St. Water Main Improvements	SRF Debt	$ 151,065	$ 141,425	$ —	$ —	$ —	$ 292,490	122
WATER DEPARTMENT									
Business Type									
	Public Safety Way Water Main Improvements	Water Construction	$ —	$ 106,700	$ —	$ —	$ —	$ 106,700	123
	Water Treatment Plant Boiler Improvements	Water Construction	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	124
	WTP and Pump Station Pipe Rehabilitation	Water Construction	$ —	$ 20,000	$ —	$ —	$ —	$ 20,000	125
	Pump Station Site Drainage Improvements	Water Construction	$ —	$ —	$ 15,000	$ —	$ —	$ 15,000	126
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water Construction	$ —	$ —	$ 176,186	$ 517,410	$ —	$ 693,596	127
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Final Clarifier Rehabilitation	State Revolving Fund Loan	$ —	$ 860,000	$ —	$ —	$ —	$ 860,000	128
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ —	$ 200,000	129
	Activated Sludge Process Improvements	Sanitary Sewer Construction Fund	$ —	$ —	$ —	$ 70,000	$ 98,000	$ 168,000	130
	High-Strength Waste Receiving & Storage	State Revolving Fund Loan, Sanitary Sewer Construction Fund	$ —	$ 574,371	$ 1,057,975	$ —	$ —	$ 1,632,346	131
	UV Disinfection System Modifications	Sanitary Sewer Construction Fund	$ 235,000	$ —	$ —	$ —	$ —	$ 235,000	132
	Pump Trailer	Sanitary Sewer Construction Fund	$ 110,000	$ —	$ —	$ —	$ —	$ 110,000	133
AIRPORT									
Public Works									
	Replace DJC Hangar Floor Coating	Sales Tax Fund (20%)	$ 41,000	$ —	$ —	$ —	$ —	$ 41,000	134
	Terminal Automated Vehicle Wash Facility	CSVI Funds, CFC Funds	$ 227,750	$ —	$ —	$ —	$ —	$ 227,750	135

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	Rehabilitate Taxiway A	FAA Discretionary Funds, FAA Entitlement, Sales Tax Fund (20%)	$ 350,000	$ 4,702,500	$ 5,152,300	$ 2,475,000	$ —	$ 12,679,800	136
	Aviation Fueling Facilities NFPA Update	DRA Distribution	$ 54,050	$ —	$ —	$ —	$ —	$ 54,050	137
Public Works									
	Pavement Condition Study	FAA Entitlement, DRA Distribution	$ 50,200	$ —	$ —	$ 53,272	$ —	$ 103,472	138
	Asphalt Pavement Repair	DRA Distribution	$ —	$ 150,000	$ —	$ —	$ —	$ 150,000	139
	Perimeter Fence Improvements	Sales Tax Fund (20%)	$ —	$ 10,000	$ —	$ —	$ —	$ 10,000	140
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%)	$ —	$ 20,000	$ —	$ 20,000	$ —	$ 40,000	141
	Storm Drain Improvements	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 20,000	$ —	$ 20,000	142
	Extend Runway 18/36	FAA Entitlement Funds, Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 268,000	$ 268,000	143
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%)	$ 82,500	$ 84,000	$ 87,000	$ 88,000	$ 92,000	$ 433,500	144
	Curb Ramp Program	Sales Tax Fund (30%)	$ 423,574	$ 300,000	$ 400,000	$ 425,000	$ 250,000	$ 1,798,574	145
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	$ 20,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 120,000	146
	Curb Replacement Program	Sales Tax Fund (30%)	$ 20,000	$ 20,000	$ 25,000	$ 25,000	$ 20,000	$ 110,000	147
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	$ —	$ —	$ 10,000	$ 25,000	$ 20,000	$ 55,000	148
	Street Sign and Post Replacement	Sales Tax Fund (30%)	$ —	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 55,000	149
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	$ 20,000	$ 25,000	$ 25,000	$ 25,000	$ 20,000	$ 115,000	150
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%), Road Use Tax	$ 215,000	$ —	$ —	$ —	$ 366,636	$ 581,636	151
	Vacuum Street Sweeper Replacement	Road Use Tax, Sales Tax Fund (30%)	$ 210,000	$ —	$ —	$ 214,200	$ —	$ 424,200	152
	35,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	$ —	$ 381,404	$ —	$ —	$ —	$ 381,404	153
	Wheel Loader Purchase	Sales Tax Fund (30%)	$ 206,350	$ —	$ —	$ —	$ —	$ 206,350	154
PUBLIC WORKS									
Public Works									

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	Municipal Service Center CNG Retrofit	DRA Distribution	$ —			$ —	$ 28,630	$ 28,630	155
Business Type									
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund	$ 261,238	$ 452,275	$ 460,638	$ 445,053	$ 342,264	$ 1,961,468	156
PUBLIC WORKS									
Business Type									
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	157
	High Pressure Sewer Jet Cleaner	Sanitary Sewer Const. Fund	$ —	$ —	$ —	$ 210,000	$ —	$ 210,000	158
	Flood Control Units	Stormwater Construction Fund	$ —	$ 386,000	$ —	$ —	$ —	$ 386,000	159
	Hard Surface Deep Cleaning Self-Propelled Unit	Stormwater Construction Fund	$ 166,100	$ —	$ —	$ —	$ —	$ 166,100	160
	Sandbagging Equipment	Stormwater Construction Fund	$ 35,000	$ —	$ —	$ —	$ —	$ 35,000	161
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General								
	Sanitary Sewer Extensions to New Developments	Sanitary Sewer Construction Fund	$ 13,275	$ 33,866	$ 59,145	$ 174,473	$ 31,925	$ 312,684	162
	Sanitary Sewer Extensions to Existing Developments	Sanitary Sewer Construction Fund, Special Assessments, State Revolving Fund Loan	$ 600,000	$ 1,200,000	$ —	$ —	$ —	$ 1,800,000	163
	Twin Ridge Subdivision -Lagoon Abandonment	State Revolving Fund Loan	$ —	$ 465,000	$ —	$ —	$ —	$ 465,000	164
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Sanitary Sewer Construction Fund	$ —	$ 233,500	$ —	$ —	$ —	$ 233,500	165
	McFadden Farm Sanitary Sewer Extension	DICW TIF	$ —	$ —	$ 532,000	$ —	$ —	$ 532,000	166
	Sewer Utility Master Plan	State Revolving Fund Loan	$ 237,000	$ 121,000	$ —	$ —	$ —	$ 358,000	167

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	CCTV Inspection, Cleaning, and Assessment	State Revolving Fund Loan	$ 285,000	$ 180,000	$ 180,000	$ 180,000	$ —	$ 825,000	168
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction								
	Southfork Interceptor Sewer	Sanitary Sewer Construction Fund	$ —	$ —	$ 34,181	$ 533,819	$ —	$ 568,000	169
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ —	$ —	$ 149,310	$ —	$ —	$ 149,310	170
	Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund	$ —	$ —	$ 9,400	$ 68,900	$ —	$ 78,300	171
	Southgate Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ 13,300	$ 98,100	$ —	$ 111,400	172
	Center Grove Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ 7,300	$ 60,000	$ —	$ 67,300	173
	Wood Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ 95,000	$ —	$ —	$ —	$ —	$ 95,000	174
	Auburn & Custer Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ 316,400	$ —	$ —	$ —	$ —	$ 316,400	175
	Grove Terrace Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ 110,000	$ —	$ —	$ —	$ 110,000	176
	Heeb Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ 160,000	$ —	$ —	$ —	$ —	$ 160,000	177
	Hempstead Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ 30,000	$ 250,000	$ —	$ —	$ —	$ 280,000	178
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ —	$ —	$ 30,000	$ 300,000	$ —	$ 330,000	179
	Abbott & Cottage Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ 20,000	$ 200,000	$ —	$ 220,000	180
	Harvard St Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ —	$ 18,000	$ 160,000	$ 178,000	181

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	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Loan Fund	$ 750,000	$ 1,416,000	$ 2,260,000	$ —	$ —	$ 4,426,000	182
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Track Line Sanitary Cleaning and Lining	State Revolving Fund Loan	$ 187,790	$ —	$ —	$ —	$ —	$ 187,790	184
	Force Main Stabilization	General Fund, Federal Cap Section 14 Cap, State Revolving Loan Fund	$ 100,000	$ —	$ —	$ —	$ 7,692,308	$ 7,792,308	185
	Sanitary Sewer Lining Program	State Revolving Fund Loan	$ —	$ 132,500	$ —	$ —	$ 220,000	$ 352,500	186
	Manhole Replacement/Rehab Program	Sanitary Sewer Construction Fund	$ —	$ —	$ 50,000	$ —	$ 40,000	$ 90,000	187
	Center Place Alley Sanitary Sewer Rehabilitation	State Revolving Fund Loan	$ 410,000		$ —	$ —	$ —	$ 410,000	188
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Loan Fund	$ —	$ 35,000	$ 225,000	$ —	$ —	$ 260,000	189
	Couler Valley Interceptor Inspection, Cleaning and Rehabilitation	Sanitary Sewer Construction Fund	$ —	$ —	$ 85,000	$ —	$ —	$ 85,000	190
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	191
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	$ 50,000	$ 50,000	$ 90,000	$ 100,000	$ 100,000	$ 390,000	192
	Storm Sewer General Replacements	Stormwater Construction Fund	$ 50,000	$ 50,000	$ 50,000	$ 100,000	$ 204,255	$ 454,255	193
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	$ 60,000	$ 60,000	$ 60,000	$ 64,946	$ 64,946	$ 309,892	194
	Catch Basin Reconstruction	Stormwater Construction Fund	$ 53,000	$ 53,000	$ 53,060	$ 54,122	$ 55,204	$ 268,386	195
	Draintile Program	Stormwater Construction Fund	$ 100,400	$ 90,810	$ 101,224	$ 100,000	$ 62,082	$ 454,516	196
	Bee Branch Watershed Projects								

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	Bee Branch Creek RR Culverts	State Revolving Fund Loan, Federal Grant, Sales Tax Increment, Land & Water Conservation Grant, Stormwater Construction Fund	$17,345,349	$ —	$ —	$ —	$ —	$17,345,349	197
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Sales Tax Increment, Stormwater Construction Fund	$ 5,134,418	$ 4,769,592	$ —	$ —	$ —	$ 9,904,010	199
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	Bee Branch Watershed Projects								
	Flood Control Maintenance Facility	Sales Tax Increment	$ —	$ —	$ —	$ 220,000	$ —	$ 220,000	200
	Specific Storm Sewer Projects								
	University Ave Storm Sewer	Stormwater Construction Fund	$ —	$ —	$ 150,000	$ —	$ —	$ 150,000	201
	Heeb Street Storm Sewer (Street Program)	Stormwater Construction Fund	$ 25,000	$ —	$ —	$ —	$ —	$ 25,000	202
	Keokuk Storm Sewer Extension	Stormwater Construction Fund	$ —	$ 44,600	$ —	$ —	$ —	$ 44,600	203
	Copper Field Storm Sewer Extension Project	Stormwater Construction Fund	$ —	$ 34,700	$ —	$ —	$ —	$ 34,700	204
	Key Way Drive Outfall Project	Stormwater Construction Fund	$ —	$ 30,100	$ —	$ —	$ —	$ 30,100	205
	Pennsylvania Culvert Replacement	Stormwater Construction Fund	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	206
	Windsor Street Storm Sewer Extension	Stormwater Construction Fund	$ —	$ —	$ —	$ 80,500	$ —	$ 80,500	207
	Seippel Road Culvert Replacement	Stormwater Construction Fund	$ —	$ 8,000	$ 48,000	$ —	$ —	$ 56,000	208
	Catherine Street Storm Sewer Improvements	Stormwater Construction Fund	$ 53,000	$ —	$ —	$ —	$ —	$ 53,000	209
	Villa Street Storm Sewer Replacement	Stormwater Construction Fund	$ 33,000	$ —	$ —	$ —	$ —	$ 33,000	210
	Northridge Dr Storm Sewer Extension	Stormwater Construction Fund	$ —	$ —	$ —	$ —	$ 133,200	$ 133,200	211
STREETS									
Public Works									
	Street Related Improvements								
	Pavement Marking Project	Sales Tax Fund (30%), IDOT, Road Use Tax	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 675,000	212
	Street Construction General Repairs	Sales Tax Fund (30%)	$ 100,000	$ 100,000	$ 110,000	$ 110,000	$ 100,000	$ 520,000	213

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	Pavement Preservation Program	DRA Distribution	$ 48,000	$ —	$ —	$ —	$ —	$ 48,000	214
	East - West Corridor Capacity Improvements	Road Use Tax, Fed DMATS Funding, State Grants (TSF), Greater Downtown TIF	$ —	$ 150,000	$ 4,600,000	$ —	$ —	$ 4,750,000	216
	Chavenelle Rd Reconstruction	DICW TIF, Special Assessments	$ 3,700,000	$ —	$ —	$ —	$ —	$ 3,700,000	218
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Heeb Street Reconstruction	Sales Tax Fund (30%), Special Assessments, General Obligation Debt	$ 300,000	$ —	$ —	$ —	$ —	$ 300,000	220
	Southwest Arterial Project	Sales Tax Fund (30%), Dubuque County	$ 550,000	$ —	$ —	$ —	$ —	$ 550,000	221
	Southwest Arterial ITS Corridor Development	Sales Tax Fund (30%), IDOT	$ 850,000	$ 850,000	$ —	$ —	$ —	$ 1,700,000	223
	Westside Drive Street Lights	Sales Tax Fund (30%)	$ —	$ —	$ 150,000	$ —	$ —	$ 150,000	224
	7th Street Extension to Pine Street	Sales Tax Fund (30%), Greater Downtown TIF	$ —	$ —	$ —	$ 191,500	$ 650,000	$ 841,500	225
	North Cascade Road Reconstruction	DMATS STP Funds, N Cascade Housing TIF	$ —	$ 1,497,200	$ —	$ —	$ —	$ 1,497,200	226
	Cedar Cross Rd Reconstruction	Road Use Tax, DMATS Funds, Special Assessments	$ —	$ —	$ —	$ —	$ 400,000	$ 400,000	228
	Seippel Road Reconstruction	DICW TIF and DMATS	$ —	$ —	$ —	$ —	$ 280,000	$ 280,000	229
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Sales Tax Fund (30%)	$ 520,000	$ —	$ —	$ —	$ —	$ 520,000	230
	Northwest Arterial Eastbound Dedicated Left Turn lane onto John F Kennedy (JFK) Road	Road Use Tax, Traffic Safety Grant	$ 180,000	$ —	$ —	$ —	$ —	$ 180,000	231
	Pavement Preservation Joint Sealing	Sales Tax Fund (30%), Road Use Tax	$ 50,000	$ 50,000	$ 55,000	$ 55,000	$ —	$ 210,000	232
	Rockdale Road Reconstruction	South Point Housing TIF, Special Assessments	$ —	$ —	$ —	$ —	$ 200,000	$ 200,000	233
	Sidewalk Related								

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	Sidewalk Inspection Program - Assessable	Special Assessments	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	234
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%)	$ 170,000	$ 100,000	$ 100,000	$ 50,000	$ 50,000	$ 470,000	235
	ADA Curb Ramp Construction	CDBG Grant	$ —	$ 12,600	$ 12,600	$ 12,600	$ 12,600	$ 50,400	236
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	$ 25,000	$ 25,000	$ 30,000	$ 32,000	$ 35,000	$ 147,000	237
	Decorative Concrete Maintenance Program	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 35,000	$ 40,000	$ 75,000	238
	Trails/General Maintenance								
	Stone Retaining Walls	Sales Tax Fund (30%)	$ —	$ 100,000	$ 105,000	$ 110,000	$ —	$ 315,000	239
	Bridge Repairs/Maintenance	Sales Tax Fund (30%)	$ —	$ 100,000	$ 100,000	$ 100,000	$ —	$ 300,000	240
	Villa Street Retaining Wall	Road Use Tax	$ 1,600,000	$ —	$ —	$ —	$ —	$ 1,600,000	241
	Lowell Street Retaining Wall	Sales Tax Fund (30%)	$ —	$ 141,500	$ —	$ —	$ —	$ 141,500	242
	Brick Paver Maintenance	Sales Tax (30%)	$ 30,000	$ —	$ 30,000	$ —	$ 30,000	$ 90,000	243
	Complete Streets Elements	Sales Tax Fund (30%)	$ —	$ —	$ 12,000	$ 12,000	$ 10,000	$ 34,000	244
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
General Government									
	Federal Building Renovation	GO Debt	$ 446,000	$ 346,800	$ 286,000	$ 36,500	$ —	$ 1,115,300	245
Public Works									
	Riverfront Dock Expansion	Greater Downtown TIF, Private Participant	$ 1,050,000	$ 1,050,000	$ —	$ —	$ —	$ 2,100,000	247
	Neighborhood Related Improvement	CDBG Grant	$ —	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000	249
	Riverfront Leasehold Improvements	Greater Downtown TIF	$ 187,500	$ 73,500	$ —	$ —	$ —	$ 261,000	250

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	ABC Supply Building Deconstruction	GDTIF G.O. Debt	$ 417,000	$ —	$ —	$ —	$ —	$ 417,000	251
	Port of Dubuque - Security Cameras	DRA Distribution	$ —	$ 20,000	$ —	$ 20,000	$ —	$ 40,000	252
	Harbor Area Maintenance	Sales Tax Fund (20%)	$ 25,000	$ —	$ 30,000	$ —	$ 35,000	$ 90,000	253
	Ice Harbor Road - Museum Wetland Railing	Sales Tax Fund (20%)	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	254
	Third Street Overpass Railing Painting	Sales Tax Fund (30%)	$ 120,000	$ —	$ —	$ —	$ —	$ 120,000	255
	Speed Shields	Sales Tax Fund (30%)	$ —	$ 46,000	$ 46,000	$ 46,000	$ —	$ 138,000	256
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	$ 32,000	$ 128,200	$ 145,200	$ 180,000	$ 35,000	$ 520,400	257
	Signalization Program	Sales Tax Fund (30%)	$ 70,000	$ 70,000	$ 80,000	$ 70,000	$ 60,000	$ 350,000	258
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	$ 65,000	$ 70,000	$ 75,000	$ 80,000	$ 65,000	$ 355,000	259
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	$ 30,000	$ 40,000	$ 70,000	$ 40,000	$ 40,000	$ 220,000	260
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	$ 35,000	$ 35,000	$ 45,000	$ 45,000	$ 35,000	$ 195,000	261
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 25,000	$ 135,000	262
	Street Camera Installation	Sales Tax Fund (30%), GDTIF	$ 82,476	$ 105,775	$ 89,798	$ 105,000	$ 15,000	$ 398,049	263
	LED Re-lamp schedule	Sales Tax Fund (30%)	$ —	$ 25,000	$ 30,000	$ 25,000	$ 20,000	$ 100,000	264
	Traffic Signal Battery Backup Program	Sales Tax Fund (30%)	$ 10,000	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 85,000	265
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	$ 40,000	$ 50,000	$ 75,000	$ 72,472	$ 65,000	$ 302,472	266
	Surge and Grounding Improvements at Signals City-Wide	Sales Tax Fund (30%)	$ 10,000	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 85,000	267
	STREETS Traffic Control Project	Sales Tax Fund (30%), Federal Grant, State Grants, IDOT, DMATS, DRADistribution	$ 3,466,250	$ 75,000	$ 50,000	$ —	$ —	$ 3,591,250	268
	Traffic Signal Fiber Optics	Sales Tax Fund (30%)	$ 65,000	$ 65,000	$ 100,000	$ 100,000	$ —	$ 330,000	269
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	$ 20,000	$ 20,000	$ 25,000	$ 34,000	$ 25,000	$ 124,000	270

City of Dubuque
Recommended Capital Improvement Summary
FY 2021 - FY 2025

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 60,000	$ 64,000	$ 40,000	$ 264,000	271
	Grandview Street Light Replacement	Sales Tax Fund (30%)	$ 35,000	$ —	$ 50,000	$ 100,000	$ —	$ 185,000	272
	INET Replacement Build Out	Sales Tax Fund (30%)	$ 90,000	$ 90,000	$ 150,000	$ 65,000	$ —	$ 395,000	273
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	$ 15,000	$ 15,000	$ 15,000	$ 20,000	$ 20,000	$ 85,000	274
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Asbury Rd Signalization Reconstruction	Sales Tax Fund (30%)	$ 120,000	$ —	$ —	$ —	$ —	$ 120,000	275
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	$ 40,000	$ 40,000	$ 50,000	$ 50,000	$ 40,000	$ 220,000	276
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	$ —	$ 100,000	$ 10,000	$ 10,000	$ 10,000	$ 130,000	277
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	$ 136,000	$ 130,000	$ 125,000	$ 120,000	$ —	$ 511,000	278
BUILDING SERVICES									
Public Safety									
	Downtown URD Non-Profit ADA Assistance	Greater Downtown TIF	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	279
	Downtown ADA Assistance	Greater Downtown TIF	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$$ 150,000	280
	Integrated Access Control and Security System	Sales Tax Fund (20%)	$ 48,500	$ 19,750	$ 17,500	$ —	$ —	$ 85,750	281
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown Urban Renewal District Incentive & Rehab Program	Greater Downtown TIF	$ 392,900	$ 350,000	$ 390,000	$ 400,000	$ 350,000	$ 1,882,900	282
	Kerper Boulevard Revitalization	DRA Distribution	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	283
	Workforce Development	General Fund, DICW (Land Sales)	$ 310,000	$ —	$ —	$ —	$ —	$ 310,000	284

City of Dubuque
Recommended Capital Improvement Summary
FY 2021 - FY 2025

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	Washington Neighborhood Façade Program	Greater Downtown TIF	$ 120,000	$ 70,000	$ 60,000	$ 200,000	$ 100,000	$ 550,000	285
	Downtown Rehab Grant Program	Greater Downtown TIF	$ 70,000	$ 70,000	$ 60,000	$ 50,000	$ 50,000	$ 300,000	286
	Historic Preservation Revolving Loan	UDAG Loan Repayments	$ 9,270	$ 9,270	$ 9,270	$ 9,270	$ 9,270	$ 46,350	287
	Develop McFadden Property	DICW G.O. Debt	$ —	$ —	$ 4,928,082	$ 4,707,351	$ —	$ 9,635,433	288
	Downtown Rehabilitation Loan Program	Greater Downtown TIF, Loan Repayments	$ —	$ —	$ —	$ 300,000	$ —	$ 300,000	289
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Central Ave Corridor Initiative	GDTIF G.O. Debt	$ 50,000	$ 50,000	$ 50,000	$ —	$ —	$ 150,000	290
	Central Avenue Streetscape Master Plan Implementation	Greater Downtown TIF	$ —	$ 120,000	$ 20,000	$ —	$ —	$ 140,000	291
	Dubuque Industrial Center South Signs	DICW TIF	$ —	$ —	$ 80,465	$ —	$ —	$ 80,465	292
	Dubuque Industrial Center Signs	DICW TIF	$ —	$ —	$ 50,000	$ —	$ —	$ 50,000	293
	South Port Master Plan Implementation	EPA, Sales Tax Fund (20%)	$ —	$ —	$ 215,000	$ —	$ —	$ 215,000	294
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Transit Vehicle Replacement	General Fund, General Obligation Debt, DRA Distribution, FTA Grant, Sales Tax 20%	$ 794,824	$ 560,276	$ 383,182	$ 100,000	$ 298,997	$ 2,137,279	295
	Bus Stop Improvements	CDBG	$ 37,870	$ 17,072	$ 10,250	$ 37,313	$ 17,933	$ 120,438	297
	Onboard Security Cameras	Sales Tax Fund (20%), FTA Allocation	$ 112,740	$ —	$ —	$ —	$ —	$ 112,740	298
Parking Division									
Business Type									
	Port of Dubuque Ramp Major Maintenance	Private Participant	$ 81,305	$ 82,931	$ 84,590	$ 86,282	$ 88,008	$ 423,116	299

City of Dubuque
Recommended Capital Improvement Summary
FY 2021 - FY 2025

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	East 12th and Elm Street Parking Lot Construction	GDTIF G.O. Debt	$ 589,000	$ —	$ —	$ —	$ —	$ 589,000	300
	Locust/Iowa Street Parking Ramp Repairs and Additional Parking	Parking Construction Fund, GDTIF G.O. Debt	$ —	$ 10,000,000	$ 8,500,000	$ —	$ —	$ 18,500,000	301
	Maintenance of Municipal Parking Lots	Parking Construction Fund	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	302
	Parking Ramp Occupancy Engineering Certification	Parking Construction Fund	$ 26,500	$ —	$ —	$ —	$ —	$ 26,500	303
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Homeownership Assistance	Greater Downtown TIF, Housing TIF, Loan Repayments, General Fund, Sale Proceeds	$ 566,485	$ 816,595	$ 1,050,140	$ 1,664,664	$ 1,864,354	$ 5,962,238	304
	Lead Based Paint Hazard Control	HUD Lead Grant, Private Participant	$ 800,000	$ 800,000	$ —	$ —	$ —	$ 1,600,000	306
	Lead Based Paint Hazard Control Grant Match	CDBG Grant	$ 104,166	$ 102,332	$ —	$ —	$ —	$ 206,498	308
	Neighborhood Reinvestment Partnership	Housing TIF	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ —	$ 1,200,000	310
	Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments	$ 211,283	$ 211,283	$ 211,283	$ 211,283	$ 211,283	$ 1,056,415	312
	Homeowner Rehabilitation Program	RRP Repayments, CDBG	$ 155,000	$ 205,000	$ 210,000	$ 210,000	$ 210,000	$ 990,000	313
	Purchase/Rehab/Resale	CDBG Grant	$ 45,000	$ 175,000	$ 180,000	$ 180,000	$ 180,000	$ 760,000	315
	First-Time Home Buyer Program	CDBG Grant	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	316
	Rental Dwelling Rehabilitation Programs	CDBG Grant	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	317
	Bee Branch Healthy Homes Resiliency Grant	HUD NDRC Grant	$ 2,718,000	$ 674,000	$ —	$ —	$ —	$ 3,392,000	318
PLANNING SERVICES									
Community and Economic Development									
	Trail Planning	DRA Distribution	$ —	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000	319
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	$ —	$ —	$ 15,000	$ 5,000	$ 5,000	$ 25,000	320

City of Dubuque
Recommended Capital Improvement Summary
FY 2021 - FY 2025

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
CITY MANAGERS OFFICE									
General Government									
	Aerial Orthophotography	DRA Distribution	$ —	$ 52,500	$ —	$ 55,000	$ —	$ 107,500	321
	Municipal Green House Gas Inventory	Sales Tax Fund (20%)	$ —	$ —	$ 50,000	$ —	$ —	$ 50,000	322
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	Greater Downtown TIF	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	323
CITY CLERKS OFFICE									
General Government									
	City Clerk's Office Redesign	DRA Gaming, DRA Distribution	$ 5,000	$ 25,400	$ —	$ —	$ —	$ 30,400	324
FINANCE									
General Government									
	General Ledger Software	G.O. Debt (Sales Tax Fund 20%)	$ 250,000	$ 750,000	$ —	$ —	$ —	$ 1,000,000	325
INFORMATION SERVICES									
Business Type									
	City-Wide Computer and Printer Replacements	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	$ 30,175	$ 41,150	$ 58,537	$ 81,337	$ 23,450	$ 234,649	326
	City-Wide Multifunction Replacement	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	$ 29,060	$ —	$ —	$ —	$ —	$ 29,060	327
INFORMATION SERVICES									
General Government									
	City-Wide Computer and Printer Replacements	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	$ 620,023	$ 1,003,804	$ 522,097	$ 598,274	$ 281,443	$ 3,025,641	328
	City-Wide Multifunction Replacement	Sales Tax Fund (20%), Road Use Tax Fund, Dubuque County Share	$ 95,654	$ —	$ —	$ —	$ —	$ 95,654	329
	Network Security Risk Assessment	DRA Distribution, Sales Tax Fund (20%)	$ 22,000	$ 15,000	$ 15,000	$ 15,000	$ —	$ 67,000	330

City of Dubuque
Recommended Capital Improvement Summary
FY 2021 - FY 2025

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
	Layer 2 Redundant Network Switch	DRA Distribution	$ 74,000	$ 75,229	$ —	$ —	$ —	$ 149,229	331
	Enterprise Firewall Security Gateway Cluster	Sales Tax Fund (20%)	$ 37,955	$ —	$ —	$ —	$ —	$ 37,955	332
	Ransomware Defender & File Recovery	DRA Distribution	$ 47,400	$ —	$ —	$ 3,210	$ —	$ 50,610	333
	Network Monitoring & Troubleshooting	Sales Tax Fund (20%)	$ 30,240	$ —	$ —	$ —	$ —	$ 30,240	334
	Third Street Data Center	DRA Distribution	$ —	$ —	$ —	$ 303,000	$ —	$ 303,000	335
	Grand Total		**$ 59,132,225**	**$ 46,017,717**	**$ 40,907,513**	**$ 30,266,113**	**$ 22,441,968**	**$ 198,765,536**	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW

STREET CONSTRUCTION:	FY 2021
Engineering Department:	
Annual Street Construction Program	$ 4,700,000 [1]
Engineering Department:	
Misc. Street Related Improvements	$ 285,000
Engineering Department:	
Traffic Safety and Capacity Improvements	$ 4,436,726
Public Works:	
Street Maintenance & Overlays Program	$ 3,622,089
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 13,043,815**

ANNUAL AVERAGE:	1995 - 2020 Average
Engineering Department:	
Fiscal Year 1995 - 2019 (Annual Average)	$ 4,343,463
Public Works:	
Fiscal Year 1995 - 2019 (Annual Average)	$ 2,686,172
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 7,029,635**

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.

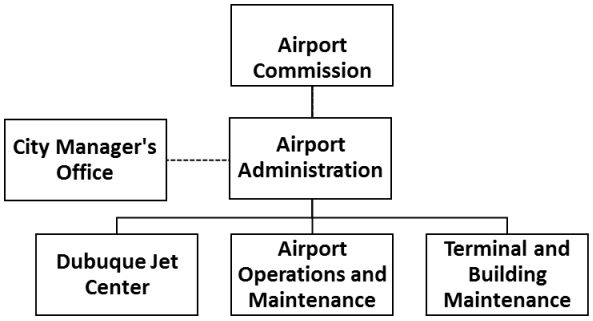
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DEPARTMENT BUDGETS

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DUBUQUE REGIONAL AIRPORT

The Dubuque Regional Airport provides quality, viable, competitive Airport services and facilities while promoting sustainable economic development within the region.



Fly DBQ
DUBUQUE REGIONAL AIRPORT



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

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

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

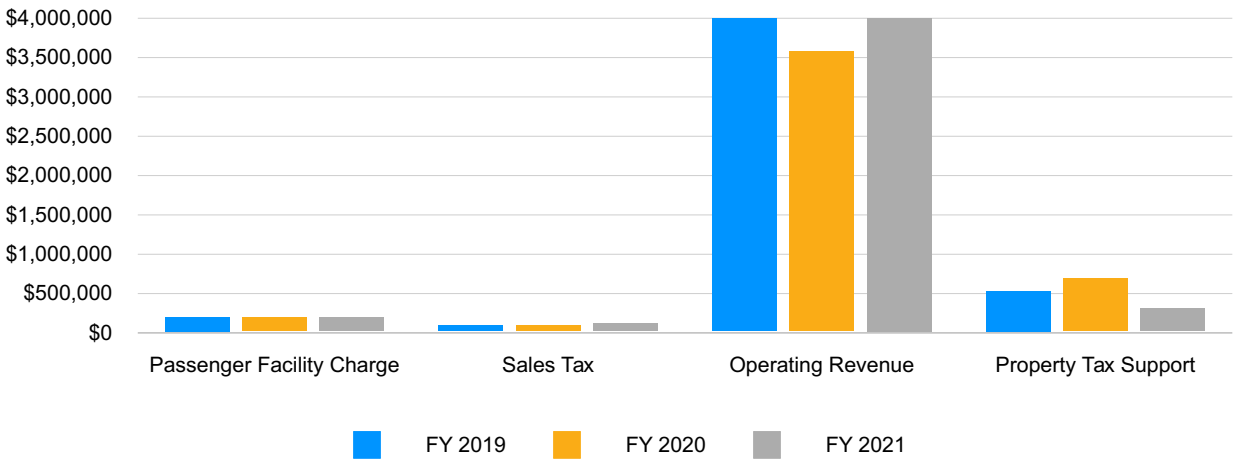


PARTNERSHIPS
Airports Council International-North America (ACI-NA)
American Airlines Group
American Association of Airport Executives (AAAE)
Dubuque Area Chamber of Commerce
Dubuque County Departments
Experimental Aircraft Association (EAA)
Greater Dubuque Development Corp (GDDC)
Iowa Public Airports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

DUBUQUE REGIONAL AIRPORT

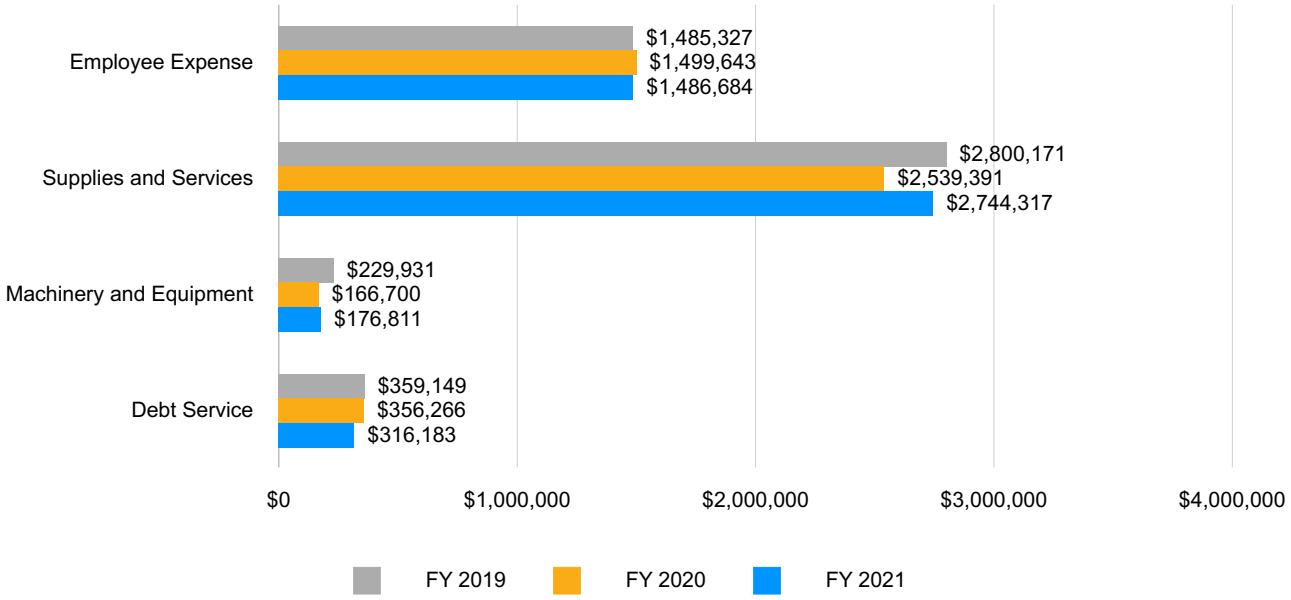
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**17.96**	**19.16**	**19.16**

Resources and Property Tax Support



The Airport is supported by 19.16 full-time equivalent employees, which accounts for only 31.47% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.55% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



DUBUQUE REGIONAL AIRPORT

Airport Administration

Mission & Services

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

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

Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$543,701	$506,544	$493,840
Resources	$795,251	$762,644	$804,148

Administration Position Summary	
	FY 2021
Airport Director	1.00
Assistant Airport Director	1.00
Accountant	0.75
Marketing Coordinator	0.70
Total Full-Time Equivalent Employee's	**3.45**

Performance Measures

City Council Goal: Partnership for a Better Dubuque

1 Activity Objective: Promote the high-quality of Airport services and expand the number of Airport outreach events to large groups.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of Attendees at Open House/July 3rd Aircraft Viewing-weather dependent	N/A	2,000	3,000	3,000	N/A
# of Attendees at University of Dubuque Breakfast-weather dependent	N/A	325	375	450	N/A
# of Attendees at Experimental Aviation Aircraft Breakfast-weather dependent	N/A	1264	565	1000	N/A
# of Attendees at University of Dubuque Fun Run on the Runways-weather dependent	N/A	-	367	400	N/A

City Council Goal: Connected Community

1 Activity Objective: Continue to stabilize and expand commercial airline service for the Tri-State region to meet existing and future passenger traffic needs.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator

# of Commercial Airline Meetings	N/A	5	8	7	N/A
# of Commercial Airline Passenger Enplanements	N/A	37,351	36,592	36,750	N/A

City Council Goal: Robust Local Economy

1 **Activity Objective: Continue to stabilize and expand corporate and business aircraft facilities for customer needs.**

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of Large Corporate Hangars	N/A	14	14	15	N/A
% of Occupancy of Large Corporate Hangars	N/A	100%	100%	100%	N/A

DUBUQUE REGIONAL AIRPORT

Dubuque Jet Center

Mission & Services

The Airport Commission operates the Dubuque Jet Center which offers a Fixed Based Operation (FBO) to assist with all general aviation needs. The FBO normally operates 17 hours a day (24 hours with notice) providing sales of aviation fuel, ground handling, hangaring and concierge services for general aviation, corporations, and the commercial airlines. The FBO makes arrangements for catering, car rental, hotels, chartering services, recommends places to

visit, restaurants to dine, directions to local facilities and attractions, as well as calls for reservations and shuttles.

Dubuque Jet Center Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,641,540	$2,370,702	$2,518,736
Resources	$3,062,277	$2,620,781	$3,076,478

Dubuque Jet Center Position Summary	
	FY 2021
Fixed Base Operations Supervisor	1.00
Asst. fixed Base Operations Supervisor	1.00
Accountant	0.25
Line Service Worker	4.05
Receptionist	0.75
Customer Service Rep	0.75
Total Full-Time Equivalent Employees	**7.05**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

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

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Gallons of Aviation Fuel Sold	N/A	505,043	565,800	565,800	N/A

DUBUQUE REGIONAL AIRPORT

Airport Operations and Maintenance

Overview

Dubuque Regional Airport Operations and Maintenance Staff provide an airport which is open to the flying public year-round by ensuring Airport safety and compliance and is responsible for meeting FAA Part 139 compliance standards for all the runways, taxiways, navigational aids, fueling agents, firefighting, parking areas and roadways, as well as ensuring compliance with EPA, OSHA, DNR, FCC, NFPA, Spill Prevention Control Program and Storm Water Pollution Prevention Plan, ADA, and TSA requirements.

24-hour coverage is provided by three Operations Specialists whose duties include aircraft rescue and firefighting services (ARFF), medical first responder and security services for certified air carriers. Airport Maintenance is responsible for maintaining the Airport in an operationally safe, secure, and efficient manner by providing for the maintenance of runways and taxiways, parking lots, entrance road, supervision of farm lease operations, weed and grass control, snow/ice removal on both landside and airside areas including all Airport owned buildings, aircraft hangars and the Commercial Airline Terminal.

The Airport is required to have an annual FAA inspection for Part 139 compliance. This incorporates everything the Airport can control such as pavement conditions,
maintenance, emergency procedures, lighting, navigational aids, and equipment to maintain these items as well as all the buildings necessary to house equipment and staff. The Airport is unable to control outside influences such as aircraft arrivals and departures.

Operations and Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,095,133	$1,080,576	$1,094,179
Resources	$187,189	$188,596	$212,128

Operations and Maintenance Position Summary	
	FY 2021
Airport Operations Specialist	3.00
Mechanic	1.00
Maintenance Worker	3.00
Line Serviceworker	0.68
Laborer	0.23
Total FT Equivalent Employees	**7.91**

Performance Measures

City Council Goal: Partnership for a Better Dubuque

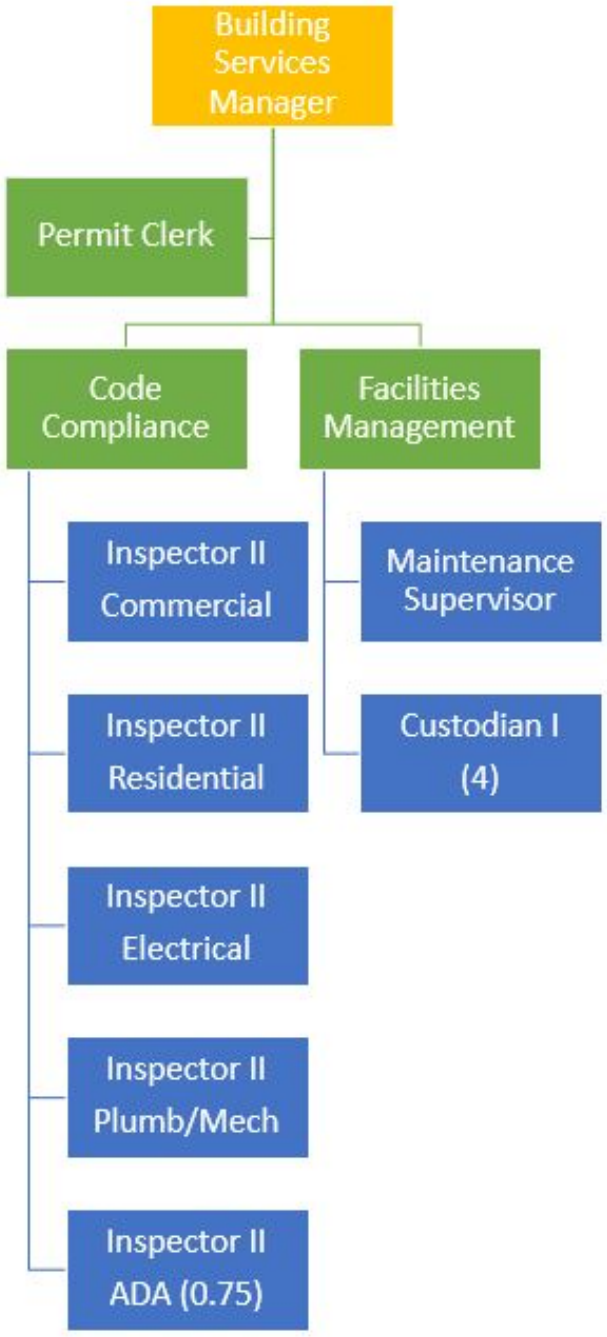
1 Activity Objective: Promote the high-quality of Airport services and expand the number of Airport facilities tours to Tri-State area Preschools, Schools, Boy/Girl Scouts and other groups.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of Airport Tours Given	N/A	56	62	65	N/A

BUILDING SERVICES

The mission of the Building Services Department is to provide exceptional professional and responsive building services for residents, contractors, and developers in the City of Dubuque. These services protect and enhance the investment, safety, welfare, equity and resiliency of our community. Through these efforts, the Building Services Department supports healthy and viable neighborhoods and businesses.

The Building Services Department delivers its mission through two core services: Construction Services and Facility Management.



BUILDING SERVICES

SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People

- Interact daily with citizens, contractors, developers, architects, engineers, and other business professionals offering them outstanding service on demand.
- Providing our permit applications and contractors with quality and informative inspections ensuring their projects meet all codes providing safe structures for for the community
- Effective communication and collaboration with other City departments ensuring an efficient delivery of service to support a financially sound, high-performing city organization



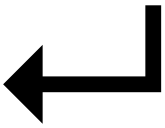


Planning

- Building Services participates in Design Review Team meetings during the preliminary design phase offering insight and solutions from a code perspective
- Preserve historic structures by utilizing the Existing Building Code and Historical Property compliance method during the Plan Review
- Promote an inclusive community for all by reviewing projects to meet ADA and Fair Housing Regulations and provide financial assistance through the Downtown ADA Assistance Program
- Ensure our facilities are properly maintained, project long-term facility management budgeting and planning, offering our citizens and employees a clean and safe facility.

Partnerships

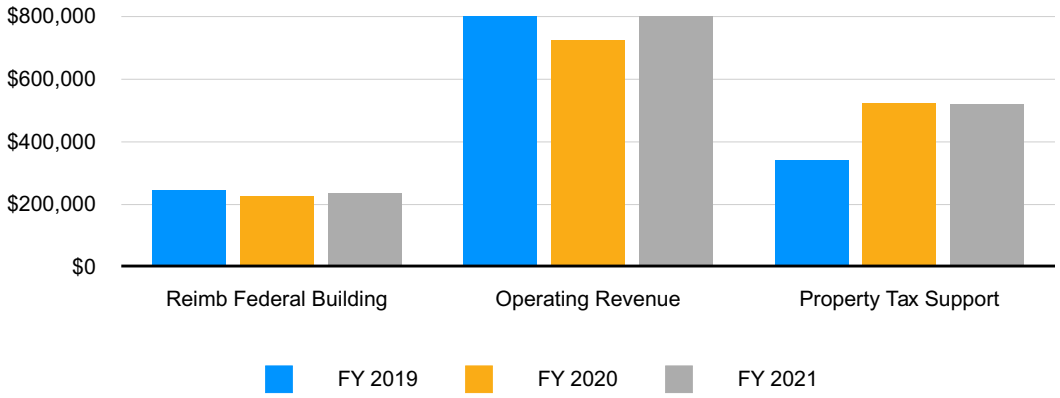
The Building Services Department coordinates with many construction professionals, non-profits, public and private sector agencies and residents. The Building Services Department views its role in these relationships as partnerships for development.



BUILDING SERVICES

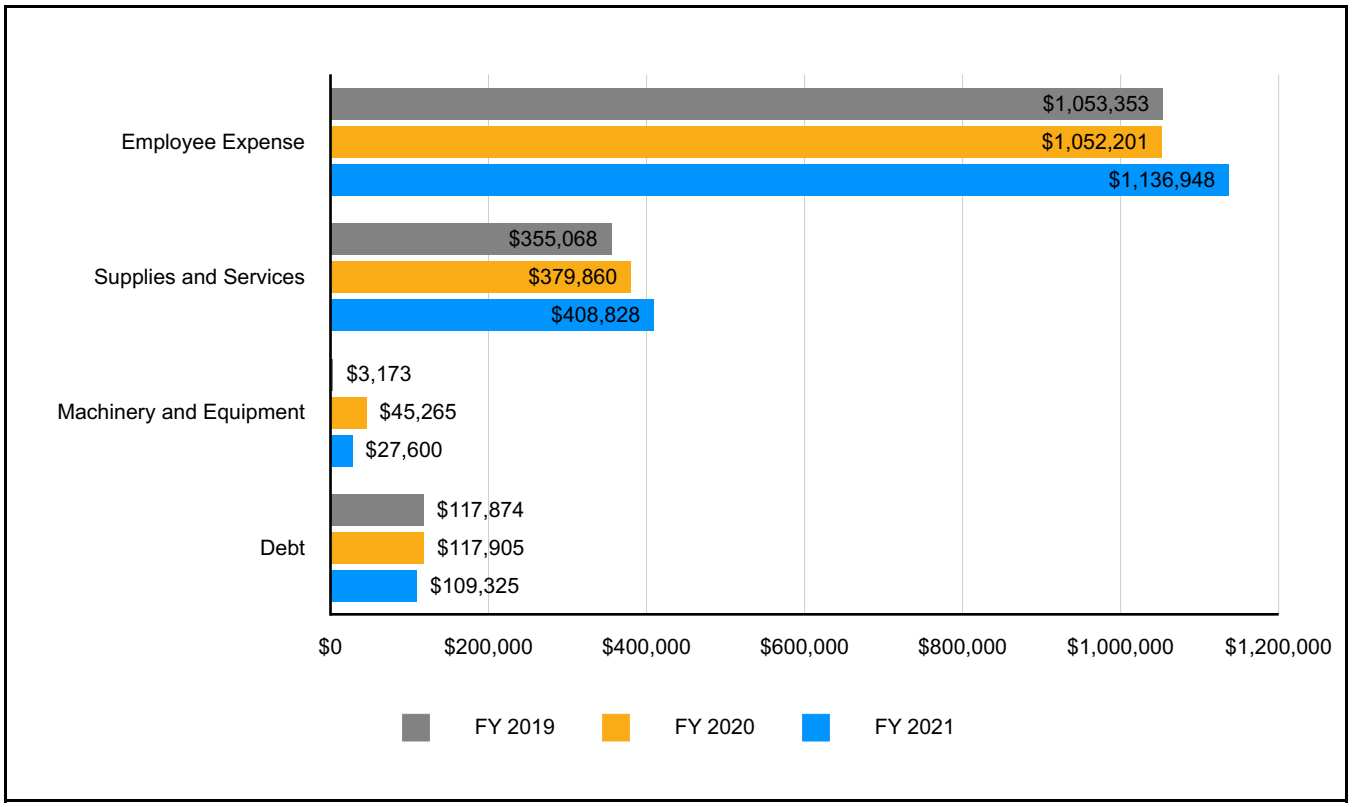
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**11.75**	**11.75**	**12.75**

Resources and Property Tax Support



The Building Services Department is supported by 12.75 full-time equivalent employees, which accounts for 67.57% of the department expense as seen below. Overall, the department's expenses are expected to increase by 5.48% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



BUILDING SERVICES

Code Compliance

Mission & Services

Building code compliance begins with permit application and plan review. The department serves as liaison between all other city departments with a role in construction regulation and review. The department guides customers through the process and advises on all building code matters in a concise, timely, and informative manner to ensure a positive customer experience. Our Department performs plan review and inspections for all construction projects including; building, mechanical, electrical, plumbing, solar, signs, fire systems, and ADA compliance. Other activities include supporting appeals boards, supporting the Fats, Oils, and Grease (FOG) program, enforcing property maintenance codes, licensing storage containers, and managing the Downtown ADA and Lighting incentive programs.

Code Compliance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$799,724	$844,299	$851,653
Resources	$816,766	$722,728	$815,600

Code Compliance Position Summary	
	FY 2021
Building Services Manager	1.00
Permit Clerk	1.00
Inspector II--FT	4.00
Inspector II--PT	0.75
Total Full-Time Equivalent Employees	**6.75**

Performance Measures

City Council Goal: Vibrant Community: Healthy and Safe

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Effective Building Department**					
	ISO numeric rating on building department effectiveness (Building Code Effectiveness Grading Schedule (BCEGS) Score)	< 4/10	4/10	4/10	4/10	

City Council Goal: Connected Community: Equitable Mobility

2	**Activity Objective: Ensure all facilities used by the public are fully accessible for persons with disabilities.**					
	# businesses with improved accessibility (Downtown ADA Assistance Program)	≥ 6	2	2	3	

BUILDING SERVICES

Facility Management

Overview

Building Services Department provides custodial and building maintenance services for City Hall, City Hall Annex, Historic Federal Building, Ruby Sutton Building, 5th Street Restrooms,

Bunker Hill, Allison Henderson Park and the Dubuque Shot Tower. In total staff cleans and maintains over 150,000 square feet of public and office space. Responsibilities include routine custodial services, maintenance, repairs, and monitoring or HVAC systems. Staff schedules routine maintenance on our generators, elevators, HVAC equipment, fire alarm and sprinkler systems, backflow valves, and security systems.

Facility Management Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$357,894	$381,042	$478,401
Resources	$250,086	$231,525	$235,629

Facility Management Position Summary	
	FY 2021
Maintenance Worker	1.00
Custodian	5.00
Total Full-Time Equivalent Employees	**6.00**

Performance Measures

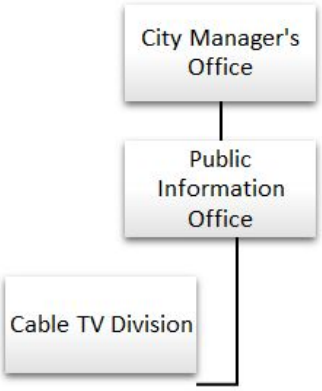
City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Continue implementation of the ADA Transition Plan**					
	# of accessibility improvement projects in public facilities	>8	0	4	5	

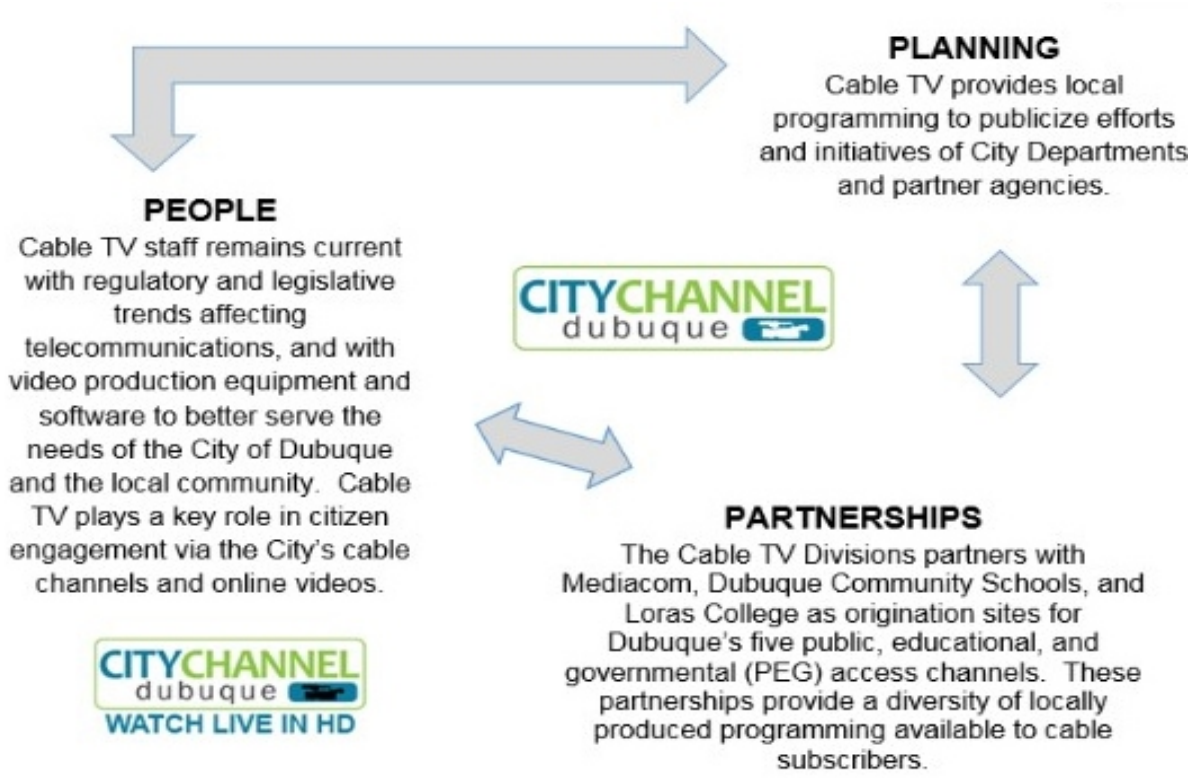
PUBLIC INFORMATION OFFICE

CABLE TV DIVISION

The Cable TV Division embraces the Sustainability Principle of Community Knowledge by producing video programs on City initiatives for distribution to the community via the local government access cable channels, the City's website, and social media. The Cable TV Division also supports the local access community through coordination of the various access origination sites and working with the Cable TV Commission to disseminate funding through the Capital Grant for Access Equipment and Facilities. The Cable TV Division also acts as a liaison between local cable subscribers and the cable company.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

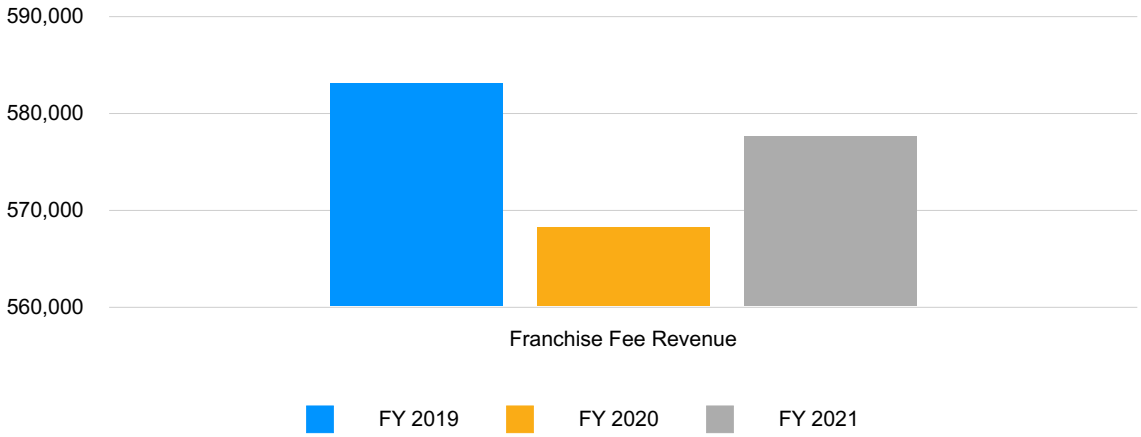


PUBLIC INFORMATION OFFICE

CABLE TV DIVISION

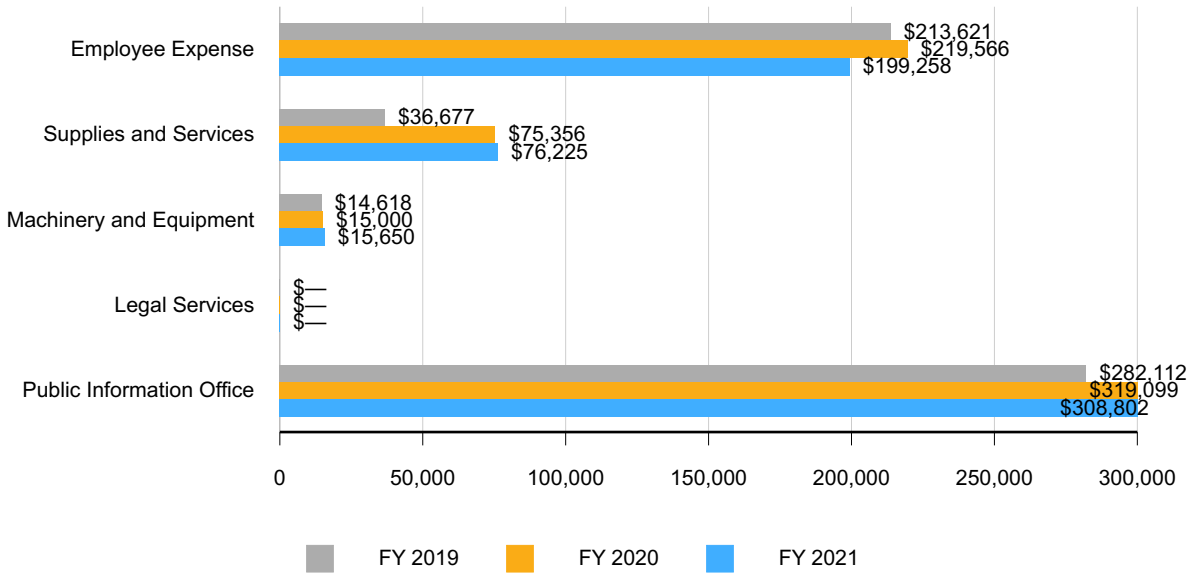
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**2.25**	**2.25**	**2.25**

Revenue



Cable TV is supported by 2.25 full-time equivalent employees, which accounts for 68.44% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by 6.06% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



PUBLIC INFORMATION OFFICE

CABLE TV DIVISION

Mission & Services

Provide information on City services and initiatives to citizens and visitors to Dubuque through local cable access and the Internet and remain current on legal and regulatory trends in telecommunications. The Cable TV Division operates two local government access channels available to local cable subscribers. The primary channel, CityChannel Dubuque, is also streamed live to the Internet via the City's website.

Besides providing coverage of City Council and Zoning Advisory Commission meetings, CityChannel Dubuque produces a variety of informational and cultural programming about local government and Dubuque and provides 24/7 city announcements, updated weather information, and important notices such as winter parking restrictions.The Cable TV Division acts as a liaison between the Cable Company and local cable subscribers. It works with the Cable TV Commission to oversee requests for funding from the Capital Grant for Access Equipment and Facilities to provide local organizations with equipment with which to produce programming for the local community. The Cable TV Division also monitors legal and regulatory matters pertaining to telecommunications that may impact the community.

Position Summary	
	FY 2021
Cable Television Coordinator	1.00
Video Producer	1.00
Intern Video Producer	0.25
Total FT Equivalent Employees	**2.25**

Performance Measures

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

1 Dept. Objective: Provide information regarding City initiatives to citizens and visitors through program/video production and multiple channels of dissemination.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of meetings broadcast & programs produced	>100	101	107	105	

2 Dept. Objective: Make the City of Dubuque more inclusive and equitable by incorporating closed captions into select videos.

# of video minutes captioned	>6000	NA	NA	6,200	

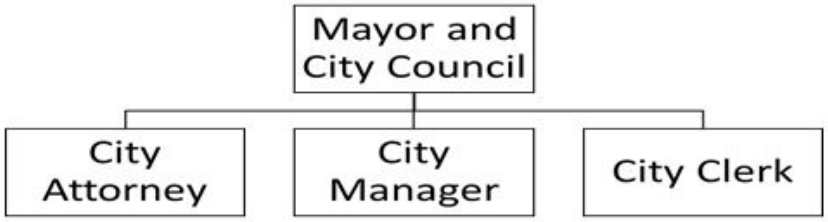
City Council Goal: Partnerships for a Better Dubuque

3 Dept. Objective: Facilitate the production of local access programming & distribute funds to local non-profit organizations through the Capital Grant for Access Equipment and Facilities.

# of funds allocated	N/A	$138,900	$125,241		N/A

CITY ATTORNEY'S OFFICE

The mission of the City Attorney's Office is to provide legal counsel to the City Council, City Manager, and all officials and departments of the City in matters relating to their official duties so that the City delivers excellent municipal services that support urban living and a sustainable City plan for the community's future and that facilitate access to critical human services which result in financially sound City government and citizens getting services and value for their tax dollar.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS, AND PEOPLE LEADING TO OUTCOMES

People
Cross-training among the City Attorney's Office staff delivers quality customer service and allows staff to deliver services that exceed citizen expectations. Investment in training allows a high-quality, knowledgeable, and informed workforce.

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

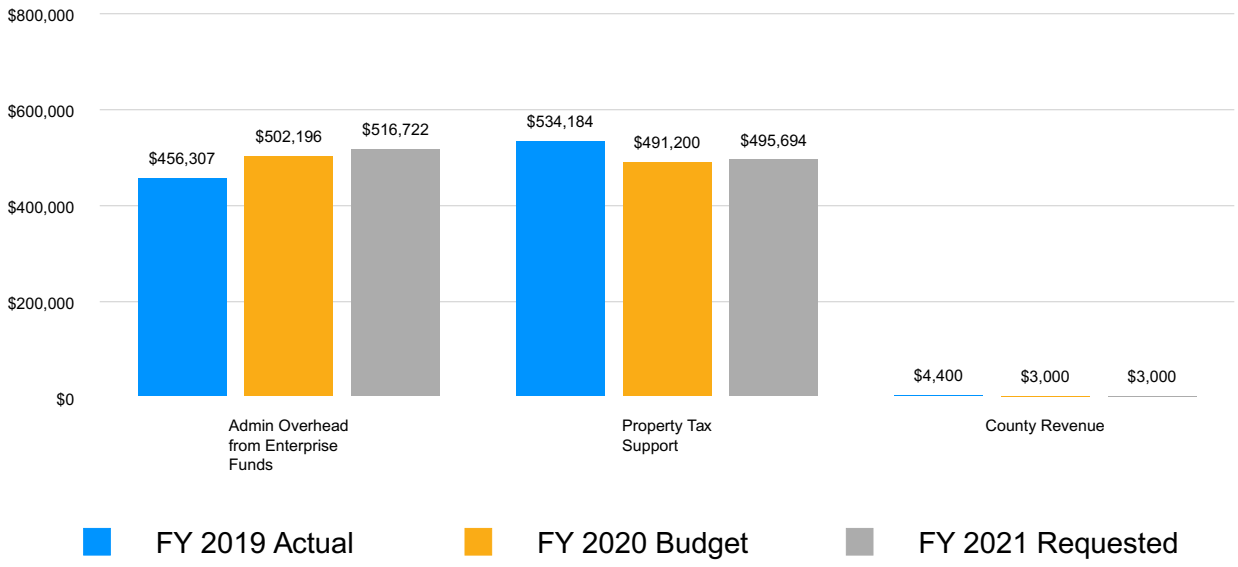


Partnerships
Staff of the City Attorney's Office volunteer with numerous local and state partnerships to implement the City Council's community vision. Staff also develops and implements processes that help provide solutions for community challenges and opportunities.

CITY ATTORNEY'S OFFICE

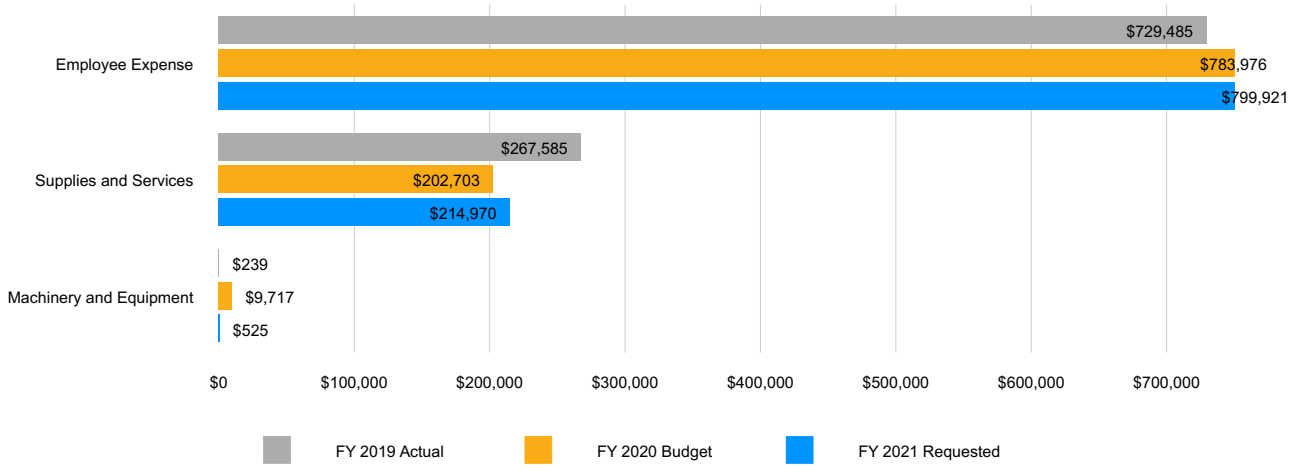
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**4.62**	**5.62**	**5.62**

Resources and Property Tax Support



The City Attorney's Office is supported by 5.62 full-time equivalent employees. Overall, the department's expenses are expected to increase by 1.9% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



CITY ATTORNEY'S OFFICE

Mission & Services

The City Attorney's Office represents the City in all cases and processes all claims and suits for and against the City and provides written opinions to the City Council, boards and commissions, the City Manager, and City departments. The City Attorney's Office assists in the preparation and review of legal documents, legislation, and other matters in which there is a City interest. The City Attorney's Office provides legal counsel to the City Council, City Manager, and all officials and departments of the City in matters relating to their official duties. The CAO also prosecutes ordinance and traffic violations, represents City boards and commissions, provides advice on legal opinions to officials, department managers, and City employees, and drafts legal documents, memoranda, and opinions.

Position Summary	
	FY 2021
PARALEGAL	2.00
ASSISTANT CITY ATTORNEY	1.00
CITY ATTORNEY	1.00
SENIOR COUNSEL	0.62
CIVIL RIGHTS SPECIALIST	1.00
Total FT Equivalent Employees	**5.62**

Performance Measures

City Council Goal: Financially Responsible, High-Performing Government

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

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Human Rights Cases - # of businesses/organizations affected	N/A	12	17	15	
Municipal Infractions - % of Defendants who admit violations	80%	68%	66%	70%	
Claims	N/A	91	94	100	N/A

2 Dept. Objective: Provide timely, cost-efficient, and quality counsel, legal assistance and representation, and protection of human rights within City departments and divisions.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Continuing Legal Education - # annual hours attended	100	112	114	110	
Petition Properties - # of properties acquired	4	4	3	4	
Development Agreements	7	5*	8**	7	

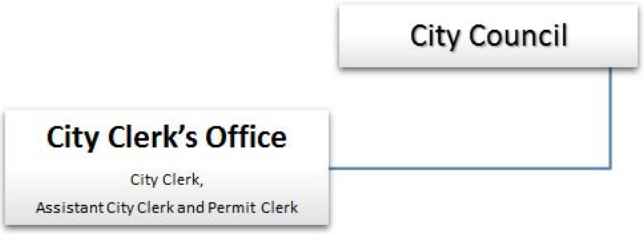
***FY18 Development Agreements**: 3000 Jackson, LC (Dubuque Brewing & Malting), 3000 Jackson Street-capital investment of $30M to improve the Property; Medline-purchase price $2,456,400, capital investment $18.4M; MetX, 1690 Elm Street-purchase price $49,887.84, capital investment $9M; Rouse & Dean, 990 Washington Street-capital investment of $1.8M to improve the Property; SS Event Center, 101 E. 15th Street-capital investment of $10M to improve the Property

****FY19 Development Agreements**: CARich Properties, 278 W. 17th Street-capital investment of $400,000; Dupaco Voices, 100 Jackson Street-capital investment of $38M to improve the Property; Marquette Hall, 222 Queen Street-capital investment of $6M to improve the Property; Merge, LLC, 5th & Bell Streets, purchase price of approximately $970,000, capital investment $18M; Prairie Farms, 3510 Central Avenue, capital investment $8M; Three Amigos, 898 Jackson Street-capital investment of $750,000 to improve the Property; Walter Development, LLC (Hodge), Chavenelle Road, purchase price of approximately $1,069,800, capital investment $9M; Walter Development, LLC (Unison), Chavenelle Road, purchase price of approximately $840,000, capital investment $1.4M

Total purchase price paid to City: $5,386,087.00 Total capital investments: $150,750,000.00

CITY CLERK'S OFFICE

The City Clerk's Office is the official record keeper for the City Council. The City Clerk's Office prepares, administers, maintains and distributes records of all City Council actions as well as provides the necessary documents for fulfillment of City Council and City staff's respective legislative and administrative responsibilities. The City Clerk's Office administers programs covered by the State Civil Service law and issues licenses and permits for categorical businesses and activities as set out by ordinance and state law.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People
The City Clerk's Office strives to provide courteous and professional service while offering access to official records and services through current web page information, initiation of boards and commissions memberships, City Life and Speaker's Bureau programs, and Sister City relationships.

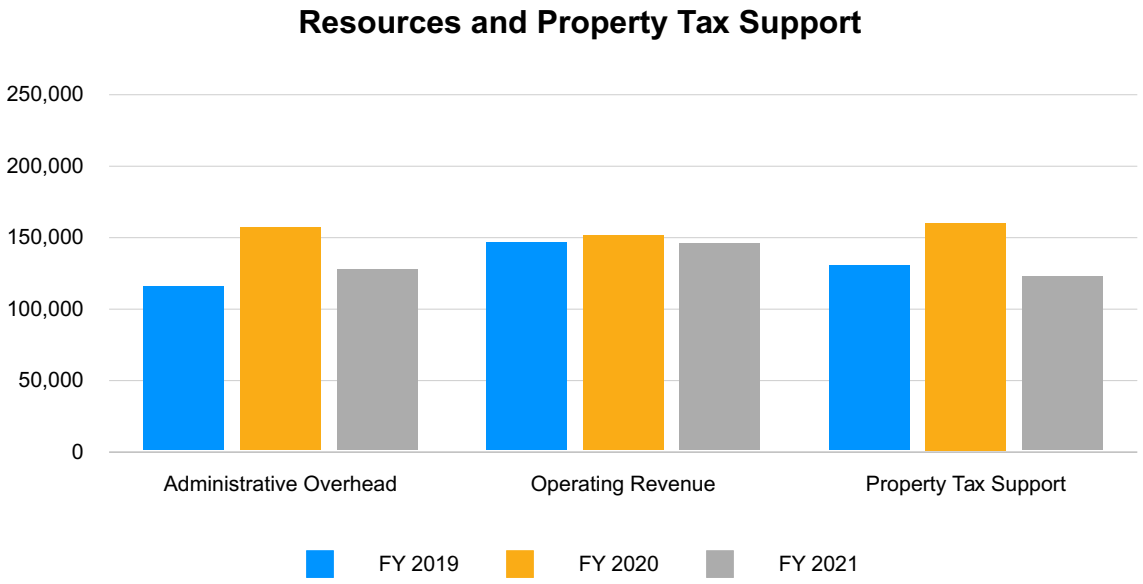
Planning
City Clerk staff participate in local, regional, and national efforts that advance the City's mission statement and City Council priorities as well as to help in educating the public on the duties, purpose, and resources of the City Clerk's Office.



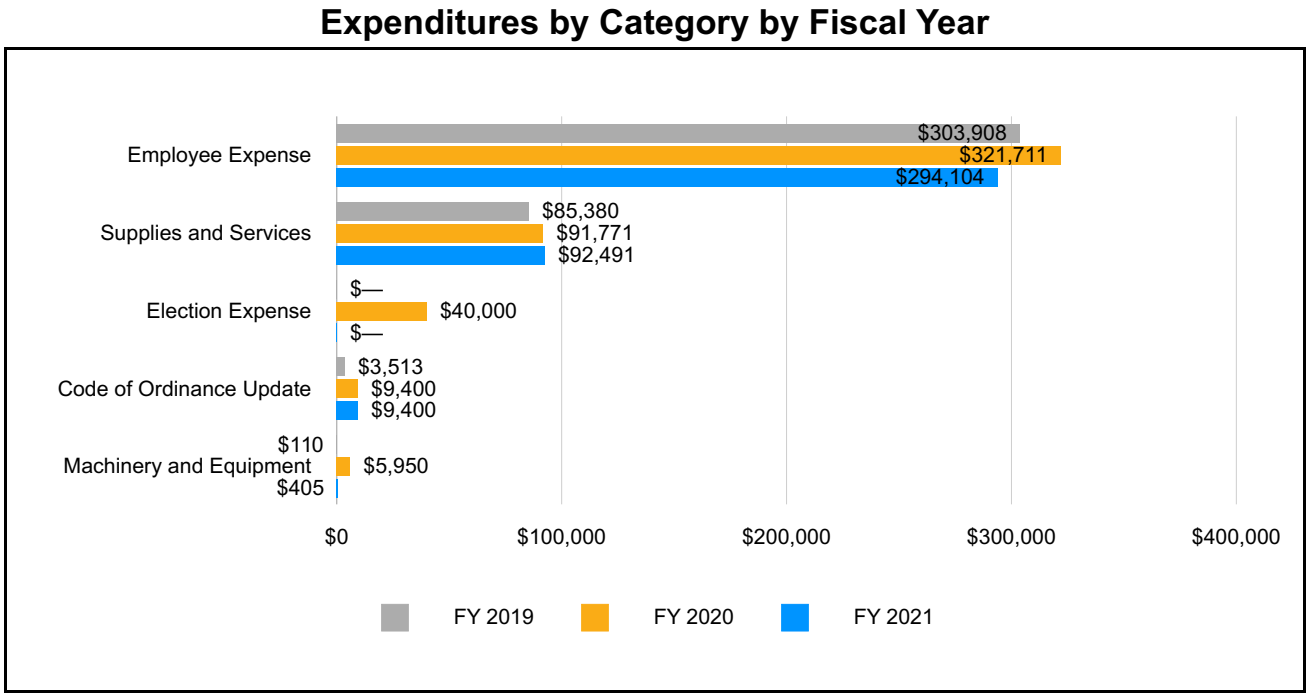
Partnerships
The City Clerk's Office partners with citizens, staff, multiple local and state agencies and businesses to aid in effectively conducting business by utilizing and sharing knowledge to serve as a resource for general city information. These partnerships include: State Alcohol Beverages Division, Iowa League of Cities, Dubuque Main Street, Greater Dubuque Development Corporation, media outlets, non-profit special event organizers, community service agencies, and Dubuque County offices.

CITY CLERK'S OFFICE

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**3.31**	**3.81**	**3.00**



The City Clerks Department is supported by 3.00 full-time equivalent employees, which accounts for 74.19% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by -15.45% in FY 2021 compared to FY 2020.



CITY CLERK'S OFFICE

Mission & Services

The City Clerk's Office is committed to accurately recording and preserving the actions of the City Council; providing information and support to the Mayor , City Council, City staff, and the public in a timely, courteous, and fiscally responsible manner encouraging a transparent city government. Responsibilities include, but are not limited to, record management, boards and commissions member enrollment, administration of the Civil Service Commission, administering various licenses and permits, processing special event applications, and acts as the City Liaison for global presence in the Sister City Relationships Committee.

Position Summary	
	FY 2021
City Clerk	1.00
Assistant City Clerk	1.00
Permit Clerk	1.00
Total FT Equivalent Employees	**3.00**

Performance Measures

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

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

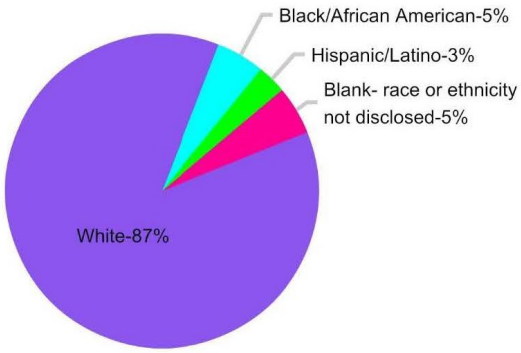
Since transparency is not a specifically defined action, but rather a cultural expectation. Clerks are crucial to a transparent City. It is not what you do, it is how you do it.

Performance Measure (KPI)	Target	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Number of callers assisted by the city clerk staff	N/A	31,214	32,774	45,382	N/A	
Number of City Council Agenda & Minutes subscribers (via NotifyMe)	Increase by 2%	525	551	491	501	
Number City Board & Commission Opening Subscribers (via NotifyMe)	Increase by 6%	13	83	78	83	

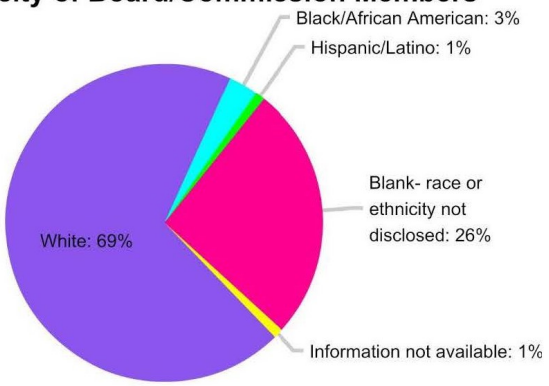
2 Department Objective: To promote resident engagement in municipal government that is representative of the Dubuque population as a whole by recruiting and retaining a diverse, inclusive and qualified pool of boards and commissions applicants.

Percentage of applicants appointed of total applications received	N/A	N/A	62.6%	77.5%	N/A	N/A

Race/Ethnicity of City of Dubuque



Race/Ethnicity of Board/Commission Members

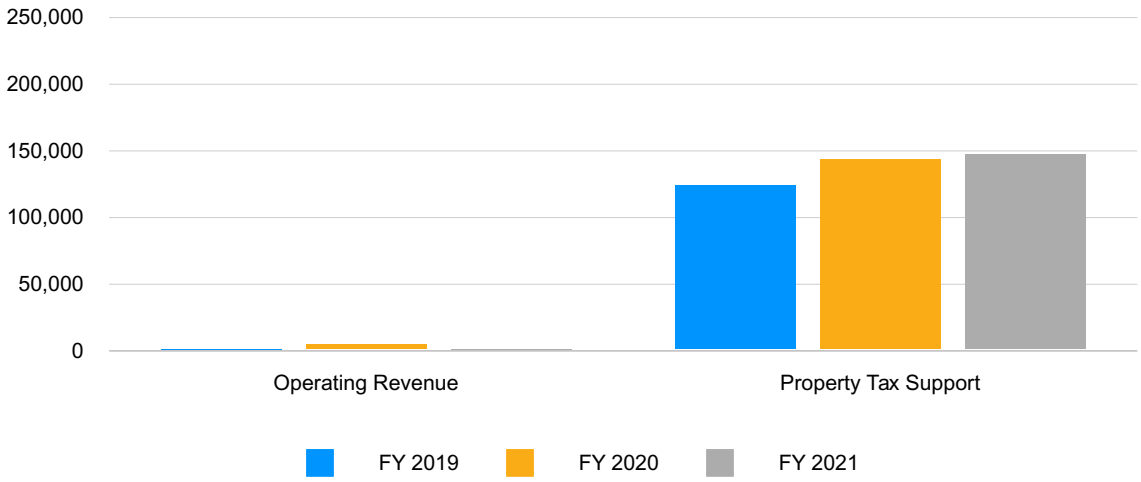


CITY COUNCIL

Dubuque operates under the council-manager form of local government, which combines the political leadership of elected officials in the form of a city council, with the managerial experience of an appointed local government manager, the city manager.

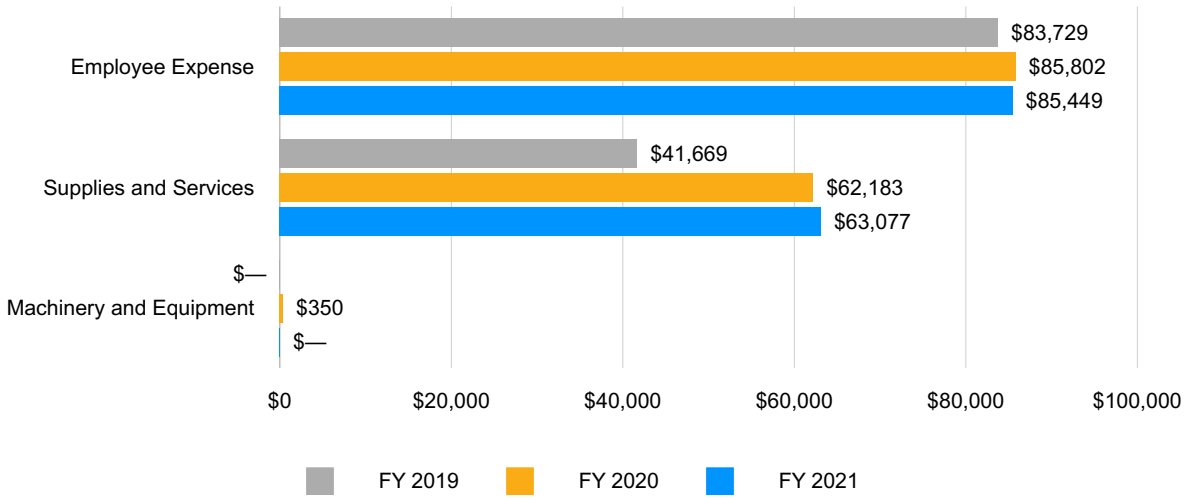
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**3.50**	**3.50**	**3.50**

Resources and Property Tax Support



The City Council is supported by 3.50 full-time equivalent employees, which accounts for 57.53% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by 0.13% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year





2019 City Council Goals & Priorities

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

City of Dubuque Goals 2024

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

2019-2021 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.

TOP PRIORITIES (in alphabetical order)

- Dream Center: Facilities & Programs
- Emerald Ash Borer Program
- Human Resources Policies & Handbook Revision
- Imagine Dubuque: Implementation
- Major Street Improvement Plan: Project Priority & Funding
- Parking Ramp Maintenance: Funding

HIGH PRIORITIES (in alphabetical order)

- Brain Health Strategy & Action Plan
- Debt Reduction Plan: Re-Affirmation
- Fountain of Youth: Funding
- Four Mounds/HEART Program: Funding
- Street Maintenance Program: Increased Funding
- Transit Vehicle Replacement Funding

2019-2021 MANAGEMENT AGENDA

Management agenda items are issues for which the City Council has set the overall direction and provided initial funding, may require further City Council action or funding, or are major management projects that may take multiple years to implement. The management agenda is divided into top priorities and high priorities.

TOP PRIORITIES (in alphabetical order)

- Bee Branch Creek Projects: Next Steps
- CHANGE Program: True North Housing Initiative & Bee Branch Healthy Homes Resiliency Program
- Equitable Poverty Prevention: Action Plan
- Industrial Park Development
- Leisure Services Facilities Deferred Maintenance Assessment
- Multi-Tiered Housing Inspection Program
- Park Development Projects for Non-TIF(Tax-Increment Financing), Donated Park Sites
- Traffic Signal Synchronization/STREETS

HIGH PRIORITIES (in alphabetical order)

- Dubuque Riverfront Master Plan (Corps of Engineers)
- Citywide Departmental Work Order System Implementation
- Innovation & Entrepreneurial Strategy
- School Resource Officer: Implementation
- Southwest Arterial Business Development
- Water & Resource Recovery Center: Nutrient Trading


PAINTED WINDOWS AT THE MULTICULTURAL FAMILY CENTER EXPANSION SITE

MANAGEMENT IN PROGRESS »

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

« MAJOR PROJECTS

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

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Management in Progress

- Business Development at the Airport: University of Dubuque
- GDDC Retail Attraction Strategy
- Downtown Housing Creation Strategy
- Riverfront Lease Sites
- Federal Opportunity Zones
- Brownfield Grants
- FAA Supplemental Funding
- Air Charters to Leisure Destinations

Major Projects

- Demarcation Point Relocation [Phone Line Termination Point]
- Old Air Terminal Demolition

Vibrant Community: Healthy & Safe

Management in Progress

- Police Reaccreditation
- Humane Society Contract Renewal
- WRRC: Certification of Environmental
- CAD Connection to City Cameras Network
- Traffic Camera System
- School Safety and Security Plan and Protocols
- Dispatcher Training Program
- Communication National Quality Assurance
- Healthcare for Residents from Pacific Islands
- Smart 911 Personal and Building Profile Marketing
- Quick Response Pumper
- Fire Accreditation
- Police Officer Recruitment & Retention
- P25 Radio System Building & Implementation
- Panic Button for City Facilities
- Ambulance Staffing Alternatives
- Police Department Transition to New Caliber Weapons

Major Projects

- Crescent Community Health Center: Clinic Construction
- Fire Headquarters and Stations ADA Compliance
- Fire Stations HVAC and Lighting Improvements
- Multicultural Family Center Construction

Livable Neighborhoods & Housing: Great Place to Live

Management in Progress

- Barrington Lakes Reservoir Abandonment
- Code Enforcement: Accela Program
- Downtown Commercial Buildings Evaluation & Assessment Project

Major Projects

- Lowell Street Retaining Wall Repair: Funding
- Historic Millwork District Parking Lot and Signage


BROWNFIELD CLEAN-UP GRANTS BEAUTIFY OUR COMMUNITY





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

Management in Progress

- Third St. Data Center
- ADA Compliance Transition
- Aerial Photography & Control Monumentation
- Cartegraph OMS System Asset Management Expansion
- Certified Financial Report Software Conversion
- City Website: Redesign
- Community Resident Survey and Actions
- Diverse Applicants Recruitment Strategy
- Financial Management Software: Study & Draft RFP
- Health Benefits Consulting and Actuarial Services
- High Performing Organization/Outcome-driven Decision-making Strategy
- Indirect Rate for Grants
- Internal Liquor License Approval Process
- InVision Facility Management Software
- I-Net Connection for Remote Site
- Liquor License Process
- New Employee and Promoted Employee Orientation and Support Program
- Paperless Accounts Payable Workflow Development & Implementation
- Workers Compensation Claims Management

Major Projects

- City Hall Sidewalks Heating System
- City Hall Annex Windows Replacement

Sustainable Environment: Preserving and Enhancing Natural Resources

Management in Progress

- Community Climate Action & Resiliency Plan
- Flood Control System: Corps of Engineers Project Approval
- FOG (Fats, Oils, & Greases) Program
- Glass Collection Drop-off Programs
- Growing Sustainable Communities Conference
- Lead & Copper Rule Compliance Water Sampling & Testing
- Public Education on Bikeable/Walkable Dubuque
- Sanitary Sewer System Condition Assessment
- Sewer Infrastructure Asset Management Plan



Major Projects

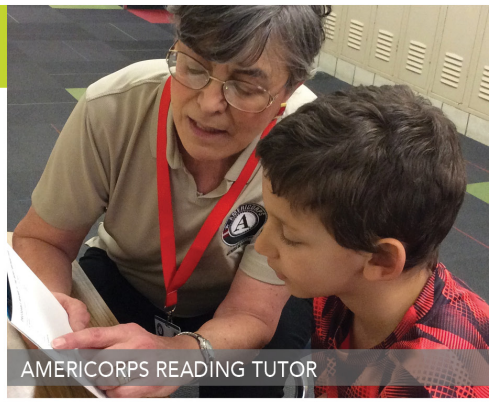
- 17th St./W. Locust St. HUD Resiliency Storm Sewer Improvement Project
- 22nd St./Kaufman Ave. HUD Resiliency Storm Sewer Improvement Project
- Bee Branch Culvert Project Under Railroad
- Bee Branch Gates/Pump Station
- Cell 9 Landfill Project: Phase 4
- Fire Hydrants Installation [former Vernon Water System]
- Pressure Reducing Valve Implementation
- Sanitary Forcemain/Riverbank Stabilization Project (US Corps of Engineers)
- SCADA Overhaul: Water
- Roosevelt Street Water Tower Project
- Vernon Well Abandonment
- WRRC Outfall Manhole Reconstruction
- Water Tank Inspection Program & Maintenance
- Water Lines Extension – SW Arterial
- West 3rd St. Generator

management in progress and major projects: continued

Parntership for a Better Dubuque:
Building Our Community that is Viable, Livable, and Equitable

Management in Progress

- 2020 Census Complete Count
- Campaign for Grade Level Reading: Community Solution Action Plan
- City Racial Equity Toolkit: Results-based Accountability
- Civic Action Plan & Civic Leaders Program
- Equity Training for City Staff
- My Brother's Keeper
- Welcoming & Connecting with New Residents Program (GDDC)


AMERICORPS READING TUTOR

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

Management in Progress

- All Community Reads Event
- Americorps
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Pollinator Habitat in Park System

Management in Progress

- Bunker Hill Golf Course Irrigation
- Comiskey Park Renovation
- Eagle Point Park Environmental Restoration Project
- English Ridge & Eagle Valley Subdivision Parks
- Grand River Center: Upgrade Projects
- Miracle League Complex
- Veterans Pond: Dedication

Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility

Management in Progress

- ADA Pads for Bus Stops
- BUILD Grant & Other Grants
- Bus Routes: Update Maps
- Comprehensive Pavement Preservation Plan
- Downtown Parking Ordinance
- Ramps Structural Analysis
- Smart Tool for Integrated Parking Platform
- Smart Technology for Transportation Data Collection
- Transportation Customer App
- WiFi in Fixed Routes
- WiFi in Intermodal & Intermodal Lobby

Major Projects

- Chavanelle Road Hike/Bike Trail
- Chavenelle Road Rehabilitation
- Four-laning Southwest Arterial(US52)
- Highway 52 Repaving
- North Cascade Rd. Reconstruction (to Timber Hyrst Subdivision) & Water Main Extension
- Northwest Arterial Upgrade (IDOT)
- Parking Lot Re-striping
- Roundabouts
- Washington Street Improvements (7th to 9th)


MIRACLE LEAGUE OF DUBUQUE AT VETERANS PARK

COUN003-101619

CITY MANAGER'S OFFICE

The City Manager's Office plans, organizes and manages all activities of the City organization so as to provide leadership so that all City Council priorities, policies, and programs are successfully implemented and effectively managed. This includes the City Council Policy Agenda and Management Agenda to assure quality public services are responsive to the citizens and that we operate as a High Performing Organization.



SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

PEOPLE

- Establish a culture of quality customer service and deliver services that exceed citizen expectations.
- Invest in staff development to improve leadership capacity and increase leadership effectiveness
- Attract, engage and retain a high quality, creative and diverse workforce
- Promote and invest in employee health and safety



PLANNING

Work with all City Departments and Divisions to perform the duties and responsibilities specified in the City Charter to ensure economic prosperity, environmental/ecological integrity and social/cultural vibrancy exist throughout the community and are incorporated into daily activities.



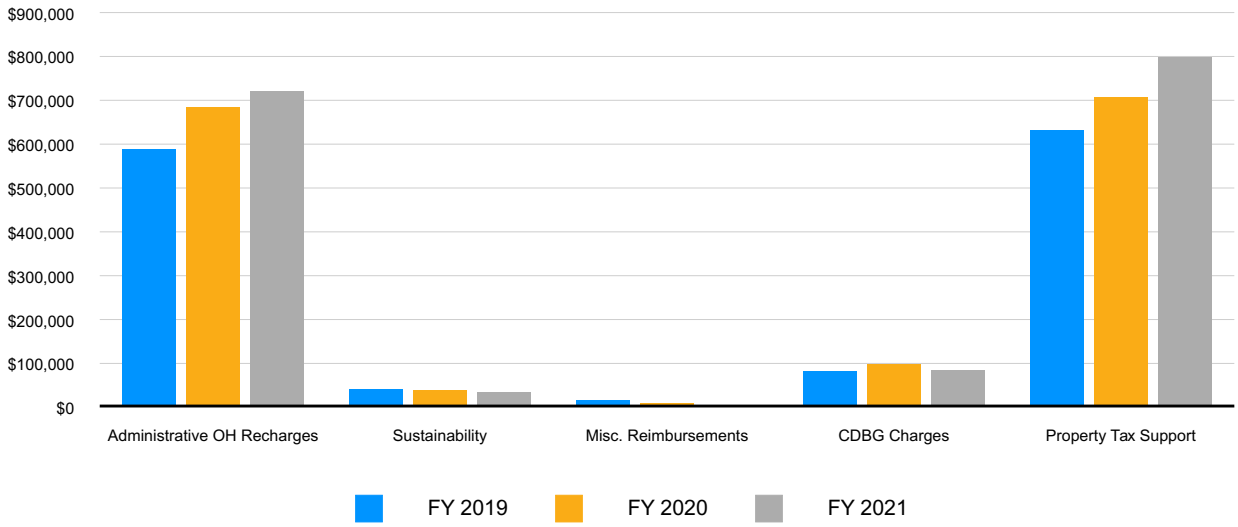
PARTNERSHIPS

- Develop and foster over 50 Local, State, Regional, Federal and National partnerships to implement the City Council's community vision.
- Increase citizen engagement in local governance processes
- Develop team-processes that lead to innovative solutions for community challenges and opportunities

CITY MANAGER'S OFFICE

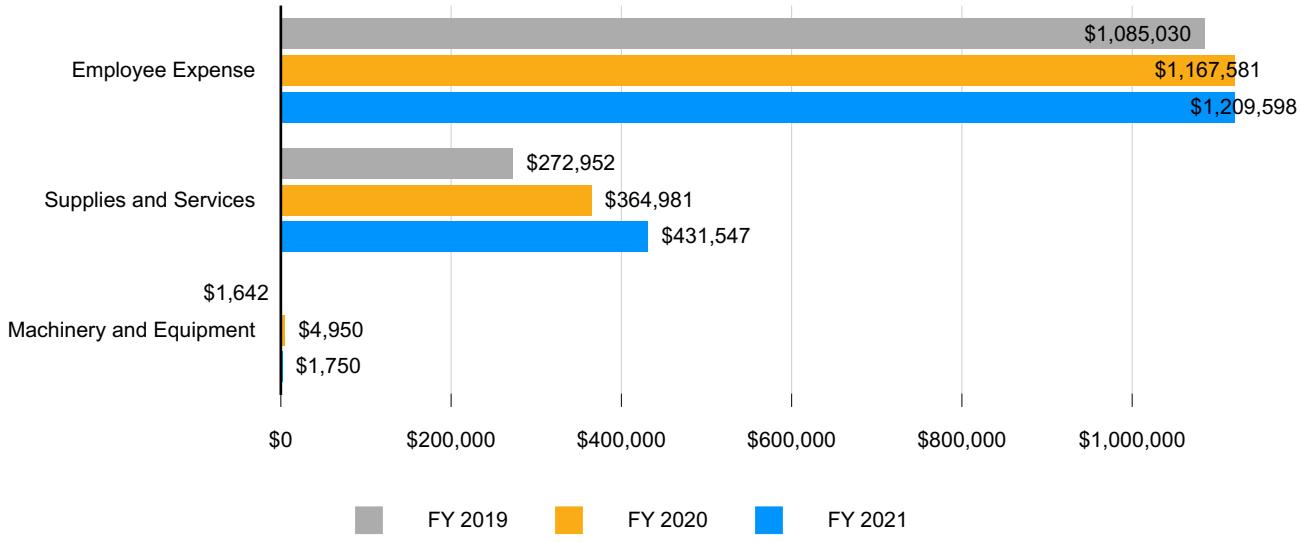
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**9.77**	**9.67**	**9.67**

Resources and Property Tax Support



The City Manager's Office is supported by 9.67 full-time equivalent employees, which accounts for 73.63% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 6.85% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



CITY MANAGER'S OFFICE

Management/Administrative/Legislative

Mission & Services

The City Manager is employed by the City Council to serve as the chief administrative officer of the City. In that capacity the City Manager is responsible by virtue of the Code of Iowa for all personnel functions, enforcements of all laws, advising the City Council, delivery of City services, supervision of all construction contracts and development agreements, financial management and conducting the general business affairs of the City. Management promotes the City's interests in legislative affairs, grant opportunities and active engagement in city activities for employees and the citizens of Dubuque.

Management/Administrative/Legislative Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,035,223	$1,165,661	$1,258,251
Resources	$519,611	$606,294	$641,806

Management/Administrative/Legislative Position Summary	
	FY 2021
City Manager	1.00
Assistant City Manager	2.00
Office Manager	1.00
Secretary	2.00
Management Intern	1.00
Intern	0.25
Total Full-Time Equivalent Employee's	**7.25**

Performance Measures

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

1 Dept. Objective: Maintain a competitive tax rate that minimizes the tax burden of citizens

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Rank of Dubuque tax rate per capita compared to 11 largest cities in Iowa. *(1 = lowest rate, 11 = highest rate)*	N/A	2	2	2	N/A

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

% budgeted revenue from property taxes	N/A	23%	23%	22%	N/A

3 Dept. Objective: Maintain an efficient citizen response rate.

% of citizen issues resolved in 10 days or less (All departments)	75%	83%	76%	75%	
# days to resolve citizen issue (CMO)	< 7	9.8	8.7	7	

4 Dept. Objective: Hire & retain a highly-skilled City workforce reflective of the Dubuque community.

Leadership Team demographics	51% female 8.6% non-white ('18 Census)	41% fem, 8.7% non-w	44% fem, 6.4% non-w	44% fem, 6% non-w	

CITY MANAGER'S OFFICE

Sustainability

Mission & Services

The Sustainability Office provides education, outreach, and coordination on sustainability issues and activities both within the City organization as well as to the various stakeholders, business and citizen groups that comprise the Dubuque community. The Sustainable Community Coordinator works directly with City departments to ensure capital projects and operating programs meet the sustainability vision identified by the City Council and builds partnerships between the City of Dubuque and national, state and local entities to further sustainability initiatives and to strengthen local leadership.

The Sustainable Community Coordinator manages the Green Iowa AmeriCorps program, providing energy audits, installation of efficiency products, and education to the community.

Sustainability Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$179,058	$194,389	$203,799
Resources	$124,463	$120,894	$111,508

Sustainability Position Summary	
	FY 2021
Sustainable Community Coordinator	1.00
Sustainable Dubuque Intern	0.42
Total Full-Time Equivalent Employee's	**1.42**

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

1 Activity Objective: Increase community opportunity through the Sustainable Dubuque Community Grants Program.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% of grants awarded of total applications received	N/A	74%	71%	52%	N/A

City Council Goal: Financially Responsible, High-Performance Organization

2 Activity Objective: Increase the number of City services/activities adopting a sustainable approach.

# of Pesticide-Free Parks	53	11	15	15	

City Council Goal: Sustainable Environment

3 Activity Objective: Reduce the community's carbon footprint by 50% below 2003 levels by 2030

% reduction in GHG emissions in Dubuque	50%	11%	27%	29%	

CITY MANAGER'S OFFICE

Neighborhood Development

Mission & Services

Neighborhood Development works to coordinate and to develop the resources needed to create and maintain a vital community by working closely with citizens to determine the priorities of each neighborhood and to collaborate in finding the best way to meet those priorities. The approach focuses on citizen involvement, leveraging resources, education and outreach, and establishing positive relationships through communication. Develop strong neighborhoods by empowering neighborhood associations, residents, and non-profits to identify and address quality of life partnerships with the City to create stronger, safer, and more resilient neighborhoods.

Neighborhood Development Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$142,653	$164,516	$151,677
Resources	$81,391	$98,279	$62,730

Neighborhood Development Position Summary	
	FY 2021
Neighborhood Development Specialist	1.00
Total Full-Time Equivalent Employee's	**1.00**

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

1 Activity Objective: Provide resources for neighborhood revitalization and community building.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of grants awarded for community building and neighborhood improvement projects	30	25	22	28	
% of grantees incorporating an equity analysis in project planning or evaluation	33%	NA	NA	20%	

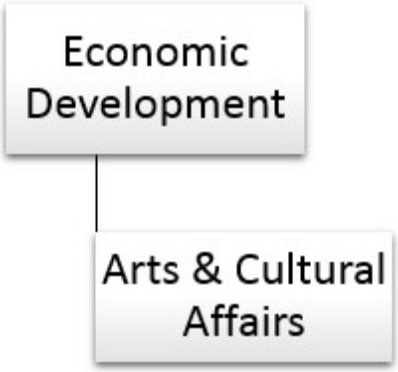
City Council Goal: Diverse Arts, Culture, Parks and Recreation

3 Dept. Objective: Promote family-oriented events and activities that bring the community together -- residents meeting residents.

# of community events and neighborhood meetings	80	70	78	80	
# of members on Next Door	6500	4809	6209	6500	

ECONOMIC DEVELOPMENT

Economic Development formulates and implements strategies which retain and create jobs, enhance the tax base, stabilize the local economic base and encourage economic self-sufficiency, working primarily in the areas of downtown, Historic Millwork District, riverfront and industrial park development – thus improving the community's overall quality of life.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PEOPLE

We work to attract and retain an appropriate mix of businesses for the purpose of increasing employment opportunities, attracting skilled workers and to provide the town with a stable economy. We focus efforts on creating healthy, diverse neighborhoods in the community.

PLANNING

We facilitate projects related to the preparation and administration of City plans and work with businesses and consultants to plan and develop areas such as the Historic Millwork District, the Downtown, the Port of Dubuque, Urban Renewal Districts and the Industrial and Technology parks to generate income and employment opportunities along with a strong tax base.

INCLUSIVE
INCLUSIVE
INCLUSIVE
dubuque
Connecting People • Strengthening Community

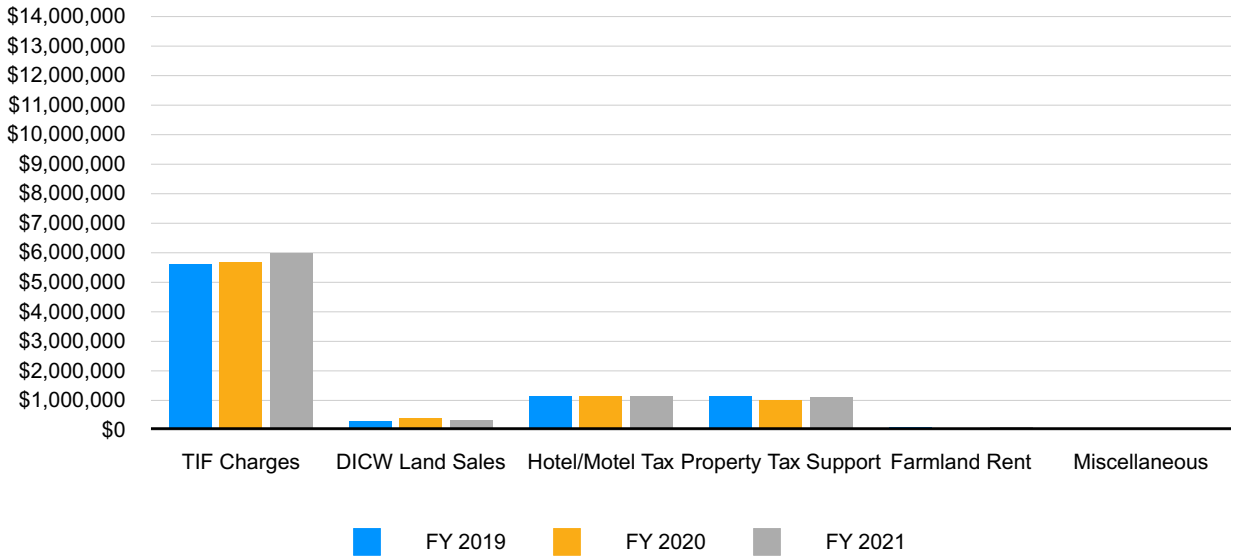
PARTNERSHIPS

We support partnerships among business, communities and nonprofit organizations that strengthen the economic health and quality of life for the city of Dubuque. We promote economic development assistance to area businesses in cooperation with federal, state and local agencies.

ECONOMIC DEVELOPMENT

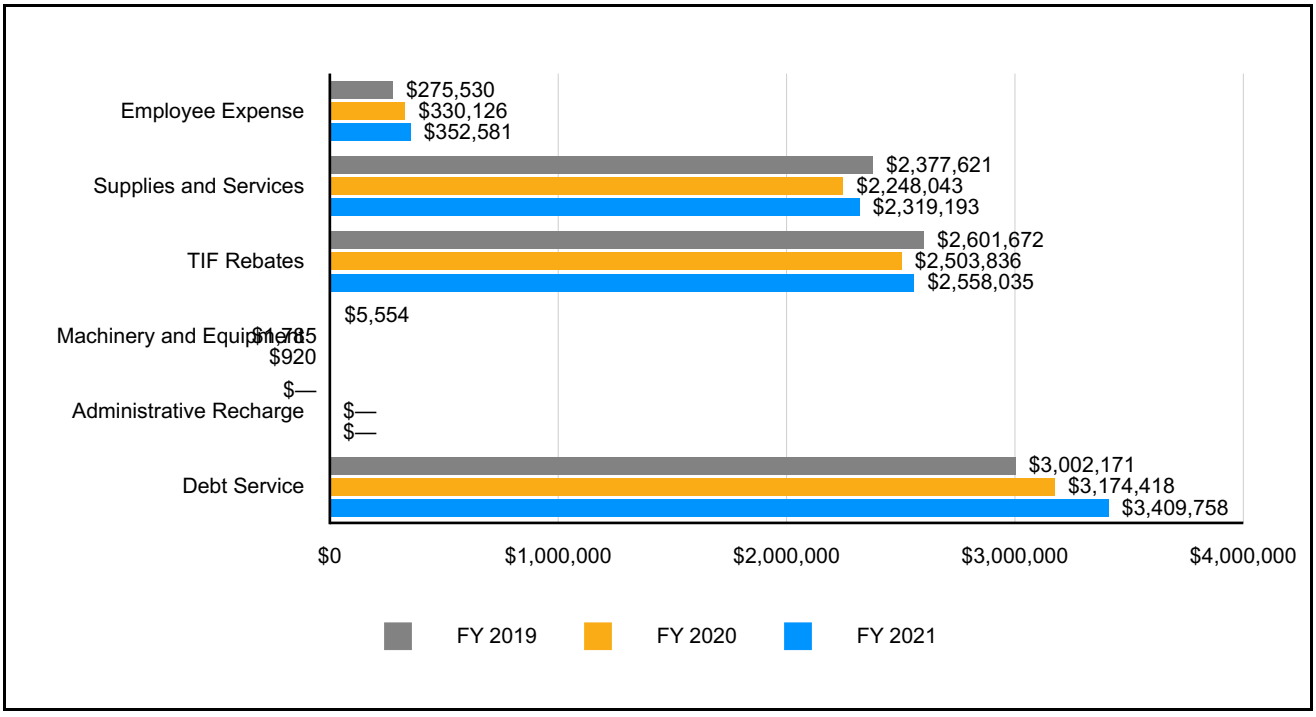
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**3.50**	**3.75**	**3.75**

Resources and Property Tax Support



The Economic Development Department is supported by 3.75 full-time equivalent employees.

Expenditures by Category by Fiscal Year



ECONOMIC DEVELOPMENT

Administration

Mission & Services

Economic Development provides the tools and resources for existing and prospective businesses to connect with the workforce and infrastructure of Dubuque. By developing incentive programs, Dubuque can guide residents and business leaders to exciting development opportunities within the city.

Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	7,960,164	7,909,256	8,235,840
Resources	7,129,728	7,258,492	7,524,029

Administration Position Summary	
	FY 2021
Economic Development Director	1.00
Assistant Economic Development Director	1.00
Confidential Account Clerk	0.50
Intern	0.25
Total FT Equivalent Employees	**2.75**

Performance Measures

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity						
1	**Department Objective: Expand equitable job opportunities, including the number of residents with living wage jobs, through workforce development and equitable business training.**					
	Jobs Created through Incentives	80	240	137	45	
	# of Businesses Applying for High Quality Jobs Program	6	2	4	4	
	# of Participants graduating from Workforce Development Programming	100	58	83	90	
2	**Department Objective: Attract and retain residents who want to live in Dubuque by offering a lively arts and culture scene and attractive and interesting housing options and businesses.**					
	# of Applications for Housing/Rehab Programs	12	8	9	10	
3	**Department Objective:** Increase revenue by expanding the economic tax base, leveraging private investment, and increasing property values.					
	Private Sector Investments Related to Incentives	$55 M	$37.4 M	$51.45 M	$30.9 M	
	Tax Increment Financing Valuation	$365 M	$388 M	$338 M	$353 M	

ECONOMIC DEVELOPMENT

Arts & Cultural Affairs

Mission & Services

The Office of Arts & Cultural Affairs, with oversight from the Arts and Cultural Affairs Advisory Commission, aims to strengthen access to diverse and equitable arts and cultural programming throughout the community while fostering sustainability and collaboration throughout the non-profit and for-profit arts and culture sector. This work improves the quality of life for residents of Dubuque, helps to attract and retain a talented workforce, and provides a fertile ground for the growth of creative entrepreneurship. Specifically, the Office of Arts & Cultural Affairs manages the annual Art on the River public art program, administers two City grant programs awarded to local arts and cultural organizations, hosts educational and networking events that create connection between the arts and business sectors, and oversees the implementation of the City's Arts and Culture Master Plan.

Arts & Cultural Affairs Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$ 302,384	$ 348,952	$ 404,647
Resources	$ 3,450	$ 4,175	$ 3,900

Arts and Cultural Affairs Position Summary	
	FY 2021
Arts & Cultural Affairs Coordinator	1.00
Total FT Equivalent	**1.00**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks & Recreation

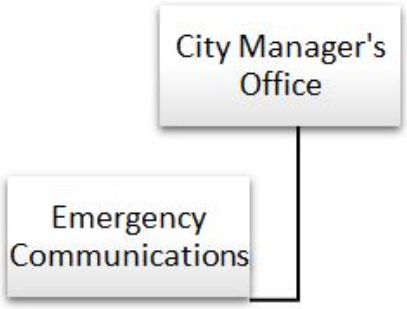
	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Cultivate diverse, equitable, and accessible arts and culture experiences for the residents of Dubuque through administration of City Arts Grants.**					
	# of grant applications submitted annually	26	22	24	24	
	Additional investment leveraged	$35,000	$99,477	$148,594	$76,954	
2	**Activity Objective: Expand impact of annual Art on the River (AOTR) public art program as a tool for attracting creative workers, drawing tourists, and providing an accessible and interactive arts experience for residents of Dubuque.**					
	# of artists applying to exhibit in AOTR	60	56	14	36	

City Council Goal: Partnership for a Better Dubuque

1	**Activity Objective: Continue implementation of Arts and Culture Master Plan with support from Task Force and Working Groups comprised of volunteer from public and private sectors**					
	# of attendees at Arts & Business Academy (business skills for creative workers) event(s)	45	22	40	40	

EMERGENCY COMMUNICATIONS

Ensure the appropriate response is dispatched that meets or exceeds the expectati ons and needs of the public that is requesting service through effective and efficient dispatching of emergency personnel to the scene.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People
The Emergency Communications Center works with citizens and emergency responders to ensure the needs of the community are met.

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

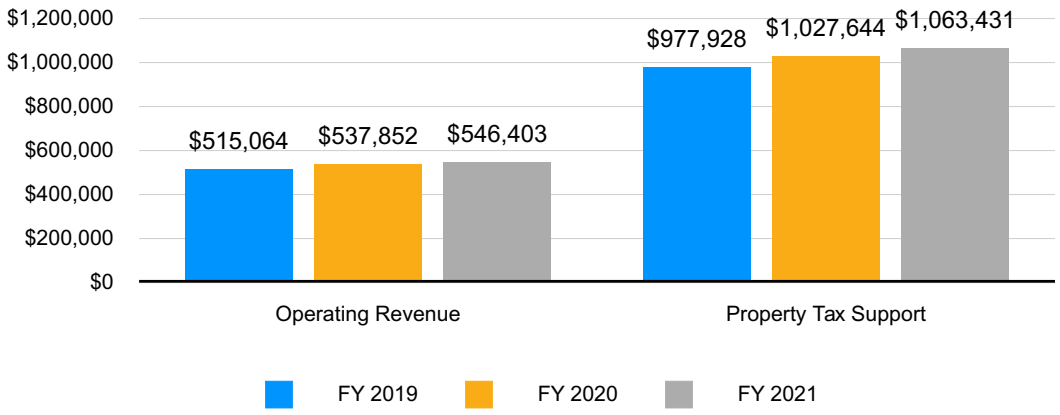


Partnerships
The Emergency Communications Department partners with many City, County, and State departments as well as 11 non-profits and organizations throughout the City and County to provide quality services that are consistent with the City Council goals and priorities.

EMERGENCY COMMUNICATIONS

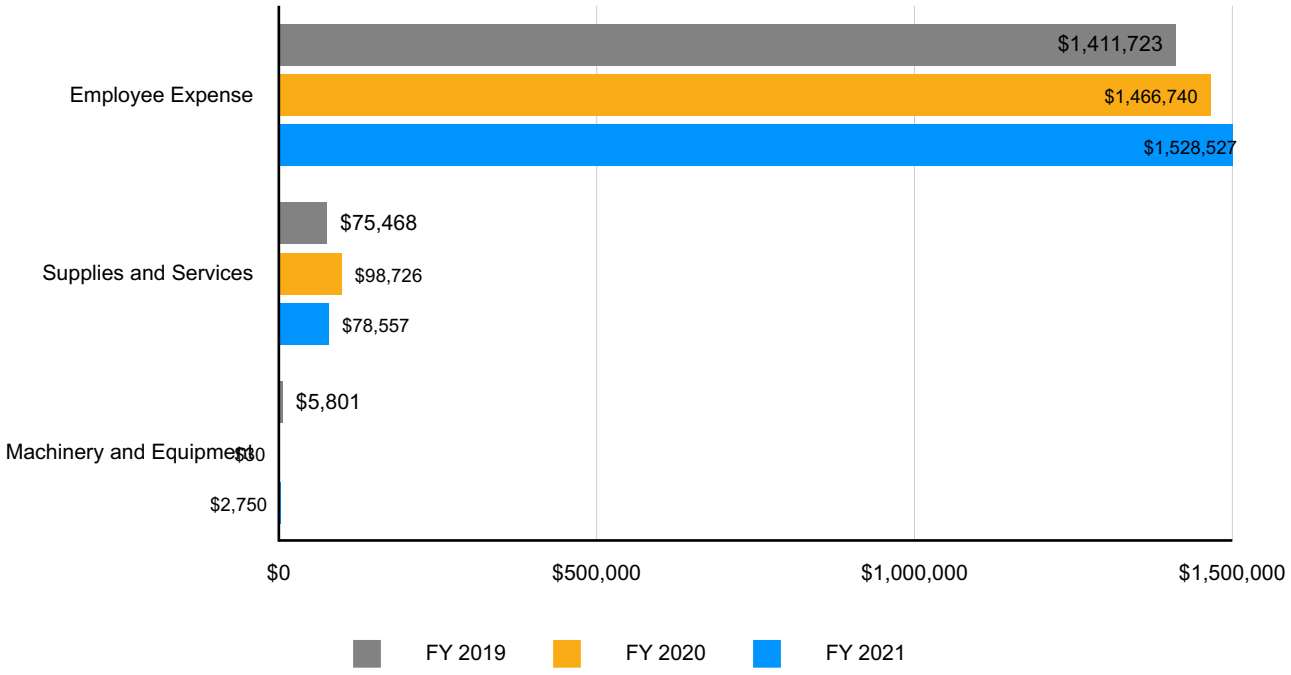
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**18.28**	**19.28**	**19.28**

Debt and Resources



The Emergency Communication Department is supported by 19.28 full-time equivalent employees, which accounts for 94.05% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.47% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



EMERGENCY COMMUNICATIONS

Mission & Services

The Emergency Communications Center employees are the first of the first responders. We are committed to answering all 9-1-1 and non-emergency calls with professionalism, integrity and compassion while efficiently dispatching police, fire and emergency medical services. Customer service is essential to our success, so we treat each caller with empathy and respect. Dedicated and highly trained professionals routinely offer life-saving medical instructions in addition to providing accurate public safety information. The Emergency Communications Center is also the after hours answering point for most city services. The Communications Center is responsible for all the 911 phone and radio equipment used in Dubuque County. Service is provided 24/7.

Emergency Communications Position Summary	
	FY 2021
Emergency Communications Manager	1.00
Lead Public Safety Dispatcher	4.00
Public Safety Dispatcher - FT	10.00
Public Safety Dispatcher - PT	3.55
Records Clerk - PT	0.73
Total Full-Time Equivalent Employees	**19.28**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

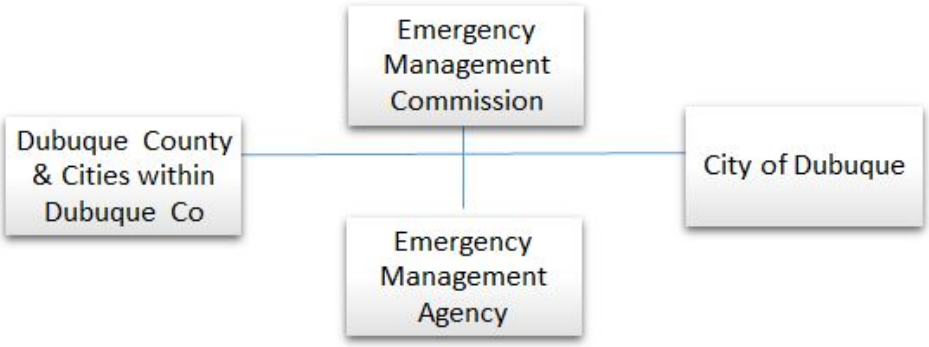
	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide expedient and effective handling of emergency calls.**					
	% of phone calls answered in 10 seconds or less *(National Average is 90%)*	98%	97%	96%	96%	
	# of total calls for service handled by the Dubuque Communications Center	>170,000	170,280	170,499	170,500	
2	**Activity Objective: Provide education and outreach to the public to ensure appropriate use of 911.**					
	# of schools presented to in Dubuque City/County	26	26	24	26	
	# of students reached through classroom presentations	1,200	1,215	1,113	1,200	



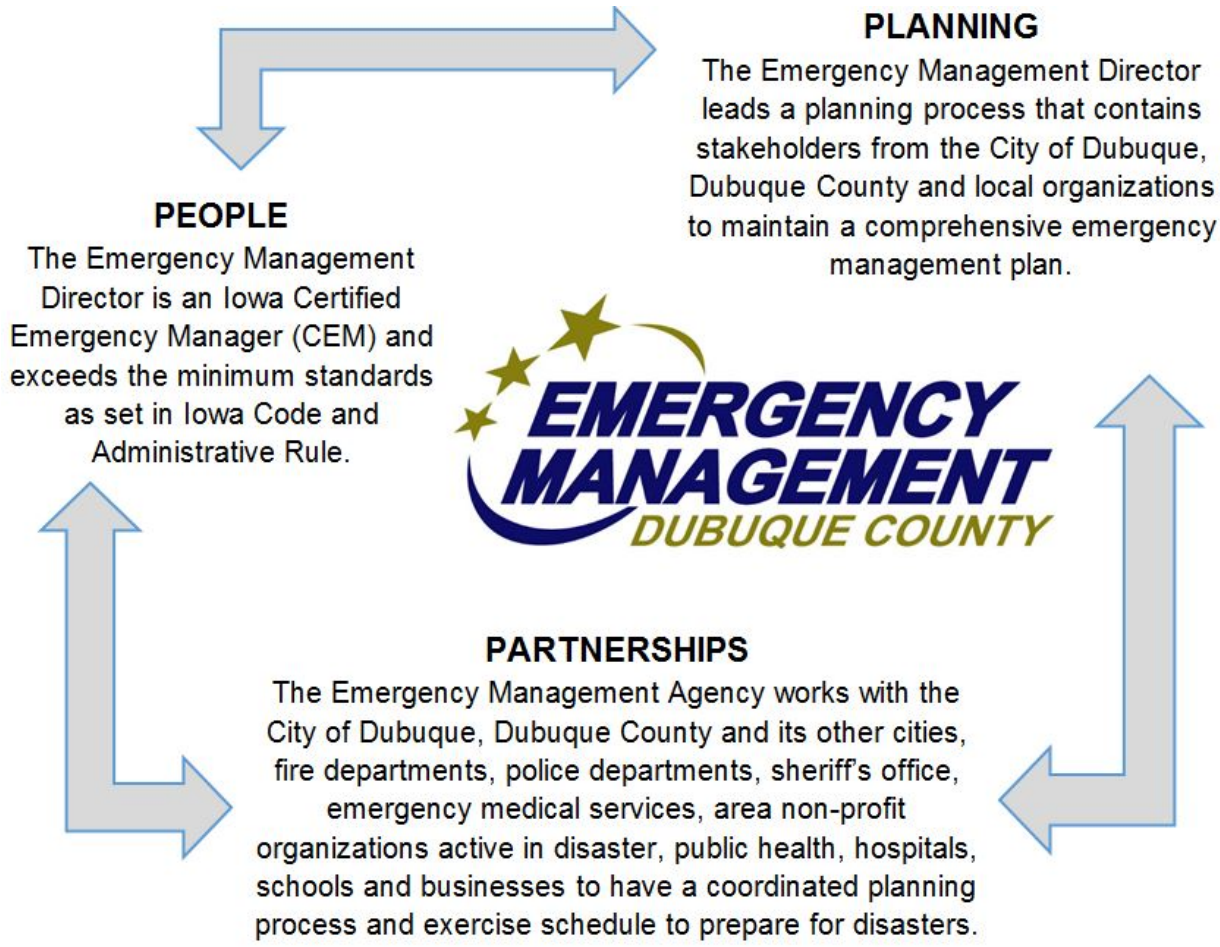


EMERGENCY MANAGEMENT

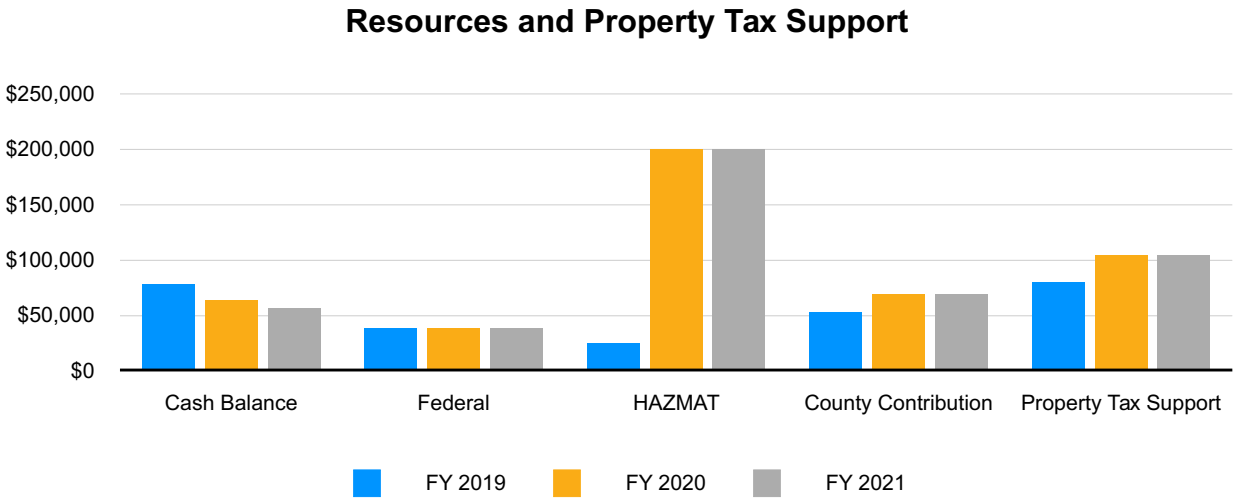
Through an all hazards approach, resilience is the basis for capacity of local jurisdictions to plan, prepare for, respond to, and recover from disasters in a coordinated response.



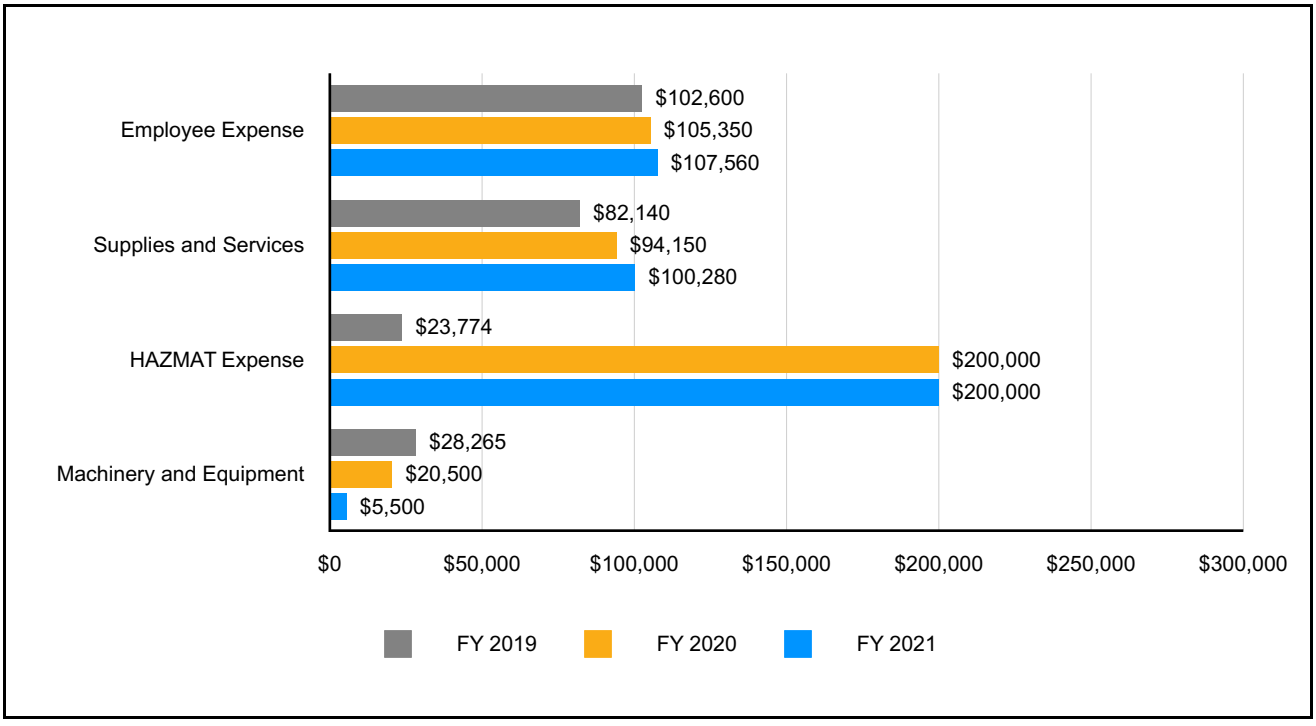
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



EMERGENCY MANAGEMENT



The Emergency Management Agency will gather agency costs for response to a disaster and then will invoice the responsible party. The HAZMAT budget gives the Emergency Management Agency the spending authority in a major event or multiple events.



EMERGENCY MANAGEMENT

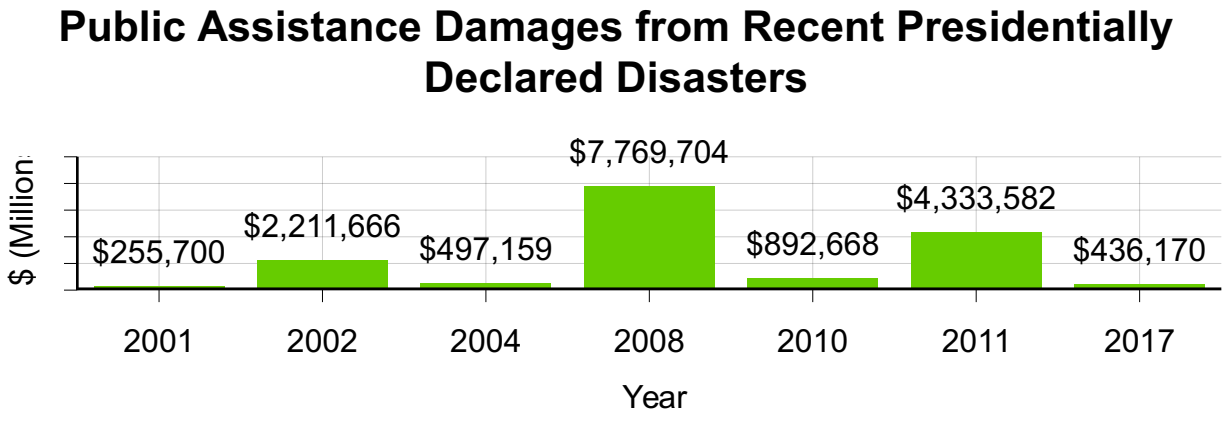
Mission & Services

Emergency Management provides a comprehensive emergency management program that includes planning, training, response, recovery and mitigation from natural and human made disasters. With a focus of building a resilient community, the emergency management director coordinates emergency preparedness training, national incident management training and disaster recovery training for cities, staff, emergency responders and citizens.

Performance Measures

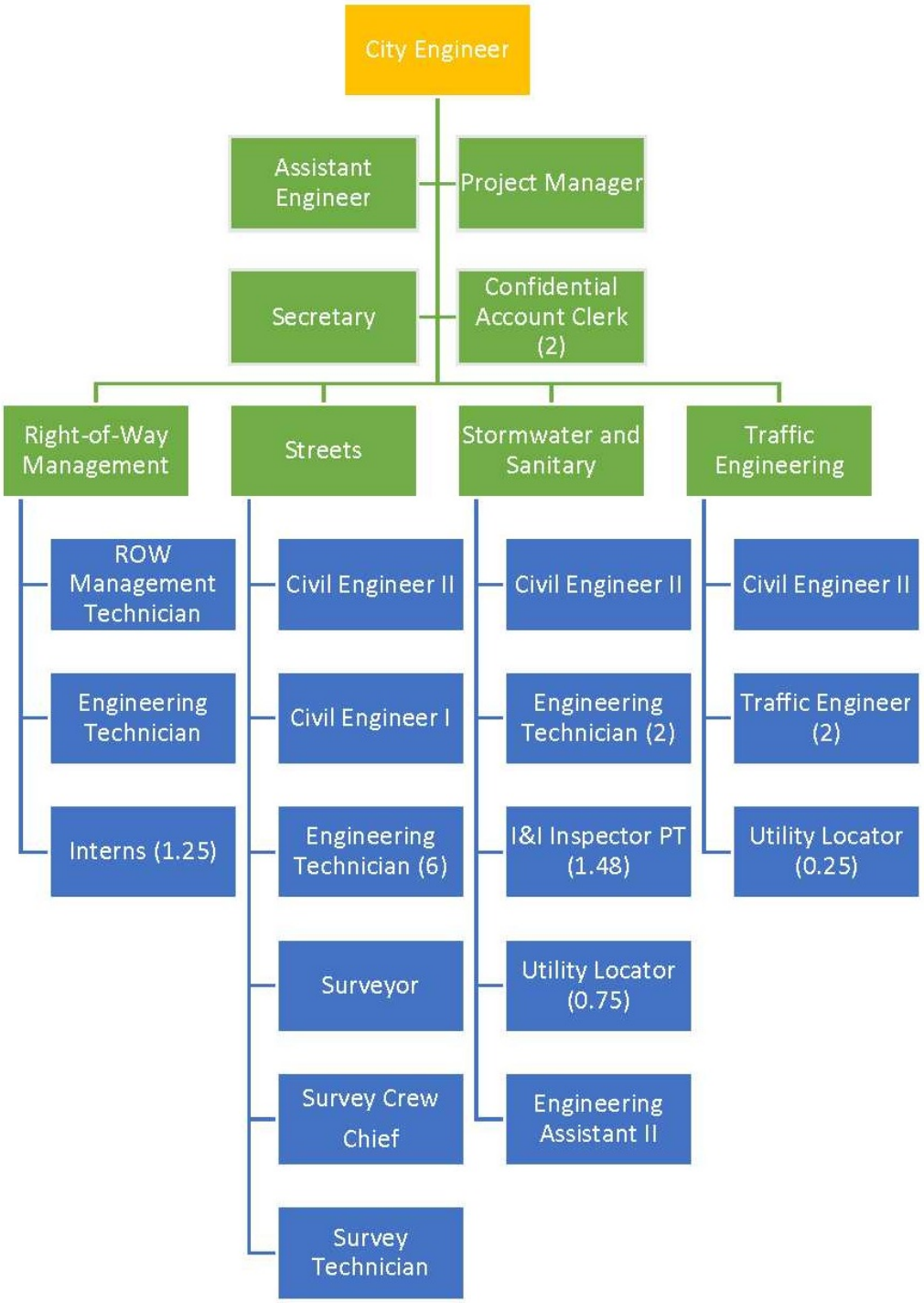
City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Maintain a comprehensive local emergency management program to provide an adequate level of disaster preparedness that exceeds State and Federal planning, training and exercise requirements and minimizes the impact of natural and human-made disasters.**					
	Update 20% of the Comprehensive Emergency Management Plan on an annual basis ensuring the entire plan is updated every five years	5 ESFs	□	□	□	
	# of tests of outdoor emergency warning system	12	10	10	12	
	# of outreach events and emergency plan consultations provided or planning meetings attended	32	26	26	16	
	# of training classes offered at the local level for disaster response and responder safety	4	6	8	4	
	# of tabletop, functional, and full-scale exercises offered to community members	8	10	9	8	
	Complete required emergency management continuing education hours	40	40	36	48	



ENGINEERING DEPARTMENT

The mission of the Engineering Department is to promote public safety by providing engineering services related to the planning, development, construction, and maintenance of the City's public infrastructure systems.



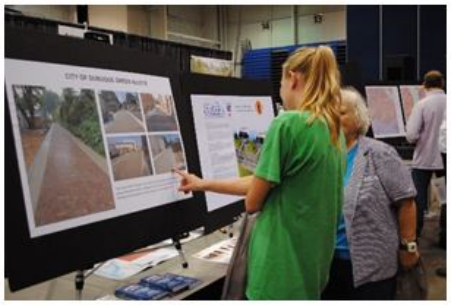
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PEOPLE

Engineering continues in its emphasis on public information meetings concerning projects that have a significant impact on property owners. These meetings provide an opportunity for meaningful exchange between the City and property owners on the project scope and its impact.

PLANNING

Engineering coordinates its project planning with multiple City Departments. In addition the department is involved in the Dubuque Metropolitan Area Transportation Study and works with the East Central Intergovernmental Agency in planning projects. This ensures a regional view is considered in project development.

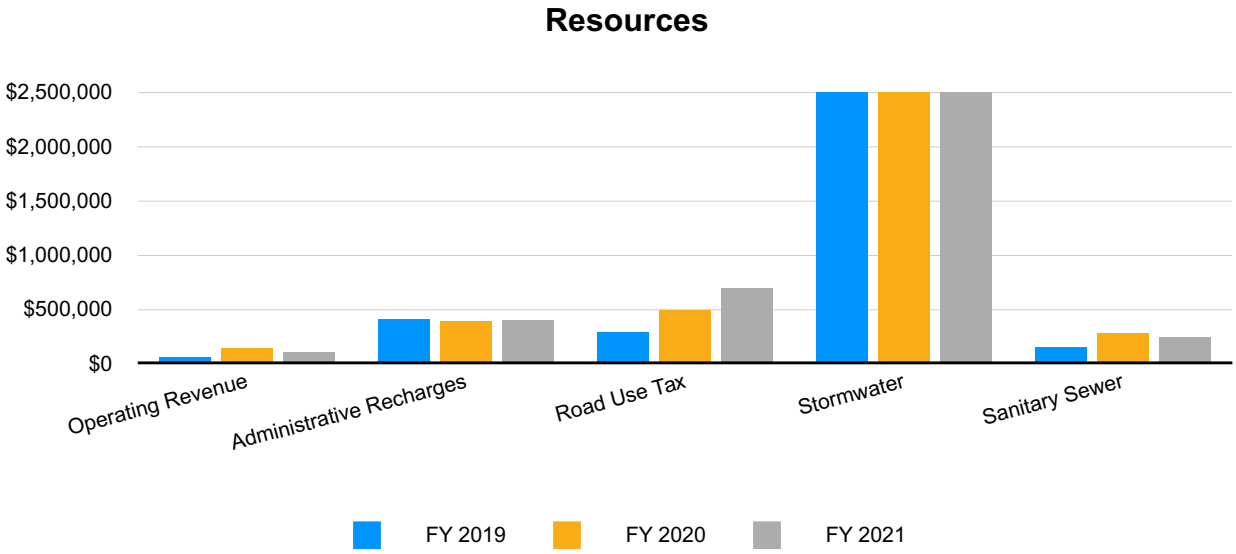


PARTNERSHIPS

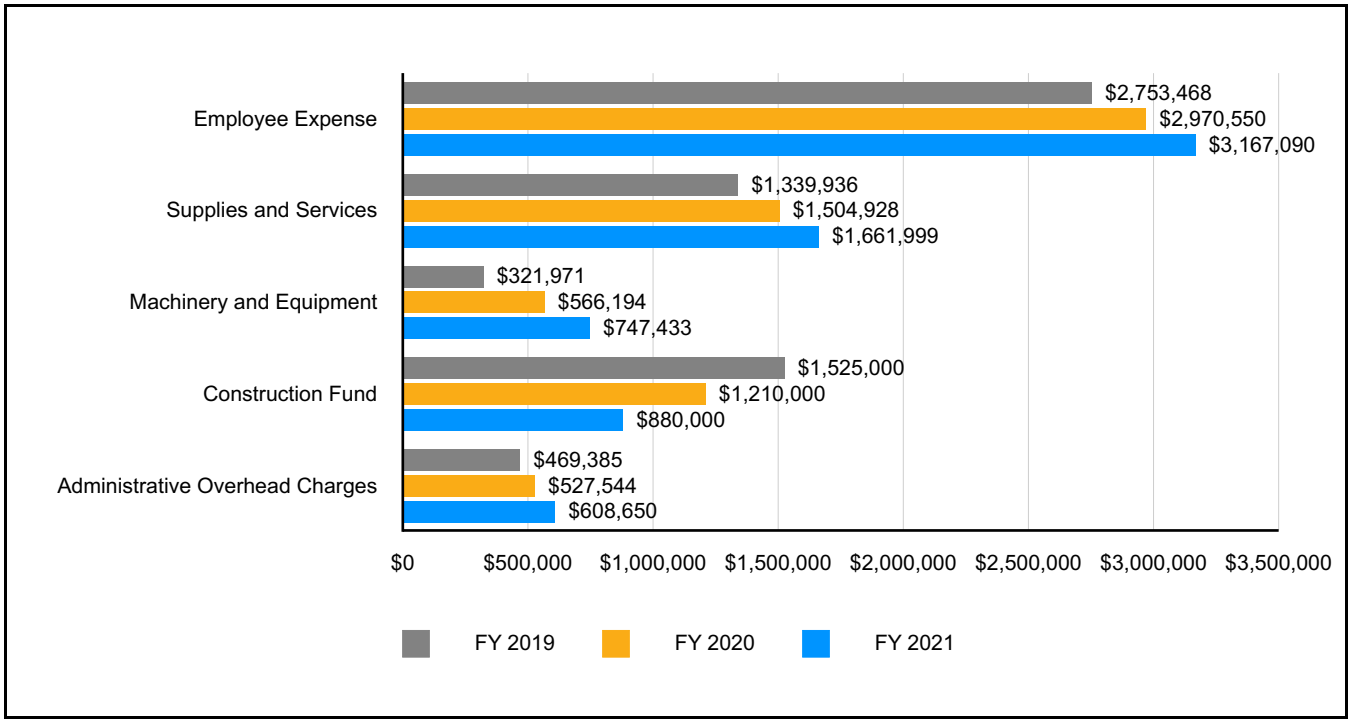
The Engineering Department works with the Iowa Department of Transportation (IDOT), the Access Board, Federal Highway Administration (FHWA), East Central Intergovernmental Agency (ECIA), Dubuque County, Historic Preservation Commission, Neighborhood Groups, Tri-State Trail Vision and many other entities when planning and constructing projects.

ENGINEERING DEPARTMENT

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**30.23**	**29.96**	**30.71**



The Engineering Department is supported by 30.71 full-time equivalent employees, which accounts for 59.74% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.76% in FY 2021 compared to FY 2020.



ENGINEERING DEPARTMENT

Activity: Right-of-way Management and Streets

Mission & Services

These activities manage the public right-of-way so it is safe and accessible for all users and constructing and maintaining streets in a fiscally-responsible way that also provides safe and efficient transportation. Responsibilities include monitoring right-of-way, excavations, sidewalk inspections, appeals, management of compliance, utility locate services, and street and alley planning, inspection, reconstruction, and maintenance.

Right-of-way and Streets Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,642,157	$2,056,049	$2,175,891
Resources	$(670,994)	$1,221,090	$(1,546,697)

Right-of-way and Streets Position Summary	
	FY 2021
City Engineer	0.30
City Engineer - Service Fund	0.15
Assistant City Engineer	0.30
Assistant City Engineer- Svc Fd	0.70
Project Manager	0.40
Project Manager - Service Fund	0.10
Civil Engineer II	0.80
Civil Engineer II - Service Fund	1.20
Survey Technician	0.15
Survey Technician - Service Fund	0.30
Survey Party Chief	0.15
Survey Party Chief - Service Fd	0.30
Engineering Technician	1.90
Engineering Technician - Service Fd	2.67
Engineering Assistant II	0.10
Engineering Assistant II - Service Fd	0.40
Surveyor	0.80
Surveyor - Service Fund	0.20
Engineering Aide	0.00
Engineering Aide - Service Fund	1.00
Traffic Engineer	0.50
Traffic Engineer - Service Fund	0.50
Confidential Account Clerk	0.65
Confidential Acct Clerk - Service Fd	0.00
Secretary - Admin	0.05
Secretary - Admin Internal Svc	0.00
ROW Technician	0.90
ROW Technician - Service Fd	0.10
Engineering Aide - Seasonal	0.00
Total FT Equivalent Employees	**14.62**

ENGINEERING DEPARTMENT

Right-of-Way Management and Streets

Performance Measures

City Council Goal: Connected Community

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide safe walking pathways throughout the City, including pedestrian access ramps.**					
	% of property notices resolved within alloted time for un-shoveled sidewalks	80%	57%	94%	80%	
	# of ADA curb ramps installed	100	104	95	100	
2	**Activity Objective: Provide complete, safe, and efficient street systems.**					
	Avg. condition rating (out of 100) of all Dubuque streets	70	78	73	73	
	# of vehicle crashes in the City of Dubuque	N/A	1,546	1,261	1,300	N/A

City Council Goal: Livable Neighborhoods & Housing

3	**Activity Objective: Manage the work in right-of-way permits.**					
	# of Right of Way excavation permits/ person	N/A	227	306	350	N/A





ENGINEERING DEPARTMENT

Stormwater Management

Mission & Services

The mission of the City's Stormwater Management Utility is to help protect the health of citizens and both the natural and built environment by designing, implementing, and maintaining an effective, efficient municipal stormwater management system. The City of Dubuque has the responsibility as private property owners: manage stormwater on its property. Programs include construction of new detention basins, extension of storm sewer systems, maintenance of ditches, sewers, and basins, and limiting pollutants associated with stormwater runoff.

Stormwater Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$4,662,633	$5,275,137	$5,715,178
Resources	$4,662,633	$5,275,137	$5,715,178

Stormwater Position Summary	
	FY 2021
Civil Engineer II	0.77
Civil Engineer II - Service Fund	0.68
City Engineer	0.15
City Engineer - Service Fund	0.10
Engineering Technician	0.15
Engineering Technician - Service Fd	1.35
Engineering Assistant II	0.10
Engineering Assistant II - Service Fd	0.40
Survey Party Chief - Service Fund	0.25
Survey Technician - Service Fund	0.25
Project Manager - Service Fund	0.25
Utility Locator - Stormwater	0.25
Utility Locator - Water	0.25
Confidential Account Clerk	0.25
I&I Inspector	1.46
Confidential Account Clerk - Service Fd	0.40
Total FT Equivalent Employees	**7.06**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Engineer, construct, and maintain facilities to mitigate the effects of flooding.**					
	# of phases completed in Bee Branch Watershed Flood Mitigation Project	12	4	5	5	

City Council Goal: Connected Community

2	**Activity Objective: Design and oversee construction of street/public ROW drainage systems to mitigate flooding and make the street available to the public during a rain event.**					
	% of storm sewer construction occurring in conjunction with street replacement	**80**	**95**	**95**	**85**	

ENGINEERING DEPARTMENT

Sanitary Sewer Collection

Mission & Services

The City of Dubuque's Sanitary Sewer Collection system delivers wastewater to the Water and Resource Recovery Center (W&RRC) where it is treated in accordance with the federal Clean Water Act before being discharged in the Mississippi River. This activity defines and implements capital improvements to improve the City's existing sanitary sewer collection infrastructure and provides direction and standards for future expansion and connections to the system.

Sanitary Sewer Collection Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$159,603	$557,989	$597,273
Resources	$159,603	$557,989	$597,273

Sanitary Sewer Collection Position Summary	
	FY 2021
City Engineer	0.15
City Engineer - Service Fund	0.15
Civil Engineer II	0.10
Project Manager	0.10
Project Manager - Service Fund	0.15
Engineering Technician	0.10
Engineering Technician - Service Fund	1.80
Survey Party Chief - Service Fund	0.30
Survey Technician - Service Fund	0.30
Secretary	0.05
Secretary - Service Fund	0.05
Confidential Account Clerk	0.25
Confidential Account Clerk - Svc Fund	0.15
Utility Locator	0.25
Total FT Equivalent Employees	**3.90**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Reduce inflow and infiltration (I&I) into the sanitary sewer collection system and work to eliminate the source or secure the sanitary sewer from the source.**					
	# of feet pipe lined through I&I Program	1,000	6,239	0	300	
2	**Activity Objective: Reconstruct Sanitary Sewer Manholes and Pipe**					
	# of brick sanitary sewer manholes replaced	**15**	**18**	**15**	**18**	

ENGINEERING DEPARTMENT

Traffic Engineering

Mission & Services

This Activity is responsible for overseeing the planning, inspection and daily operation of active projects for the movement of pedestrians, vehicular traffic, fiber optic expansion, street lighting, traffic signals, traffic controls, fiber optic and communications infrastructure, traffic and security cameras, traffic signage and pavement markings throughout the City and provides guidance to the Public Works Department. Other activities involve the review and recommendations for parking meter districts, residential parking districts and accessible parking spaces according to local, state and federal guidelines. This activity is highly called upon during emergency events and crises.

Traffic Engineering Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$82,968	$153,780	$194,743
Resources	$7,200	$17,681	$17,740

Traffic Engineering Position Summary	
	FY 2021
Confidential Account Clerk	0.20
Utility Locator	0.25
Traffic Engineering Assistant	0.00
Traffic Engineering Assistant - Svc Fd	0.00
Total FT Equivalent Employees	**0.45**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Reduce energy and maintenance costs as well as increase safety by replacing existing street lights with LED lighting.**					
	% of city-owned lights converted to LED	100%	32%	51%	53%	

City Council Goal: Connected Community

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
2	**Activity Objective: Provide a road network that ensures a high level of safety for vehicles, cyclists, and pedestrians.**					
	% of signalized Intersections with Microwave Detection	100%	26%	29%	31%	
2	**Activity Objective: Continue growth of traffic operation cameras, security cameras, and fiber and conduit.**					
	% of signalized Intersections with security cameras	**100%**	**N/A**	**74%**	**80%**	
	# of miles annually of conduit installed	**N/A**	**12.51**	**4.75**	**4.29**	

LEISURE SERVICES
FACILITY DIVISION

The Facility Division provides for the effective and efficient maintenance of buildings and equipment and administration of management contracts for Five Flags Civic Center and Grand River Center, ensuring facilities and programs that provide an increased QUALITY OF LIFE and creates opportunities for both citizens and visitors.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

Planning is necessary to develop an ongoing capital improvement plan to keep up each building. SMG and Platinum Hospitality work together and separately to provide venues for conferences, weddings, family events, trade shows, entertainment, business meetings, events and more. Each works to meet the needs of individuals, businesses and event planners.

PEOPLE

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





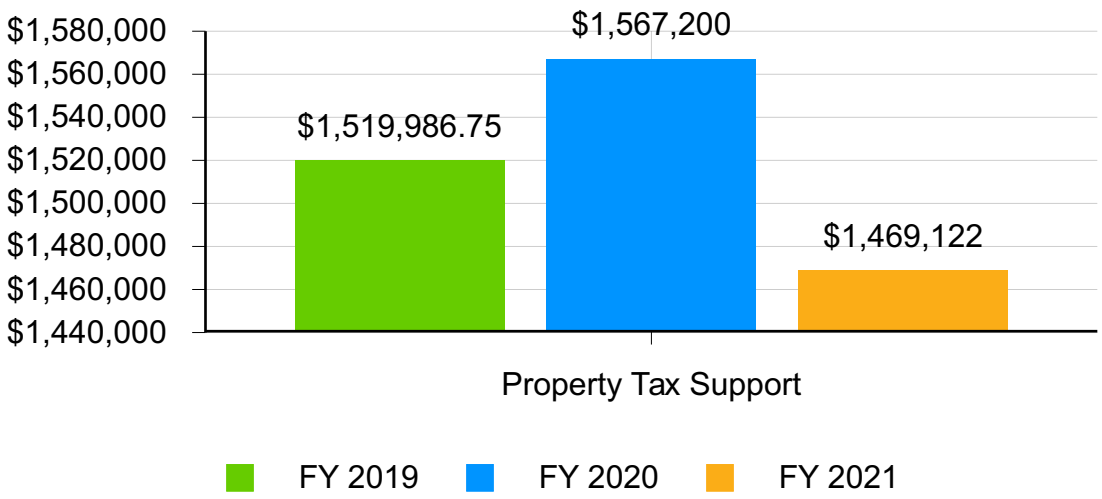
PARTNERSHIPS

Efforts are coordinated with the Dubuque Area Visitor and Convention Bureau. Often local professionals represent their professional association to bring their state and/or national conference to Dubuque. Partners at Five Flags include many theatrical and performing groups.

LEISURE SERVICES
FACILITY DIVISION

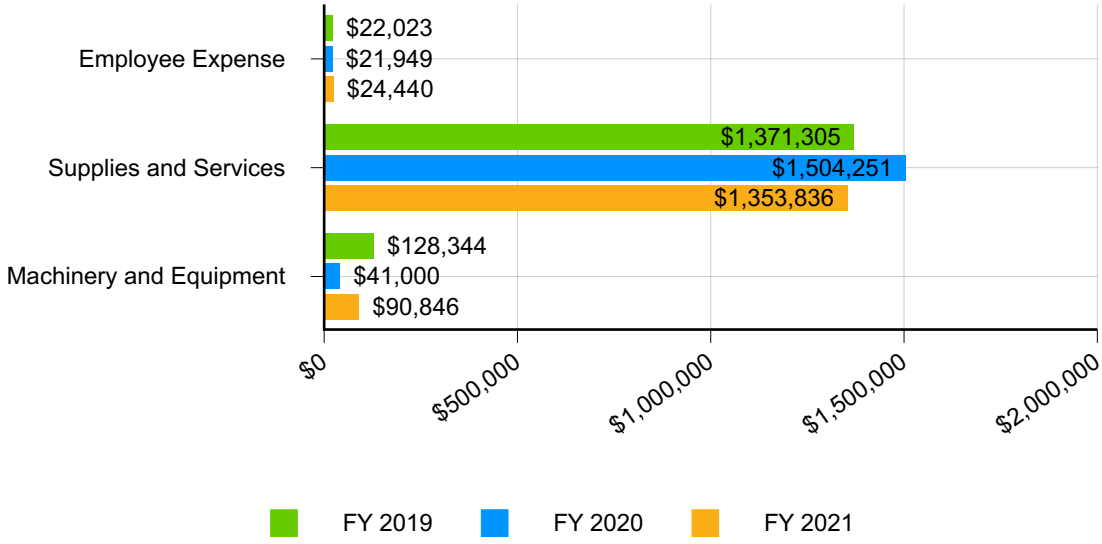
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**0.15**	**0.15**	**0.15**

Property Tax Support



The Leisure Services Facilities Division is supported by 0.15 full-time equivalent employees. Supplies and services accounts for 92.15% of the department expense as seen below. Overall, the department's expenses are expected to decrease by -6.26% in FY 2021 compared to FY 2020.

Expenditure by Category by Fiscal Year



LEISURE SERVICES
FACILITY DIVISION

Mission & Services

The Facility Management Division of the Leisure Services Department strives to provide venues for community and civic activities, entertainment, and cultural events and activities. The division promotes events and activities that bring tourists and generate spending in the community and ensure the centers are well-maintained and professionally managed to ensure attendees have a positive experience.

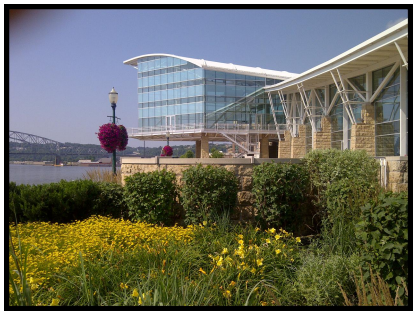
Five Flags Civic Center is a City owned building managed day-to-day by ASM Global located in the heart of downtown. It is a multipurpose facility which hosts sporting events, theatrical performances, concerts, meetings and conventions, high school and community college graduations, sporting events and much more. Five Flags Civic Center features an arena, historic theater, meeting rooms and intimate performance stage called the Bijou Room.

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

Leisure Services initiates capital improvement projects for these facilities ensuring the long-term viability and functionality of these buildings.







Five Flags Civic Center Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,046,676	$1,056,057	$954,702
Resources	$—	$—	$—

Five Flags Civic Center Position Summary	
	FY 2021
Leisure Services Manager	0.15
Total FT Equivalent Employees	**0.15**

Grand River Center Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$484,636	$533,318	$544,926
Resources	$9,640	$22,175	$30,506

LEISURE SERVICES
FACILITY DIVISION

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

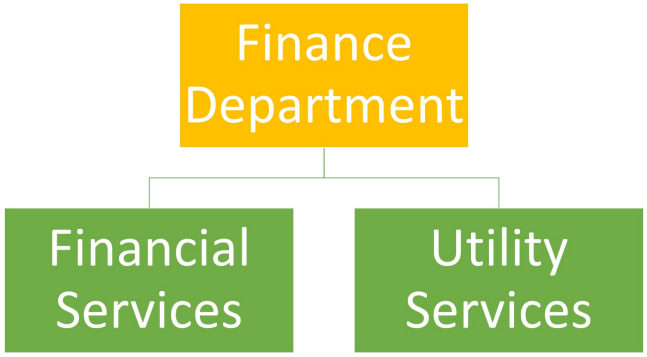
	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Become a regional hub for arts and culture by partnering with arts & culture organizations and providing Arts and Culture events and programming.**					
	% change from prior year in performing arts programming held at Five Flags			+14%	+1%	
2	**Activity Objective: Host community events and activities that support families and children.**					
	# of unique performances and events (both centers combined)		87	89	82	
	# of events that supported fundraisers benefiting families & children (both)		15	18	17	
3	**Activity Objective: Maintain infrastructure and amenities to support economic development and growth.**					
	# of attendees at Annual Growing Sustainable Communities Conference (number of states represented)		350 (22)	425 (28+ Canada)	482 (27) (actual)	



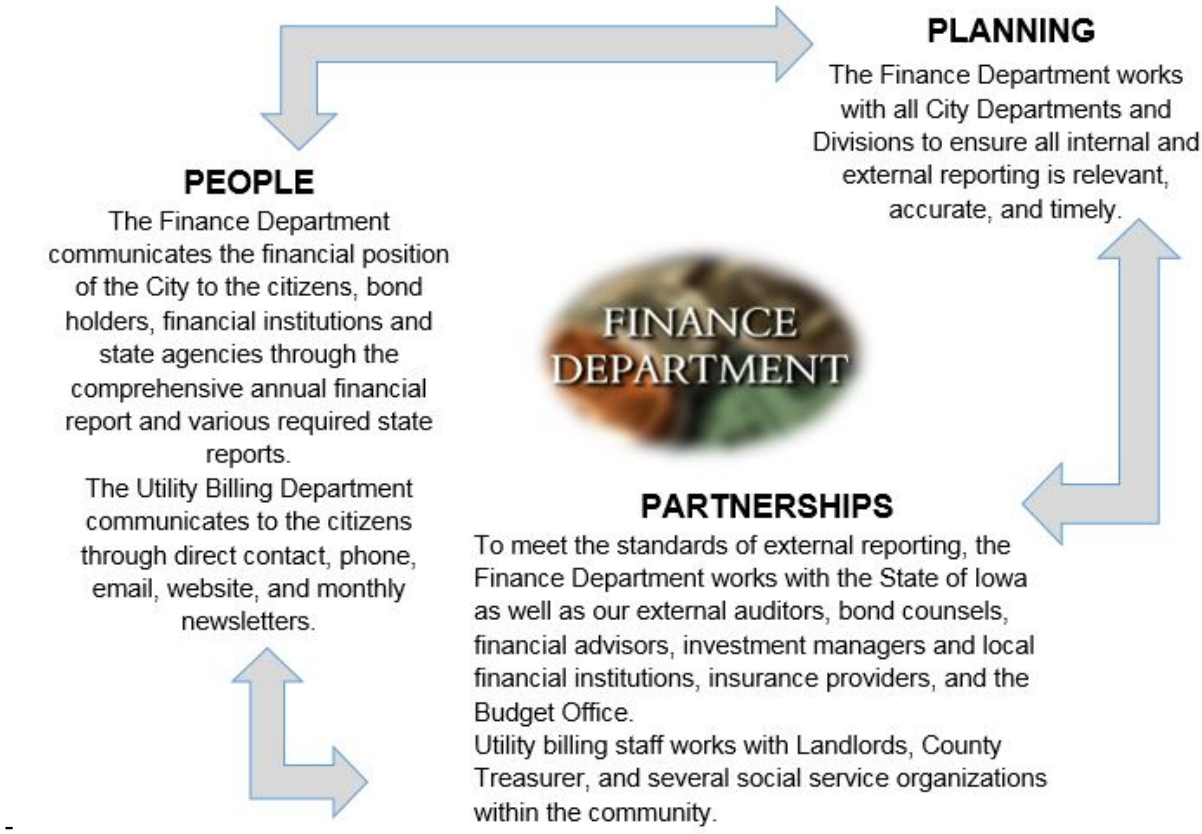


FINANCE DEPARTMENT

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



SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

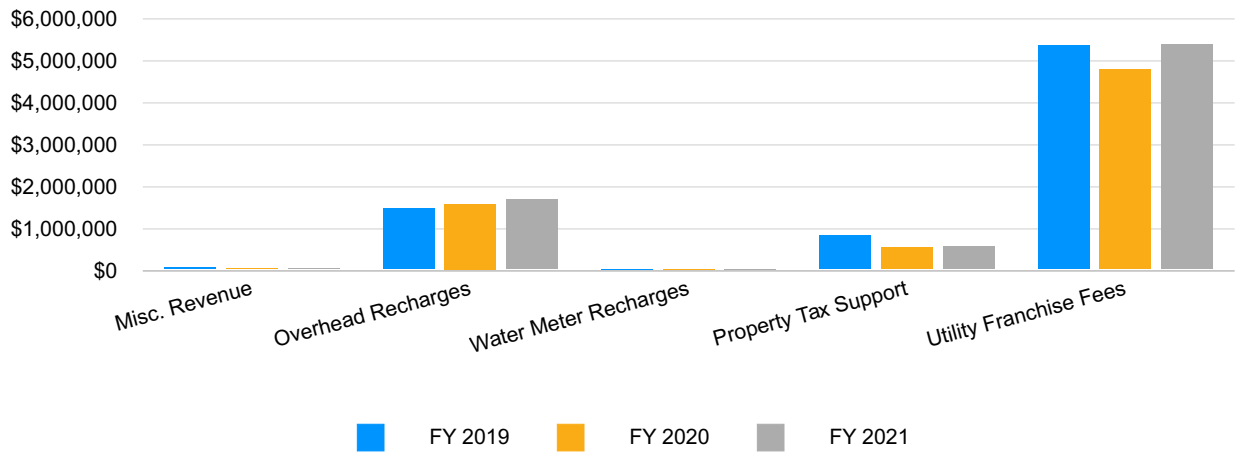


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FINANCE DEPARTMENT

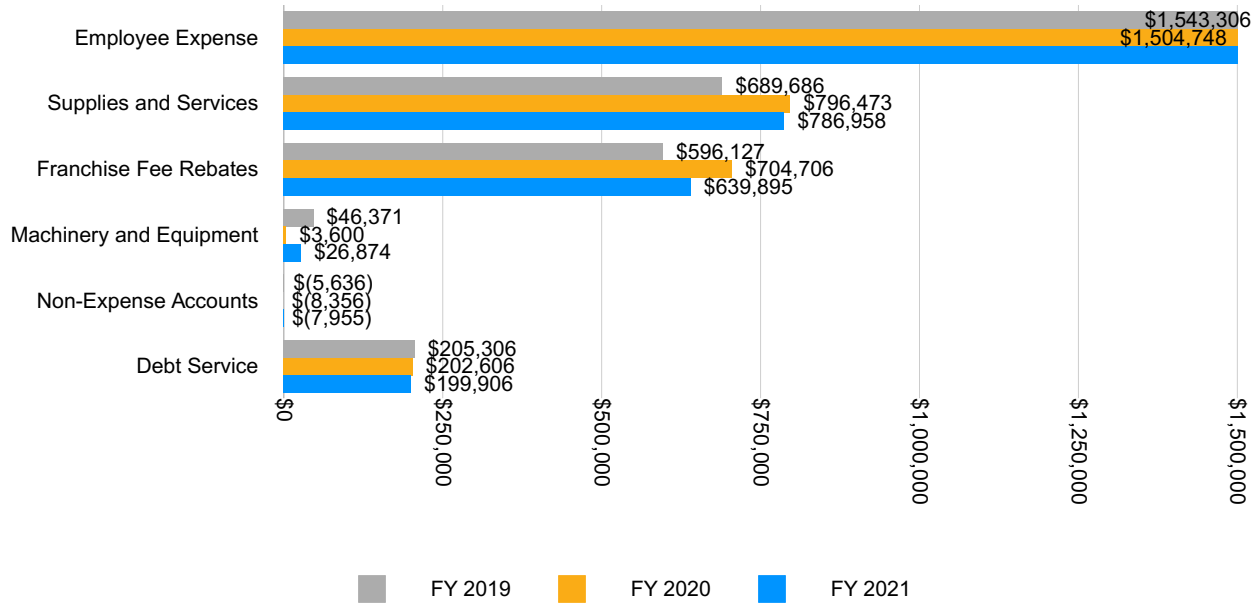
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**18.94**	**18.24**	**20.00**

Resources and Property Tax Support



The Finance Department is supported by 20.00 full-time equivalent employees, which accounts for 48.21% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 2.47% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



FINANCE DEPARTMENT

Financial Service

Mission & Services

Financial Services preserve the City's strong financial condition through responsible financial strategies and effective management of City resources. Responsibilities include financial policy, cash management, debt management, accounting, payroll, accounts payable, purchasing, risk management, grant assistance, auditing and reporting for the City of Dubuque.

Financial Service Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,736,994	$1,684,324	$1,851,646
Resources	$5,883,963	$5,345,965	$6,030,599

Financial Service Position Summary	
	FY 2021
DIRECTOR FINANCE/BUDGET	1.00
FINANCE MANAGER	1.00
PURCHASING/CONTRACT COORD	1.00
CONFIDENTIAL ACCOUNT CLERK	1.00
ACCOUNT CLERK I	2.00
PAYROLL ACCOUNTANT	1.00
ACCOUNTANT	1.50
FINANCE INTERN-SEASONAL	0.49
Total FT Equivalent Employees	**8.99**

Performance Measures

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

1 Activity Objective: Provide transparency of City finances through the Comprehensive Annual Financial Report (CAFR).

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Receive the Certificate of Excellence in Financial Reporting	☐	☐	☐	☐	

FINANCE DEPARTMENT

Utility Services

Mission & Services

Utility Services is responsible for maintaining positive customer relations for over 24,000 customers. Utility services include water, sewer, stormwater and refuse. Utility Billing staff work with customers answer questions, schedule service, solve problems and collect payments. The billing activity manages the customer data base and depository for all utility billing and parking violations. Bills are computed and issued, and monies are received and recorded. Staff is available to address customer's service needs and billing inquiries.

Utility Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$843,746	$841,100	$900,139
Resources	$843,746	$841,100	$900,139

Utility Services Position Summary	
	FY 2021
Utility Billing Supervisor	1.00
Accountant	0.50
Account Clerk 1	2.00
Cashier	4.00
Total FT Equivalent Employees	**7.50**

Performance Measures

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

1 Activity Objective: Improve utility billing processes and procedures and service delivery through the use of technology.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% of City water customers using the WaterSmart water management portal	50%	6%	21%	35%	
% of UB customers using e-billing	20%	8%	9%	10%	
% of UB customers using direct deposit	30%	25%	25%	26%	

FINANCE DEPARTMENT

Budget

Mission & Services

The Budget Office is responsible for the preparation, development, reconciliation, compliance, and implementation of the City's annual operating and five-year capital budgets. Included in this work is the development of all budget reporting guidelines, debt issuance, and compliance with Local and State reporting requirements.

In addition, the Budget Office coordinates with various City departments with reporting and filing obligations of alternative funding sources such as grants and user fees. Maintenance of the five-year financial plan is critical in providing decision makers with strategic financial information. Budget staff regularly monitor and report on operating and capital budget activities, as well as report on debt-related activities.

Budget Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$317,268	$570,747	$428,578
Resources	$240,345	$239,302	$0

Budget Position Summary	
	FY 2021
Budget & Financial Analyst	3.00
Total FT Equivalent Employees	**3.00**

Performance Measures

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

1 Activity Objective: Engage and empower residents to provide input and participate in the budget process.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of resident budgets submitted on Balancing Act Budget Simulation*	100	N/A	125	32	
# of individuals reached through budget public engagement sessions	+10 Annually	17	321	195	

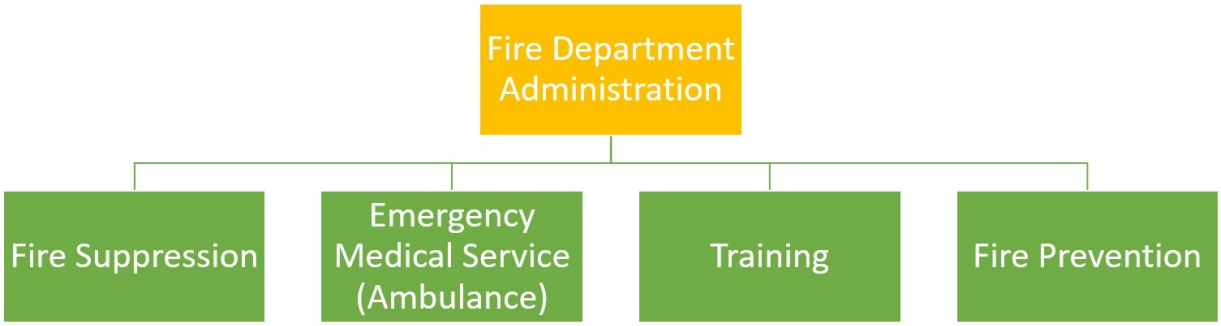
2 Activity Objective: Promote transparency and communicate budget information to residents in a user-friendly and understandable way.

# page views: Balancing Act Budget Simulation Tool*	+2% Annually	N/A	870	430	
GFOA Special Recognition Awards Received (Resident's Guide)	Capital & Performance	Capital	Capital	Capital Performance	

**Balancing Act was launched in Fiscal Year 2019*

FIRE DEPARTMENT

Dubuque Fire Department works to protect, assist and educate our community and visitors with pride, skill and compassion.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People
Provide quality assistance and solutions to our citizens and visitors who often have nowhere to turn in time of need. We engage the community through school groups, neighborhoods, and community activities.

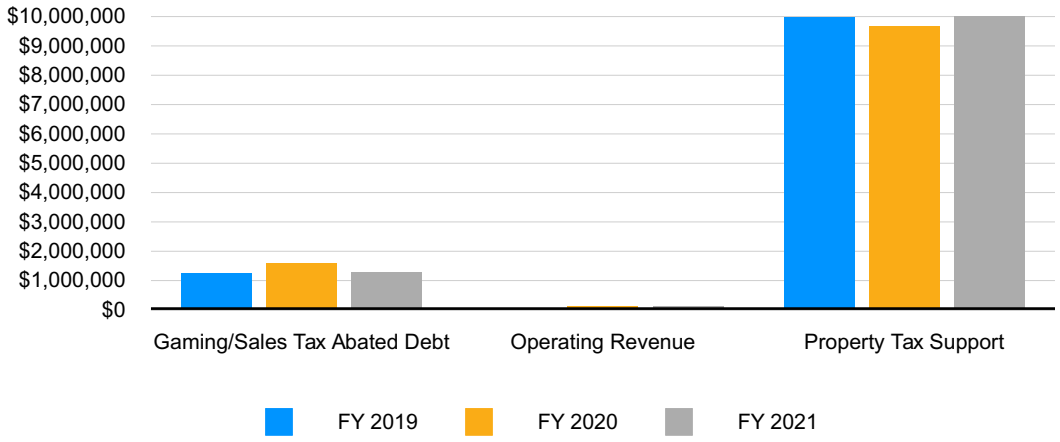
Planning
Prepare and train with other city departments, county agencies, health care providers, and private agencies to assure quick response to disasters and emergencies affecting the community.

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

FIRE DEPARTMENT

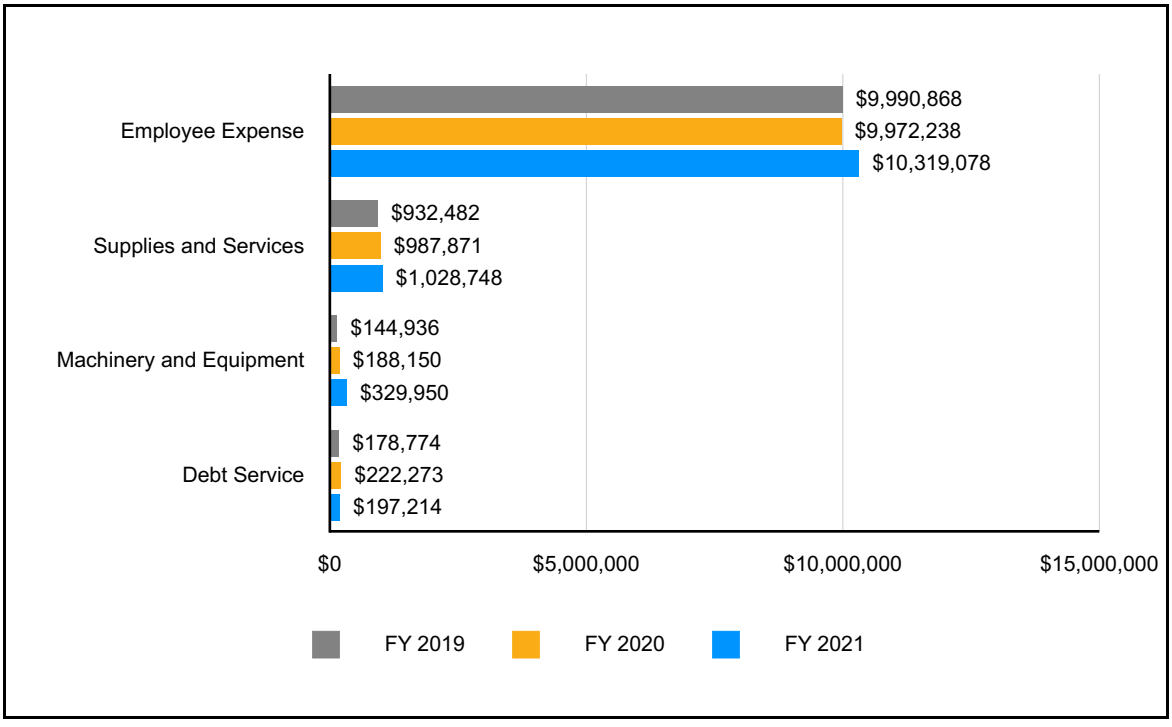
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**90.16**	**91.16**	**92.16**

Revenue and Property Tax Support



The Fire Department is supported by 92.16 full-time equivalent employees, which accounts for 86.9% of the department expense as seen below. Overall, the department's expenses are expected to increase by 4.44% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



FIRE DEPARTMENT

Fire Administration

Mission & Services

Fire Administration is responsible for developing long and short-range goals for fire and EMS service, establishing policy for 24-hour per day operations and conducting all other administrative duties of the Fire Department.

Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$518,024	$510,762	$539,978
Resources	$21,341	$8,254	$6,859

Administration Position Summary	
	FY 2021
Fire Chief	1.00
Intern	0.16
Secretary	1.00
Total FT Equivalent Employees	**2.16**

Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Recruit a diverse workforce that represents the members of the community.**					
	# of students provided ride-a-long and job-shadow opportunities	6	3	9	8	
	# of career day events and presentations conducted	5	5	7	8	
	City Council goal: Vibrant Community - Healthy and Safe					
2	**Activity Objective: Continue to implement industry best practices to improve total response time.**					
	Fire Suppression: minutes/seconds of first unit to scene within 911 call pickup (90th Percentile)	6:20	8:12	7:30	7:30	
	EMS: minutes/seconds of first unit to scene within 911 call pickup (90th Percentile)	6:20	7:16	7:31	7:35	
	City Council Goal: Financially Responsible, High Performance Organization					
3	**Activity Objective: Maintain a reliable fleet to respond to calls for service**					
	# miles placed on Ladder Trucks	< 8,000+ Annually	6,445	7,831	7,500	

FIRE DEPARTMENT

Training

Mission & Services

The training activity provides relevant training to the members of the fire department in all disciplines of our response to assure excellent skill levels are maintained. In addition to member training this activity is also responsible for testing of apparatus pumps, hose, and ladders. Training oversees promotional testing, entrance examinations, company training, and the new member training academy. The training officer also serves as the department safety officer, and hazardous materials response coordinator and provides training to other city department employees.

Training Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$203,421	$214,097	$216,830
Resources	$79,677	$—	$—

Training Position Summary	
	FY 2021
Assistant Fire Chief	1.00
Total FT Equivalent Employee	**1.00**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Identify training needs and schedule appropriately for personnel; including training for high-risk, low-frequency events.**					
	# of personnel completing 4-hour hands-on Rescue Task Force Training with Police	45	21	29	40	
	# of personnel with Blue Card incident command training	24	6	11	14	

FIRE DEPARTMENT

Emergency Medical Services (Ambulance)

Mission & Services

The ambulance activity is committed to safeguarding our citizens and visitors by providing excellence in pre-hospital emergency medicine. The ambulance service delivers efficient, prompt advanced life support and transportation in times of medical and traumatic need in both emergency and non-emergency situations. Two paramedics staff each of the ambulances along with a first arriving fire engine staffed with a paramedic.

Emergency Medical Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,659,696	$1,738,607	$1,837,129
Resources	$1,123,677	$1,476,829	$1,191,695

Emergency Medical Services Position Summary	
	FY 2021
Ambulance Medical Officer	6.00
Fire Captain	2.00
Fire Lieutenant	4.00
EMS Supervisor	1.00
Total FT Equivalent Employees	**13.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide advanced emergency care as quickly as possible while reducing on-scene times for ambulances**					
	% of identified patients receiving stroke exam	>65%	77%	93%	90%	
	% of identified patients receiving 12-lead ECG	>77.4%	92%	93%	90%	
2	**Activity Objective: Maintain cardiac survival rate above American Heart Association national average (10.8%)**					
	% of cardiac arrest incidents in which bystander CPR was performed	>33%	34%	55%	40%	
	% of cardiac arrest survival rate	> 10.8%	13.56%	16.18%	20%	

FIRE DEPARTMENT

Fire Suppression

Mission & Services

The Fire Suppression activity protects life and property by responding to all types of calls for service. Call types include but are not limited to: fires, hazardous material releases, specialized rescues and emergency medical responses with the EMS activity resources. In addition the suppression activity performs fire inspections and hydrant maintenance, personnel training and maintains/cleans all buildings, vehicles and equipment assigned. The activity is provided from 6 fire station locations using 19 vehicles and 73 personnel to maintain 24 hour per day availability.

Fire Suppression Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$8,375,946	$8,366,048	$8,745,567
Resources	$10,352	$80,290	$78,387

Fire Suppression Position Summary	
	FY 2021
Assistant Fire Chief	3.00
Fire Captain	7.00
Fire Equipment Operator	24.00
Fire Lieutenant	14.00
Firefighter	26.00
Total FT Equivalent Employees	**74.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Control fires while still small, keeping property damage to a minimum for property owners**					
	% of structure fires controlled within the room-of-origin	65% +	86%	79%	80%	
	Moderate-Risk Effective Response Force (ERF) arrival time from 911 call pick up (90th Percentile)	10:20	15:50	14:15	14:00	

FIRE DEPARTMENT

Fire Prevention

Mission & Services

The Fire Prevention Bureau is committed to preventing fires before they occur through community education involving schools, neighborhood associations, civic groups and businesses. Fire prevention is also achieved through safety inspection of occupancies. If a fire does occur the Fire Marshal's office will investigate fire cause and origin of the affected property. Working with other city departments the Fire Marshal's office reviews new construction and improvement plans in an effort to promote a safe working environment and continued operation.

Fire Prevention Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$310,290.21	$318,745	338,272
Resources	$10,201	$3,830	4,660

Fire Prevention Position Summary	
	FY 2021
Fire Marshall	1.00
Assistant Fire Marshall	1.00
Total FT Equivalent Employees	**2.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Improve exterior fire escape code compliance.**					
	# of completed fire escape inspections	8	7	11	8	
2	**Activity Objective: Ensure building safety and fire code enforcement for businesses.**					
	# of fire inspections completed annually to maintain a 3-year inspection cycle for businesses	900	1676	1485	1400	
3	**Activity Objective: Maintain a robust program to install smoke detectors in targeted occupancies**					
	# free smoke detectors installed	400	480	798	500	
	# of households receiving smoke detectors	100	117	179	100	

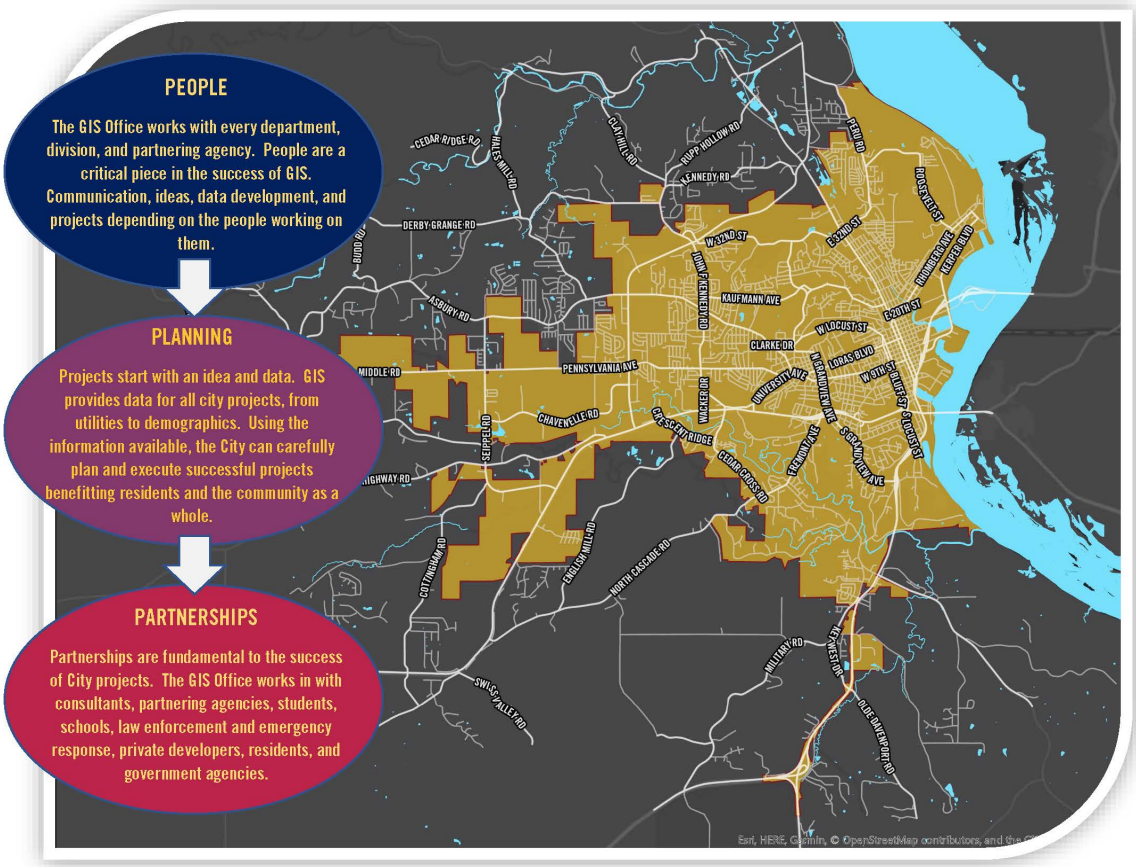
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

(Maps & Data)

Mission & Services

The Geographic Information Systems (GIS) Office is responsible for the supervision, development, use, and maintenance of the City's Geographic Information System, and coordinates these duties with other City departments, partners to City projects, other government groups and private sector businesses. The GIS office provides a large service level to the City organization.





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

1 Dept. Objective: Leverage GIS as a data management software to accurately and consistently tract City assets and community information.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Annual Address Updates	N/A	731	691	560	N/A
Data, Map, and Application Requests	N/A	166	186	205	N/A

2 Dept. Objective: Assist City departments in GIS application development to streamline workflows, centralize citywide data collection, and collaborate across organization outcomes.

Applications in GIS	N/A	N/A	326	400	N/A
Number of Departments Using GIS as a tool	N/A	N/A	17	19	N/A

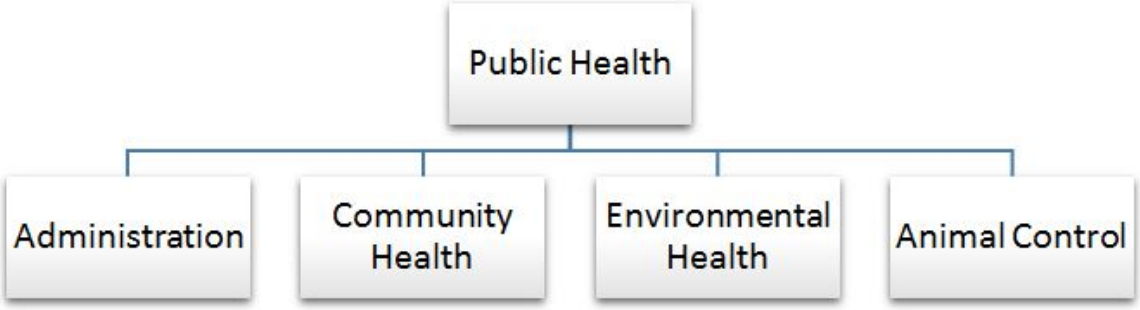
3 Dept. Objective: Produce interactive and engaging content to improve customer service.

Website hits to zoning map	N/A	1,201	1,590	1,980	N/A
New public facing web map applications	N/A	1	3	10	N/A

Position Summary	
	FY 2021
GIS APPLICATIONS SPECIALIST	1.00
GIS COORDINATOR	1.00
ARCHITECTURAL INTERN	0.50
GIS INTERN - SEASONAL	0.25
Total FT Equivalent Employees	**2.75**

PUBLIC HEALTH

Public Health provides an effective service to protect, maintain and promote the physical and environmental health and well-being of the citizens of the community.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People
The Health Services Department strives to respond to conditions that affect the overall health of the community in a timely manner.

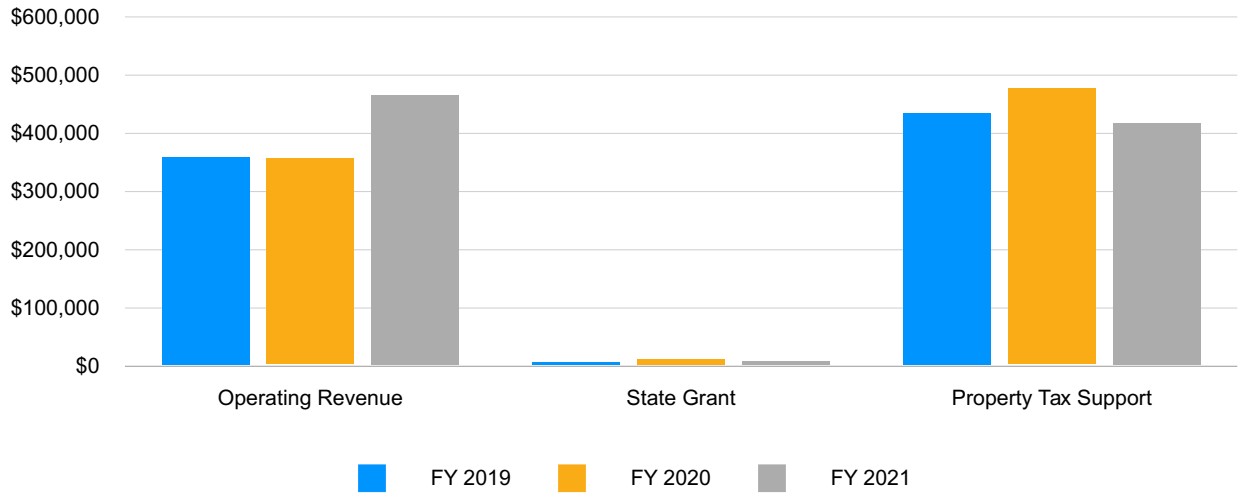
Planning
- The Dubuque County Community Health Needs Assessment and Health Improvement plan is a community-wide effort to assess the community's health needs and decide how to meet them.
- The Dubuque County Health Care Preparedness Coalition is a multi-disciplinary partnership that assesses jurisdictional risk and responds cohesively to public health incidents and emergencies.

Partnerships
Partnerships allow public health to perform its activities in an effective, efficient, and inclusive manner. Some partners include the Crescent Community Health Center, Iowa Department of Public Health, Dubuque Community Schools, Dubuque Visiting Nurses Association, Dubuque County Health Department, Mercy Medical Center, Unity Point Health/Finley HOspital, and many others.

PUBLIC HEALTH

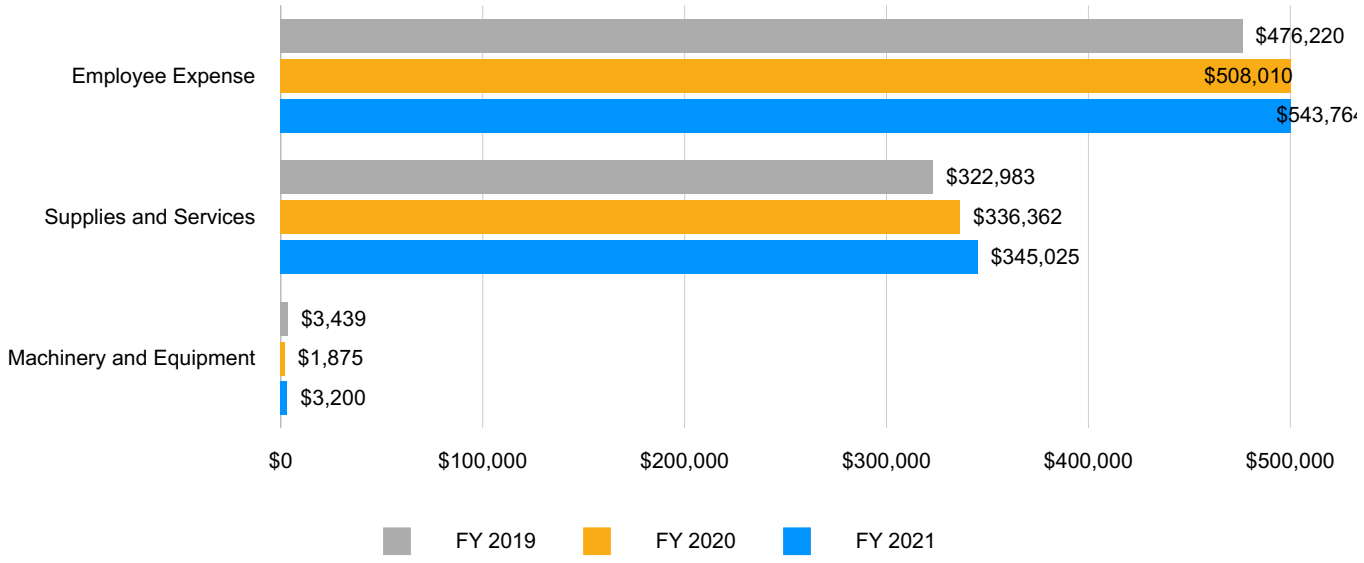
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**5.58**	**5.86**	**6.14**

Resources and Property Tax Support



The Health Department is supported by 6.14 full-time equivalent employees, which accounts for 60.96% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.41% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



PUBLIC HEALTH

Administration/Community Health

Mission & Services

Community Health provides assessment, assurance, and policy development to address public health problems and issues in the community. The Health Services Department works with the Dubuque County Board of Health to carry out public health essential services necessary for an effective public health system. Responsibilities include evaluating, reviewing, and updating animal, noise, nuisance, sewer, refuse, and food ordinances enforced by the Health Department.

Health Administration/Community Health Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$258,245	$269,468	$253,689
Resources	$7,957	$13,565	$9,974

Health Administration/Community Health Position Summary	
	FY 2021
Public Health Specialist	1.00
Public Health Intern	0.14
Secretary	1.00
Total Full-Time Equivalent Employees	**2.14**

Performance Measures

City Council Goal: Vibrant Community: Healthy and Safe

1 Dept. Objective: Ensure accessibility and quality of primary care and population-based health services.

Performance Measure (KPI)	Target	2017 Actual	2018 Actual	2019 Estimate	Performance Indicator
Crescent Community Health Center total patients served	8057	6437	6370	6000	
% patients served at or below 100% of poverty level of total demographic in Dubuque	56%	48%	58%	58%	
% of patients served without insurance	30%	33%	48%	48%	

City Council Goal: Vibrant Community- Healthy & Safe

2 Dept. Objective: Maintain a Childhood Lead Poisoning Prevention Program

% of children with elevated blood lead levels	<1%	1.5%	N/A	1.4%	

City Council Goal: Partnerships for a Better Dubuque

3 Dept. Objective: Mobilize community partnerships to identify and investigate public health problems and emerging issues

Annual review, maintenance and demonstration (exercising) of Public Health Emergency Response Plan sections	1 section or exercise/year	Animals in disaster	Communication & notification drill	Risk Communication	

PUBLIC HEALTH

Environmental Health

Mission & Services

Environmental Health promotes a safe and healthy environment by assuring sanitary conditions and practices in accordance with municipal public health and environmental ordinances, codes and regulations. Responsibilities include responding to complaints, inspecting pools, spas, tanning, and tattoo facilities, and inspecting and licensing food establishments, stands, and mobile units.

Food Inspection/Environmental Health Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$219,794	$224,391	$220,955
Resources	$151,998	$158,116	$165,494

Food Inspection/Environmental Health Position Summary	
	FY 2021
Environmental Sanitarian	2.00
Total Full-Time Equivalent Employees	**2.00**

Performance Measures

City Council Goal: Vibrant Community: Healthy & Safe

1 Dept. Objective: Assure safe and sanitary public swimming pools, spas and tattoo facilities by providing a minimum of one inspection per year within Dubuque County.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of closures of public pool/spa	0	1	0	0	

2 Dept. Objective: All permanent and temporary food establishments, mobile food units and hotels/motels/inns are inspected and licensed through a contract with the Iowa Department of Inspections & Appeals.

# of new/change ownership food establishments	N/A	89	68	80	N/A
# foodborne illness complaints	7	7	4	7	

3 Dept. Objective: Alleviate improper garbage/refuse storage and disposal and other public nuisances through code enforcement.

# municipal infractions (MIs) issued for nuisance violations	25	7	23	32	

PUBLIC HEALTH

Animal Control

Overview

Animal Control enforces the City Animal Ordinance which provides for licensing of all cats and dogs, the prohibition of dogs and cats running at-large within the city, inoculation of all dogs and cats against rabies, investigation of animal bites and assurance of proper rabies confinement, prohibition of harboring a vicious or potentially vicious animal or dangerous animal and prohibition of animals causing serious disturbance or nuisance.

Animal Control Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$324,603	$352,388	$417,345
Resources	$207,794	$197,332	$299,118

Animal Control Position Summary	
	FY 2021
ANIMAL CONTROL OFFICER	2.00
Total Full-Time Equivalent Employees	**2.00**

City Council Goal: Vibrant Community: Healthy & Safe

1 Dept. Objective: Respond to and abate the problems and nuisances of cats and dogs.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of citations issued for violations of Animal Control ordinance	N/A	44	63	75	N/A

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

# of Pet Licenses sold/rabies licenses	11,000	10,309	10,439	11,439	
# of citations for failure to license a pet	1,700	1,446	1,787	1,850	

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

# of animal bites	N/A	179	182	175	N/A

City Council Goal: Partnerships for a Better Dubuque

4 Dept. Objective: Provide shelter for dogs, cats and other animals without homes in Dubuque.

Maintain agreement with Dubuque Regional Humane Society	July 1, 2020	Penalties imposed	Amendment	New agreement	

HOUSING AND COMMUNITY DEVELOPMENT

The Housing and Community Development Department creates safe, healthy, affordable housing for all that promotes strong, sustainable, and inclusive communities.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

The Department coordinates public planning process to provide affordable housing, neighborhood and economic development. These plans assess the needs of the community and identify how federal, state, and local resources work together to make Dubuque a great place to live.

PEOPLE

The Department supports four boards and commissions providing avenues for citizens to impact policy and become involved in community development. Housing focuses on engaging with low and moderate income populations to inform, adapt, and evaluate programming offered through the



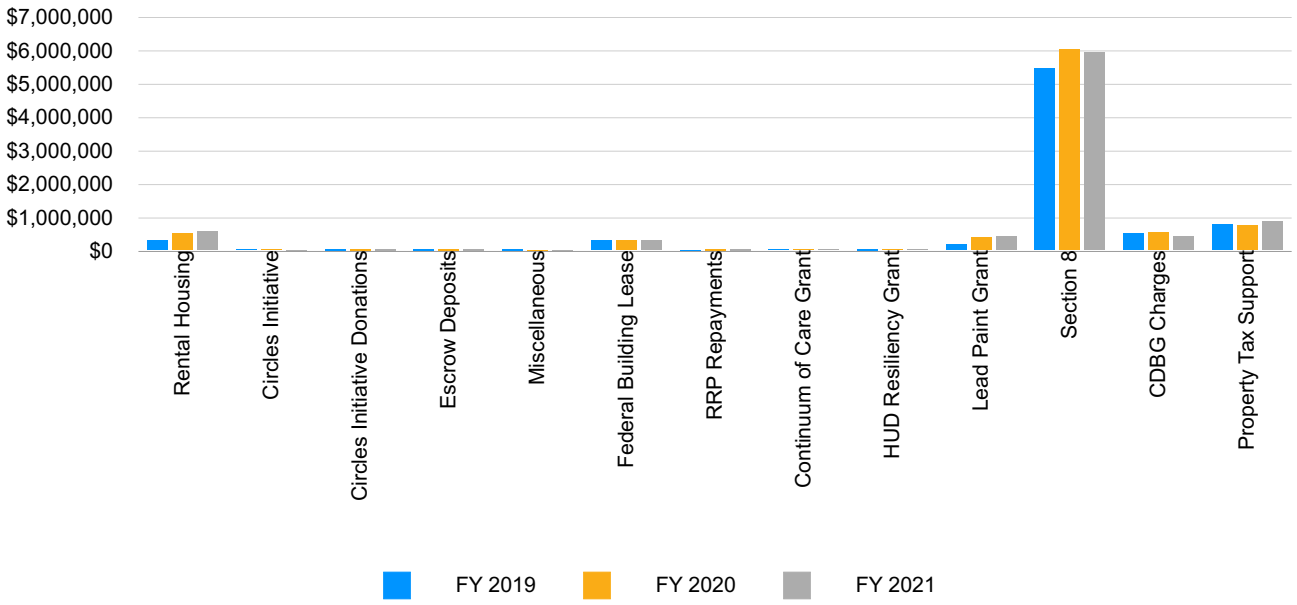
PARTNERSHIPS

Partnerships provide a holistic approach to meet housing and community development needs. Local partners develop housing, provide social and human services, and empower youth to take an active role in community development and neighborhood revitalization.

HOUSING AND COMMUNITY DEVELOPMENT

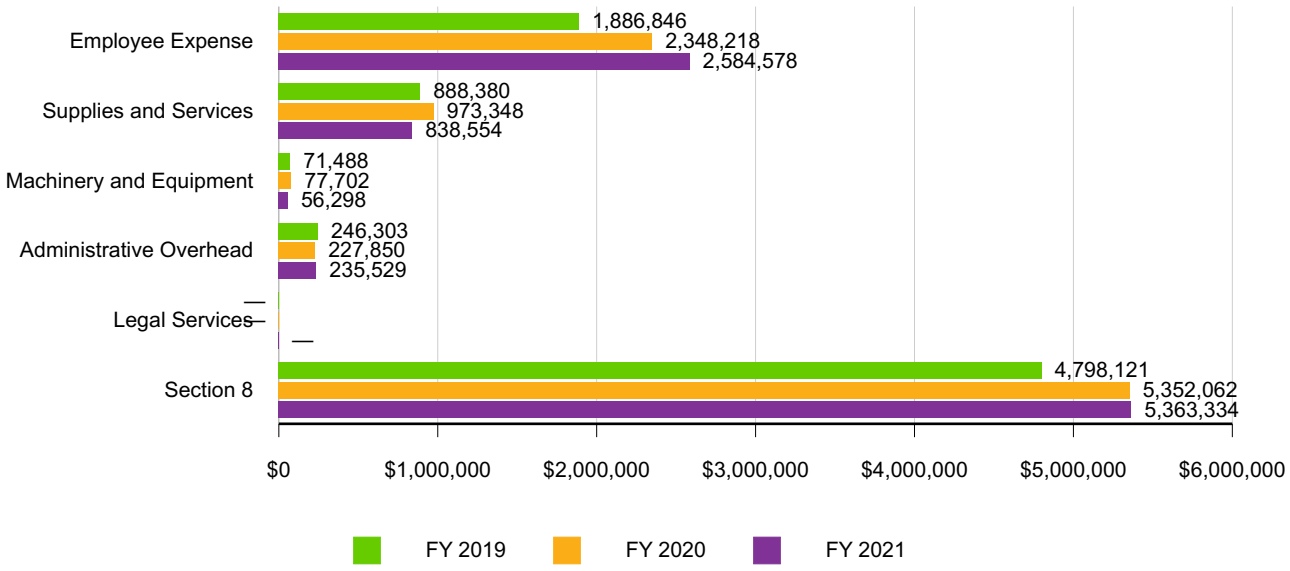
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**23.82**	**27.30**	**29.00**

Resources and Property Tax Support



The Housing Department is supported by 29.00 full-time equivalent employees, which accounts for only 28.47% of the department expense as seen below. Overall, the departments' expenses are expected to increased by 1.10% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



HOUSING AND COMMUNITY DEVELOPMENT

Administration and Community Development

Mission & Services

Housing & Community Development staff work closely with residents, non-profits, neighborhood groups, businesses, resident, and neighborhood partners to coordinate local, state, and federal resources to meet community needs. We strive to create a more viable community by providing safe, affordable housing and while expanding economic opportunities for residents in all neighborhoods. The Department supports several boards and commissions working to advance the goals of the City of Dubuque. Through the boards and commissions, citizens can provide input on the policies that shape the City's housing and community development strategies.

Administration and Community Development Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$ 338,380	$ 401,257	$ 392,616
Resources	$ 102,735	$ 161,978	$ 177,820

Administration and Community Development Position Summary	
	FY 2021
Housing/Community Development Director	0.25
Housing/Community Development Director CDBG	0.50
Housing/Community Development Director Sec 8	0.25
Asst. Housing Services Director - CDBG	0.25
Asst. Housing Services Director - Sec 8	0.25
Asst. Housing Services Director	0.50
Community Dev. Specialist	0.25
Total Full-Time Equivalent Employees	**2.25**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Address hazardous housing units through rehabilitation and reparation programs in the C.H.A.N.G.E. Initiative**					
	# of units participating in Homeowner Rehabilitation Loan Program	14+	30	14	15	
	# of units participating in Homebuyer Loan Program	18+	64	16	20	
	# of units participating in the Marginal Properties Rehabilitation & Resale Program	15+	26	12	20	
	# units remediated through the Lead Hazard Control & Healthy Homes Program	50	123	27	28	
	# of units completed in the Bee Branch Healthy Homes Stormwater Resiliency Program (Cumulative)	275	57	62	160	
	# of total problem units addressed since January 1, 2016 (FY18 shows total since 2016)	739 units by 2021	300	131	243	

HOUSING AND COMMUNITY DEVELOPMENT

Neighborhood Revitalization

Mission & Services

Neighborhood Revitalization staff assists homeowners and rental property owners in rehabbing properties to comply with all code regulations, rehabilitation standards, weatherization, beautification, accessibility and lead-based paint removal. Federal, state and local funds are utilized for rehabilitation of housing to revitalize neighborhoods and create affordable housing for new and existing homeowners and rental property owners. Projects range from minor home improvements to large-scale housing rehabilitation to preserve the historic character of the neighborhood. Staff also assist homebuyers with initiatives to help purchase a home. The HOME Workshop is a requirement of all rehabilitation programs and is facilitated by staff.

Neighborhood Revitalization Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$345,499	$373,433	$294,053
Resources	$342,463	$373,177	$294,053

Neighborhood Revitalization Position Summary	
	FY 2021
Rehabilitation Supervisor	0.50
CDBG Specialist	0.75
Inspector	0.50
Housing Financial Specialist	1.75
Secretary	0.00
Total Full-Time Equivalent Employee's	3.50

Performance Measures

City Council Goal: Robust Local Economy

1 Activity Objective: Increase homeownership opportunities by encouraging citizen participation through education, financial counseling, outreach and incentive programs

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of homeowners through Washington Neighborhood Homebuyers Program	9+	10	5	10	
# of homeowners through First Time Homebuyer Program	10	8	11	10	
# of Washington Neighborhood rental units converted to homeowners	9+	4	3	10	
# of other rental units converted to homeowners	9+	N/A	9	10	

2 Activity Objective: Improve properties through financial assistance to revitalize neighborhoods and increase outreach and marketing efforts to promote neighborhood revitalization

# of participants in the HOME workshop	48+	59	47	50	
% of HOME workshop participants who became 1st time homebuyers	40%<	37.3%	26%	40%	
# of total outreach efforts to neighborhood associations and other activities	21+	14	21	22	

HOUSING AND COMMUNITY DEVELOPMENT

Safe & Healthy Housing

Mission & Services

Housing code enforcement and grant-funded programs provide specialized services to ensure the City's residents have safe, healthy, and resilient affordable housing options. Through the adoption of the International Property Maintenance Code in 2016, the minimum housing standards for rental properties are more clear and consistent, and require more skillful repairs for code violations. Federal funding through grants totaling over $11 million allows private home owners and property owners with rentals to make their units lead-safe, eliminate healthy homes deficiencies, and to ensure the home is resilient to heavy rain events. Funds are disbursed through forgivable loans, easing the cost-burden for low-income individuals and families. Activities include: rental licensing, inspections and code enforcement, the Lead and Healthy Homes Program, and the Bee Branch Healthy Homes Resiliency Program.

Safe and Healthy Housing Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$867,089	$1,182,973	$1,236,203
Resources	$682,621	$1,017,777	$1,089,238

Performance Measures

City Council Goal: Sustainable Environment

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

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% Children with Elevated Blood Level (EBL) (national average is 1.6%)*	<1%	Not Published	1.4%	1.2%	

2 Activity Objective: Promote sustainable, safe, healthy, resilient, efficient and affordable housing and neighborhoods.

# of dwellings visited by inspection staff	2,760	2,072	2,050	1,855	

3 Activity Objective: Increase the number of resilient households through the Bee Branch Healthy Homes Program

# of applications approved (Cumulative)	280	20	70	180	
# of unit repairs completed (Cumulative)	275	17	62	160	
# of advocacy assessments (Cumulative)	220	13	59	153	

**The Centers for Disease Control and Prevention now recognizes a reference level of greater than 5 ug/dl to identify children with higher than average blood lead levels. The 2007 Iowa Department of Public Health shows 78.1% of children under the age of 6 with a confirmed EBL > 5 ug/dl. This lower value will allow children with lead exposure to receive earlier action to reduce detrimental effects.*

HOUSING AND COMMUNITY DEVELOPMENT

Assisted Housing

Mission & Services

Assisted Housing Programs improve the lives of people living in poverty by building community partnerships and creating a community where all have the opportunity to contribute and succeed. Housing stability is provided from US Department of Housing and Urban Development (HUD) funding for rental assistance. Activities include the Housing Choice Voucher Program, Project-Based Assisted Housing Programs, Continuum of Care Homeless Assistance.

Assisted Housing Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$5,754,585	$6,330,847	$6,442,891
Resources	$5,566,140	$6,137,269	$6,068,181

Assisted Housing Position Summary	
	FY 2021
Secretary	1.00
Assisted Housing Specialist	3.00
Assisted Housing Supervisor	1.00
Assisted Housing Coordinator	1.00
Inspector I	1.00
Total Full-Time Equivalent Employee's	**7.00**

Performance Measures

City Council Goal: Livable Neighborhoods & Housing

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Ensure implementation of programs that are accessible and free from discrimination**					
	% of voucher participant households that are elderly and/or disabled	50% +	50%	48%	49%	
	# of voucher participant households in homeownership	11	13	10	11	
2	**Activity Objective: Promote freedom of housing choice while integrating lower income and minority persons into the community**					
	Performance Measure (KPI)	**Target**	**CY18 Actual**	**CY19 (as of 10/1/19)**	**CY20 Estimate**	**Performance Indicator**
	% of in-kind match of total HUD grant dollars provided by community partners through Continuum of Care Homelessness Assistance Program	25% Required	70%	77%	80%	
	# of Landlords participating in Housing Choice Voucher Program	275	243	225	250	

HOUSING AND COMMUNITY DEVELOPMENT

Gaining Opportunities

Mission & Services

Gaining Opportunities is a new program that focuses on community development and self-sufficiency. The core curriculum is based on the goals of self-sufficiency which are; Meaningful Employment, Education/Training for the Workplace, Financial Stability, Accessibility to Essential Needs, Social Capital and the Ability to Navigate Systems. Programs include the Family-Self Sufficiency Program and Getting Ahead in the Workplace.

Gaining Opportunities (Circles Initiative) Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$128,033	$176,743	$115,597
Resources	$31,754	$39,500	$27,400

Gaining Opportunities Position Summary	
	FY 2021
Self-Sufficiency Coordinator	1.00
Total Full-Time Equivalent Employee's	**1.00**

Performance Measures

City Council Goal: Livable Neighborhoods & Housing

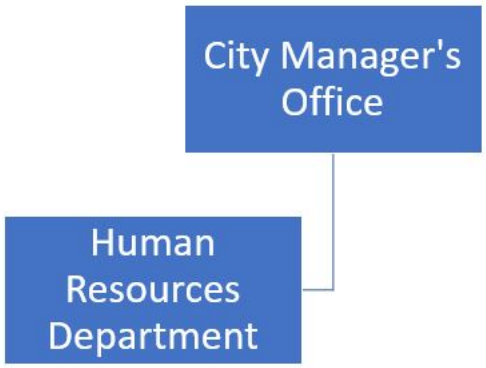
	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Encourage self-sufficiency of low-income families by increasing participation in self-sufficiency programs.**					
	# of graduates in FSS program	6	8	6	4	
	$ Difference in avg. earned annual income for participants from the start of the FSS program to FSS graduation	30,000+	27,039	32,906	25,000	

City Council Goal: Robust Local Economy

2	**Activity Objective: Educate and empower community members to be financially responsible and build wealth and equity.**					
	# of new participants in Dupaco Money Match Program	2	N/A	2	2	
	# of participants attending asset building workshops	10	6	10	10	
3	**Activity Objective: Bridge gaps and build skills so community members can succeed in their education and employment goals.**					
	# of participants in Getting Ahead in the Workplace class	30	17	27	25	
	# of graduates in Getting Ahead in the Workplace class	25	11	21	18	

HUMAN RESOURCES DEPARTMENT

The Human Resources department is committed to providing expertise in attracting, developing and sustaining a high quality workforce committed to excellent services.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

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

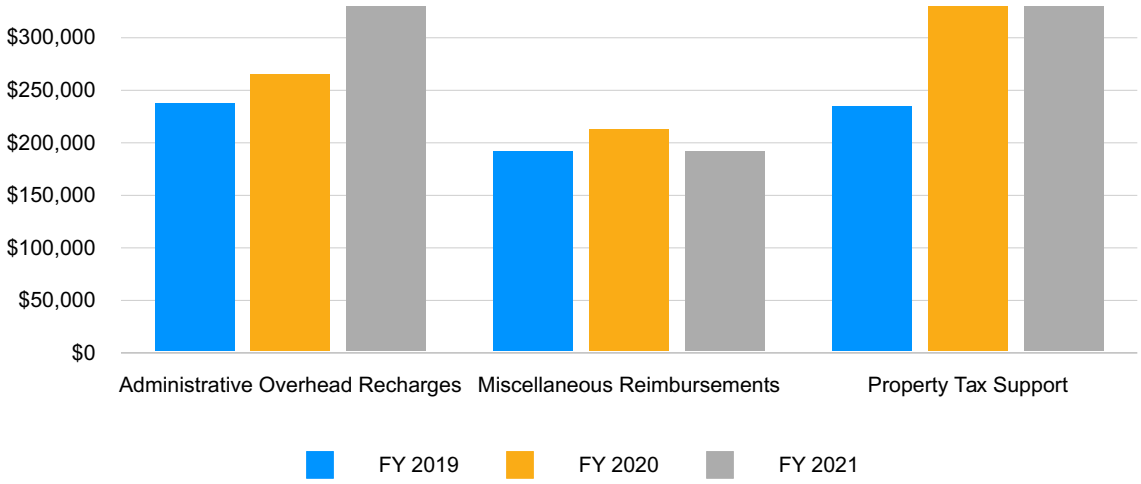
Partnerships
The Human Resources Department works with local partners including United Way, Prescott School, Crescent Community Health Center, Maria House, Multicultural Family Center, the Dubuque Area Labor Management Council and the Road to Success/Bridges Initiative.

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

HUMAN RESOURCES DEPARTMENT

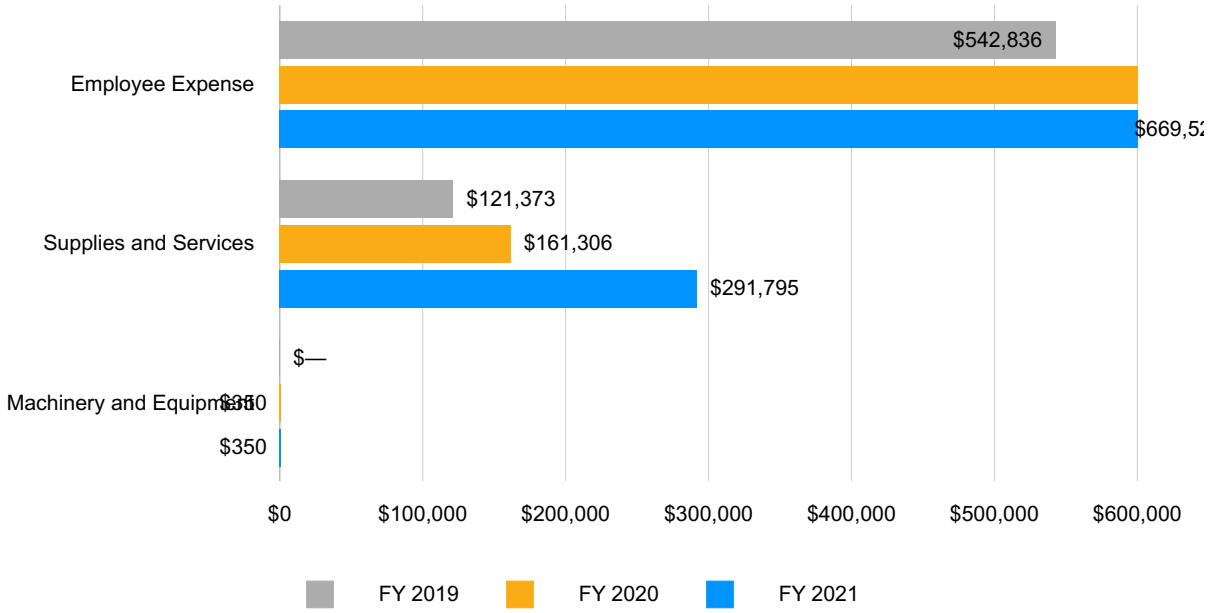
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**3.63**	**3.63**	**4.63**

Resources



The Human Resources Department is supported by 4.63 full-time equivalent employees, which accounts for 69.62% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 7.39% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



HUMAN RESOURCES DEPARTMENT

Overview

The City of Dubuque Human Resources Department provides expertise in attracting, developing, and sustaining a high-quality workforce. Responsibilities include:

- Assist departments in talent acquisition, training, and engagement of employees
- Represent the City in collective bargaining with five employee unions and contracts
- Maintain personnel records
- Administer the Employee Manual
- Administer all benefits including health, prescription drug, dental, life, workers' compensation, and disability plans
- Ensure compliance with state and federal employment related laws and regulations

Position Summary	
	FY 2021
Personnel Manager	1.00
Personnel Assistant	1.00
Strategic Workforce Equity Coordinator	1.00
Secretary	1.00
Secretary PT	0.63
Total FT Equivalent Employees	**4.63**

Performance Measures

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

1 Dept. Objective: Ensure equal employment opportunities for all employees and applicants for employment.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Ratio of female:male employees (consistent with City of Dubuque resident make-up)*	**51% female to 49% male**	37.2% f: 62.7% m	37.5% f: 62.5% m	26.9% f: 63.1% m	
% of non-White applicants of total applicants*	**>8% (non-white)**	6.3% non-white	6.5% non-white	6.6% non-white	

2 Dept. Objective: Ensure equal employment opportunities for all employees and applicants for employment.

# Average years of service of retirees	**N/A**	29.10	32.46	32.5	**N/A**

*Totals include ONLY employees/applicants who responded to optional demographic questionnaire.

HUMAN RESOURCES DEPARTMENT

Performance Measures

Employee Data Tables

Employees

Employee Demographics (Fiscal Year 2019)										
Male					Female					
White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	Total All Columns
652	18	16	3	1	380	27	7	—	—	1,104

Coming & Going

	FY2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Retirements	**14**	**31**	**19**	**16**	**21**	**22**	**20**	**13**
Vacancies	**90**	**86**	**88**	**82**	**81**	**55**	**114**	**146**
Applications Processed	**5,407**	**5,360**	**3,761**	**3,349**	**4,223**	**2,547**	**3,099**	**4,191**
Civil Service Applications	**862**	**1,138**	**1,085**	**863**	**714**	**702**	**633**	**565**

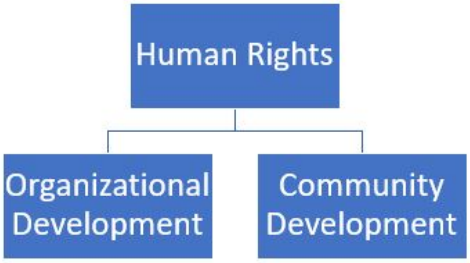
Applicants

Employment Applications	White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	Unknown	Other
July 2018 through June 2019	3384	286	134	76	10	220	75
New Hires							
July 2018 through June 2019	323	27	6	3	0	0	0

HUMAN RIGHTS DEPARTMENT

Department Goal: Human Rights partners to advance equity in City services and civic engagement through City and community partnerships. In all efforts, compliance with current civil rights laws is considered the bare minimum required, not the end goal.





SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PEOPLE

We ***engage*** traditionally marginalized communities to strengthen relationships, expand participation, and advance equity in City services.

PLANNING

We ***facilitate and consult*** on Department and partner efforts to develop and implement equity plans.

INCLUSIVE
INCLUSIVE
INCLUSIVE
dubuque
Connecting People · Strengthening Community

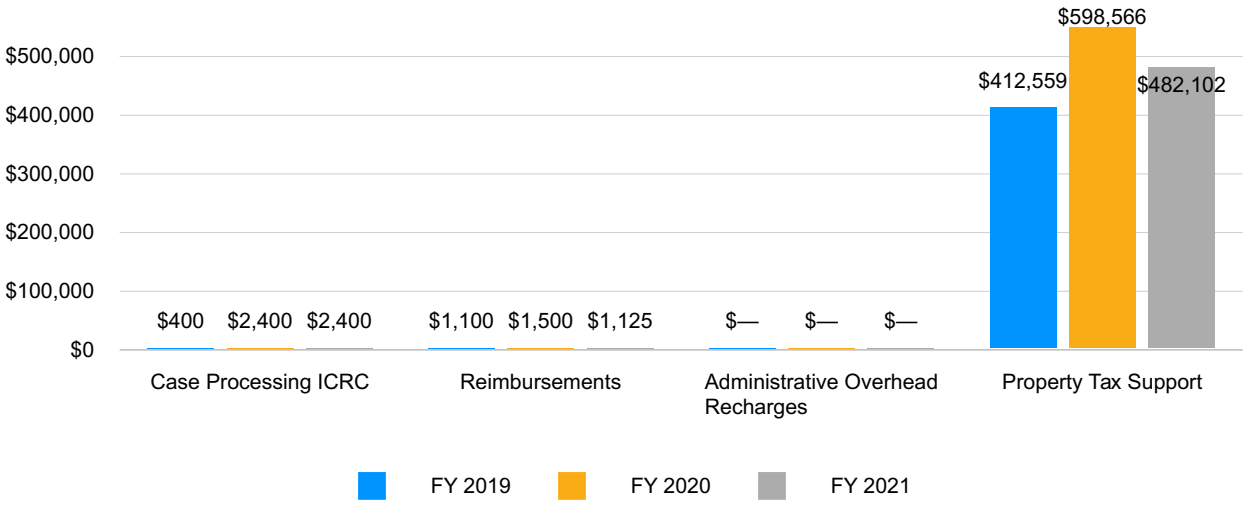
PARTNERSHIPS

We ***educate*** individuals and ***facilitate and consult*** on cross-sector efforts to collectively advance equity.

HUMAN RIGHTS DEPARTMENT

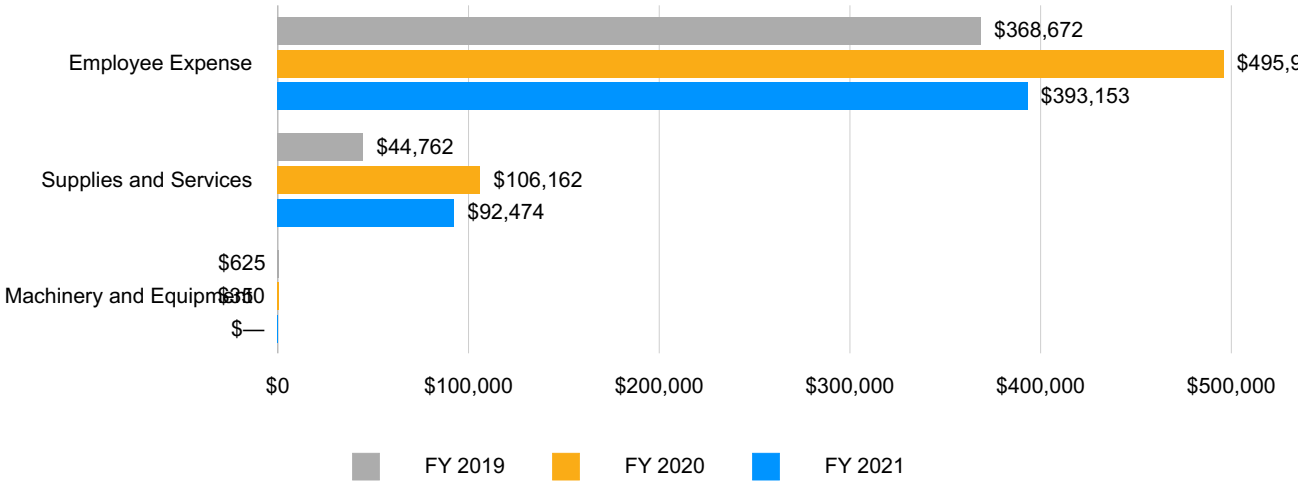
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	5.00	5.00	4.00

Resources and Property Tax Support



The Human Rights Department is supported by 4.00 full-time equivalent employees, which accounts for 80.96% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by -19.39% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



HUMAN RIGHTS DEPARTMENT

Organizational Development

Mission & Services

The Human Rights Department partners with other City Departments to advance equity understanding and actions amongst our employees, through service delivery, community engagement efforts, and grants and contracts.

Organization Development Funding Summary			
	FY19 Budget	FY20 Budget	FY 2019 Requested
Expenditures	$36,372	$96,496	$0
Resources	$11	$0	$0

Organization Development Position Summary	
	FY 2021
Community Engagement Coordinator	0.25
Director	0.50
Intake Specialist	0.50
Organizational Equity Coordinator	0.75
Total FT Equivalent Employees	**2.00**

Performance Measures

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

1 Activity Objective: Facilitate Equity Teams, consult on department equity plans, and develop organizational framework for collectively advancing equity.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimat	Performance Indicator
% of departments with completed equity plans	100%	26%	39%	74%	
% of departments working on an equity plan or self-assessment	100%	13%	43%	26%	

2 Activity Objective: Educate staff on developing intercultural skills and applying equity tools in service delivery and community engagement.

% staff indicating improved understanding of importance of intercultural skills, equity, and inclusion.	90%	86%	83%	95%	

3 Activity Objective: Facilitate/Consult on Improvements in Access, Usage, or Life Circumstances for Residents Most Impacted by Inequities

% of departments reporting improvements in workforce, service delivery and/or community engagement with residents most impacted by inequities	20%	n/a	n/a	20%	**N/A**

HUMAN RIGHTS DEPARTMENT

Community Development

Mission & Services

Community Development involves partnering with various groups and organizations within the community to address inequities in economic opportunity, health, housing, education, transportation, and safety.

Community Development Funding Summary			
	FY 2019 Actual	**FY 2020 Budget**	**FY 2021 Requested**
Expenditures	$ 376,520	$ 495,970	$ 475,627
Resources	$ 1,488	$ 3,900	$ 3,525

Community Development Position Summary	
	FY 2021
Organizational Equity Coordinator	.25
Community Engagement Coordinator	.75
Director	.50
Intake Specialist	.50
Total FT Equivalent Employee's	**2.00**

Performance Measure

City Council Goal: Partnerships for a Better Dubuque

1 Activity Objective: Educate/Facilitate non-profit institutions, private businesses, educational institutions in contributing towards advancing equity through the Imagine Dubuque plan.

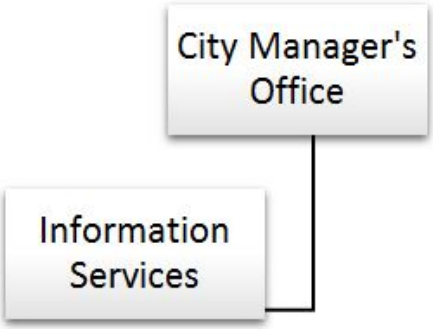
Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% partners indicating improved understanding of importance of intercultural skills, equity, and inclusion.	95%	92%	94%	95%	
% of partners reporting improvements in quality of life measures and/or community engagement with residents most impacted by inequities	20%	n/a	n/a	20%	N/A

2 Activity Objective: Engage communities most impacted by inequities in the governance process.

% racial/ethnic minorities serving on Boards and Commissions	10%	n/a	5%	5%	

INFORMATION SERVICES

Information Services is committed to enhancing and supporting high performance government through the effective application of technology, resilient and reliable infrastructure and demonstration of quality of services to our users.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

Information Services works with all City Departments and Divisions to ensure the latest technology is available to carry out City Goals and Initiatives.

PEOPLE

A knowledgeable and competent staff provides leadership in the technology activities for the City of Dubuque including help desk, systems planning and implementation, network administration and telephony. Information Services staff regularly attend annual conferences and education sessions to gain knowledge and best practices.

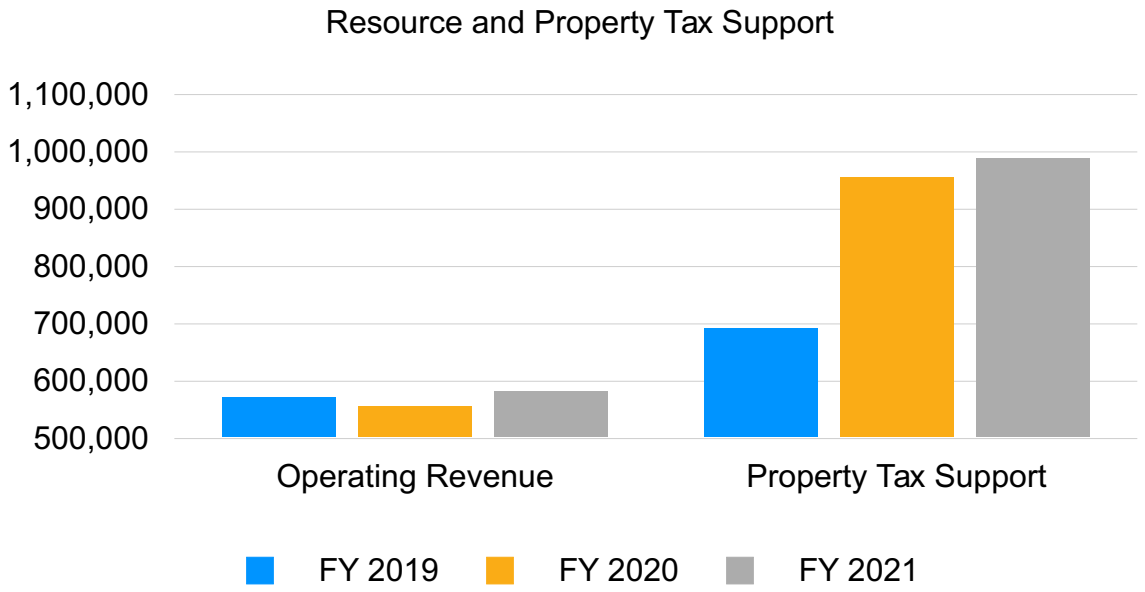


PARTNERSHIPS

Information Services successfully integrates people, process and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. Technology support is provided for close to 700 end-users including Greater Dubuque Development Corporation and City and County public safety which includes 911 Dispatch, Dubuque County sheriff, jail and police.

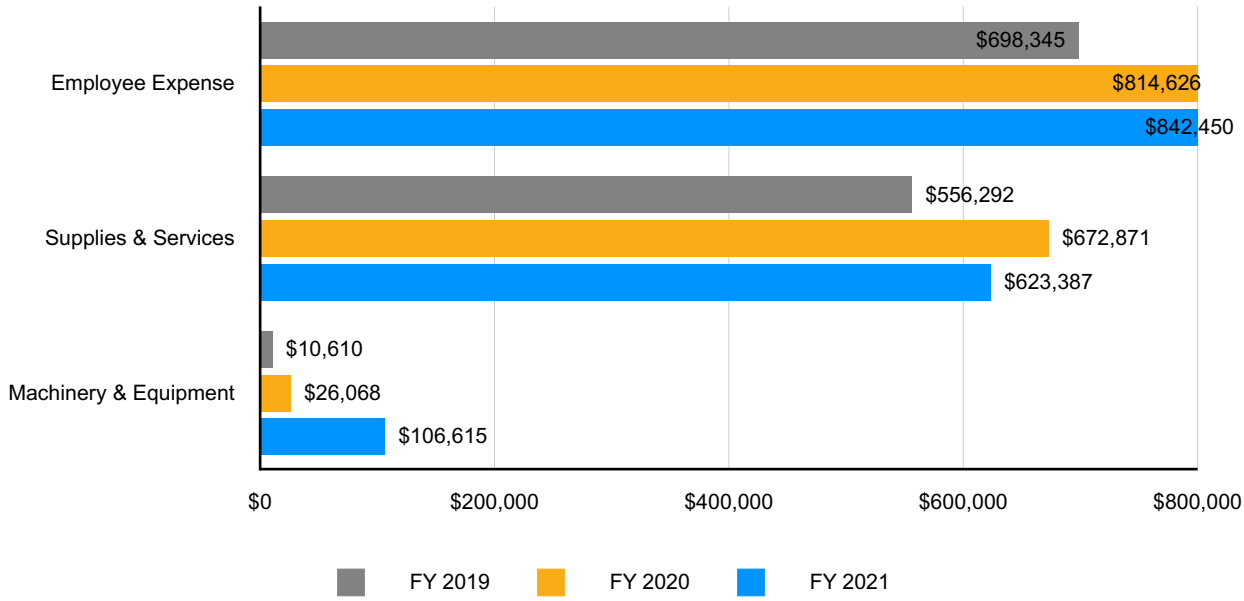
INFORMATION SERVICES

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**9.00**	**9.00**	**9.00**



Information Services is supported by 9.00 full-time equivalent employees, which accounts for 53.58% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.89% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



INFORMATION SERVICES

Mission & Services
Information Services advances productivity and equitable resident responsiveness of department staff by saving time and money through the effective use of technology, supporting resilient and reliable infrastructure and providing high quality services.

- **Infrastructure:** Providing effective and efficient use of technology infrastructure and resources.
- **User Technology Support:** Providing high quality, responsive technical support to the City's 700 users of technology.
- **Security:** Sustaining security and protection of the City's data assets using state-of-the art threat protection.
- **Print Center:** Maintaining an active Print Center in support of the City's printing and mailing needs.
- **Consultation and Project Management:** Providing consultation and project management to new and updated technology projects and initiatives.

Position Summary	
	FY 2021
Information Services Manager	1.00
Senior Network System Administrator	1.00
Lead Application/Network Specialist	3.00
Information Technology Specialist	1.00
User Technical Support	1.00
Help Desk Technical Support	1.00
Information Services Intern	1.00
Total FT Equivalent Employees	**9.00**

INFORMATION SERVICES

Performance Measures

City Council Goal: Financially Responsible, High-Performing Government

1 Dept. Objective: Provide high-quality technical solutions and support services to all users.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% Virtual Servers Updated (% updated of total 75 servers)	100%	90%	93%	95%	
% Overall Up-Time	99% +	99%	99%	99.99%	

2 Dept. Objective: Provide solutions & services that maximize the investment in technology assets.

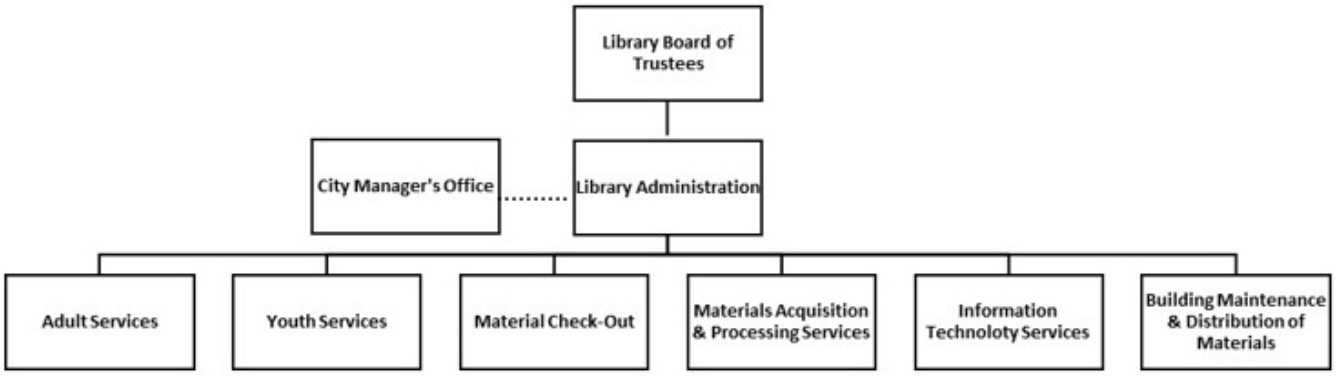
% storage growth	<20%	25%	19%	15%	
# Training sessions/education provided for employees by IS staff	75	40	50	62	
# Hours planned "down-time" for network maintenance	88	72	78	78	

3 Dept. Objective: Insuring that data assets are safe and continuity of business is insured.

% of total inbound intrusions that were blocked	100%	99%	100%	100%	
% of total inbound viruses that were blocked	100%	100%	100%	100%	

CARNEGIE-STOUT PUBLIC LIBRARY

The Carnegie-Stout Public Library strives to improve the quality of life by providing resources that enhance and contribute to individual enjoyment, enlightenment and knowledge and that enhance the literacy of youth.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

People: Library staff members provide outreach through the delivery of materials to homebound residents, residential care facilities, nursing homes, Elm Street Correctional facility, and through the Bicycle Library. Services are provided at the Boys and Girls Club, Jefferson, Washington, and Eleanor Roosevelt Middle Schools, the Multicultural Family Center, and at pop-up locations via the Bike Library.

Planning: The Library Board will create a new strategic plan, which will be implemented in FY 2021

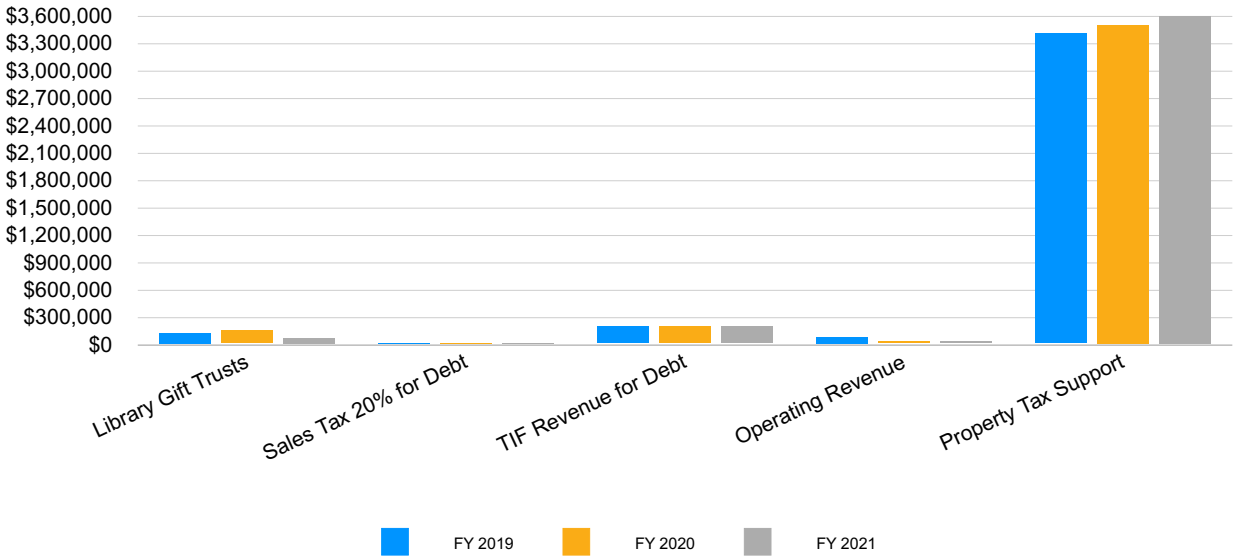
Partnerships:

- Educational organizations: Dubuque Community School District, local colleges and universities and the public libraries in Dubuque County.
- Community non-profit organizations: Boys and Girls Club, Family History Center, AmeriCorps, AARP Foundation, Iowa Workforce Development, Quilts of Valor Foundation, Parents as Teachers, and more.
- Local businesses: Hy-Vee grocery stores, Kennedy Mall, KDTH Radio, Sedona Staffing, local credit unions and banks, and many retail businesses.

CARNEGIE-STOUT PUBLIC LIBRARY

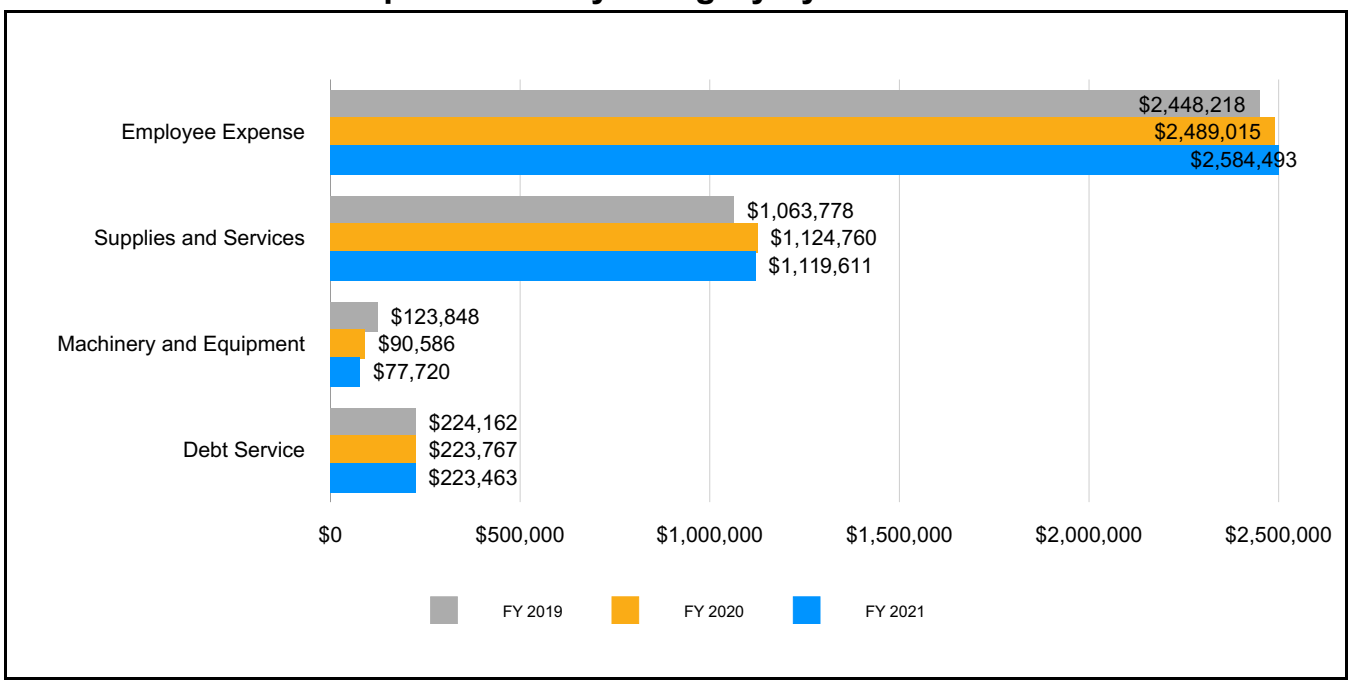
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**34.14**	**34.14**	**35.14**

Revenue and Property Tax Support



The Carnegie-Stout Public Library is supported by 35.14 full-time equivalent employees, which accounts for 64.53% of the department expense as seen below. Overall, the department expenses are expected to increase by 1.96% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



CARNEGIE-STOUT PUBLIC LIBRARY

Adult Services

Mission & Services

Provides and promotes Library services and collections for adult citizens of Dubuque for the purpose of supplying information, encouraging recreational reading, listening and viewing, and enhancing intellectual development.

Adult Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,368,622	$1,420,695	$1,739,105
Resources	$3,796	$9,354	$1,400

Adult Services Position Summary	
	FY 2021
Librarian I - FT	4.00
Librarian I - PT	0.07
Library Director	1.00
Librarian II	1.00
Library Aide - FT	4.00
Library Aide - PT	1.00
ADMINISTRATIVE ASSISTANT	1.00
CLERICAL ASSISTANT	0.25
Confidential Account Clerk	0.63
Total FT Equivalent Employees	**12.95**

Performance Measures

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

1 **Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.**

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of electronic informational resources accessed	95,000	74,849	85,873	95,000	
Total internet and wireless use	108,000	105,085	107,583	108,000	

City Council Goal: Diverse Arts, Culture, Parks and Recreation.

2 **Activity Objective: Provide materials that are relevant to the needs and interests of library users and the community + a wide range of informational/recreational programs to interest adults.**

% increase in check out of digital materials (e-books, e-audio, streaming video, music)	25%	22%	55%	15%	
# of attendees to programs	4,600	3,350	4,604	4,300	
# of programs held for adults	130	123	138	136	

CARNEGIE-STOUT PUBLIC LIBRARY

Youth Services

Mission & Services

Provides and promotes Library services and collections for youth ages 0-17 to enhance early childhood literacy, encourage lifelong reading, and meet the informational and recreational needs for children and young adults.

Youth Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$498,923	$531,494	$616,364
Resources	$0	$0	$0

Youth Services Position Summary	
	FY 2019
Librarian II	1.00
Administrative Assistant	1.00
Library Assistant	0.00
Library Aide - FT	2.00
Library Aide - PT	0.69
Library Clerk	2.57
Total FT Equivalent Employees	**7.26**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks and Recreation.

1 Activity Objective: Provide new informational and recreational material to youth to increase enjoyment of reading while maintaining and enhancing literacy skills.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of children's items checked out	145,000	137,607	139,870	145,645	
# of young adult materials checked out	13,500	13,018	11,072	13,000	

City Council Goal: Partnerships for a Better Dubuque

2 Activity Objective: Partner with other agencies to bring library programs to underserved youth.

# of programs provided to area child care centers through Americorps	160	208	165	150	
# of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	12	21	24	

CARNEGIE-STOUT PUBLIC LIBRARY

Materials Check-Out and Distribution

Mission & Services

Enable residents of Dubuque to apply for and receive a library card and to borrow materials in an atmosphere of courteous and friendly attentiveness, maintain the borrower records for the Library, and provide outreach to facilities with home-bound residents.

Materials Check-Out Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$750,153	$733,872	$884,560
Resources	$85,749	$32,096	$38,725

Materials Check-Out Position Summary	
	FY 2021
Circulation Manager	1.00
Library Lead Assistant	0.63
Custodian - FT	1.00
Custodian - PT	0.13
Clerical Assistant	0.25
Library Assistant	6.30
Library Clerk	1.00
Total FT Equivalent Employees	**10.31**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks and Recreation.

1 Activity Objective: Accurately maintain library materials and records so every library user may fully enjoy all available resources & improve on-time returns.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of items available for library users	255,000	239,985	254,057	255,000	
# of registered borrowers (as % of population)	41,000 (71%)	41,068 (71%)	44,205 (77%)	41,000	
% of checked out items returned late	18%	N/A	19%	20%	

2 Activity Objective: Outreach and material delivery to nursing homes, residential care facilities, and remote drop-off and pick-up sites for residents unable to visit the library.

# of visits to nursing homes/residential care facilities	9	13	9	9	
# of deliveries to homebound residents	170	N/A	128	158	

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

3 Activity Objective: Provide users with access to a wealth of current information.

# of times visitors accessed informational databases	90,000	74,849	85,873	90,000	
# of issues of archived Telegraph Herald newspapers viewed	167,000	118,000	163,000	167,000	

CARNEGIE-STOUT PUBLIC LIBRARY

Information Technology Services

Mission & Services

Information Technology Services provides a knowledgeable and competent staff offering direction and support for the entire scope of technology in the library and online for enhanced patron access. This scope includes the Maker Space, desktop support, database programming, network administration, and server maintenance.

Information Technology Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$867,523	$837,830	$437,664
Resources	$0	$0	$0

Information Technology Services Position Summary	
	FY 2021
Lead Application Network Analyst	1.00
User Support Specialist	1.00
Maintenance Worker	1.00
Librarian I	0.00
Library Assistant	0.00
Library Aide - FT	0.00
Library Aide - PT	0.00
Library Clerk	0.00
Information Services Intern	0.50
Total FT Equivalent Employees	**3.50**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks and Recreation.

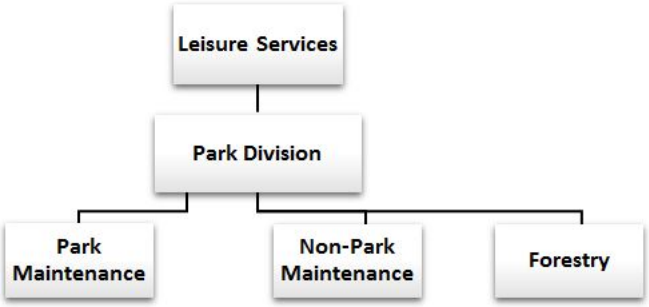
1 Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of one-on-one technology-based classes offered	90	N/A	70	90	
# of technology troubleshooting sessions with individual library patrons	225	N/A	223	67	

MakerSpace: Did you know you can check out the following from MakerSpace in the library? iPads | Macbook Pro | 3D Printers | Apple TVs | Chromecast | Button Maker | Virtual Reality | VHS to DVD Converter | Slide & Film to DVD Converter | GoPro Cameras | Video Cameras | Makey Makey Controllers | Ozobots | Snap Circuits | Green Screen | Cricut Machine | Cuddlebug | Sewing Machines | Embroidery Machine | Adobe Creative Cloud Software | Raspberry Pi Mini-Computers | Crafting Supplies | Jewelry-Making Equipment | Kindles | Retro Gaming System | Hot Spots | Projector | Microphones | Digital Cameras | WhisperRoom...and more!

LEISURE SERVICES
PARKS DIVISION

The Parks Division enables and fosters full enjoyment of the parks, open spaces, and recreational facilities of Dubuque in a manner that demonstrates and fulfills the city's commitment to social equity, economic viability and environmental responsibility.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

Planning is essential for existing and new development of all areas maintained by the Park Division. The City, community and other organizations work together to provide viable, equitable, and sustainable areas for the public to enjoy.

PEOPLE

Provide service in the most efficient manner and help Dubuque citizens gain a greater knowledge and appreciation of what is involved in providing the park system. Volunteers are utilized whenever possible.



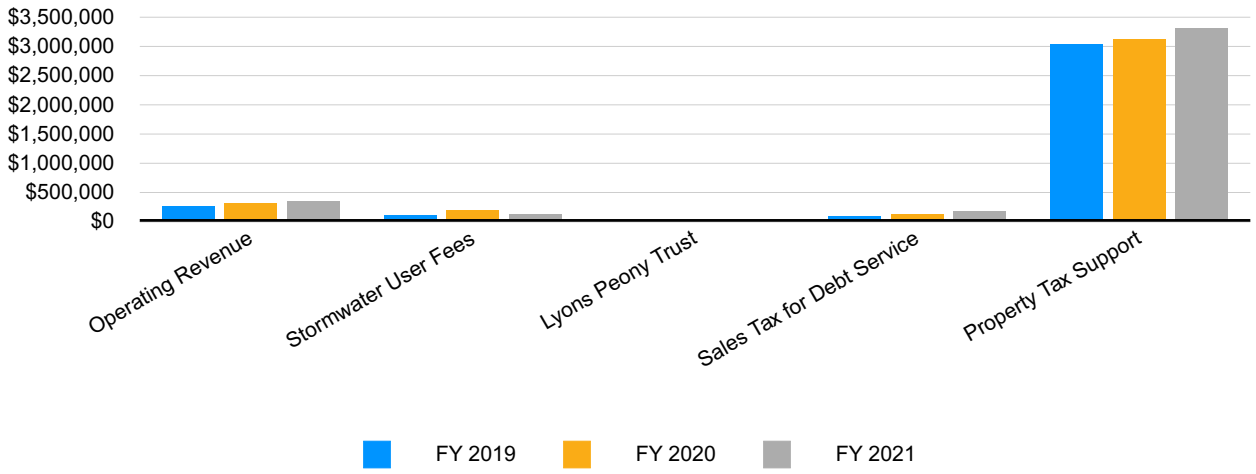
PARTNERSHIPS

The Park Division works with various State, County, Private, and Non-Profit entities. This is to ensure sound development and management of all City assets maintained and operated by the Park Division. Some of these include: Dubuque County, Iowa Department of Natural Resources, Hillcrest Family Services, Dubuque Arboretum, Four Mounds Foundation, and the Dubuque Historical Society.

LEISURE SERVICES
PARKS DIVISION

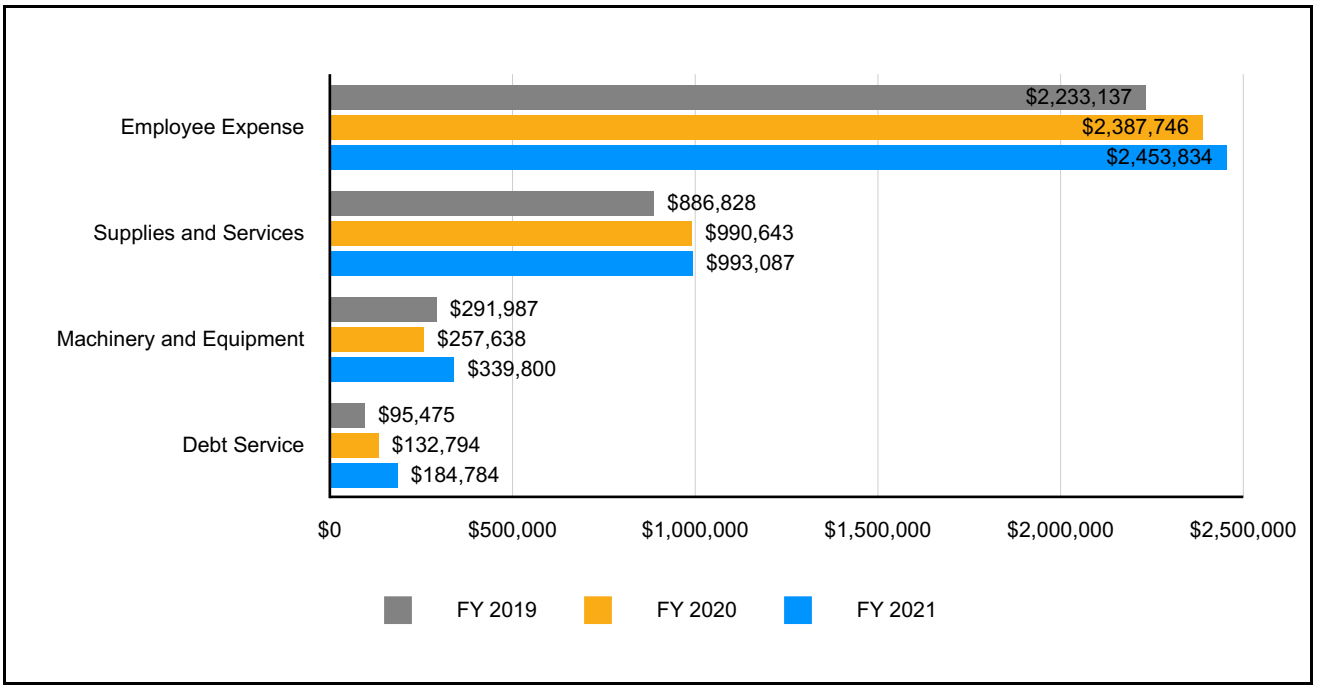
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**36.68**	**36.48**	**37.01**

Resources and Property Tax Support



The Park Division is supported by 37.01 full-time equivalent employees, which accounts for 61.79% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.38% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



LEISURE SERVICES
PARKS DIVISION
Parks Maintenance

Mission & Services

Park Maintenance provides daily maintenance and security of all parks, park and building repairs and improvements, grounds maintenance, trail maintenance, emergency storm damage response/repair, park inspections, athletic field and court maintenance, snow removal, equipment and playground maintenance and maintenance of water features and irrigation systems. It also includes maintenance of all park equipment and vehicles. Also included is assistance with maintenance of Recreation facilities.

Areas include: Maintenance staff maintains 16 community parks, 6 neighborhood parks, 25 mini parks, 5 new parcels for park development and a Pet Park for a total of 974 acres. Other maintenance responsibilities include 3.4 miles of median strips, 12 miles of roadway, 5 miles of sidewalks, 27 miles of off-road paved multi-use trails and 40 other areas.

Park Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,002,195	2,268,706	2,331,844
Resources	$213,106	259,856	269,302

Park Maintenance Position Summary	
	FY 2021
Foreman	2.00
Leisure Services Manager	0.52
Park Division Manager	1.00
Natural Areas & Sustainable Practices Spec	0.09
Nat. Areas & Sustainable Practices Spec - Stormwater	0.40
Park Ranger	0.86
Park Fee Collector	1.09
Lead Secretary	0.40
Secretary	0.00
Clerical Assistant	0.10
Maintenance Worker	7.82
Truck Driver	0.60
Laborer II - Stormwater	1.02
Laborer II	3.90
Laborer I - Stormwater	0.11
Laborer I	1.28
Total FT Equivalent Employees	**21.19**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Reduce maintenance costs by converting various park areas of turf to natural and native areas.**					
	# acres of natural area maintained by Parks Division	100	42	42	54	

LEISURE SERVICES
PARKS DIVISION
Public Landscape Maintenance

Mission & Services

Public Landscape Maintenance provides for seasonal grounds maintenance of non-park, city owned properties including the Port of Dubuque, Downtown, Dubuque Technology Park, Dubuque Industrial Center West and the Gateways and Green Corridors. This division also manages the City greenhouse.

Non-Park Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$963,231	$925,438	$906,315
Resources	$41,392	$51,129	$52,844

Non-Park Maintenance Position Summary	
	FY 2021
Horticulturist	1.00
Assistant Horticulturist - Greenhouse	2.02
Assistant Horticulturist - Port	0.26
Assistant Horticulturist - Downtown	0.30
Nat. Areas & Sustain. Spec. - Tech Park	0.30
Nat. Areas & Sustain. Spec. - DICW	0.21
Confidential Account Clerk	1.00
Mechanic	1.46
Maintenance Worker - Downtown	0.80
Maintenance Worker - Tech Park	0.25
Maintenance Worker - DICW	0.47
Maintenance Worker - Greenhouse	0.00
Laborer - Port of Dubuque	0.25
Laborer - Tech Park	0.10
Laborer - DICW	0.15
Laborer - Greenhouse	2.67
Laborer - Veteran's Memorial Park	0.58
Total FT Equivalent Employees	**11.24**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Create a City that is beautiful and a source of pride by providing pollinator beds in City landscapes.**					
	# of pollinator beds (total)	25	3	6	12	
2	**Activity Objective: Provide opportunities for physical activity to improve physical and mental health through continuing to expand the City's interconnected trail system.**					
	# miles off-road, paved, multi-use trails	35	N/A	25.5	27.9	

LEISURE SERVICES
PARKS DIVISION

Forestry

Mission & Services

The Forestry activity aims to mitigate hazards caused by trees while improving the aesthetic and environmental health of the community with a focus on pubic safety. Forestry is responsible for the maintenance of all trees between the sidewalk and curb, trees on city property and in parks. Responsibilities include pruning, tree removal, and emergency work after storm events.

Forestry Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$432,693	$438,254	$514,051
Resources	$3,695	$2,465	$1,200

Forestry Position Summary	
	FY 2021
Urban Forester	1.00
Equipment Operator II	1.00
Forestry Technician	1.00
Truck Driver	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Continue to implement the Emerald Ash Borer(EAB) Readiness Plan to effectively treat and/or remove affected ash trees on City properties.**					
	% of City street trees that are ash trees	14%	24%	22%	20%	
	City owned ash trees removed	1350 (cumulative)	100	135	200	

Three trees placed strategically around a home can cut summer air conditioning needs by up to 50 percent.

TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

The Parking Division provides for the parking needs of the public and residents of the City of Dubuque, long term planning to meet future parking needs to support and encourage economic growth and stability in concert with residential parking needs in the downtown area.

SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING
Always planning for the future. Working with developers, homeowners and businesses to assure sufficient and high-quality parking is available to sustain growth

PEOPLE
Working within the community to make parking safe, convenient and cost effective for those that live work and play in Dubuque.

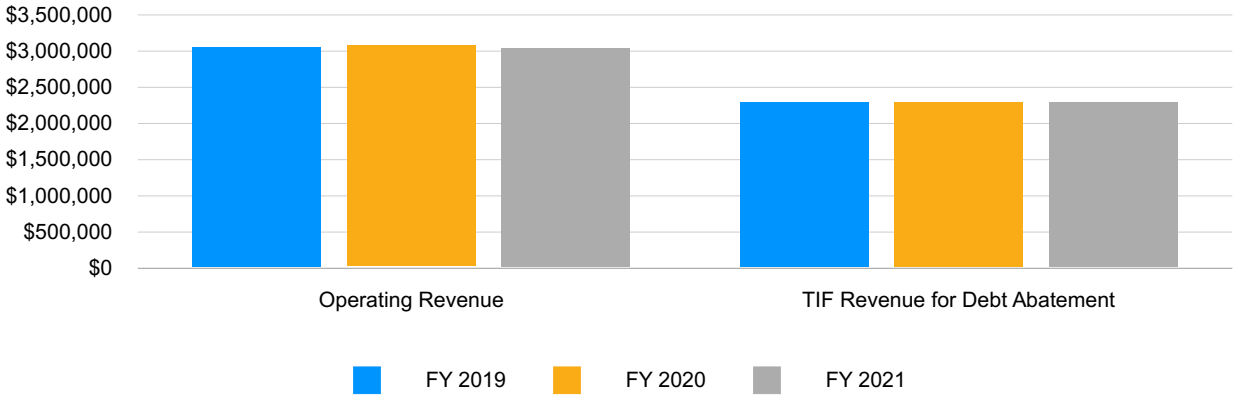


PARTNERSHIPS
Parking works closely with Dubuque Main Street, Greater Dubuque Development Corporation and other local developers and businesses to assure sufficient quantities of parking are available.

TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

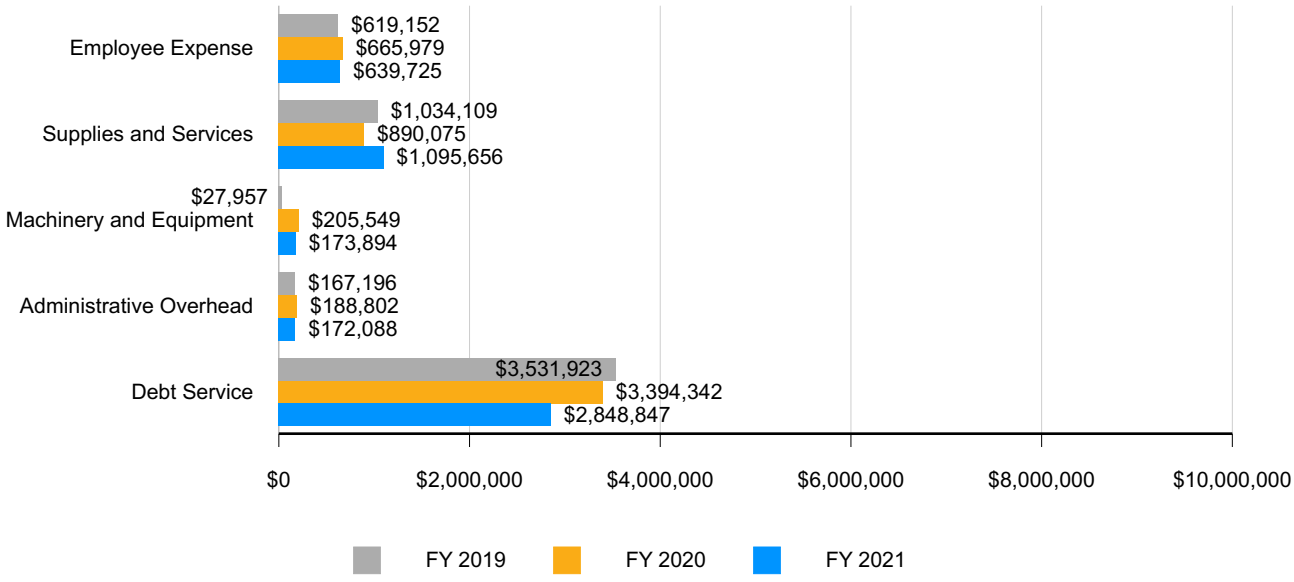
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**9.65**	**9.92**	**9.92**

Resources



The Parking Division is supported by 9.92 full-time equivalent employees, which accounts for only 12.77% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by -6.27% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

Central Business District Parking

Mission & Services

The Central Business District is composed of the Downtown area, the Port of Dubuque and the Historic Millwork District. Parking issues include variable on-street paid parking in the commercial district, residential permit parking, parking validation programs, parking requirements for new development, a parking information campaign, increasing the parking inventory, shared parking arrangements and additional enforcement of existing regulations. The Parking Division manages thirteen parking lots in the downtown area and two in the Port of Dubuque. Off-street parking (ramps and lots) provide monthly, daily, hourly and event parking services to downtown area residents, workers, and visitors so they can park their vehicles in secure, customer friendly and well maintained parking facilities.

Central Business District Parking Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,955,982	$1,756,351	$1,346,396
Resources	$1,574,810	$1,612,005	$1,575,297

Central Business District Parking Position Summary	
	FY 2021
TRANSPORTATION SERVICES MGR	0.50
OPERATIONS SUPERVISOR	0.50
TRANSPORTATION ANALYST	0.50
FIELD SUPERVISOR	0.50
CONFIDENTIAL ACCOUNT CLERK FT	1.00
CONFIDENTIAL ACCOUNT CLERK PT	0.22
PARKING SYSTEM TECHNICIAN	2.00
DISPATCHER FT	0.30
DISPATCHER PT	0.10
Total FT Equivalent Employees	**5.62**

Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide, maintain, and improve an accessible, functional, and self-supporting parking system**					
	# smart parking spaces	200	0	0	107	

TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

Metered Parking

Mission & Services

The Parking Division manages 1,859 street and lot parking meters. These consist of time increments of 20 minute, 40 minute, 1 hour, 2 hour, 4 hour and 10 hour. The parking division provides enforcement in the downtown area and in residential and business areas outside the downtown area. The Parking Division offers Passport Parking, allowing motorists to conduct parking transactions by mobile phone.

Metered Parking Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$266,010	$291,777	$259,278
Resources	$1,048,072	$1,005,177	$1,046,884

Metered Parking Position Summary	
	FY 2021
Parking Meter Checker	3.30
Parking Revenue Collector	0.73
Total FT Equivalent Employees	**4.03**

Performance Measures

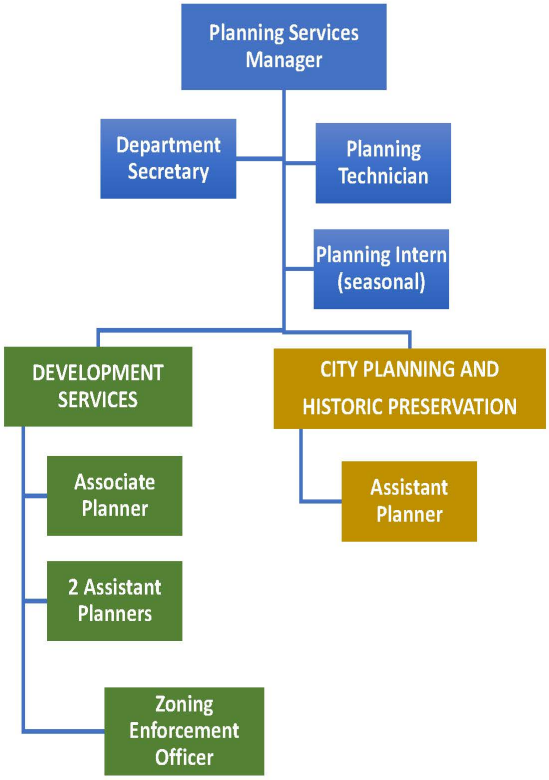
City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Manage parking to maximize the available space.**					
	# of expired meter citations	8,995	15,031	9,994	9,032	
	# of courtesy meter citations (no fine for first citation)	5,718	9,734	6,353	5,994	
	# of alternate side parking citations issued	1,886	2,070	2,096	2,038	
	# of improper use of disabled parking spaces citations	567	331	630	388	

PLANNING SERVICES



The mission of the Planning Services Department is to provide friendly, knowledgeable and professional City Planning, Historic Preservation and Development Services to city residents to ensure a Viable, Livable and Equitable Dubuque. Planning Services staff works in partnership with volunteer city residents on the Zoning Advisory Commission, Zoning Board of Adjustment, Historic Preservation Commission, and Long Range Planning Advisory Commission to accomplish this mission.



PLANNING SERVICES

SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

PEOPLE

Planning Services staff interacts daily with customers to facilitate review of residential, office, commercial, institutional and industrial development proposals through an open, transparent, service-oriented process. Staff resolves zoning enforcement issues by working with residents and businesses to achieve voluntary compliance. Staff also works with the Zoning Advisory Commission and Zoning Board of Adjustment by facilitating neighborhood input on development proposals to:

- promote a sound, safe, healthy, and sustainable community,
- encourage good development and support the conscientious developer,
- protect existing property values and uses, and

PLANNING

Planning Services staff works with the Long-Range Planning Advisory Commission to create a viable, livable, and equitable community and plan for a better future through the long-term Comprehensive Plan and strategic short-term plans for urban renewal and revitalization.

Planning Services staff works with the Historic Preservation Commission to protect, promote and enhance the historic, cultural and aesthetic resources that make Dubuque a unique, identifiable and vital community through preservation planning, design guidelines, technical assistance and financial incentives.



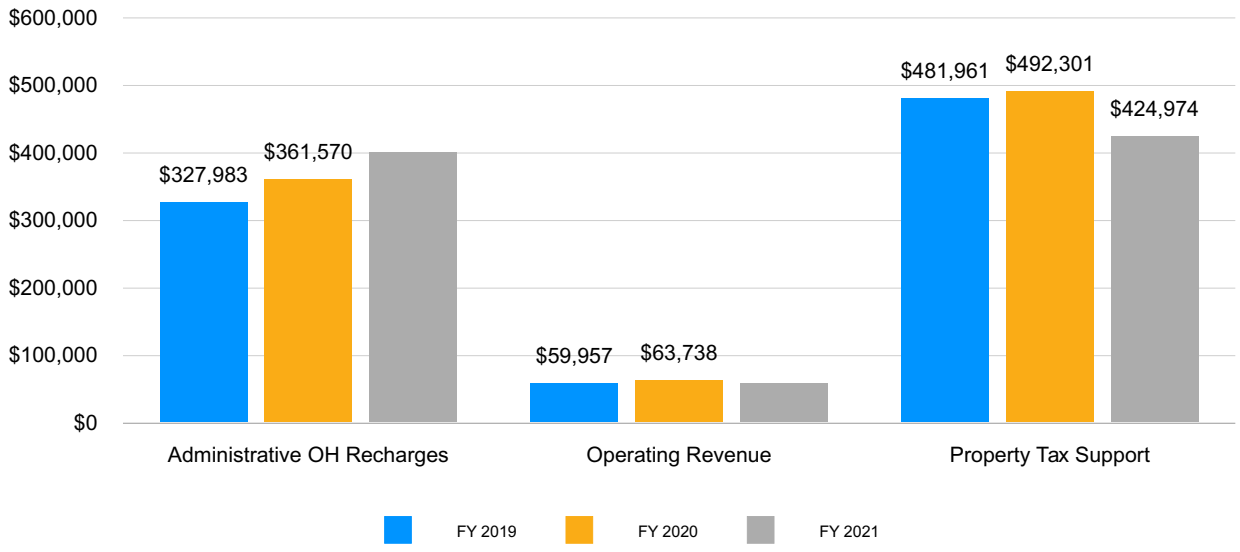
PARTNERSHIPS

Planning Services staff collaborates with City departments; local, state and federal agencies; private sector and non-profits to facilitate development, enhance neighborhood quality, and support regional efforts. Major collaborations include: sustainability, annexation, riverfront development, downtown and neighborhood revitalization, public health, watershed management, and regional parks, open space and bike/hike trail systems.

PLANNING SERVICES

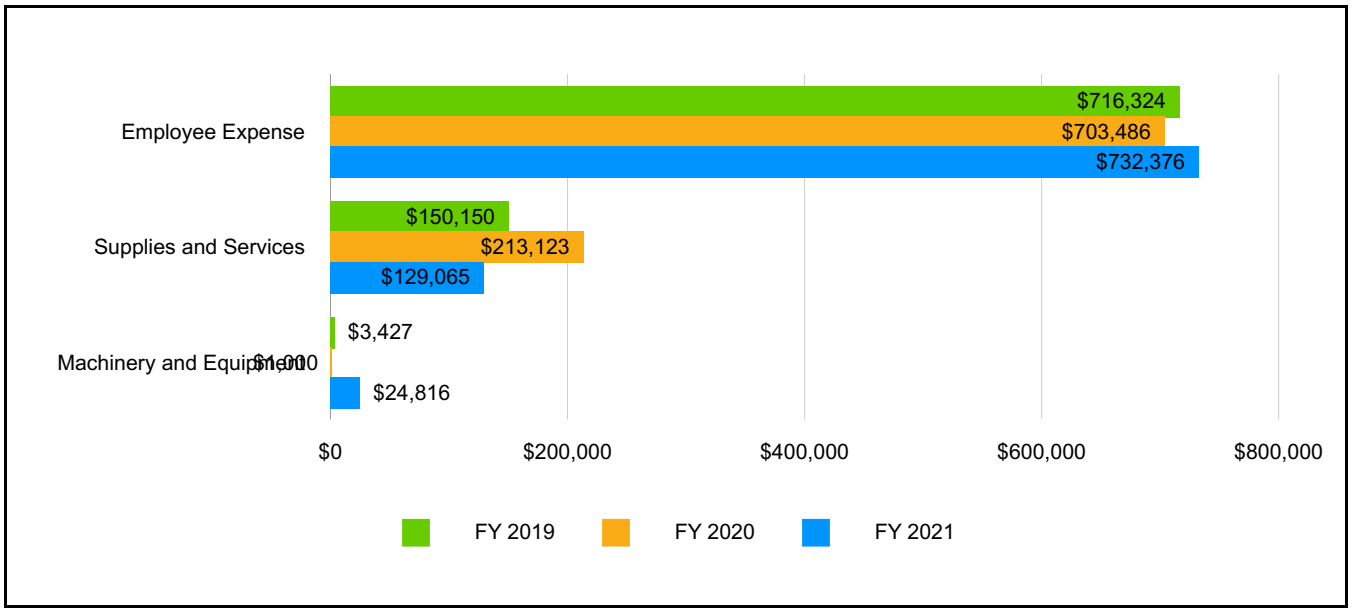
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**8.38**	**8.38**	**8.38**

Resources and Property Tax Support



The Planning Services Department is supported by 8.38 full-time equivalent employees, which accounts for 82.64% of the department expense as seen below. Overall, the department's expenses are expected to decrease by (3.42)% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



PLANNING SERVICES

Development Services

Mission & Services

Development Services focuses on fostering and building partnerships with residents, business owners, entrepreneurs and developers through the efficient, knowledgeable and professional facilitation and coordination of public and private development activities in the city. This is achieved by providing accurate information concerning City plans, policies and ordinances to the Zoning Board of Adjustment, Zoning Advisory Commission and the City Council, and to other City staff, developers, applicants, and residents. Staff is continually working to build relationships with the community at large by encouraging voluntary compliance with the City's zoning code to improve the quality of life in our neighborhoods and business districts.

Development Service Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$514,573	$415,347	$471,922
Resources	$56,130	$61,578	$57,394

Development Service Position Summary	
	FY 2021
Associate Planner	1.00
Assistant Planner	2.00
Zoning Enforcement Officer	1.00
Secretary	0.40
Total Full-Time Equivalent Employees	**4.40**

Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide effective customer service, knowledge of development regulations, and department efficiency to encourage voluntary compliance and effectively serve the community.**					
	# of square feet of approved development (combined commercial, industrial, and institutional)	200,000	174,956	135,915	300,000	
	% average score (out of 100) awarded by customers via ongoing Planning Department customer service survey.	100%	98.3%	100%	100%	
	# of inspections conducted to bring properties into compliance	1,460	1,495	1,424	1,460	
	City Council Goal: Financially Responsible, High-Performance City Organization					
2	**Activity Objective: Provide seamless communication to ensure the City Council, City Manager, Boards, Commissions, and residents remain informed about development activities within the City.**					
	# Avg. days of review and approval from application deadline by Zoning Board of Adjustment	23.5	23.5	23.5	23.5	
	# Avg. days from application deadline to City Council for Zoning Advisory Commission	55	55	55	55	

PLANNING SERVICES

City Planning

Mission & Services

The primary function of City Planning is to engage the community in developing and updating a long-term vision and Comprehensive Plan for future growth and development, led by the Long Range Planning Advisory Commission.

City Planning Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$355,327.37	$502,262	$414,335
Resources	$331,809.48	$363,730	$403,889

City Planning Position Summary	
	FY 2021
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
Total Full-Time Equivalent Employees	**3.98**

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Begin implementation of the Imagine Dubuque 2037 Plan.**					
	# of Imagine Dubuque Technical Team Meetings	6	—	3	6	

PLANNING SERVICES

Historic Preservation

Mission & Services

Historic Preservation works to promote, protect and enhance the city's historic, cultural, aesthetic and environmental resources. Staff support the Historic Preservation Commission with exterior design review; evaluation, nomination, and registration of historic properties; and public outreach. Staff helps ensure projects comply with Federal requirements, such as Section 106 reviews.

Historic Preservation Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$355,327.37	$502,262	$414,335
Resources	$331,809.48	$363,730	$403,889

Historic Preservation Position Summary	
	FY 2021
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
Total Full-Time Equivalent Employees	**3.98**

Performance Measures

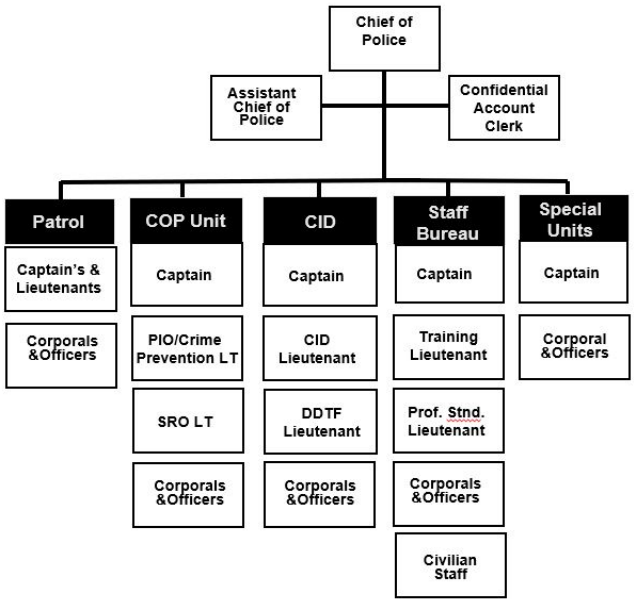
City Council Goal: Vibrant Community

1 Activity Objective: Promote, enhance, and preserve the community's historic & cultural resources.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# Avg. days Historic Preservation review and approval time from application deadline	17.5	17.5	17.5	17.5	
$ investment in historic and downtown neighborhoods	$3.0 million	$3.2 million	$4.0 million	$3.4 million	

DUBUQUE POLICE DEPARTMENT

The Mission of the Dubuque Police Department is to provide a safe and secure environment for citizens, visitors and guests so they can experience a stable, thriving community free of danger, injury or threat of harm.



SUCCESS IS ABOUT PEOPLE, PLANNING, AND PARTNERSHIPS LEADING TO OUTCOMES

People

The Dubuque Police Department offers seven opportunities for the community to become involved in policing: Auxiliary Police, Citizen's Police Academy, Youth Academy, School Resource Officers, Social Media Outreach, Dubuque Police Ride Along Program, and Police Explorer Program.

Partnerships

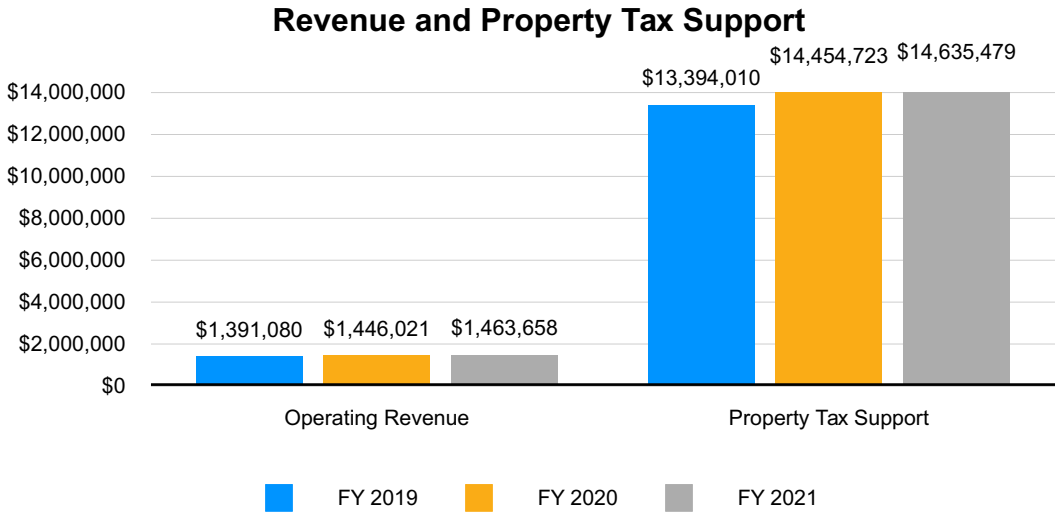
The Dubuque Police Department utilizes partnerships with other federal, local, and state entities, private organizations and individuals to support the City Council Goal of Livable Neighborhoods.

Planning

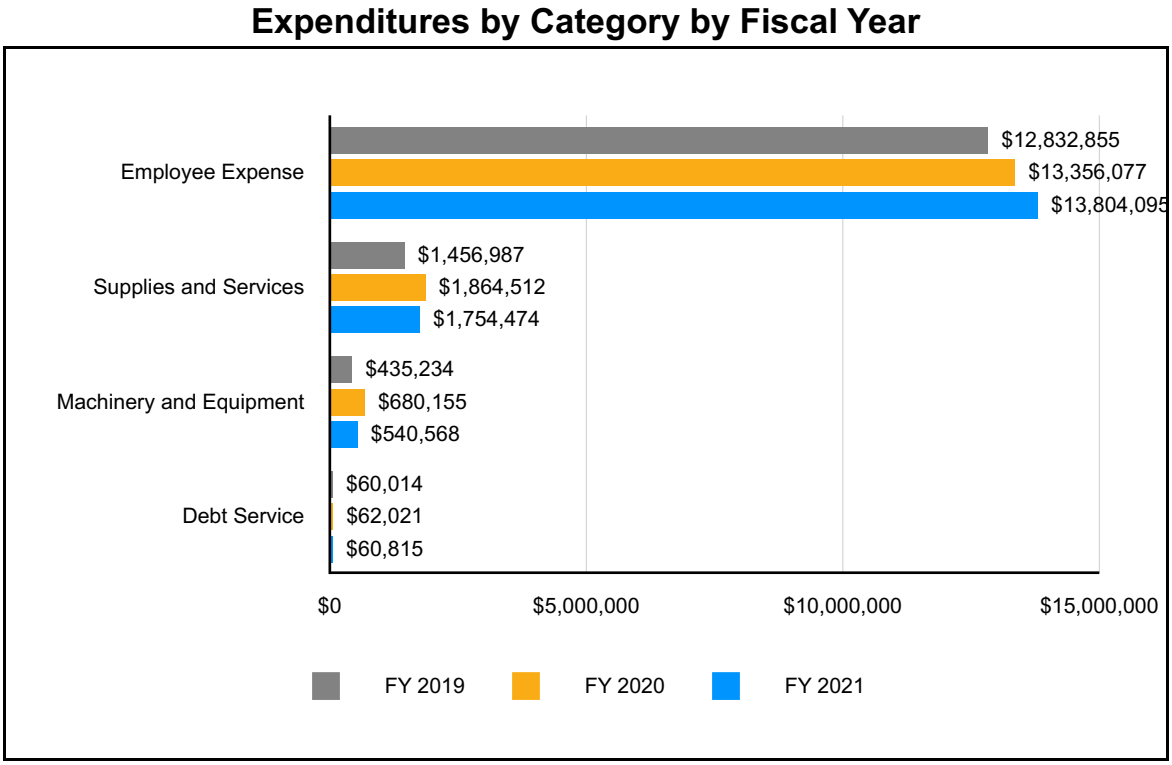
The Dubuque Police Department supports the City Council Goal of Vibrant Community: Healthy and Safe by working with all City Departments and community partners to ensure professional police service.

DUBUQUE POLICE DEPARTMENT

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**119.56**	**120.56**	**121.56**



The Police Department is supported by 121.56 full-time equivalent employees, which accounts for 85.42% of the department expense as seen below. Overall, the department's expenses are expected to increase by 1.24% in FY 2021 compared to FY 2020.



DUBUQUE POLICE DEPARTMENT

Administration

Overview

The Police Department is responsible for providing community service and protection, creating a safe and secure environment for the citizens we serve. It also provides for maintenance, equipment, materials, supplies and repairs necessary for the operation of the department at the Dubuque Law Enforcement Center; as well as completing all requirements to maintain our status as an accredited law enforcement agency. Service is provided 24/7. Police Administration oversees five divisions within the department: Community Oriented Policing, Criminal Investigation, Patrol, Staff Services and Special Units. Staff Services encompasses Records and Identification and Training activities.

Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$808,460	$983,464	$1,035,201
Resources	$9,604	$7,250	$1,507

Administration Position Summary	
	FY 2021
Police Chief	1.00
Assistant Police Chief	1.00
Account Clerk Confident	1.00
Total FT Equivalent Employees	**3.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	2018 Actual	2019 Actual	2020 Estimate	Performance Indicator
1	**Activity Objective: Encourage all to feel safe in the community by providing expedient and efficient customer service and staffing and training quality, diverse applicants.**					
	# of calls for service handled per fiscal year	55,000	56,153	55,695	55,000	
	# of officer applicants received & hired per calendar year	100 (5)	105 (5)	113 (10)	120 (6)	

DUBUQUE POLICE DEPARTMENT

Community Oriented Policing

Mission & Services

Community Oriented Policing promotes positive relationships between police and community, establishing a problem solving philosophy by addressing the causes of crime and encourages long-term innovative problem solving, and improving law enforcement-community partnerships with better quality communication. This activity enhances police services by shifting the focus of police work from responding to individual incidents to addressing problems identified by the community and emphasizing the use of problem-solving approaches to supplement traditional law enforcement. This is demonstrated by involvement with the City of Dubuque Housing Department, School Resource Officers, Public Information, and involvement with landlords and neighborhood associations.

Community Oriented Policing Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$ 1,376,164	$ 1,614,153	$ 1,723,567
Resources	$ 180,554	$ 321,914	$ 417,045

Community Oriented Policing Position Summary	
	FY 2021
Police Captain	1.00
Police Lieutenant	1.00
Police Corporal	4.00
DARE Police Officer	1.00
School Resource Officer	5.00
Police Officer	2.00
Total FT Equivalent Employees	**14.00**

Performance Measures

City Council Goal: Partnership for a Better Dubuque

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Public—Police engagement through neighborhood associations, landlord associations, and other community-based groups.**					
	# of background checks performed for landlords	6,000	6,070	6,348	6,000	
	# of Facebook followers	15,000	9,997	11,646	13,000	

DUBUQUE POLICE DEPARTMENT

Criminal Investigation

Mission & Services

The Criminal Investigation Division (CID) conducts in-depth investigations into major crimes that occur, including death investigations, sexual abuse, robbery, arson, child abuse, dependent adult abuse, kidnapping, serious assault, major financial crime and computer related crimes. CID is also assigned staff who work primarily in narcotics enforcement and are assigned to the Dubuque Drug Task Force (DDTF).

Criminal Investigation Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,602,075	$1,848,602	$1,767,617
Resources	$42,872	$63,860	$61,860

Criminal Investigation Position Summary	
	FY 2021
Police Captain	1.00
Police Lieutenant	2.00
Police Corporal	4.00
Patrol Officer	6.00
Total FT Equivalent Employees	**13.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	CY17 Actual	CY18 Actual	CY20 Estimate	Performance Indicator
1	**Activity Objective: Provide a safer community by deterring crime, providing advice on criminal investigations, and supporting the Drug Task Force and local Opioid responses.**					
	Total pounds of prescription drugs received through drug take-back events	1,400	886	1,301	1,200	
	Total pounds of prescription sharps received through drug take-back events	300	205	219	200	

DUBUQUE POLICE DEPARTMENT

Patrol

Mission & Services

Prevent and control conduct threatening to life, property and public order by responding to reports of crimes, accidents and other emergencies, identifying criminal activity and hazardous conditions, and taking appropriate action.

Patrol Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$8,888,480	$9,368,426	$9,413,703
Resources	$638,294	$689,730	$594,359

Patrol Position Summary	
	FY 2021
Police Captain	4.00
Police Lieutenant	7.00
Police Corporal	6.00
Patrol Officer	58.00
Total FT Equivalent Employees	**75.00**

Performance Measures

City Council Goal: Vibrant Community, Healthy and Safe

	Performance Measure (KPI)	Target	CY 2018	CY 2019	CY 2020 Estimate	Performance Indicator
1	**Activity Objective: Ensure a safe and secure community environment.**					
	Community Conditions: Dubuque is a Safe Place to Liv	75%	64%	N/A	68%	
	# of Part I Crimes Against Persons	<200	190	190	200	
	# of Part I Property Crimes	<2,000	1,543	1,319	1,600	

DUBUQUE POLICE DEPARTMENT

Staff Services

Mission & Services

Staff Services encompasses several activities. One supervisor with the rank of Captain oversees Staff Services, Training, and Records and Identification. Daily operations include providing clerical support to all divisions, training, Traffic Unit, Accreditation and maintaining official records of the police department.

Staff Services Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,996,163	$2,062,832	$2,080,369
Resources	$444,350	$312,127	$329,295

Staff Services Position Summary	
	FY 2021
Police Captain	1.00
Police Corporal - Staff Services	1.00
Police Corporal - Records	1.00
Police Lieutenant	1.00
Police Lieutenant - Training	1.00
Patrol Officer	3.00
Law Enforcement Support Specialist	1.00
Records Supervisor	1.00
Records Clerk - FT	2.00
Records Clerk - PT	1.24
Secretary	1.00
Clerical Assistant	0.75
Community Resource Officer	0.57
Clerk Typist	1.00
Total FT Equivalent Employees	**16.56**

Performance Measures

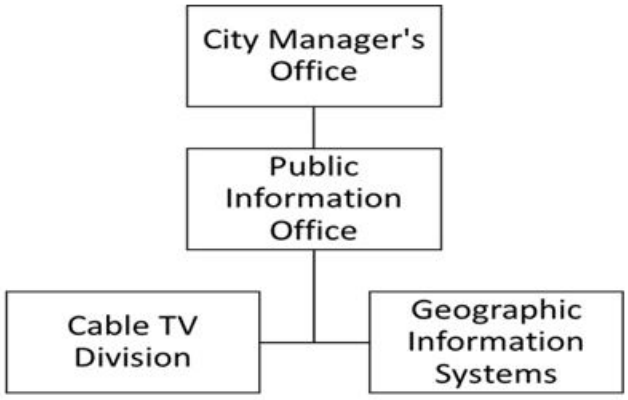
City Council Goal: Vibrant Community, Healthy and Safe

	Performance Measure (KPI)	Target	CY18 Actual	CY19 Actual	CY20 Estimate	Performance Indicator
1	**Activity Objective: Maintain the appropriate level of policy, personnel, and fleet to perform duties.**					
	Maintain accreditation (compliance with all 484 standards)	100%	☐	☐	☐	
	Traffic Contacts	8,500	8,479	7,925	8,000	
	Traffic Accident Investigations	< 3,000	2,590	2,861	2,700	

PUBLIC INFORMATION OFFICE

The City of Dubuque Public Information Office (PIO) facilitates an accurate and consistent flow of public information to the City´s various constituencies to increase public awareness about the activities, programs, and services provided by the City of Dubuque.

Mission & Services
The Public Information Office communicates the goals and activities of city government to the city's many publics, both internal and external. The Public Information Office oversees the Cable TV Coordinator and Geographic Information System (GIS) Coordinator/Analyst. Services provided by the Public Information Office include publications and graphic design, online presence management, media relations, special events, and Bee Branch Watershed Flood Mitigation Project communications.



SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

PEOPLE
Public Information Office staff serve on Leadership Team, the Employee Recognition Committee, Travel Dubuque Advisory Board, Intercultural Communications Marketing Team, and the Local Emergency Preparedness Committee.

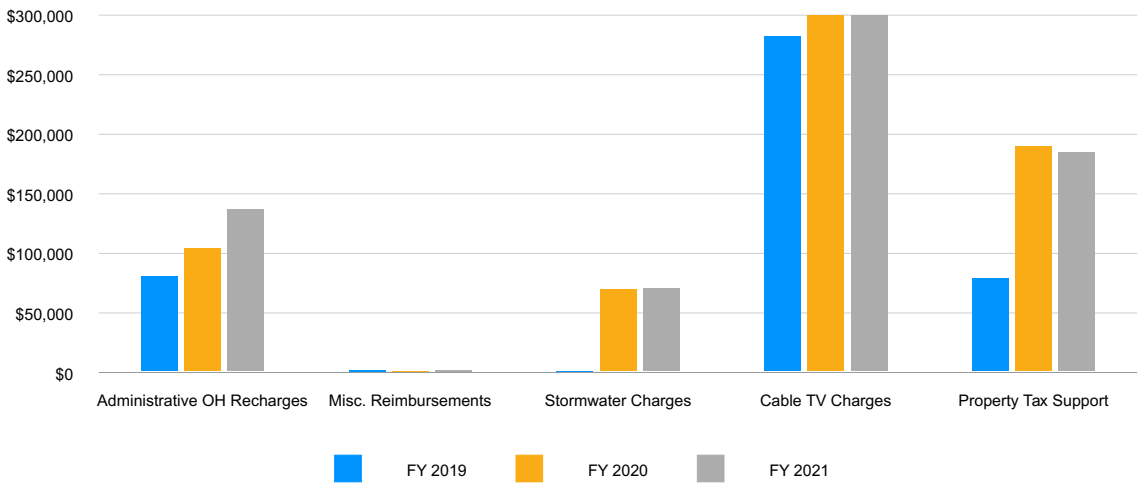
PLANNING
The Public Information Office supports all departments/ divisions in planning activities to promote their programs and activities and assists with promoting engagement opportunities and tools to provide public input into those processes.

PARTNERSHIPS
The Public Information Office partners daily with other City departments and divisions and frequently collaborates with Greater Dubuque Development Corporation, the Community Foundation of Greater Dubuque, Travel Dubuque, and other strategic partners.

PUBLIC INFORMATION OFFICE

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**2.75**	**3.63**	**3.75**

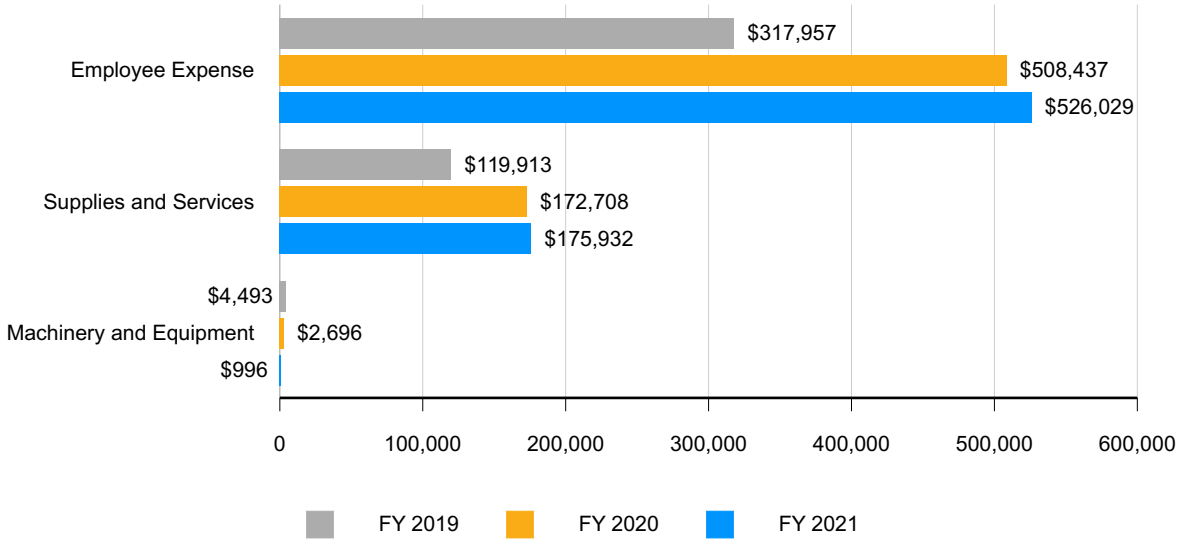
Resources and Property Tax Support



Includes Public Information Office and Geographic Information Systems.

The Public Information Office is supported by 6.50 full-time equivalent employees, which accounts for 74.83% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 2.80% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



PUBLIC INFORMATION OFFICE

Position Summary	
	FY 2021
PUBLIC INFORMATION OFFICER	1.00
COMMUNICATIONS SPECIALIST	0.75
COMMUNICATIONS SPECIALIST	0.25
COMMUNICATIONS ASSISTANT	1.00
COMMUNICATIONS SPECIALIST	0.75
Total FT Equivalent Employees	**3.75**

Performance Measures

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

1 Dept. Objective: Promote the services, programs, projects, and initiatives of the City through diverse mediums.

Performance Measure (KPI)	Target	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of Facebook Followers	+25% annually	1,910	2,738 (+43%)	4,469 (+63%)	5,586 (+25%)	
Facebook Total Reach	+10% annually	NA	439,669	1,325,118 (+201%)	1,457,630 (+10%)	
# of Twitter Followers	+15% annually	3,320	3,800 (+15%)	4,006 (+5%)	4,607 (+15%)	
Tweet Impressions	+10% annually	NA	477,500	422,600 (-12%)	464,860 (+10%)	
# of NotifyMe Subscribers to News Releases	+10% annually	792	810 (+2%)	823 (+2%)	905 (+10%)	

2 Dept. Objective: Maintain an updated, comprehensive, and interactive City website for residents and stakeholders to access information and communicate with City staff and elected officials.

Homepage Page Views	+2% annually	NA	561,281	586,917 (+5%)	598,655 (+2%)	
# Service Requests processed through WebQA	+2% annually	NA	20,911	22,429 (+7%)	22,878 (+2%)	
% of Service Requests submitted directly by citizens via	+2% annually	NA	15.2%	17% (+2%)	19% (+2%)	

3 Dept. Objective: Provide timely and accurate information related to the Bee Branch Creek Watershed Flood Mitigation Project to residents and businesses directly impacted by the project

# of Facebook Followers	+10% annually	NA	662	876 (+32%)	964 (+10%)	
# Notify Me subscribers to Bee Branch news	+5% annually	459	541 (+18%)	550 (+2%)	578 (+5%)	

PUBLIC INFORMATION OFFICE

Top Search Terms Used on City of Dubuque Website

	FY2017	FY2018	FY2019
#1	CODI	Eagle Point Park	Eagle Point Park
#2	Eagle Point Park	Flora Pool	Housing
#3	Shot Tower	Housing	Parking
#4	Swim Lessons	Shot Tower	Jobs
#5	Housing Choice Voucher	Swim Lessons	Swim Lessons
#6	Bee Branch	Jobs	Garbage
#7	Housing	Parking	Shot Tower
#8	Waiting List	CODI	Bids
#9	Staff Directory	Arrests	Flora Pool
#10	Parking	Hotels	Employment

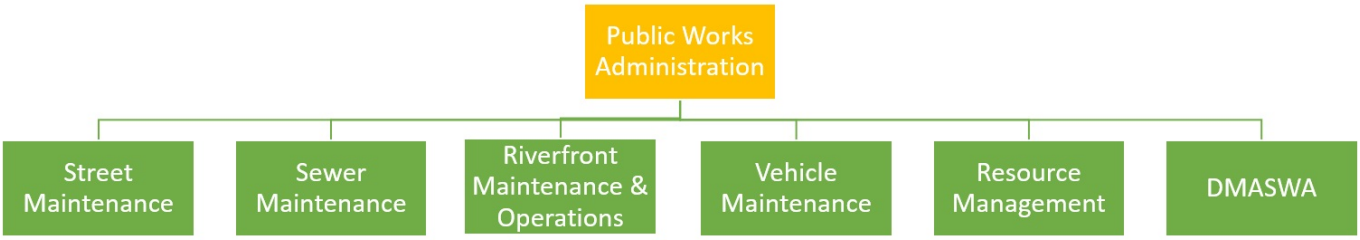
Top Pages Visited on City of Dubuque Website

(excluding homepage)

	FY2017	FY2018	FY2019
#1	Leisure Services	Job Opportunities	Leisure Services
#2	Job Opportunities	Leisure Services	Pay a Bill or Fine
#3	Police	Pay a Bill or Fine	Utility Billing
#4	Pay a Bill or Fine	Utility Billing	Dubuque Employment Opportunities
#5	Dubuque Employment Opportunities	Police	Job Opportunities
#6	Utility Billing	The Jule	The Jule
#7	The Jule	Dubuque Employment Opportunities	Police
#8	Citizen Support Center	Miller Riverview Park & Campground	Eagle Point Park
#9	Eagle Point Park	Eagle Point Park	Miller Riverview Park & Campground
#10	Miller Riverview Park & Campground	Flora Park Swimming Pool	Flora Park Swimming Pool

PUBLIC WORKS

The Public Works Department provides for the timely and efficient delivery of numerous essential public services, ensures a safe, pleasant and sustainable community environment, and provides for the effective movement of goods and citizens on city streets.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

Department planning is focused on greater effectiveness and efficiencies in the maintenance of Dubuque's street, riverfront, and sewer infrastructure, the maintenance of the City's vehicles and heavy equipment, the management of the municipal solid waste and recyclables generated by our citizens, and the management and operation of the DMASWA's facilities.

PEOPLE

Public Works staff are provided professional development opportunities to improve their knowledge and expertise in order to provide for the development and promotion of public education and customer outreach programs to schools, civic organizations, city councils, county supervisors, and citizens throughout Dubuque and Delaware counties.



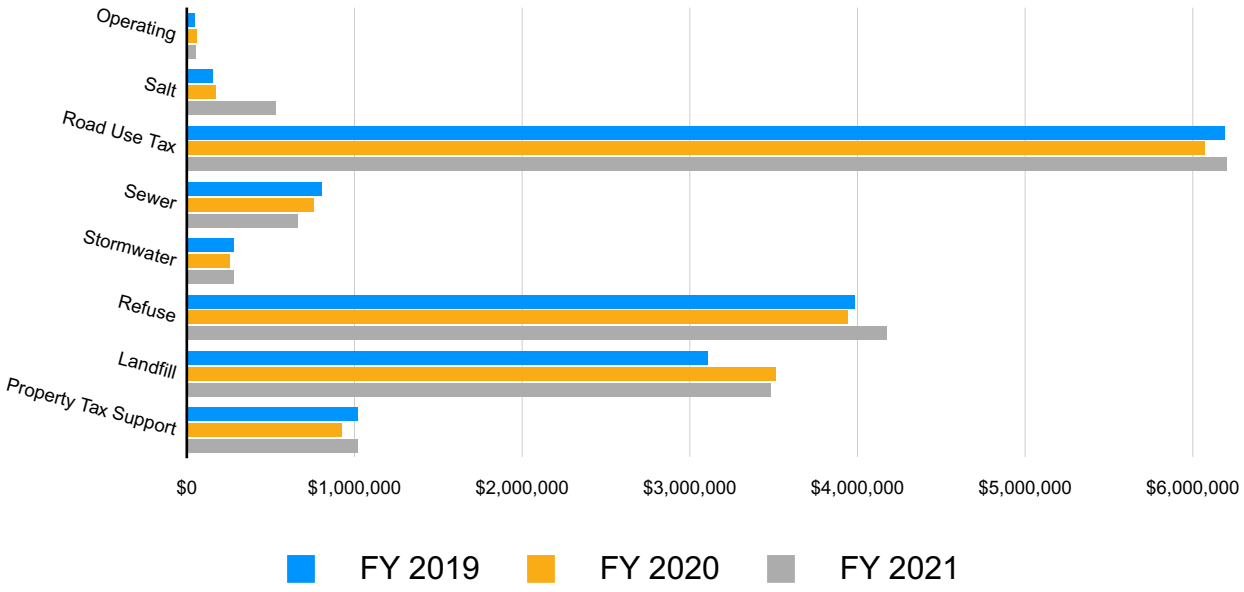
PARTNERSHIPS

In addition to its strong partnerships with the Engineering, Water, Leisure Services, Fire, and Police departments, the Public Works Department partners with numerous state and federal agencies. It also has contractual partnerships with the City of Asbury, Dubuque County, Scott County, Delaware County, Loras College, the University of Dubuque, the Iowa Northland Regional Council of Governments, Keep Iowa Beautiful, and the Dubuque County Conservation Board.

PUBLIC WORKS

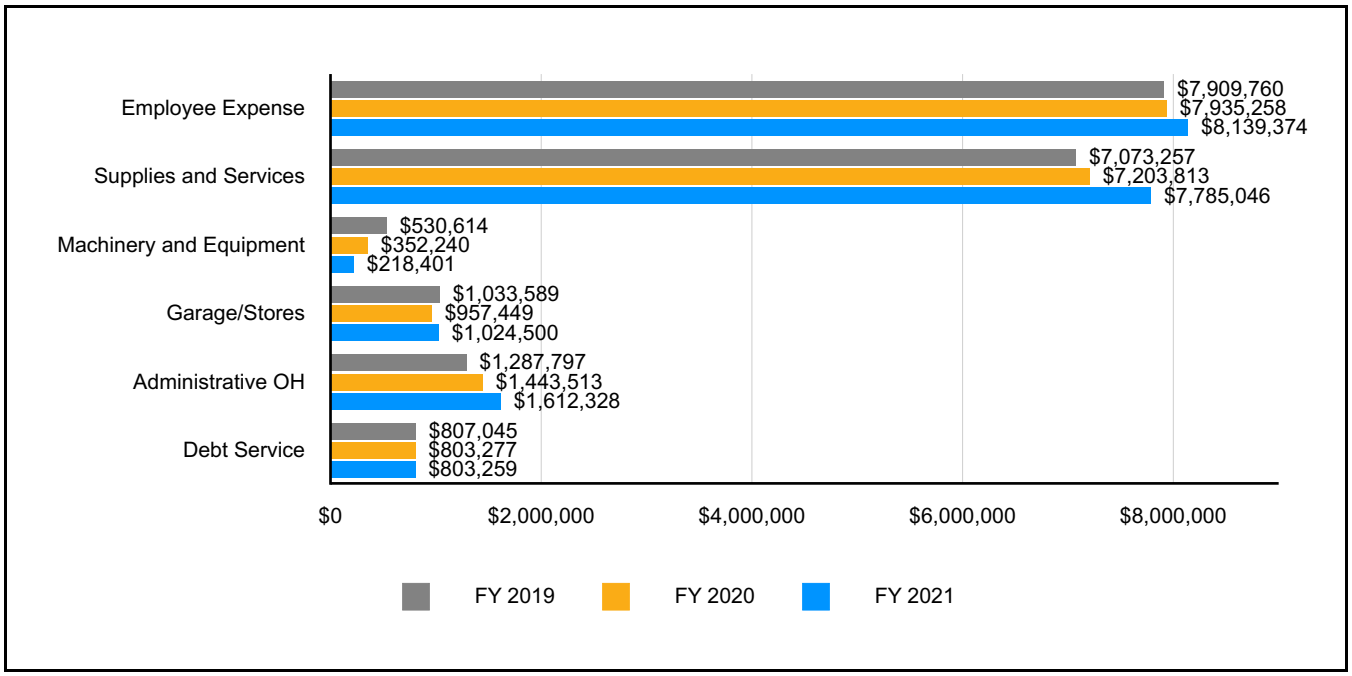
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**91.96**	**91.96**	**93.28**

Resources



The Public Works Department is supported by 93.28 full-time equivalent employees, which accounts for 49% of the department expense as seen below. Overall, the department's expenses are expected to decrease by 5% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



PUBLIC WORKS

Public Works Administration

Mission & Services

Public works administration provides direction and supervisors for employees of the department who are responsible for: maintaining and cleaning Dubuque's streets, alleys, sanitary sewers, storm sewers, retaining walls, sidewalks, steps and riverfront, street and traffic sign repairs, traffic signal and street light maintenance, utility location support, refuse collection, floodwall operations, landfill operations, yard waste collection, DMASWA administrative and education support, large item collection, curbside recycling collection, curb side electronic recycling collection, e-scrap recycling, rural recycling drop-off facilities, composting operations, household hazardous materials regional collection center, landfill methane management, Port of Dubuque facility maintenance, Jule fleet maintenance, and City fleet maintenance.

Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$(27,818)	$3,100	$3,358
Resources	$99	$136	$119

Administration Position Summary	
	FY 2021
Public Works Director	1.00
Assistant Public Works Director	1.00
Account Clerk II	1.00
Secretary	2.00
Clerical Assistant	0.00
Total FT Equivalent Employees	**5.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide effective and timely response to resident requests for information and service to avoid disruption in residents' daily lives.**					
	Avg. time to respond to resident requests for non-emergency action	< 96 hrs	N/A	75 hrs	72 hrs	
	% of phone support answer rate	>95%	N/A	N/A	70%	
	# of requests for service for Public Works (via online Citizen Support Center)	N/A	10,522	10,945	11,500	N/A

Citizens frequently assume that the many essential services provided by the Public Works Department are supported by 24/7 staffing. Since that is not the case, responses to citizen inquiries and requests for non-essential service can take as long as 96 hours to complete.

PUBLIC WORKS

Street Maintenance

Mission & Services

Provide for the safe and efficient movement of motor vehicles on City streets and alleys and the safe movement of pedestrians on public sidewalks and steps maintained by the department. Also, safeguard public health and provide for the general welfare of residents and visitors to the community through street sweeping and weed-cutting on City-owned properties and along City right-of-way. Responsibilities include street maintenance, street cleaning, snow and ice control, street light and traffic light maintenance, and street signs and markings.

Street Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$5,790,316	$5,964,661	$6,077,488
Resources	$2,908,015	$3,263,784	$3,056,396

Street Maintenance Position Summary	
	FY 2021
Foreman - Maintenance	3.20
Foreman - Snow and Ice	0.98
Field Supervisor - Maintenance	0.73
Field Supervisor - Snow and Ice	0.17
Truck Driver - Maintenance	1.61
Truck Driver - Snow and Ice	0.68
Truck Driver - Street Cleaning	1.56
Utility Worker - Maintenance	5.63
Utility Worker - Snow and Ice	1.17
Equipment Operator I - Street Signs	0.82
Equipment Operator I - Maintenance	3.32
Equipment Operator I - Snow & Ice	1.82
Equipment Operator I - Street Clean	0.00
Equipment Operator II - Traffic	0.02
Equipment Operator II - Street Signs	0.35
Equipment Operator II - Maint.	1.89
Equipment Operator II - Snow & Ice	1.16
Equipment Operator II - Street Clean	2.51
Assistant Horticulturist - Maint	0.25
Assistant Horticulturist - Snow and Ice	0.17
Custodian I	0.38
Laborer - Street Signs	0.67
Utility Worker Apprentice	0.83
Laborer - Street Cleaning	0.36
Maintenance Worker - Maintenance	0.10
Maintenance Worker - Snow	0.15
Traffic Signal Technician II - Street Sign	0.01
Traffic Signal Technician II - Snow	0.12
Traffic Signal Technician II - Traffic	2.86
Total FT Equivalent Employees	**33.52**

PUBLIC WORKS

Performance Measures

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
City Council Goal: Connected Community						
1	**Activity Objective: Provide an effective and efficient road transportation network**					
	# of centerline miles of asphalt overlay projects completed per year	5	5.51	5.17	5.02	
City Council Goal: Sustainable Environment						
3	**Activity Objective: Replace City-owned high-pressure sodium street lights with more energy-efficient, longer lifespan LED lights.**					
	% of City-owned LED lights	100%	N/A	50%	52%	

DID YOU KNOW?
Studies show that for every $1 spent on street pavement preventive maintenance projects, it would cost $4 to $5 more if those preventive maintenance projects were delayed and more extensive pavement rehabilitation is needed at a later time.

Winter Season	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Number of Storms	42	19	15	12	25	26
Total Seasonal Snowfall	63.3"	33.7"	34.8"	27.1"	38.2"	55.2"
Salt Used for De-icing	13,411 tons	5,346 tons	3,242 tons	3,474 tons	5,749 tons	5,401 tons

Did you know the City has a Snow Plow Progress Mapping system?

PUBLIC WORKS

Sewer Maintenance

Mission & Services

Sewer Maintenance provides for a safe and clean municipal environment by inspecting, cleaning and repairing Dubuque's sanitary and storm water sewers. Dubuque's sanitary sewer system 309 miles of gravity-flow pipe and 7,642 manholes. Department workers also inspect, clean and repair Dubuque's stormwater sewer system, which consists of 152 miles of pipe, 6,301 catch basins, and 1,997 manholes.

Sewer Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,090,002	$1,016,780	$938,794
Resources	$1,090,002	$1,016,780	$938,794

Sewer Maintenance Position Summary	
	FY 2021
Foreman - Sanitary	0.92
Foreman - Storm	0.82
Field Supervisor - Storm	0.00
Equipment Operator I - Sanitary	2.97
Equipment Operator I - Storm	1.12
Equipment Operator II - Sanitary	0.87
Equipment Operator II - Storm	0.10
Truck Driver - Sanitary	3.85
Utility Worker - Sanitary	0.20
Total FT Equivalent Employees	**10.85**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Reduce the number of sanitary sewer basement back-ups and non-basement sanitary sewer overflows attributed to compromised City sewer lines.**					
	# of miles of sanitary sewer pipe cleaned or inspected	75	73.68	42.2	53	
	# of City sewer problems responded to (# of private sewer problems responded to)	0 (30)	13 (93)	15 (91)	18 (85)	
	total sanitary sewer pipe treated for intrusive root control (feet)	10,000	7,262	12,643	15,000	

City Council Goal: Financially Responsible, High Performance Organization

2	**Activity Objective: Ensure contractors' and developers' compliance with City specifications by completing post-construction inspection of new or repaired sanitary and storm sewer infrastructure using City Cable TV technology**					
	total sewer pipe inspection footage using CCTV equipment	30,000	39,594	22,067	30,000	

PUBLIC WORKS

Riverfront Maintenance and Operations

Mission & Services

Riverfront Maintenance and Operations provides for the Public Works Department's maintenance of riverfront shoreline, two public boat ramps, accessible and aesthetically-attractive municipal waterfront areas, Dubuque's flood control system, and maintenance for American Trust River's Edge Plaza, the Alliant Energy Amphitheater, the Mississippi Riverwalk, the Port of Dubuque's parking lots, the Riverwalk boat-mooring quay, the Port's shoreline, and other City-owned infrastructure in the Port of Dubuque. Lighting, sweeping, watering, landscaping, mowing, snow clearing, and other maintenance along Dubuque's entire riverfront are also provided as needed and required.

Riverfront Maintenance and Operations Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$579,012	$447,533	$425,562
Resources	$8,707	$6,755	$8,607

Riverfront Maintenance and Operations Position Summary	
	FY 2021
Foreman	0.08
Field Supervisor - Floodwall	0.10
Equipment Operator I	0.10
Equipment Operator I	0.63
Equipment Operator II - Riverfront	0.05
Equipment Operator II - Floodwall	0.17
Maintenance Worker - Riverfront	0.00
Maintenance Worker - Floodwall	0.02
Maintenance Worker - POD	0.00
Laborer - Riverfront	0.10
Laborer - Floodwall	0.13
Laborer - POD	0.57
Traffic Signal Technician	0.01
Total FT Equivalent Employees	**1.96**

PUBLIC WORKS

Vehicle Maintenance

Mission & Services

Vehicle Maintenance maintains and repairs the City's fleet of 584 trucks, buses, heavy equipment, automobiles, and other machinery. Machinery, vehicles, and equipment maintained include the major fleets belonging to the Public Works, Police, Fire, and Water departments, along with the buses of The Jule public transit system.

Vehicle Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$ 2,242,406	$ 2,192,216	$ 2,285,188
Resources	$ 2,359,775	$ 2,198,166	$ 2,309,236

Vehicle Maintenance Position Summary	
	FY 2021
Equipment Maintenance Supervisor	1.00
Lead Mechanic	2.00
Mechanic	7.00
Stock Clerk	2.00
Custodian I	0.15
Total FT Equivalent Employees	**12.15**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Ensure City vehicles and heavy equipment are always ready to provide timely service to the public in a cost-effective manner**					
	# of City-owned vehicles with extended life expectancy of at least one year due to annual inspection	N/A	N/A	0	9	N/A

City Council Goal: Sustainable Environment

2	**Activity Objective: Continue to evaluate the use of CNG vehicle fuel, hybrid power, and plug-in powertrain technologies for future City vehicles.**					
	# of City-owned CNG / hybrid / electric vehicles	N/A	3	4	7	

PUBLIC WORKS

Solid Waste Resource Management

Mission & Services

The Solid Waste Resource Management Activity provides City curbside collection services that reduce public health risks and improve community livability, while seeking to optimize materials diversion away from landfilling. The Public Works Department provides equitable refuse collection and disposal service to over 20,000 residential and small business customers through the City's Pay-As-You Throw (PAYT) program. Other responsibilities include: monitoring City compliance with all collection-related environmental and safety regulations, facilitating community aesthetic improvements, providing for efficient collection of recyclable materials, large item collection, and curbside collection of yard debris materials (grass, leaves and brush), food scraps, and compostable paper.

Resource Management Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$3,990,536	$3,949,508	$4,181,687
Resources	$4,383,908	$4,400,323	$4,493,534

Resource Management Position Summary	
	FY 2021
Resource Management Coordinator	1.00
Lead Sanitation Driver	1.00
Sanitation Driver	17.00
Sanitation Laborer	1.00
Custodial I	0.08
Seasonal Sanitation Driver	0.67
Total FT Equivalent Employees	**20.75**

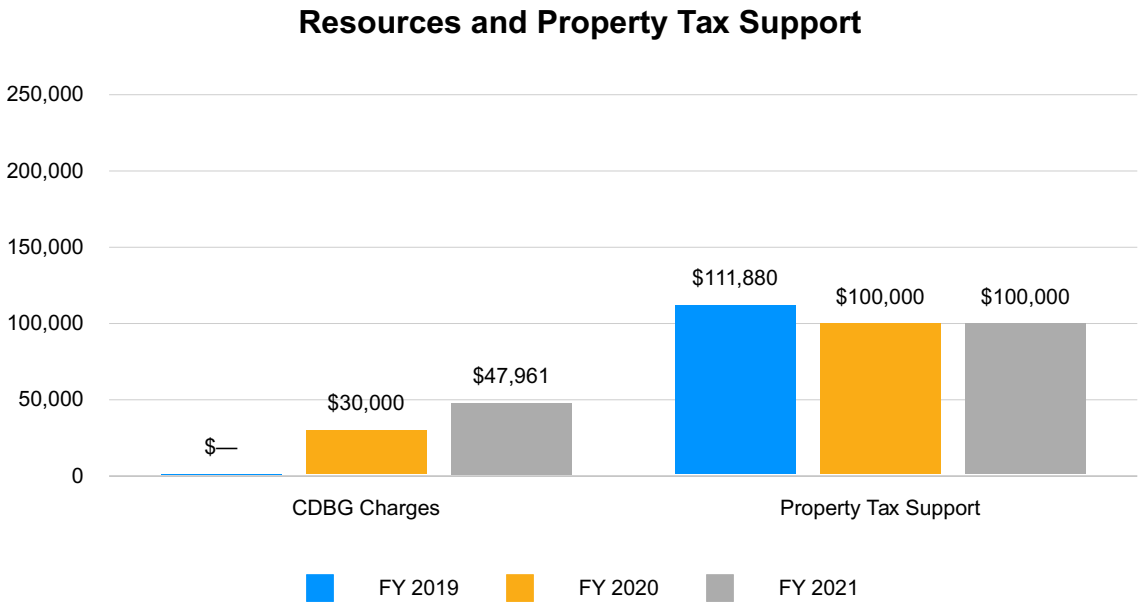
Performance Measures

City Council Goal: Sustainable Environment

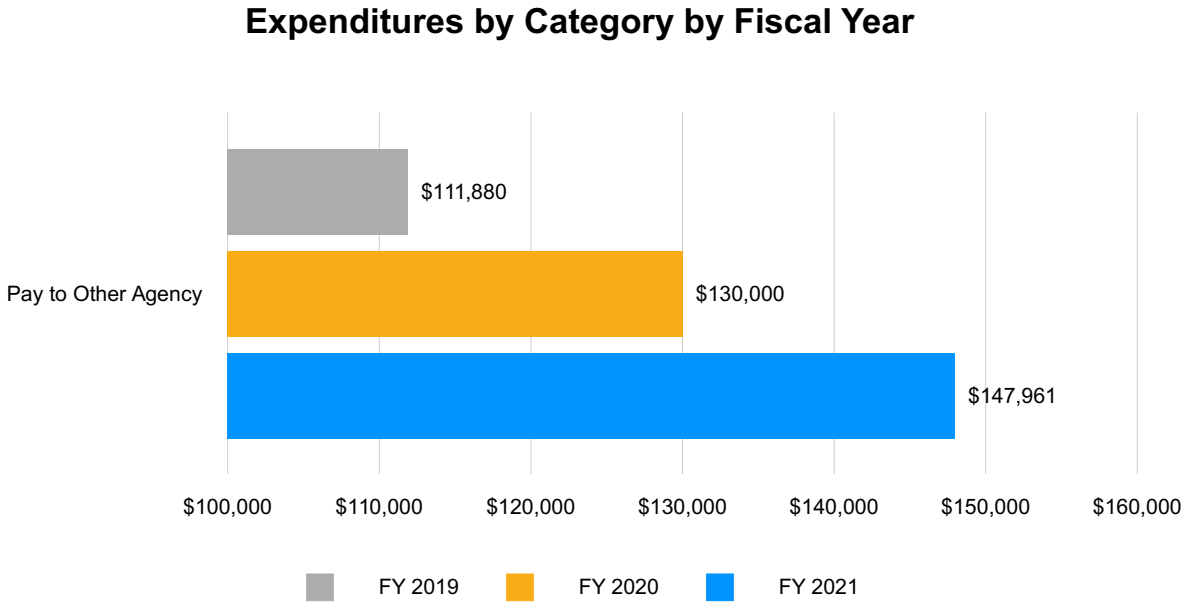
	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Increase overall waste diversion rate of City collection materials by 1% per capita annually.**					
	% of refuse as the total municipal materials collected	-1% Annually	72%	73%	72%	
	% of recycling as the total municipal materials collected	Maintain	20%	19%	19%	
	% yard waste and food scrap as the total municipal materials collected	+1% Annually	8%	8%	9%	
	# of downloads of City's ReThink Waste app	+131 Annually	783	1,069	1,200	
2	**Activity Objective: Increase expanded use of City-owned wheeled collection carts.**					
	# of refuse - wheeled cart subscribers (64-gal + 96-gal)	+450 Annually	1,686	2,217	2,667	
	# of recycling - wheeled cart subscribers (95 gal)	+30 Annually	1,317	1,601	1,630	

PURCHASE OF SERVICES

Purchase of services activities are those services that the City feels fit the goals and priorities of the City and are not required to be provided or would not be provided in the normal course of City business. In Fiscal Year 2014, an application process was implemented for the funding of purchase of service agencies.

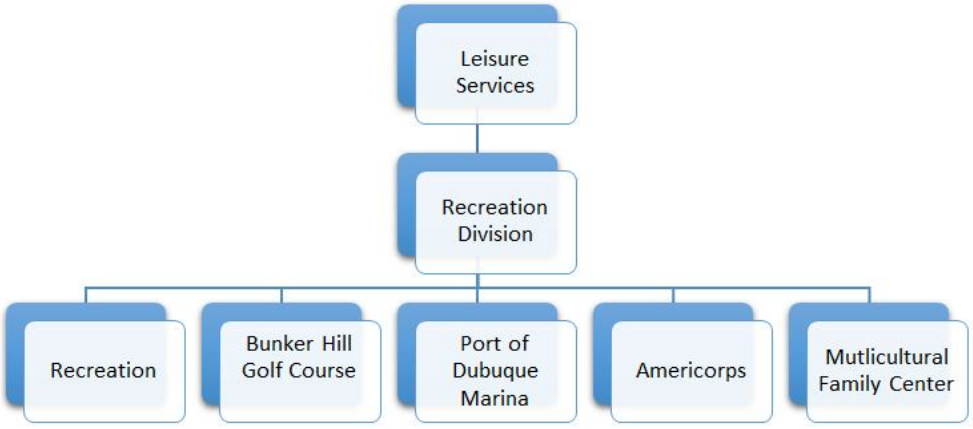


Purchase of Services is supported by no full-time equivalent employees. Pay to other agencies accounts for 100% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 13.82% in FY 2021 compared to FY 2020.



LEISURE SERVICES
RECREATION DIVISION

The Recreation Division encourages community participation by providing equitable, progressive, accessible, and affordable opportunities through our parks, facilities, and recreation programming.



Vision: Creating OPPORTUNITIES to enhance and improve the QUALITY OF LIFE for the residents of Dubuque.

SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

A focused increase on internal and external marketing to create a better awareness of offerings. A comprehensive re-tooling of program curriculum to include alternative learning opportunities and positively affect learning efficiencies outside of the school environment.

PEOPLE

Getting to better know each community area and working with the members of the community through communication tools like program surveys, community meetings, and outreach to better service the actual need.

PARTNERSHIPS

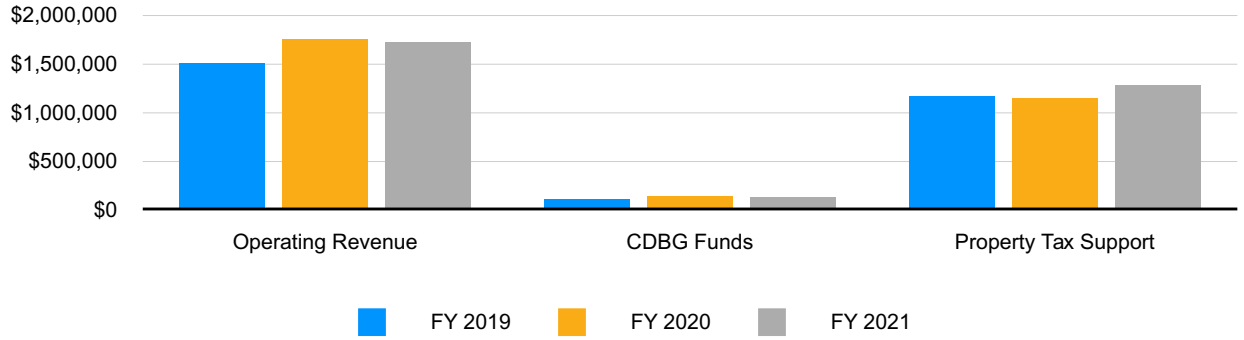
Recreation Division services were successful this past year due to a large number of partnering agencies and groups such as:

- Dubuque Community School District
- Dubuque County Extension
- The Four Mounds Foundation
- Boys and Girls Club
- Loras, Clarke, and University of Dubuque
- Dubuque County Conservation

LEISURE SERVICES
RECREATION DIVISION

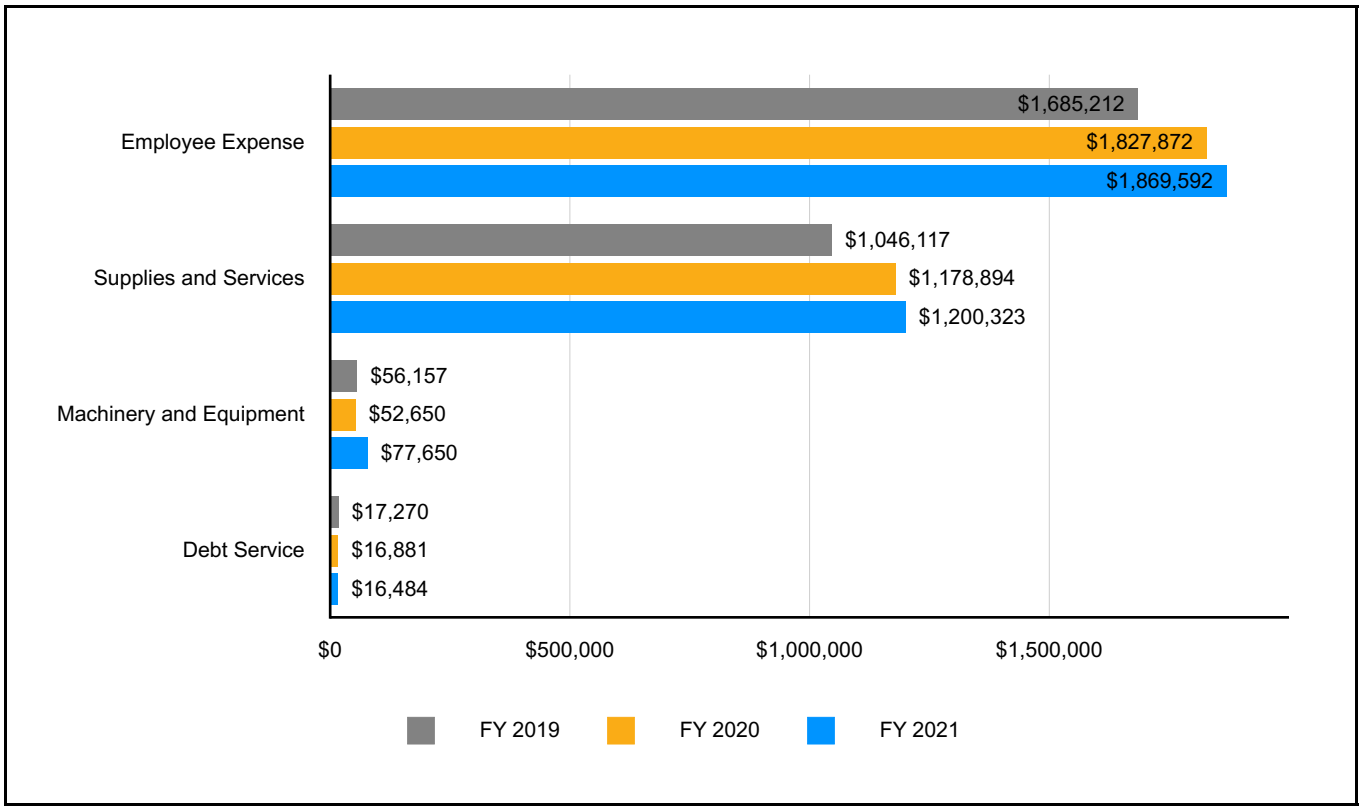
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**46.86**	**48**	**48.00**

Resources and Property Tax Support



The Recreation Division is supported by 48.00 full-time equivalent employees, which accounts for 59.09% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.85% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



RECREATION DIVISION

Recreation Programming

Mission & Services

The Recreation Division develops a variety of recreational activities and job opportunities to provide the citizens of Dubuque equitable, safe, wholesome, healthy and enjoyable use of leisure time. Recreation programs include early childhood enrichment programs for children ages 18 months to 6 years old, youth and adult programs such as swim, karate, dance, athletics and music, as well as Therapeutic and Neighborhood recreation programs.

Recreation Programming Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$1,730,514	$1,857,703	$1,976,655
Resources	$555,500	$639,596	$619,947

x

Recreation Programming Position Summary	
	FY 2021
Lead Secretary	0.60
Facilities Supervisor	0.33
Secretary - FT	1.00
Recreation Program Supervisor	2.00
Aquatic/Therapy Supervisor	1.00
Leisure Services Manager	0.33
Recreation Division Manager	1.00
Clerical Assistant	0.22
Recreation Leader	6.11
Recreation Leader - CDBG	0.00
Recreation Field Supv	2.83
Recreation Field Supv. - CDBG	0.61
Recreation Leader Jr.	0.92
Playground Coordinator	0.20
Assist. Playground Coordinator	0.10
After School Sports Coordinator	0.41
Pre-School Instructor	0.12
Pre-School Instructor - CDBG	0.72
Swimming Pool Manager	1.35
Head Lifeguard	0.44
Lifeguard	8.63
Pool Cashier	1.01
Concession Worker - Pools	1.04
Concession Worker- McAleece	0.19
Concession Manager	0.40
Snack Bar Manager	0.20
Laborer - Youth Sports	0.09
Laborer - Swimming	0.48
Laborer - Adult Athletics	0.75
Total FT Equivalent Employees	**33.08**

LEISURE SERVICES
RECREATION DIVISION
Recreation Programming

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Improve quality of life for residents by expanding and enhancing organized recreation activities.**					
	# of program opportunities offered through registration system	N/A	763	801	810	N/A
	# average total of participation per program offered annually	+.25	9.78	9.12	9.4	
	% of annual programs offered running (i.e. not canceled)	+1%	76%	77%	78%	
	# of Rec & Roll trailer deployments	N/A	16	51	55	N/A

City Council Goal: Partnerships for a Better Dubuque

2	**Activity Objective: Develop, increase, and retain partnerships in order to provide quality and affordable program opportunities for residents.**					
	# of partnerships resulting in a program	40+	32	40	41	

City Council Goal: Robust Local Economy

3	**Activity Objective: Develop and provide quality entry-level job opportunities for youth and adults in the community.**					
	$ in salary costs for seasonal employees only (not including IPERS or SS)	N/A	$609,401	$607,933	$706,375	N/A
4	**Activity Objective: Provide accessible, affordable, educational, and positive programming for those who many not have the financial resources to participate.**					
	# of free programs provided to those who qualified as low-income	60	43	35	30	
	% of total Recreation program low-income registrants who were served by free programs	70%	85%	75%	70%	
	# available scholarships for recreational programming	200	150	150	150	
	% of awarded scholarship credits that were redeemed for recreational programs	100%	88%	76%	90%	
	% of total swim passes issued that were purchased by low-income residents	50%	48%	44%	N/A	

LEISURE SERVICES
RECREATION DIVISION

Bunker Hill Golf Course

Mission & Services

Bunker Hill Golf Course located in the rolling hills of Central Dubuque is a fun and challenging 18 - hole golf course. Visitors will be greeted daily by a warm and friendly staff ensuring high customer service levels along with many programs and offerings available for enjoyment. Bunker Hill Golf Course functions as an Enterprise Fund utilizing user fees to support operational costs and capital improvements. Income includes regular green fees, cart rentals, season passes, league fees, and concession sales.

Bunker Hill Golf Course Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$874,987	903,718	885,990
Resources	$842,492	917,492	934,492

Bunker Hill Golf Course Position Summary	
	FY 2021
Golf Course Supervisor	1.00
Golf Professional	0.94
Assistant Golf Professional	1.36
Pro Shop Attendant	0.80
Concession Worker	0.84
Golf Course Technician - FT	1.00
Golf Course Technician - PT	0.72
Laborer	2.20
Concession Manager	0.84
Total FT Equivalent Employees	**9.70**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Expand upon golf lesson programs offered to grow the game of golf and promote hospitality through quality customer service practices.**					
	# of Youth participating in free golf lessons	+5%	1%	17%	43%	
	Youth Camp Participation	+5%	4%	28%	63%	
	Participation by Women	+5%	2%	13%	18%	
	Couples League	+5%	15%	25%	12%	

LEISURE SERVICES
RECREATION DIVISION
Port of Dubuque Marina

Mission & Services

The Port of Dubuque Marina is a 78-slip transient marina drawing visitors to Dubuque from as far North as Minneapolis, Minnesota, as far South as Fort Lauderdale, Florida and many places in-between. The marina operates as a hotel on water, providing visiting boats with dock space, electricity, clean showers, laundry, guest Wi-Fi and concierge service from staff. From the marina, visitors are within walking distance of dining, lodging, a casino, shopping, entertainment, the National Mississippi River Museum & Aquarium and Dubuque's Mississippi Riverwalk. The marina amenities building operates as the guest check-in desk for visiting boaters, as well as a convenience store along the river.

Port of Dubuque Marina Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$163,731	$279,795	$266,720
Resources	$115,496	$208,278	$181,026

Port of Dubuque Marina Position Summary	
	FY 2021
Facilities Supervisor - Dock	0.33
Facilities Supervisor - C-Store	0.34
Marina Cashier/Clerk	0.83
Dock Worker	0.58
Total FT Equivalent Employees	**2.08**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	2020 Estimate	Performance Indicator
1	**Activity Objective: Become a more visible and high-traffic docking location.**					
	increase # of docking customers	600	492	367	450	

City Council Goal: Financially Responsible, High-Performance Organization

2	**Activity Objective: Increase overall sales at the convenience store and additional revenue opportunities through programs and partnerships.**					
	decrease % of property-tax support	20%	29%	29%	26%	

LEISURE SERVICES
RECREATION DIVISION
AmeriCorps

Mission & Services

AmeriCorps is a national service program which awards communities federal funding to implement an AmeriCorps program in their community designed to meet a community's critical need. The AmeriCorps Partners in Learning Program in Dubuque focuses on the community's education needs and is sponsored by the City of Dubuque. The program's largest grant is focused around Dubuque's Campaign for Grade-Level Reading. The program also has focused efforts in the areas of teen programming, mentorship and workforce and life skill development.

AmeriCorps Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$337,605	$399,164	$433,692
Resources	$426,488	$375,073	$480,019

AmeriCorps Position Summary	
	FY 2021
AmeriCorps Program Director	1.00
Total FT Equivalent Employees	**1.00**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Ensure all students read at grade-level by third grade through reading tutoring for K - 3rd grade students.**					
	# of students supported through AmeriCorps Campaign for Grade-Level Reading Program	600	476	463	500	
	% of students participating in the AmeriCorps Campaign for Grade-Level Reading who improved reading scores	90%	97.1%	97%	80%	
2	**Activity Objective: Provide Dubuque Teens with safe, caring, adult role models so youth want to attend school, after-school programs, and summer programs.**					
	% of participating teens who successfully graduated from the MFC's Summer Teen Empowerment Program	90%	87.5%	86.8%	90%	

City Council Goal: Partnerships for a Better Dubuque

3	**Activity Objective: Keep youth engaged in stimulating, educational activities and surrounded by positive role models during the summer months.**					
	# of youth served by AmeriCorps summer learning opportunities and events	500	1,000	1,582	1,500	

LEISURE SERVICES
RECREATION DIVISION
Multicultural Family Center (MFC)

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**3.41**	**4.05**	**4.05**

Mission & Services

Our mission is to empower all families and community members of Dubuque to reach their potential and build unity through diversity, equity and inclusion. The Center serves as an inviting and inclusive place to stimulate connections and foster intercultural engagement. With the expansion to the MFC's physical space, the center will emphasize serving teen-aged populations in quality out-of-school enrichment programming that includes life skill development, social and emotional learning and post secondary career exploration training.

Multicultural Family Center Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$266,205	$338,184	$307,300
Resources	$7,311	$12,402	$8,596

Multicultural Family Center Position Summary	
	FY 2021
Multicultural Family Center Director	1.00
Multicultural Family Center Asst. Director	1.00
Recreation Field Supervisor - PT	1.22
Recreation Field Supervisor - Seasonal	0.35
Receptionist	0.48
Secretary	0.50
Total FT Equivalent Employees	**4.55**

Performance Measures

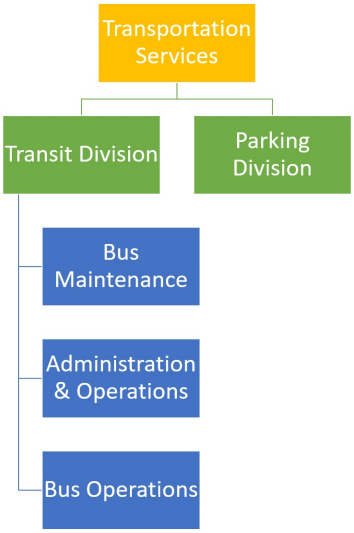
City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Showcase Dubuque's diversity through celebrations of culturally-significant days and programs featuring education, music, art, dance, and food.**					
	# of cultural events (# of participants)	2500	13 (1,700)	23 (2,255)	25	

City Council Goal: Robust Local Economy

3	**Activity Objective: Engage teens in the community in the Summer Teen Empowerment Program to improve skills in employment, leadership, communication and financial literacy.**					
	80% of teen participants in our STEP Summer Program will earn a high school credit; course title "Workforce Readiness"	85%	n/a	82% (33 out of 38)	85%	
	80% of participating teens will increase their understanding of how to manage their bank account and earn the savings match.	85%	n/a	76% (27 out of 33)	80%	

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PEOPLE

Jule staff reach out to a diverse set of community members and organizations to provide information and help plan future services. We invest in our staff and our quality of service through ongoing safety and driver training.

PLANNING

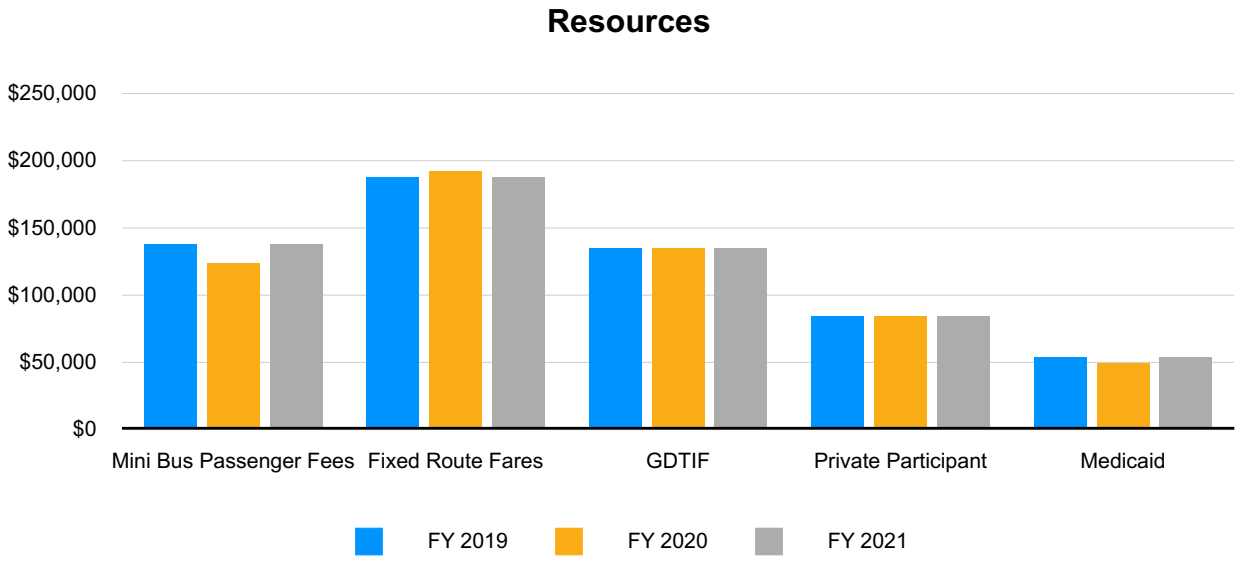
The Jule plans for the future through community surveys, focus groups, contacts with social service agencies, the Transit Advisory Board, and the Metropolitan Planning Organization.

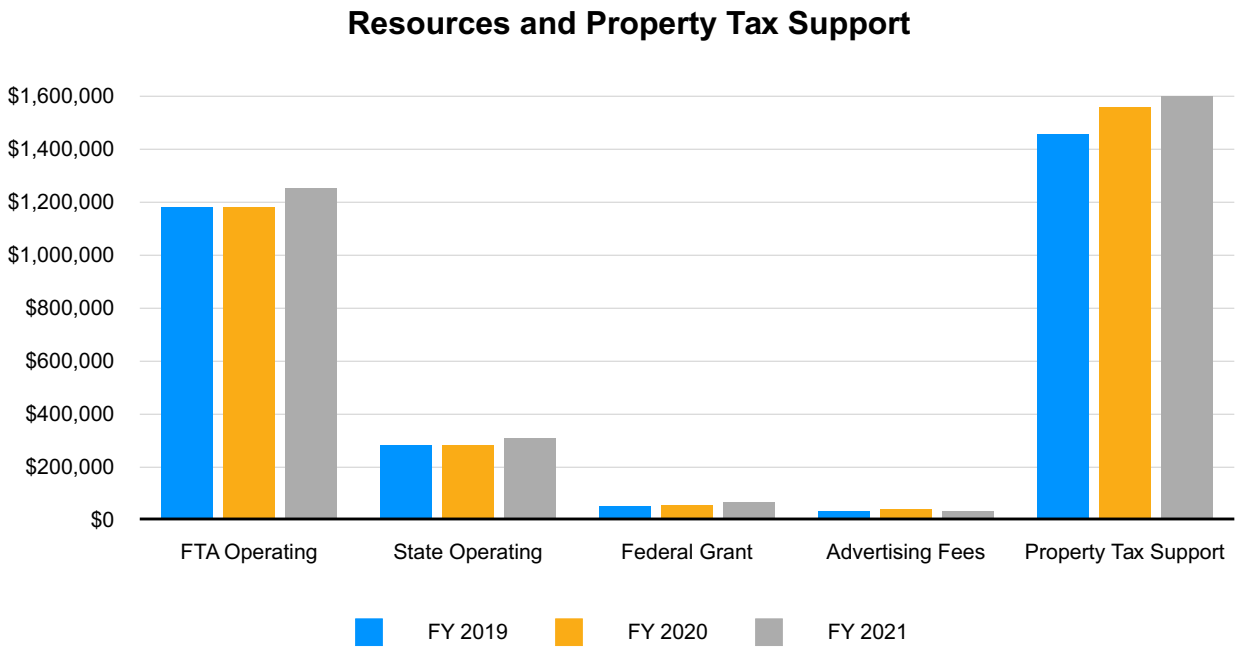
PARTNERSHIPS

Jule staff work with community organizations and non-profits to help increase access to and awareness of transit services. We do this by developing partnerships to keep information flowing between employers, service providers, program offerings, local college students, and K-12 students, staff and administrators and city staff.

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**44.12**	**43.81**	**43.81**

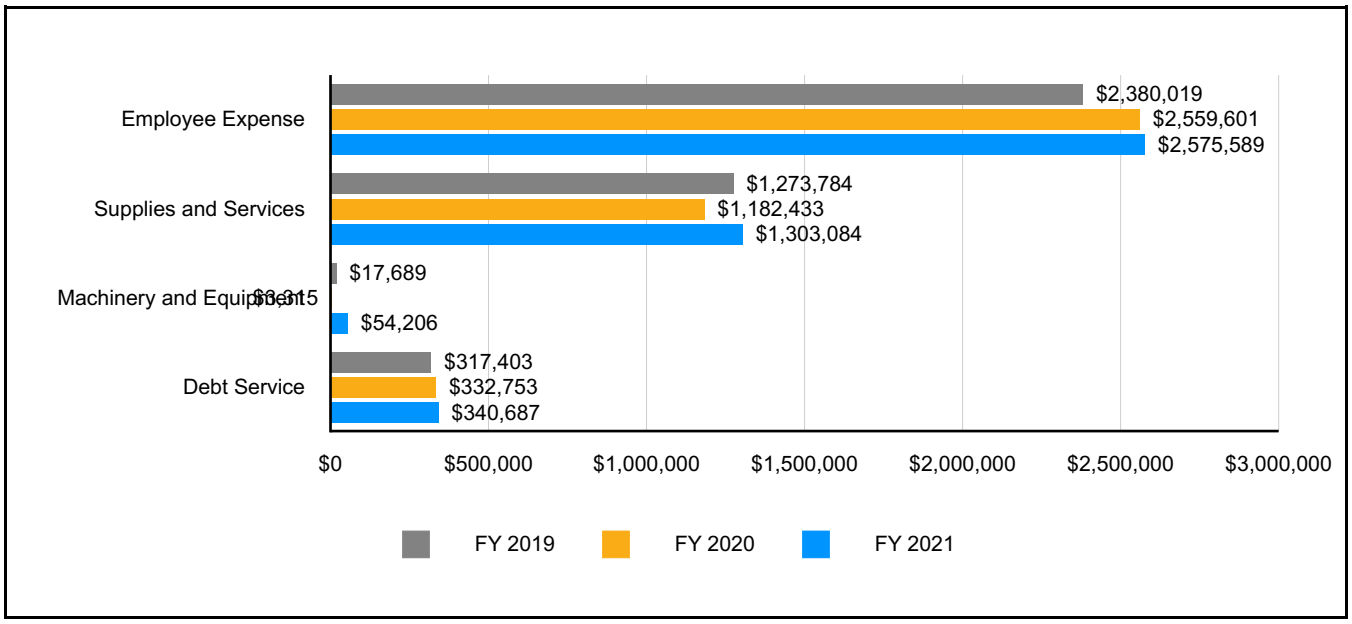




The Transit Division is supported by 43.81 full-time equivalent employees, which accounts for 60.27% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 4.79% in FY 2021 compared to FY 2020.

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION

Expenditures by Category by Fiscal Year



TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION
Administration and Operations

Mission & Services

Management functions of The Jule include property, vehicle, and equipment management, maintenance and selection, evaluation or routes, safety, security, and funding sources, employee hiring, training, payroll and discipline, public relations, marketing, accounting, and submission of grant applications for continued funding as well as compliance with state and federal transportation rules and regulations. The Transit Advisory Board advises the city council on executing agreements and grants relating to the transit system operation, the purchase of new equipment, and establishing rates and fares.

Administration and Operations Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$777,993	$783,893	$858,758
Resources	$829,824	$554,444	$577,897

Administration and Operations Position Summary	
	FY 2021
TRANSPORTATION ANALYST	0.50
FIELD SUPERVISOR	0.50
OPERATIONS SUPERVISOR	0.50
TRANSPORTATION SERVICES MGR	0.50
DISPATCHER FT	2.70
DISPATCHER PT	0.98
CONFIDENTIAL ACCOUNT CLERK PT	0.51
OPERATIONS ASSISTANT PT	0.55
Total FT Equivalent Employees	**6.74**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide consistent and clear communication of passenger information and expectations.**					
	# Facebook/Twitter Followers	1000/500	587/275	736/302	885/400	
	# Notify-Me Subscribers	300	255	259	265	

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION
Bus Operations

Mission & Services

Bus Operations includes the following daytime fixed-route services as well as the door-to-door MiniBus services that operate from 6:00am-6:00pm on weekdays. A reduced, off-peak schedule is offered from 6:00pm-9:00pm on weeknights and from 8:00am-9:00pm on Saturdays. Bus operations also includes Weekday Park + Ride Service and Nightrider weekend evening service during the school year.

Bus Operations Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,718,240	$2,804,018	$2,911,734
Resources	$1,314,062	$1,598,662	$1,565,025

Bus Operations Position Summary	
	FY 2021
Bus Operator FT	8.00
Bus Operator PT	14.01
Mini-Bus Operator FT	3.00
Mini-Bus Operator PT	9.75
Bus Operator-Trolley Route	0.034
Total FT Equivalent Employees	**34.79**

Performance Measures

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
City Council Goal: Connected Community						
1	**Activity Objective: Connect people to opportunity by providing access to transit services so people can get to work, school, and recreational activities.**					
	% of residents who live within a 5 minute walk from a bus stop	92%	90.8%	91.3%	92%	
	% of schools within a 5 minute walk from a bus stop	90%	83.3%	88.9%	88.9%	
	# annual ridership (fixed route and minibus)	475,000	510,889	476,768	450,000	
2	**Activity Objective: Improve transit travel time so individuals can spend less time on the bus and more time doing what they choose.**					

	Pre 2014 Travel Time	Post August 2015 Travel	Time Savings
The Point to Medical Associates West	95 min	50 min	45 min
Downtown Transfer to Kohls/HyVee	45 min	25 min	20 min
University of Dubuque to Walmart/Lowes	50 min	25 min	25 min
Clarke University to Mercy/ Medical Associates East	45 min	18 min	27 min

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION
Bus Operations

Performance Measures (continued)

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
City Council Goal: Partnerships for a Better Dubuque						
3	**Activity Objective: Partner with non-profits, colleges, and other City departments to make accessing transit passes and services simple and affordable.**					
	# of partner organizations that purchase bulk passes at non-profit discounted rate and provide them to clients in need	10	9	9	9	
City Council Goal: Vibrant Community						
4	**Activity Objective: Promote equity by providing the same opportunity for use of public transit services to those with disabilities as those without.**					
	# of routes per year evaluated for ADA compliant stops and amenities	10	10	10	10	
	% of buses with drive-on ramps instead of mechanical lifts	100%	50%	50%	72%	
	# of Medicaid fares (minibus)	2,000	840	1,893	2,000	

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION
Bus Maintenance

Mission & Services

The Public Works Mechanics and Service Workers, led by the Vehicle Maintenance Supervisor, conduct all maintenance of transit vehicles. Primary responsibilities are preventative maintenance inspections and major and minor repairs to various vehicle systems, including purchasing and stocking parts and supplies in accordance with Federal Transit Administration (FTA) and City of Dubuque policies. Service workers also conduct cleaning of fixed-route vehicles and facilities, which include benches, shelters, the bus storage facility and The Jule's three transfer locations at JFK Circle, Delhi, and at the Intermodal Center.

Bus Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$175,260	$157,438	$162,387
Resources	$242,877	$60,277	$43,967

Bus Maintenance Position Summary	
	FY 2021
Service Worker	2.00
Laborer PT	0.28
Total FT Equivalent Employees	**2.28**

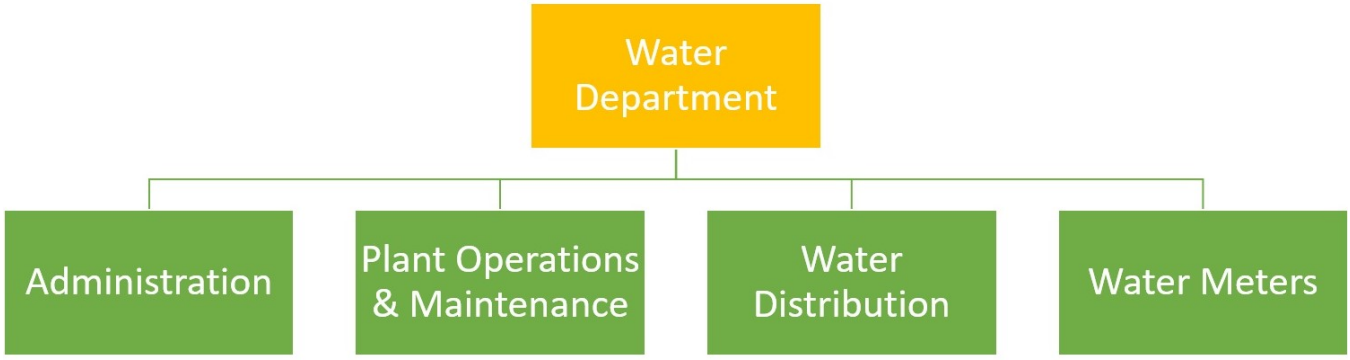
Performance Measures

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
City Council Goal: Financially Responsible, High-Performance Organization						
1	**Activity Objective: Reduce accidents and associated costs through ongoing driver training and regular vehicle cleaning and maintenance to extend the service life of the fleet.**					
	# at-fault accidents	0	9	8	4	
	# hours annual driver training	25 +	25+	25+	25+	
	% of vehicles serviced within the mileage threshold*	80% +	97%	98%	100%	

**Preventative maintenance threshold is 5,000 miles for Light-Duty vehicles and 6,000 miles for Medium- and Heavy-Duty vehicles.*

WATER DEPARTMENT

The Water Department ensures our community has high quality, safe, reliable and affordable drinking water.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

The Water Department is engaged in conscientious, strategic planning which allows for maintaining compliance with the state and federal regulatory agencies in order to provide the highest quality, safe and cost effective drinking water possible.

PEOPLE

Employees of the Water Department are provided training to ensure the maintenance of the appropriate licenses required by the Iowa Department of Natural Resources. Other job-related educational training is provided to broaden employee skills and increase productivity.

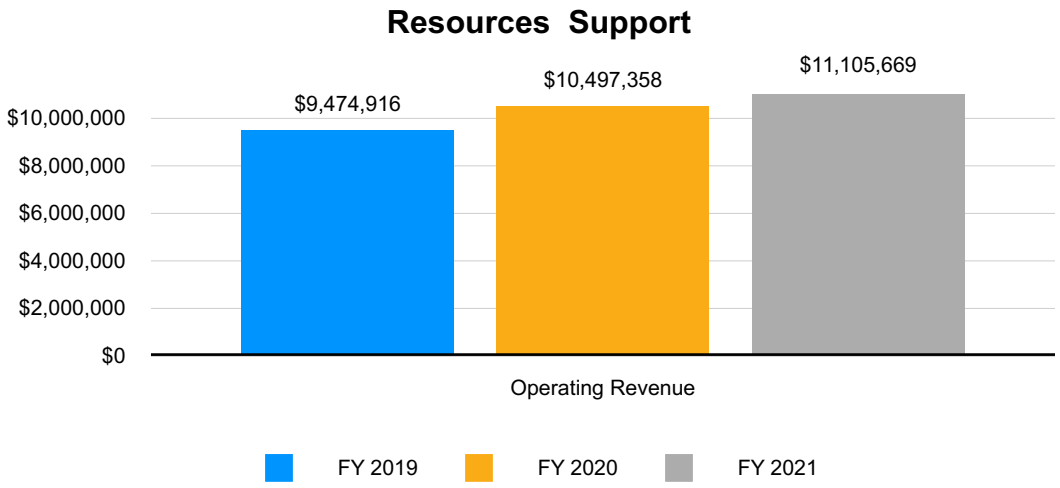


PARTNERSHIPS

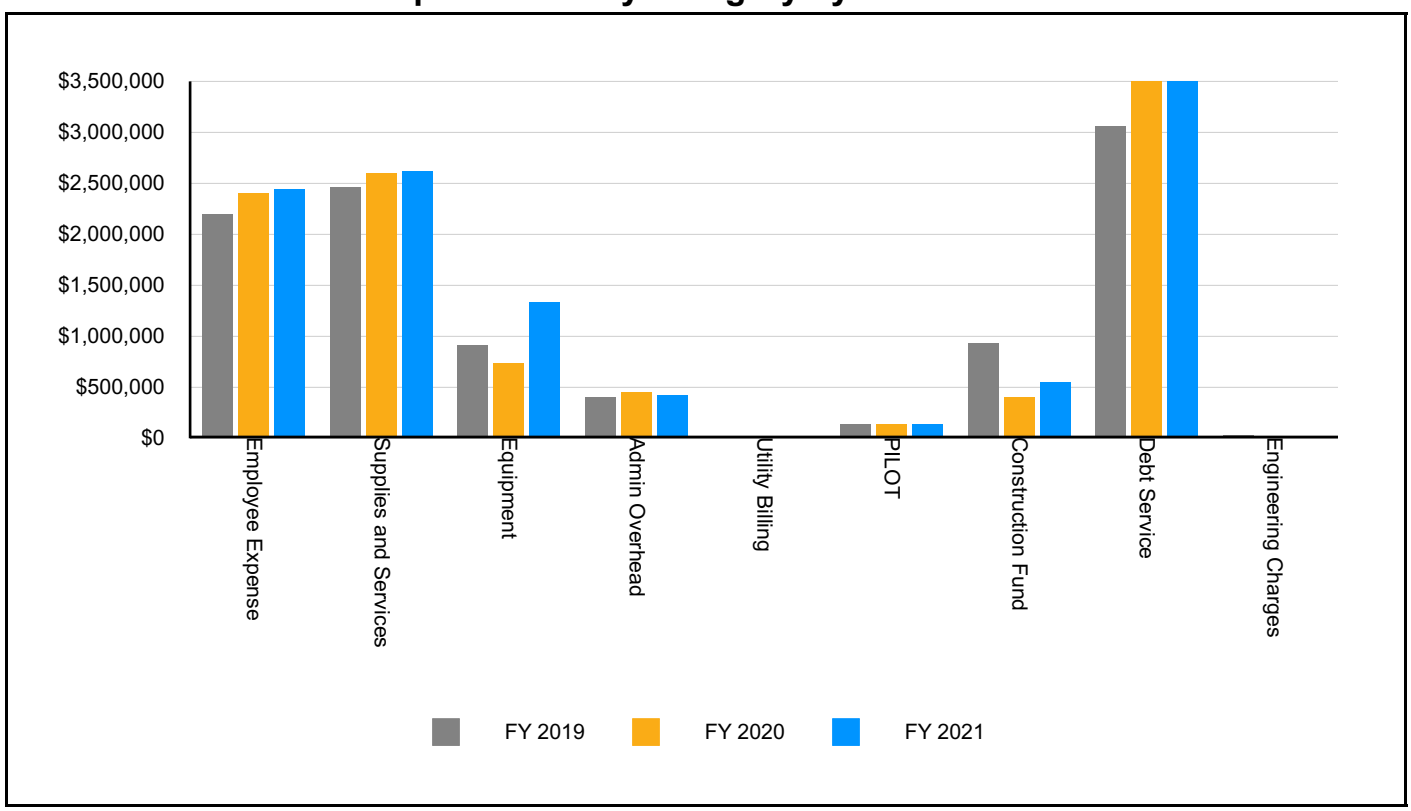
The Water Department is involved in Community Activities/Partnerships/ Outreach programs such as Water Conservation Educational Program and the Smarter City Initiative. The Water Department provides tours of its Eagle Point Treatment Plant to local schools and organizations.

WATER DEPARTMENT

	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**25.87**	**26.37**	**26.07**



The Water Department is supported by 26.07 full-time equivalent employees, which accounts for 21.43% of the department expense as seen below. Overall, the department's expenses are expected to increase by 9.07% in FY 2021 compared to FY 2020.



WATER DEPARTMENT
Administration

Mission & Services

The City of Dubuque Water Department is dedicated to producing and delivering drinking water that is in compliance with all state and federal drinking water standards. We continually strive to adopt new and better methods of delivering the best quality drinking water to the citizens of Dubuque in the most cost-effective manner. Water Department Administration is responsible for the preparation of operating and capital budgets, interacting with the state and federal regulatory agencies, evaluation and coordination of treatment facility operations and the water distribution system functions.

Water Administration Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$3,809,223	$4,546,855	$4,767,476
Resources	$13,923	$—	$—

Water Administration Position Summary	
	FY 2021
Water Department Manager	1.00
Confidential Account Clerk	1.00
GIS Specialist	1.00
GIS Intern	0.50
Total FT Equivalent Employees	**3.50**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Maintain a financially-viable water utility.**					
	# of staff who completed annual training (hrs) to support CEUs and professional development in emergency response	20	15	20	30	
	Reduction of Water Quality Issues per 100 miles of Pipe	<20	22	30	22	
	% of lost/unaccounted for water	<18%	18.9%	18.9%	17.8%	
	% of projects completed within the program budget	100%	100%	100%	100%	
	Operating cost coverage for water (Total operational Revenue/Total Operating Cost)	1.0	1.14	1.04	0.97	
	# New connections and partnerships (per year)	1/yr	3/yr	2/yr	3/yr	

WATER DEPARTMENT
Plant Operations and Maintenance

Overview
Plant Operations and Maintenance ensures that water used for domestic, commercial and industrial purposes is high quality and is supplied to meet the needs our community. We are responsible for the management of equipment and treatment process of the City's drinking water in compliance with all federal and state water quality standards.

Over 200 tests per day are performed by water treatment plant operators. In addition to these tests, the Dubuque W&RRC Laboratory performs over 60 bacteriological analysis of the drinking water on a monthly basis. Other compliance-related testing is performed by the University of Iowa Hygienic Laboratory. All of these analytical measures ensure the water reaching homes is of drinking-water quality.



Plant Operations and Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,427,854	$2,468,782	$2,496,634
Resources	$1,716	$—	$—

Plant Operations and Maintenance Position Summary	
	FY 2021
Electronic Technician	1.00
Equipment Mechanic	1.00
Plant Operator II	1.00
Plant Operator IV	6.00
Total FT Equivalent Employees	**9.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Provide water treatment and distribute high-quality, clean drinking water that meets or exceeds drinking water regulations.**					
	# of Regulatory Compliance as No Violations	0	0	0	0	
	Water treated and produced (MGD/Plant O&M)	1.1	0.79	0.75	0.75	
	Cost effectiveness ratio of the treatment operation. (O&M costs, thousands per million gallons)	1.0	0.94	0.99	1.03	

The **2018 Water Quality Report** can be downloaded at: *http://www.cityofdubuque.org/waterquality*

WATER DEPARTMENT

Water Distribution

Mission & Services

The function of the Water Distribution Team is to safely transport potable water from the source to point of use. Distribution is also responsible for the machinery, equipment, materials and personnel required to repair main breaks; install water mains, control valves and fire hydrants and assist other sections of the Water Department. It is our goal to operate and maintain a water distribution system consistent with established procedures recognized by the American Water Works Association for efficient management practices and to meet Federal, State and local rules and regulations.

Water Distribution Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$2,691,664	$2,328,838	$2,772,368
Resources	$9,299,582	$10,378,220	$10,964,390

Water Distribution Position Summary	
	FY 2021
Equipment Operator II	2.00
Water Distribution Maintenance Worker	4.00
Water Distribution Maintenance Worker	0.50
Water Distribution Foreman	1.00
Water Distribution Supervisor	1.00
Water Engineering Assistant	1.00
Custodian I	0.07
Total FT Equivalent Employees	**9.57**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Ensure the integrity of the distribution system piping system.**					
	# of breaks per 100 miles of pipe	<11	21	19	23	
	Operation & 10% of system valves annually	775	128*	134*	775	
	Hydrant effectiveness (out of service rate) <1% or 25FH	<1%	<1%	0%	<1%	
	O&M costs for water per 100 miles of pipe (thousands per 100 miles)	<343**	398	311	508	

* Insufficient data recorded during the reporting period. ** Based on 3year running average

The Water Department's Distribution Crew is available 24/7/365 to repair water mains and reduce service outages, minimizing the time customers are without water.

DID YOU KNOW? The distribution system is composed of 325 miles of water mains ranging in diameter from 4" up to 30"; 7,750 control valves; and 2,541 fire hydrants

WATER DEPARTMENT

Water Meters & Backflow Prevention

Mission & Services

The Water Meter Team provides dependable meter operations and maintenance. The work performed includes installation, testing, cleaning, repairing and and reassembling meters as required. The Meter Team also addresses pressure issues, performs water use investigations and manages the Backflow Prevention Program. The work is conducted in compliance with local, state and federal requirements.

Water Meters Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$517,031	$494,598	$533,699
Resources	$151,704	$119,138	$141,279

Water Meters Position Summary	
	FY 2021
Water Meter Repair Worker I	2.00
Water Meter Repair Worker II	1.00
Water Meter Inspector	0.00
Water Distribution Maintenance Worker	1.00
Total Full-Time Equivalent Employee's	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Minimize the possibility of contamination in the distribution through the installation of backflow prevention devices.**					
	High Hazard services, by definition, to participate in the backflow prevention program	100%	98%	99%	98%	

City Council Goal: Financially Responsible, High-Performance Organization

1	**Activity Objective: Respond to customer inquiries in a timely manner to maintain consumer confidence in the water utility.**					
	Respond to technical meter service issues per 1,000 accounts	<150	137	178	199	
	Enhanced meter reading accuracy, larger users: O&M on all large meters (>3") per AWWA standards (lg meter/yr)	24/yr	N/A	12/yr	24/yr	

WATER & RESOURCE RECOVERY CENTER

The Water & Resource Recovery Center uses mechanical, physical, and biochemical processes to clean the wastewater produced by the community before it is returned to the environment. The process provides opportunities to extract resources from the water for use within the Center and the surrounding community.



SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

PLANNING

The W&RRC has ongoing planning and implementation for several environmental issues including spill prevention plans, Bio-Solids Management and Nutrient Reduction.

PEOPLE

W&RRC Staff, Health Department, Engineering and Public Works provided the majority of our City relationships. We also maintain relationships with local industries, the Resilient Community Advisory Commission and Regional/Local Engineers.



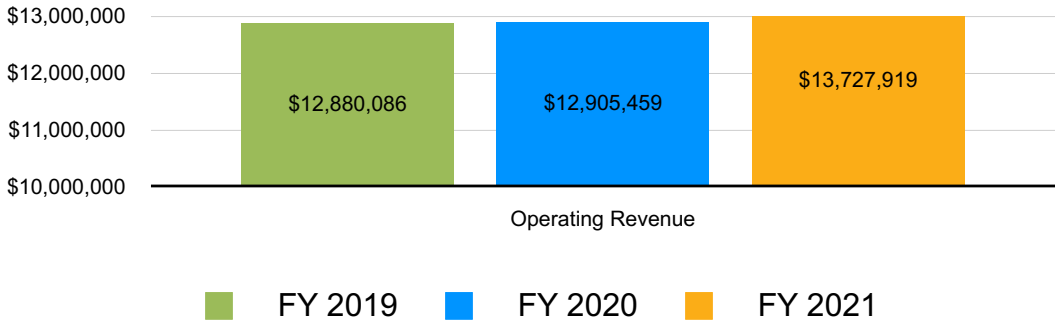
PARTNERSHIPS

The W&RRC maintains partnerships with City Departments, Iowa Department of Natural Resources, USEPA, Local Industries and local/regional/service providers.

WATER & RESOURCE RECOVERY CENTER

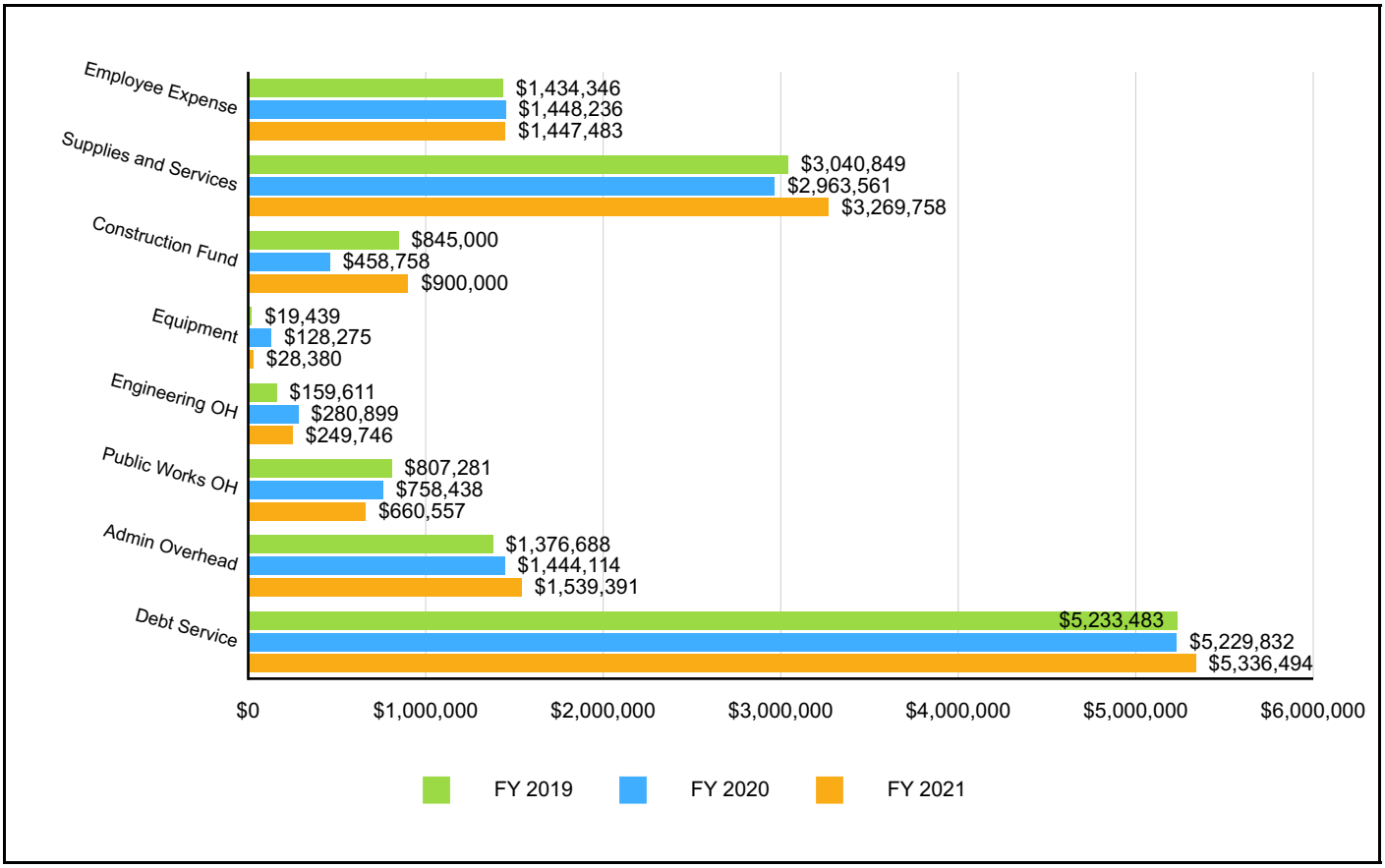
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	**15.00**	**15.00**	**15.00**

Resources



The Water Resource Recovery Center is supported by 15.00 full-time equivalent employees, which accounts for 25.64% of the department expense as seen below. Overall, the department's expenses are expected to increase by 5% in FY 2021 compared to FY 2020.

Expenditures and Debt by Fiscal Year



WATER & RESOURCE RECOVERY CENTER

Operations and Maintenance

Mission & Services

Operations and maintenance of the W&RRC consists of maintaining equipment and records necessary to collect, convey, treat and release the liquid wastes discharged into the sanitary sewer system as required by state and federal regulatory agencies at the lowest possible cost while sustaining appropriate maintenance programs for plant reliability; operating and maintaining 20 pumping stations located throughout the City of Dubuque; Repairing and maintaining all equipment required for the successful and efficient operation of the W&RRC. Stocking essential spare parts and maintaining records for effective operation of the W&RRC.

Operations and Maintenance Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$9,175,924	$9,289,084	$9,615,284
Resources	$12,665,967	$12,738,062	$13,579,366

Operations and Maintenance Position Summary	
	FY 2021
WRRC MANAGER	1.00
MAINTENANCE SUPERVISOR WWT	1.00
W&RRC OPERATIONS SUPERVISOR	1.00
EQUIPMENT MECHANIC - WWT	2.00
INDUSTRIAL ELECTRONICS TECH	1.00
WRRC OPERATOR CERT GR II	2.00
PLANT OPERATOR GRADE III & IV	2.00
CONFIDENTIAL ACCOUNT CLERK	1.00
Total FT Equivalent Employees	**11.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Maintain proper operation and maintenance of pumping stations throughout the City to ensure untreated wastewater is not discharged to streets, storm sewers, or creeks/rivers.**					
	# of avg. gallons of wastewater treated per day (in millions)	7	7.13	9.17	9.30	
	# of pumping station failures/outage incidents	**0**	**4**	**4**	**3**	
	# of operators with at least Grade II Certification	5	4	4	4	
3	**Activity Objective: Increase energy production for use at the W&RRC.**					
	% of energy needs self-produced by the W&RRC	68.3	51.8	33.7	36.4	

WATER & RESOURCE RECOVERY CENTER

Environmental Monitoring

Mission & Services

The Environmental Monitoring Section performs the chemical, biological and bacterial sampling and analysis associated with the operations of the W&RRC and assists in the operations of additional City Departments and the community by providing analytical services.

The function of the program is to eliminate from industrial sources those materials which may cause pass through and/or interference with the operation of the City of Dubuque's Publicly Owned Treatment Works. The program is aimed at eliminating Sanitary Sewer Overflows caused by the discharge of excessive amount of fats, oils and greases into the sanitary sewer system.

Environmental Monitoring Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	$443,802	$462,900	$450,807
Resources	$188,001	$158,258	$142,147

Environmental Monitoring Position Summary	
	FY 2021
Lab Supervisor	1.00
Lab Technician	2.00
Environmental Coordinator	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
1	**Activity Objective: Maintain a Fats, Oil, and Grease (FOG) Program to protect the sanitary sewer system from blockages caused by excessive buildup, helping eliminate sanitary sewer overflows.**					
	# of sanitary sewer overflows caused by fats, oils, and grease	0	0	1	0	
2	**Activity Objective: Ensure a safe water supply in support of the Water Department.**					
	# of avg. water samples analyzed per week from various locations in the City	16	16	16	16	







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POLICY GUIDELINES

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Budget and Fiscal Policy Guidelines for Fiscal Year 2021

DATE: January 30, 2020

Budget Director Jennifer Larson is recommending adoption of the Fiscal Year 2021 Budget Policy Guidelines.

The budget guidelines are developed and adopted by City Council during the budgeting process in order to provide targets or parameters within which the budget recommendation will be formulated within the context of the City Council Goals and Priorities established in August 2019. The final budget presented by the City Manager may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2020 must be adopted by March 31, 2020.

The Fiscal Year 2021 budget guidelines call for a 1.00% increase in the property tax rate, which would be a 2.72% ($20.94) tax increase for the average Dubuque homeowner and a property tax decrease for commercial (-0.53%, -$16.89) and industrial (-0.03%, -$1.39) and an increase for multi-residential (+12.26%, +$213.06) properties.

	% Change	$ Change
Property Tax Rate	+1.00%	+$0.10
Average Residential Payment	+2.72%	+$20.94
Average Commercial Payment	-0.53%	-$16.89
Average Industrial Property	-0.03%	-$1.39
Average Multi-Residential	+12.26%	+$213.06

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of 1.35%, or about $8.06 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about +$4.97 a year.

These guidelines include $411,686 for annually recurring and $213,109 for nonrecurring improvement packages. There are many improvement packages requested by departments in an effort to support City Council goals and priorities. A list of the improvement package requests is

attached (attachment I) and you will see that the recurring requests total $1,320,477 of net operating budget impact and the nonrecurring requests totals $494,865, both exceeding the resources that will be available for Fiscal Year 2021. You will receive the Fiscal Year 2021 City Manager's budget recommendation on the February 17, 2020 City Council agenda.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner ($146,467 assessed value) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2021	10.4346	1.00%
FY 2022	10.6819	2.37%
FY 2023	11.0507	3.45%
FY 2024	11.5693	4.69%
FY 2025	12.1076	4.65%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential	$ Impact on Avg. Residential
FY 2020	$26,296,081			
FY 2021	$26,952,048	+2.49%	+2.72%	+$20.94
FY 2022	$28,053,356	+4.09%	+2.37%	+$18.75
FY 2023	$29,508,044	+5.19%	+3.45%	+$27.96
FY 2024	$31,279,095	+6.00%	+4.69%	+$39.31
FY 2025	$33,386,550	+6.74%	+4.65%	+$40.82

The recommended guideline is a 2.72% or $20.94 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 $266,485.

For the current Fiscal year 2020, Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Des Moines) is 76.14% higher than Dubuque's rate, and the average is 45.24% higher than Dubuque. Dubuque's recommended FY 2021 property tax rate is $10.4346 (increase of 1.00% from FY 2020).

Fiscal Year 2020 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Des Moines	$18.38
10	Council Bluffs	$18.26
9	Waterloo	$17.55
8	Davenport	$16.78
7	Sioux City	$16.07
6	Iowa City	$15.83
5	Cedar Rapids	$15.44
4	West Des Moines	$11.80
3	Ankeny	$11.41
2	**Dubuque (FY 2021)**	**$10.43**
1	Ames	$10.03
	AVERAGE w/o Dubuque	*$15.15*

Significant issues impacting the FY 2021 budget include the following:

1. State Funded Backfill on Commercial and Industrial Property Tax

   a. Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **It is assumed the backfill will be fully funded in FY 2021.**

2. Gaming Revenue.

   a. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $198,633 from $4,987,104 in FY 2020 to $5,185,737 in FY 2021 based on adding $140,000 in FY 2021 for sports betting and revised projections from the DRA. This follows a $85,928 increase from budget in FY 2020 and a $1,906 increase from budget in FY 2019.

   b. The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino started Sports Betting Retail in September 2019 and is working to start mobile wagering in early 2020. DRA had $470,000 in Sports Book revenue during 2019. **With an amended lease, the City will begin receiving 0.5% of the handlefromSportsBettinginFY2021,estimated at$140,000.**

3. New multi-residential property class in Fiscal Year 2017.
   a. Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property.

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
2017	86.25%	$331,239
2018	82.50%	$472,127
2019	78.75%	$576,503
2020	75.00%	$691,640
2021^	71.25%	$1,332,445
2022	67.50%	$1,171,716
2023	63.75%	$1,270,513
2024	55.07 %	$1,528,219
Total		**$7,374,402**

*55.07% = Current residential rollback
^ 17% State Equalization Order in FY 2021

This annual loss in tax revenue of $1,332,445 in FY 2021 and $1,528,219 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 $7,374,402 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

4. Debt Reduction

a. In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The FY 2020 budget achieved that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next five and ten-year periods.**The Fiscal Year 2021 review of Capital Improvement Budget requests is not yet complete, so there are no revised Fiscal Year 2021 debt projections as of yet.** The FY 2020 debt projections included some general obligation debt related to deferred maintenance at the Five Flags Civic Center renovation.

5. The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement increased from 24.41% percent in FY 2020 to 25.31% percent in FY 2021 (general fund cost of $148,555 for Police and $59,933 for Fire or a total of $208,488).

6. Consistent with the already approved collective bargaining agreements for Teamsters Local Union 120, Teamsters Local Union 120 Bus Operators, Dubuque Professional Firefighters Association, and International Union of Operating Engineers, in FY 2021 there is a 1.50% employee wage increase for represented and non-represented employees at a cost of $573,301 to the General Fund.

7. Health Insurance

The City portion of health insurance expense is projected to increase from $921 per month per contract to $1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of $501,061). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.

8. The increase in property tax support for Transit from FY 2020 to FY 2021 is $180,352, which reflects increase in employee expense ($59,465); increase in motor vehicle maintenance and diesel fuel ($143,999); increase in snow removal ($47,770); increase in machinery and equipment ($50,541); and increased Federal and State operating revenue ($108,430).

Timeline of Public Input Opportunities
The Budget Office conducted community outreach with Balancing Act using print and digital marketing and presentations.

• **October:** Point Neighborhood Association, Downtown Neighborhood, and at City Expo. The City Manager hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building.

• **November:** The City Manager hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building. The Budget Office conducted community outreach with the North End Neighborhood Association and the City Life group.

• **January:** City staff conducted community outreach with a social studies class at the Alternative Learning Campus as part of a documentary that the students are working on.

A total of 195 community members attended the budget presentations. There have been 430 page views of the Balancing Act budget simulator tool and 32 budgets have been submitted by the public as of January 20, 2020. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2021 budget recommendation as deemed appropriate.

Open Budget
URL: http://dollarsandcents.cityofdubuque.org/#!/year/default

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

Open Expenses
URL: http://dollarsandcents.cityofdubuque.org/#!/year/2020/operating/0/department
During Fiscal Year 2017, an additional module was added to the open data platform which included an interactive checkbook which will allow residents to view the City's payments to vendors. The final step will be adding performance measures to the open data platform to allow residents to view outcomes of the services provided by the City.

Balancing Act
URL: https://dubuque.abalancingact.com/fiscal-year-2021-budget-simulation
During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments.

Taxpayer Receipt
URL: https://dubuque.abalancingact.com/2020

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

There will be six City Council special meetings prior to the adoption of the FY 2021 budget before the state mandated deadline of March 31, 2020.

I concur with the recommendation and respectfully request Mayor and City Council approval.



Michael C. Van Milligen

MCVM:jml
Attachment
cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Teri Goodmann, Assistant City Manager
Jennifer Larson, Director of Finance and Budget

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 2019. 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, 2020 must be adopted by March 31, 2020.

A. RESIDENT PARTICIPATION

GUIDELINE

To encourage resident participation in the budget process, City Council will hold multiple special meetings in addition to the budget public hearing for the purpose of reviewing the budget recommendations for each City department and requesting public input following each departmental review.

The budget will be prepared in such a way as to maximize its understanding by residents. Copies of the recommended budget documents will be accessed via the following:

a. The City Clerk's office, located in City Hall (printed)
b. The government documents section at the Carnegie Stout Public Library (printed)
c. On the City's website at www.cityofdubuque.org (digital)
d. CD copy of the budget on CD, available upon request (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

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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.

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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 2021 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 2021 Budget. These documents will be available in mid-February.

1. Recommended City Council Policy Budget The purpose of this documents is to focus attention on policy decisions involving what services the City government will provide, who will pay for them, and the implications of such decisions. The document will emphasize objectives, accomplishments and associated costs for the budget being recommended by the City Manager.

The Recommended City Council Policy Budget will include the following information for each department:

- Highlights of prior year's accomplishments and Future Year's Initiatives
- A financial summary
- A summary of improvement packages requested and recommended
- significant line items
- Capital improvement projects in the current year and those recommended over the next five years
- Organizational chart for larger departments and major goals, objectives and performance measures for each cost center within that department
- Line item expense and revenue financial summaries.

2. The Residents Guide This section of the Recommended FY 2021 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, 2022
Teamsters Local Union No. 120 Bus Operators	June 30, 2022
Dubuque Professional Firefighters Association	June 30, 2024
Dubuque Police Protective Association	June 30, 2020
International Union of Operating Engineers	June 30, 2024

GUIDELINE

Salary increases over the amount budgeted for salaries shall be financed from operating budget reductions in the department(s) of the benefiting employees.

K. THE AFFORDABLE CARE ACT

GUIDELINE

The Affordable Care Act is a health care law that aims to improve the current health care system by increasing access to health coverage for Americans and introducing new protections for people who have health insurance. The Affordable Care Act (ACA) was signed into law on March 23, 2010. Under the ACA, employers with more than 50 full-time equivalent employees must provide affordable "minimum essential coverage" to full-time equivalent employees. The definition of a full-time equivalent employee under the Affordable Care Act is any employee that works 30 hours per week or more on average over a twelve-month period (1,660 hours or more). There is a twelve-month monitoring period for part-time employees. If a part-time employee meets or exceeds 30 hours per week on average during that twelve-month period, the City must provide health insurance. On July 2, 2013, the Treasury Department announced that it postponed the employer shared responsibility mandate for one year. Based on the initial requirements of the Affordable Health Care Act, the Fiscal Year 2014 budget provided for insurance coverage effective February 1, 2014 for several part-time employees. In addition, the Fiscal Year 2014 budget provided for making several part- time positions full-time on June 1, 2014. Due to the delay of the employer shared responsibility mandate for the Affordable Health Care Act, the City delayed providing insurance coverage for eligible part-time employees and delayed making eligible part- time positions full-time until January 1, 2015.The Standard Measurement Period was delayed from January 1, 2013 through December 31, 2013 to December 1, 2013 through November 30, 2014 with the first provision of health insurance date being January 1, 2015.

The impact of the Affordable Care Act on the City of Dubuque included changing nine part-time positions to full-time (Bus Operators (4), Police Clerk Typist (1), Building Services Custodians (3), and Finance Cashier (1) in Fiscal Year 2016. In addition, nine part-time positions were offered health insurance benefits due to working more than1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker , and Water Meter Service Worker). The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of January 9, 2020, there are two part-time positions with health insurance benefits that remain which include the Golf Professional and a Parks Maintenance Worker.

L. HIRING FREEZE

GUIDELINE

The hiring freeze ended during Fiscal Year 2019 with most of the positions funded a partial fiscal year in FY 2019 and the remaining new costs in Fiscal Year 2020. The positions that were filled include full-time Community Engagement Coordinator, full-time Strategic Workforce Equity Coordinator, full-time Assistant Horticulturalist (2), full- time maintenance worker, full-time Management Intern (ICMA), full-time Help Desk Technical Support, full-time Traffic Engineering Assistant, and full-time Records Clerk.

M. 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.

N. 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 Department licensing.

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

GUIDELINE

User fees and charges should be established where possible so that those who utilize or directly benefit from a service, activity or facility also help pay for it.

User fees and charges for each utility enterprise fund (Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund) shall be set at a level that fully supports the total direct and indirect cost of the activity, including the cost of annual depreciation of capital assets, the administrative overhead to support the system and financing for future capital improvement projects.

The following chart shows activities with user charges and the percentage the activity is self-supporting:

	Percent Self-Supporting			
Activity	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Rec'd
Adult Athletics	82.6%	72.8%	74.9%	69.7%
McAleece Concessions	130.3%	155.5%	125.9%	135.0%
Youth Sports	24.1%	18.3%	12.1%	11.8%
Therapeutic & After School	6.8%	11.8%	53.1%	29.3%
Recreation Classes	81.1%	95.2%	83.7%	64.0%
Swimming	67.5%	57.9%	62.6%	60.9%
Golf	99.0%	96.3%	101.5%	104.3%
Port of Dubuque Marina	70.8%	70.5%	74.4%	66.6%
Park Division	14.0%	13.4%	17.4%	16.4%
Library	3.8%	3.5%	2.6%	1.2%
Airport	84.5%	91.6%	87.4%	90.0%
Building Inspections	94.4%	102.1%	85.6%	94.5%
Planning Services	44.4%	44.6%	46.3%	51.5%
Health Food/Environmental Inspections	56.7%	69.2%	70.5%	73.9%
Animal Control	66.4%	64.0%	56.0%	71.3%
Housing - General Inspection	53.7%	70.6%	84.9%	90.1%
Federal Building Maintenance	85.0%	85.7%	86.0%	83.0%

O. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

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

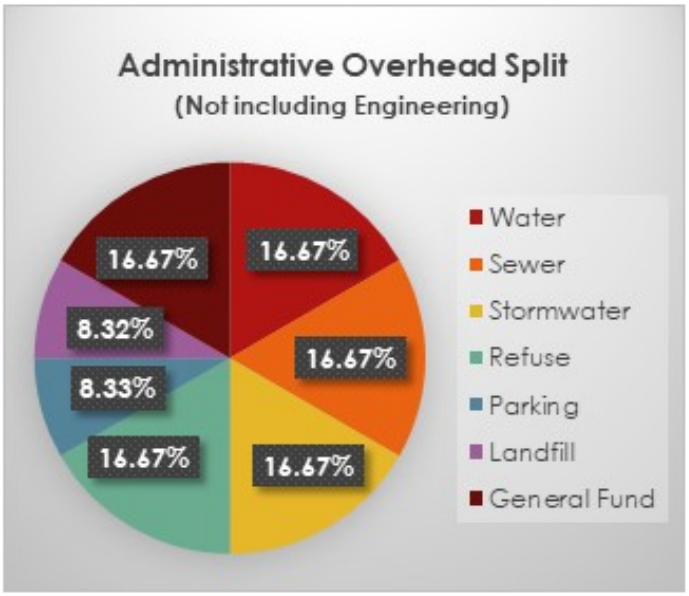
In Fiscal Year 2021, the general fund is recommended to support $3,900,549 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

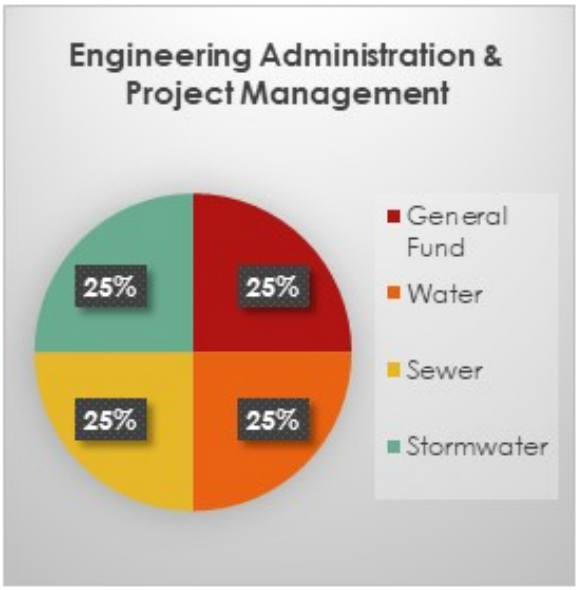
GUIDELINE

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:





P. 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.

Q. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

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

Moody's Investor Service recommends a factor of 20 percent for “AA” rated cities. In May 2015, Moody’s Investors Service downgraded Dubuque’s general obligation bond rating from Aa2 to Aa3 and removed the negative outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody’s noted that the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As % of General Fund revenues)	Reason for change from previous FY
FY 2013	21.08%	
FY 2014	14.87%	Decrease due to planned capital expenditures of $4.1m in FY14
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	22.02%	Decrease due to planned capital expenditures

The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which are adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy. Per the policy for the General Fund, the City will maintain a minimum fund balance of at least 10 percent of the sum of (a) annual operating expenditures not including interfund transfers in the General Fund less (b) the amounts levied in the Trust and Agency fund and the Tort Liability Fund (“Net General Fund Operating Cost”). The City may increase the minimum fund balance by a portion of any operating surplus above the carryover balance of $200,000 that remains in the General Fund at the close of each fiscal year. The City continued to add to the General Fund minimum balance when additional funds were available until 20 percent of Net General Fund Operating Cost was reached in Fiscal Year 2017.

After all planned expenditures in FY 2020, the City of Dubuque will have a general

fund reserve of 18.86% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 25.60% percent of general fund revenues as computed by the accrual basis methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be
$13,031,745 on June 30, 2020 as compared to the general fund reserve balance on an accrual basis of $18,120,432 as computed by Moody's Investors Service. In Fiscal Year 2020, there are resources available for mid-year capital expenditures due to employee vacancy savings in several departments and additional riverfront lease, building permits, and franchise fee revenues. The general fund reserve balance on an accrual basis exceeds 22% in FY 2020, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody's Investors Service.

GUIDELINE

The guideline of the City of Dubuque is to maintain a General Fund working balance or operating reserve of 20% (22% to maintain a margin of error of 2%) in FY 2021 and beyond. In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. **In fact, the City met the 20% reserve requirement in FY 2017, five years ahead of schedule and, with the FY2019 contribution, this is sustainable.**.

General Fund Reserve Projections:

Fiscal Year	Contribution	City's Spendable General Fund Cash	% of Projected Revenue (Moody's) *
FY2017	$600,000	$14,172,661	20.09 %
FY2018	$1,700,000	$16,460,491	23.81 %
FY2019	$1,050,000	$22,011,333	27.04 %
FY2020	$0	$18,120,432	25.60 %
FY2021	$0	$18,120,432	25.40 %
FY2022	$0	$18,120,432	25.81 %
FY2023	$0	$18,120,432	25.05 %
FY2024	$0	$18,120,432	24.77 %
FY2025	$0	$18,120,432	24.71 %

* Capital projects and large equipment purchases that are not completed in the year budgeted will temporarily increase the amount of fund balance remaining at the end of the fiscal year. After resources are allocated to the next fiscal year to complete unfinished capital projects and equipment purchases, **any amount of general fund reserve balance over 22% creates resources for additional capital projects or other mid-year expenses.**

R. 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.

S. 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 2020 General Fund budget, which went into effect July 1, 2019, anticipated a "carryover balance" of $200,000 or approximately 2 percent of the General Fund. For multi-year budget planning purposes, these guidelines assume a carryover balance of
$200,000 in FY 2021 through FY 2025.

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 2021 and beyond through the budget planning period. Any amount over that shall usually be programmed in the next budget cycle as part of the capital improvement budgeting process.

T. PROPERTY TAX DISCUSSION

I. ASSUMPTIONS - RESOURCES

1. Local, Federal and State Resources

a. Cash Balance. Unencumbered funds or cash balances of $200,000 will be available in FY 2021 and each succeeding year to support the operating budget.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2021. Sales tax receipts are projected to decrease 4.35% under FY 2020 budget ($426,400) and 2.40% over FY 2020

actual of $4,581,312 based on FY 2020 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $438,664 received in November 2019, increased 2.40% percent to calculate the FY 2021 budget, and then increased at an annual rate of 2.00% percent per year beginning in FY 2022. The estimates received from the State of Iowa show a 0.54% increase in the first payment estimated for FY 2021 as compared to the first payment budgeted for FY 2020. The following chart shows the past four years of actual sales tax funds and projected FY 2021 for the General Fund:

Sales Tax	FY17	FY18	FY19	FY20	FY21
PY Q4	$748,170	$748,108	$366,087	$355,027	$380,549
Quarter 1	$1,112,755	$1,080,294	$1,066,816	$1,124,105	$1,146,587
Quarter 2	$1,146,296	$1,109,978	$1,098,596	$1,149,881	$1,172,879
Quarter 3	$960,626	$939,923	$1,031,606	$971,871	$991,308
Quarter 4	$374,054	$366,087	$700,312	$761,097	$776,319
Reconciliation	$103,185	$77,018	$217,699	$219,332	$223,719
Total	$4,445,086	$4,321,408	$4,481,116	$4,581,313	$4,691,361
% Change	**-4.36%**	**-2.86%**	**+3.70%**	**+2.24%**	**+2.40%**

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to decrease 3.83% ($93,711) under FY 2020 budget and 2.00% over FY 2020 re-estimated receipts of $2,307,858 , and then increase at an annual rate of 2.00% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance is anticipated to increase 6% or $72,838 from FY 2020 budget based on the revised FY 2020 budget received from the FTA. Federal operating assistance is based on a comparison of larger cities. Previously the allocation was based on population and population density.

e. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2%growth per year over budgeted FY 2020.

f. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $98,071 from
$673,215 in FY 2020 to $771,286 in FY 2021 based on Fiscal Year 2019 actual.

g. DRA Revenue.
Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $198,633 from $4,987,104 in FY 2020 to
$5,185,737 in FY 2021 based on adding $140,000 in FY 2021 for sports betting and revised projections from the DRA. This follows a $85,928 increase from budget in FY 2020 and a $1,906 increase from budget in FY 2019.

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

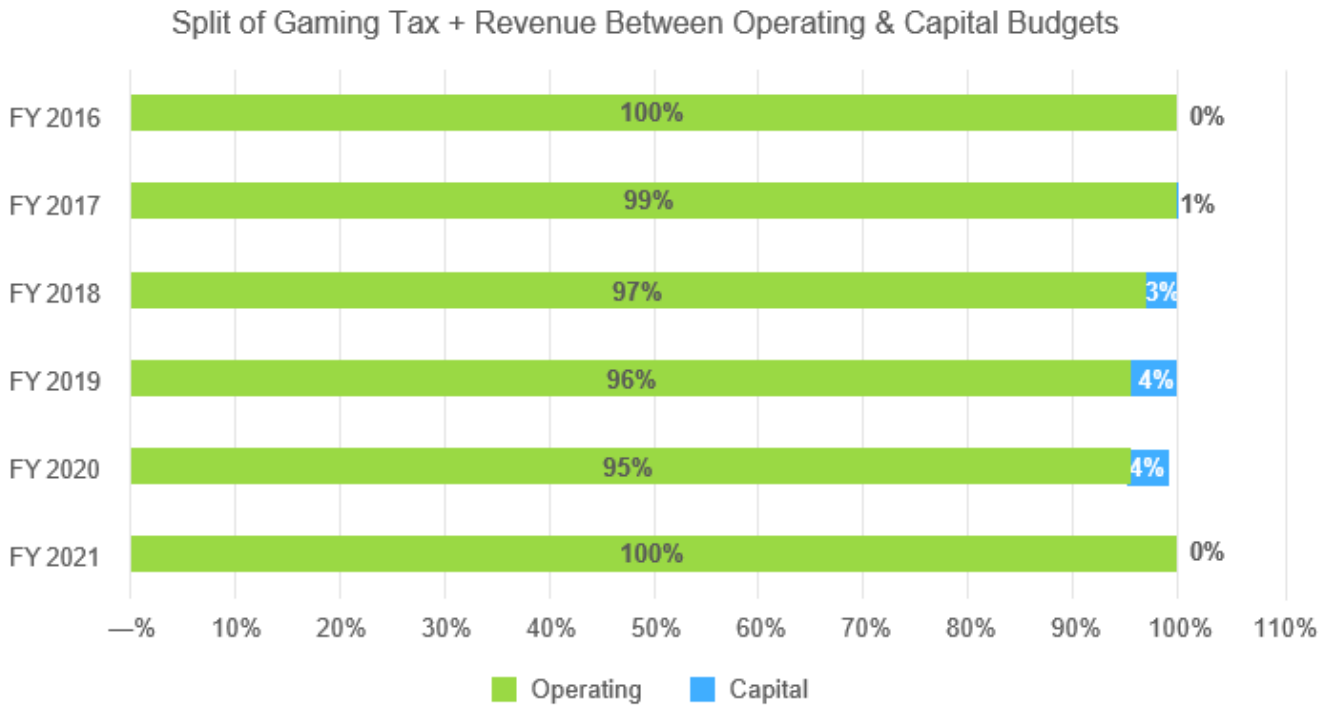
Fiscal Year	DRA Lease Payments	$ Change	%
FY 2021 Projected	$5,185,737	$234,441	5%

FY 2020 Revised	$4,951,296	-$197,892	-4%
FY 2020 Budget	$4,987,104	-$162,084	-3%
FY 2019 Actual	$5,149,188	$293,177	6%
FY 2018 Actual	$4,856,011	$18,879	0%
FY 2017 Actual	$4,837,132	-$195,083	-4%
FY 2016 Actual	$5,032,215	-$155,297	-3%
FY 2015 Actual	$5,187,512	-$158,104	-3%
FY 2014 Actual	$5,345,616	-$655,577	-11%
FY 2013 Actual	$6,001,193	$3,305	0%
FY 2012 Actual	$5,997,888	-$345,242	-5%
FY 2011 Actual	$6,343,130	-$477,153	-7%
FY 2010 Actual	$6,820,283	-$1,586,647	-19%

The Diamond Jo payment related to the revised parking agreement increased from $567,306 in FY 2020 to $584,325 in 2021 based on estimated Consumer Price Index adjustment (3.00%).

h. DRA Gaming.
The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2021 is recommended to change to 100% operating and 0% capital. This is a change from 96% operating and 4% capital in FY 2020. 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 FY2016 - FY2021:



i. Diamond Jo Revenue. The Diamond Jo Patio lease ($25,000 in FY 2021) and the Diamond Jo parking privileges ($584,325 in FY 2021) have not been

included in the split with gaming revenues. This revenue is allocated to the operating budget.

2. Property Taxes

j. Residential Rollback. The residential rollback factor will decrease from 56.9180% in 2020 to 55.0743% or a 3.24% decrease in FY 2021. The rollback has been estimated to remain the same from Fiscal Years 2022 through 2025.

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 t same rate. In FY 2021, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2019 property assessments, which impacts the Fiscal Year 2021 budget. **The average residential property value increased 5%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from $139,493 to $146,467 (+5%).**

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This increased taxable value for the average homeowner ($79,396 taxable value in FY 2020 and $80,666 taxable value in 2021) 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 55.0743% percent in Fiscal Year 2021. 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 2020, the City's tax rate would have been $7.65 per $1,000 of assessed value instead of $10.33 in FY 2020.

k. State Equalization Order/Property Tax Reform. There would have been an equalization order of 17% for multi-residential property in Fiscal Year 2021 based on values established through actual sales, so the City Assessor adjusted multi-residential property values. There was not an equalization order for commercial or industrial property in Fiscal Year 2021. 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 2021 State backfill for property tax loss is estimated to be**
$1,016,776.

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing.
Beginning in FY 2022, it is assumed that the State will eliminate the backfill over a five-year period.

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

Fiscal Year	State Backfill Reduction
2022	-$203,355
2023	-$203,355
2024	-$203,355
2025	-$203,355
2026	-$203,356
Total	**-$1,016,776**

FY 2015 was the first year that commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit will be deducted from the property taxes owed and the credit is funded by the State of Iowa.

Eligible businesses must file an application with the Assessor's office to receive the credit with a deadline of January 15, 2020 for applications to be considered for FY 2021. The calculation of the credit is dependent on the number of applications that were received and approved statewide versus the amount that was appropriated for the fiscal year, the levy rates for each parcel, and the difference in the commercial/ industrial rollback compared to residential rollback. In FY 2015, the Iowa Legislature appropriated $50 million for FY15; $100 million for FY16; and $125 million for FY17 and thereafter. The estimated amount of value that will be used to compute the credit in FY 2015 is $33,000, FY 2016 is $183,220, FY 2017 is $255,857, FY 2018 is $266,340, FY 2019 is $231,603, and FY 2020 is $251,788.

The basic formula is the value multiplied by the difference in rollbacks of commercial and residential property then divided by one thousand and then multiplied by the corresponding levy rate:

= (VALUE X (Commercial Rollback - Residential Rollback) ÷ 1,000)) X Levy Rate

The average commercial and industrial properties ($432,475 Commercial /

$599,500 Industrial) will receive a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of $148 in FY 2015, $693 in FY 2016, $982 in FY 2017, $959 in FY 2018, $843 in FY 2019, and $835 in FY 2020. FY 2021 is project to be $846.

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.

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

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

Fiscal Year	Rollback %	Annual Loss of Tax
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%	$1,332,445
FY 2022	67.50%	$1,186,818
FY 2023	63.75%	$1,276,102
FY 2024	55.07%	$1,535,004
	Total	**$7,401,878**

*55.07% = Current residential rollback

This annual loss in tax revenue of $1,332,445 in FY 2021 and $1,535,004 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
$7,401,878 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

a. Machinery and Equipment Tax Replacement in FY 2003 (-$200,000)
b. Personal Property Tax Replacement in FY 2004 (-$350,000)
c. Municipal Assistance in FY 2004 (-$300,000)
d. Liquor Sales Revenue in FY 2004 (-$250,000)
e. Bank Franchise Tax in FY 2005 (-$145,000)

The combination of the decreased residential rollback, State funding cuts and increased expenses has forced the City's tax rate to increase since 1987 when the residents passed a referendum to establish a one percent local option sales tax with 50% of the revenue going to property tax relief.

n. Taxable Value. FY 2021 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	+1.99 %
Commercial	+3.94 %
Industrial	+0.83 %
Multi-Residential	+11.63 %
Overall	+1.47 %

*Overall taxable value increased 1.47% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2021.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by $424,621 in FY 2021 due to anticipated additional industrial riverfront leases.

3. Fees, Tax Rates & Services

p. Franchise Fees. Natural Gas franchise fees have been projected to increase zero percent over FY 2019 actual of $1,153,753. Also, Electric franchise fees have been projected to increase 8 percent over 2020 budget of $3,510,806. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2022 through FY 2025.

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 2021.

r. Police & Fire Protection. FY 2021 reflects the twelfth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2021, 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 24.41% percent in FY 2020 to 25.31% percent in FY 2021 (general fund cost of $148,555 for Police and $60,471 for Fire or a total of $209,026).

- The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2020 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2020 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. Consistent with the already approved collective bargaining agreements for Teamsters Local Union 120, Teamsters Local Union 120 Bus Operators, Dubuque Professional Firefighters Association, and International Union of Operating Engineers, in FY 2021 there is a 1.50% employee wage increase for represented and non-represented employees at a cost of $578,016 to the General Fund.

c. Health Insurance. The City portion of health insurance expense is projected to increase from $921 per month per contract to $1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of $507,492). The City of Dubuque is self- insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.

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 2020 was $194,628 as compared to FY 2021 of $201,556, 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 2020 was $112,000 as compared to FY 2021 of $102,607, based on FY 2020 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. The parental leave expense budget in the General Fund in FY 2020 was $47,015 as compared to FY 2021 of $0 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 2019. A 2% increase is estimated in succeeding years.

h. Electricity. Electrical energy expense is estimated to have a 8% increase over FY 2019 actual expense, then 2% per year beyond.

i. Natural Gas. Natural gas expense is estimated to have no increase over FY 2019 actual expense, 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 2021 are estimated to decrease 19.90% under FY 2020 budget, then remain constant per year beyond.

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

m. Unemployment. Unemployment expense in the General Fund increased from $54,286 in FY 2020 to $65,574 in FY 2021 based on last three prior years.

n. Motor Vehicle Fuel. Motor vehicle fuel is estimated to remain at the FY 2020 budget, then increase 2.0% per year beyond.

o. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated remain at the FY 2020 budget based on FY 2019 actual, then increase 2.0% per year and beyond.

p. Public Transit. The increase in property tax support for Transit from FY 2020 to FY 2021 is $181,326, which reflects increase in employee expense ($59,465); increase in motor vehicle maintenance and diesel fuel ($143,999); increase in snow removal ($47,770); increase in machinery and equipment ($50,891); and increased Federal and State operating revenue ($108,430).

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

Transit Subsidy History:

Fiscal Year	Amount	% Change

2021 Projection	$1,726,584	10.79 %
2020 Budget	$1,558,460	6.88 %
2019 Actual	$1,458,109	(4.99)%
2018 Actual	$1,534,726	30.85 %
2017 Actual	$1,172,885	24.41 %
2016 Actual	$942,752	(13.20)%
2015 Actual	$1,086,080	30.33 %
2014 Actual	$833,302	(20.19)%
2013 Actual	$1,044,171	45.51 %
2012 Actual	$717,611	(33.48)%
2011 Actual	$1,078,726	(7.12)%
2010 Actual	$1,161,393	-7.36%

q. Shipping & Postage. Postage rates for FY 2021 are estimated to increase 15% over FY 2019 actual expense and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.

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

- Workers Compensation is increasing 8% based on FY 2019 actual expense.
- General Liability is increasing 1% based on FY 2019 actual plus 5%.
- Damage claims is increasing 10% based on a three year average.
- Property insurance is decreasing 5% based on FY 2019 actual plus 6%.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $247,711 in FY 2021. In FY 2011, the City approved reducing the number of allowed Housing Choice Vouchers from 1,060 to 900 vouchers. This reduction in vouchers was estimated to reduce Section 8 administrative fees from HUD by $100,000 per year. However, in the transition, the number of vouchers dropped to 803 vouchers. HUD has based the Section 8 administrative fees for FY 2021 on the lower number of vouchers held in FY 2020 which has decreased the amount of revenue received by the Section 8 program in FY 2021. The City is in the process of increasing the Section 8 Housing Vouchers back to 1,072. The City of Dubuque will not be receiving the HUD grant to fund two positions for the Family Self-Sufficiency Program in calendar year 2020 due to a late submission of grant application. The current grant period ends on December 31, 2019. Although the funding for the positions to maintain the Family Self-Sufficiency (FSS) program will not be grant funded, the City is obligated to finish the current contract with participants. There are 69 participants under contract currently. The City anticipates receiving the grant in calendar year 2021.

t. CATV Fund. The Cable TV Fund no longer funds Police and Fire public education, Information Services, Health Services, Building Services, Legal Services, and City Manager's Office due to reduced revenues from the cable franchise. This is due to Mediacom's conversion from a Dubuque franchise to a state franchise in October 2009 which changed the timing and calculation of the franchise fee payments.

Effective June 2020, Mediacom will no longer contribute to the Public, Educational, and Governmental Access Cable Grant (PEG) Fund, and after the balance in that fund is expended, the City will be responsible for all City Cable TV equipment replacement costs. Other jurisdictions will need to plan accordingly.

u. Greater Dubuque Development Corporation. Greater Dubuque Development Corporation support of $713,748 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2021, with $25,000 for True North strategy paid from the Greater Downtown TIF. In FY 2022 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 2021 property tax rate (increased, 1.00%) will have the following impact:

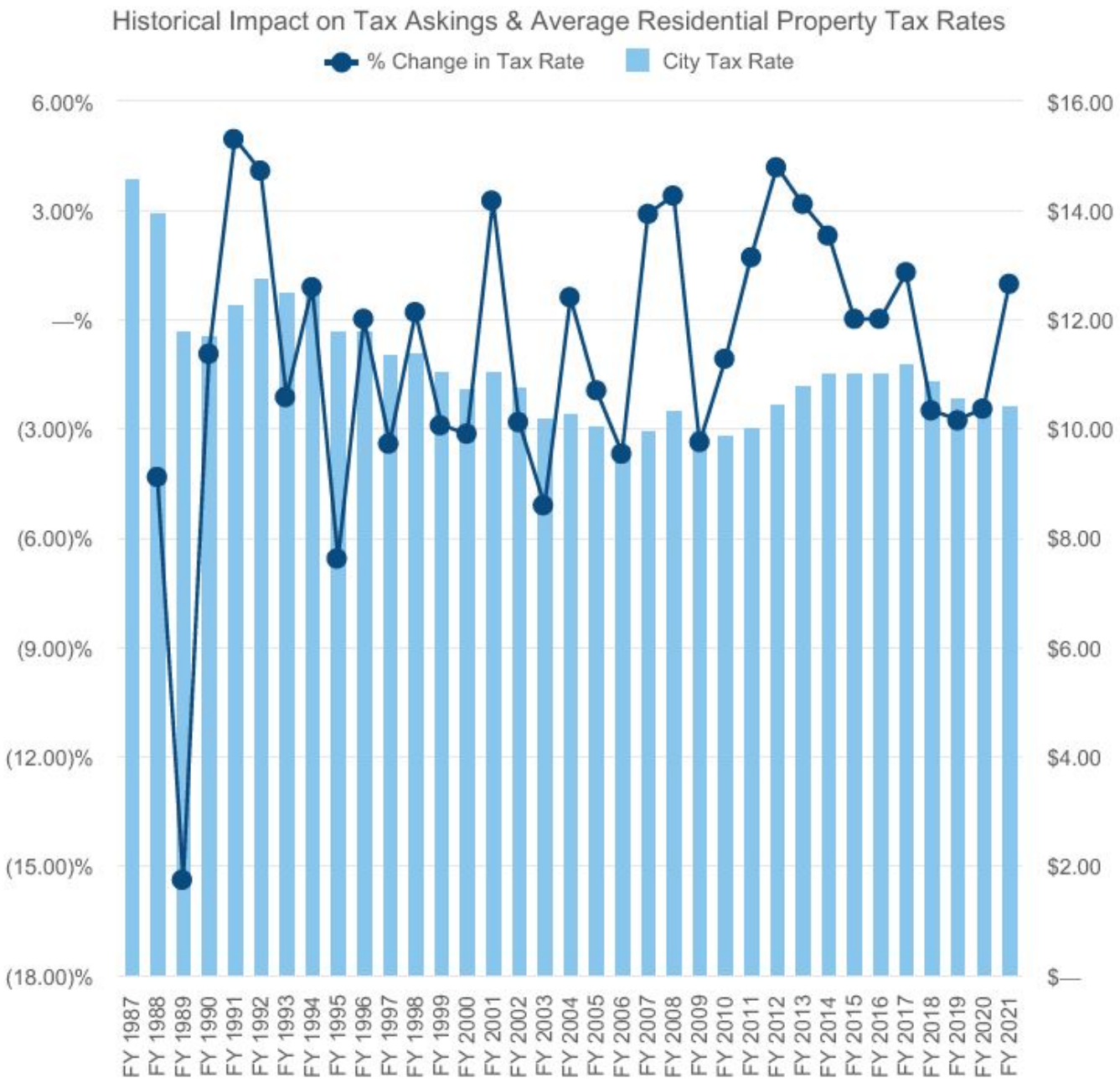
	FY 2021	FY 2020	% Change	$ Change
Property Tax Rate	$10.43456	$10.33144	0.97%	$0.10
Average Residential Payment	$791.11	$770.17	2.72%	$20.94
Average Commercial Payment	$3,143.82	$3,160.71	-0.53%	-$16.89
Average Industrial Property	$4,712.37	$4,713.76	-0.03%	-$1.39
Average Multi-Residential Property	$1,950.98	$1,737.92	12.26%	$213.06

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 - 2021 is -0.90%. The average annual change over the last five years is -1.08%.

The following pages show historical and projected property tax impacts.

Historical Impacts on Tax Askings & Average Residential Property Tax Rates:

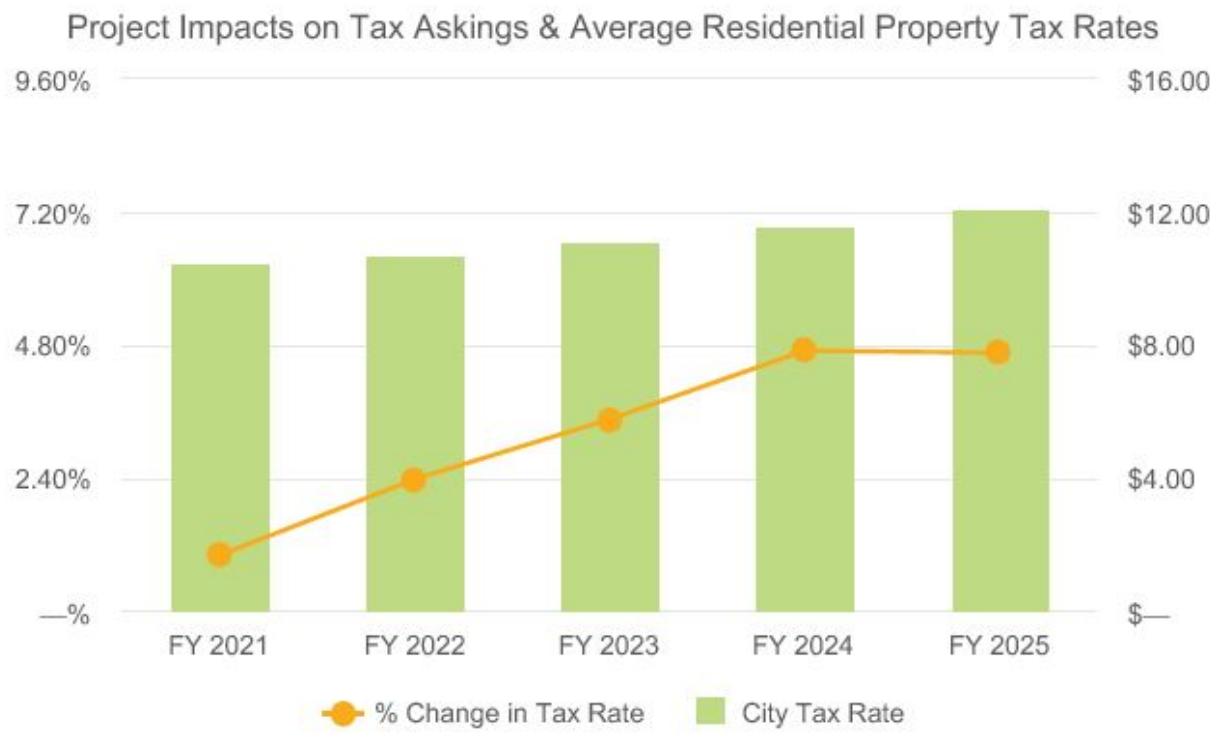


Historical City tax rates and % change in tax rate:

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	10.4346	+1.00%
1987 - 2021 Average Change		**-0.90%**
2017-2021 Average Change		**-1.08%**

From Fiscal Year 1987 through Fiscal Year 2021, the average annual change in the property tax rate is a decrease of 0.90%. Over the last five years, the average annual change in the property tax rate is a decrease of 1.08%.

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 2021	10.4346	1.00%
FY 2022	10.7757	3.27%
FY 2023	11.1456	3.43%
FY 2024	11.6661	4.67%
FY 2025	12.2064	4.63%

*Significantly impacted by the budget projection that the State of Iowa will begin eliminating the property tax backfill payments beginning in FY 2022.

IMPACT ON AVERAGE RESIDENTIAL PROPERTY - EXAMPLE

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 1989	"City" Property Tax	$453.99	-11.40%		-$58.39
FY 1990	"City" Property Tax	$449.94	-0.89%		-$4.04
FY 1991*	"City" Property Tax*	$466.92	+3.77%		$16.98
FY 1992	"City" Property Tax	$483.63	+3.58%		$16.71
FY 1993*	"City" Property Tax*	$508.73	+5.19%		$25.10
FY 1994	"City" Property Tax	$510.40	+0.33%		$1.51
FY 1995*	"City" Property Tax*	$522.65	+2.40%		$12.41
FY 1996	"City" Property Tax	$518.10	-0.87%		-$4.54
FY 1997*	"City" Property Tax*	$515.91	-0.42%		-$2.19
FY 1998	"City" Property Tax	$512.25	-0.71%		-$3.66
FY 1999	"City" Property Tax*	$512.25	0.00%		$0.00
FY 2000	"City" Property Tax	$511.38	-0.17%		-$0.87
FY 2001	"City" Property Tax	$511.38	0.00%		$0.00
FY 2002	"City" Property Tax	$511.38	0.00%		$0.00
FY 2003	"City" Property Tax*	$485.79	-5.00%		-$25.58
FY 2004	"City" Property Tax	$485.79		0.00%	$0.00
	With Homestead Adj.	$493.26	+1.54%		$7.46
FY 2005	"City" Property Tax*	$485.93		+0.03%	$0.14
	With Homestead Adj.*	$495.21	+0.40%		$1.95
FY 2006	"City" Property Tax (1)	$494.27		+1.72%	$8.34
	With Homestead Adj. (1)	$504.62	+1.90%		$9.41
FY 2007	"City" Property Tax*(2)	$485.79		-1.72%	-$8.48
	With Homestead Adj.*	$496.93	-1.52%		-$7.69
FY 2008	"City" Property Tax	$496.93		0.00%	$0.00
	With Homestead Adj.	$510.45	+2.72%		$13.52
FY 2009	"City" Property Tax	$524.53		+2.76%	$14.08
	With Homestead Adj.	$538.07	+5.41%		$27.62
FY 2010	"City" Property Tax	$538.07		0.00%	$0.00
	With Homestead Adj.	$550.97	+2.40%		$12.90
FY 2011	"City" Property Tax	$564.59		+2.47%	$13.62
	With Homestead Adj. (3)	$582.10	+5.65%		$31.13
FY 2012	"City" Property Tax	$611.19		+5.00%	$29.09
	With Homestead Adj. (3)	$629.78	+8.19%		$47.68
FY 2013	"City" Property Tax	$661.25		+5.00%	$31.47
	With Homestead Adj. (3)	$672.76	+6.82%		$42.98
FY 2014	"City" Property Tax	$705.71	+4.90%		$32.95

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 2015	"City" Property Tax	$728.48	+3.23%		$22.77
FY 2016	"City" Property Tax	$747.65	+2.63%		+$19.17
FY 2017	"City" Property Tax	$755.70	+1.08%		$8.05
FY 2018	"City" Property Tax	$755.70	0.00%		$0.00
FY 2019	"City" Property Tax	$770.17	+1.91%		$14.47
FY 2020	"City" Property Tax	$770.17	0.00%		$0.00
Average FY1989-FY2020 with Homestead Adj.			**+1.35%**		+$8.06
Average FY2016-FY2020 with Homestead Adj.			**+1.12%**		+$8.34
Average FY1989-FY2020 without Homestead Adj.				**+0.78%**	**+$4.97**

The average annual dollar change in residential property tax from 1989-2020 is an increase of $8.06. The average annual dollar change over the last five years is an increase of $8.34.

Projected impact on average residential property:

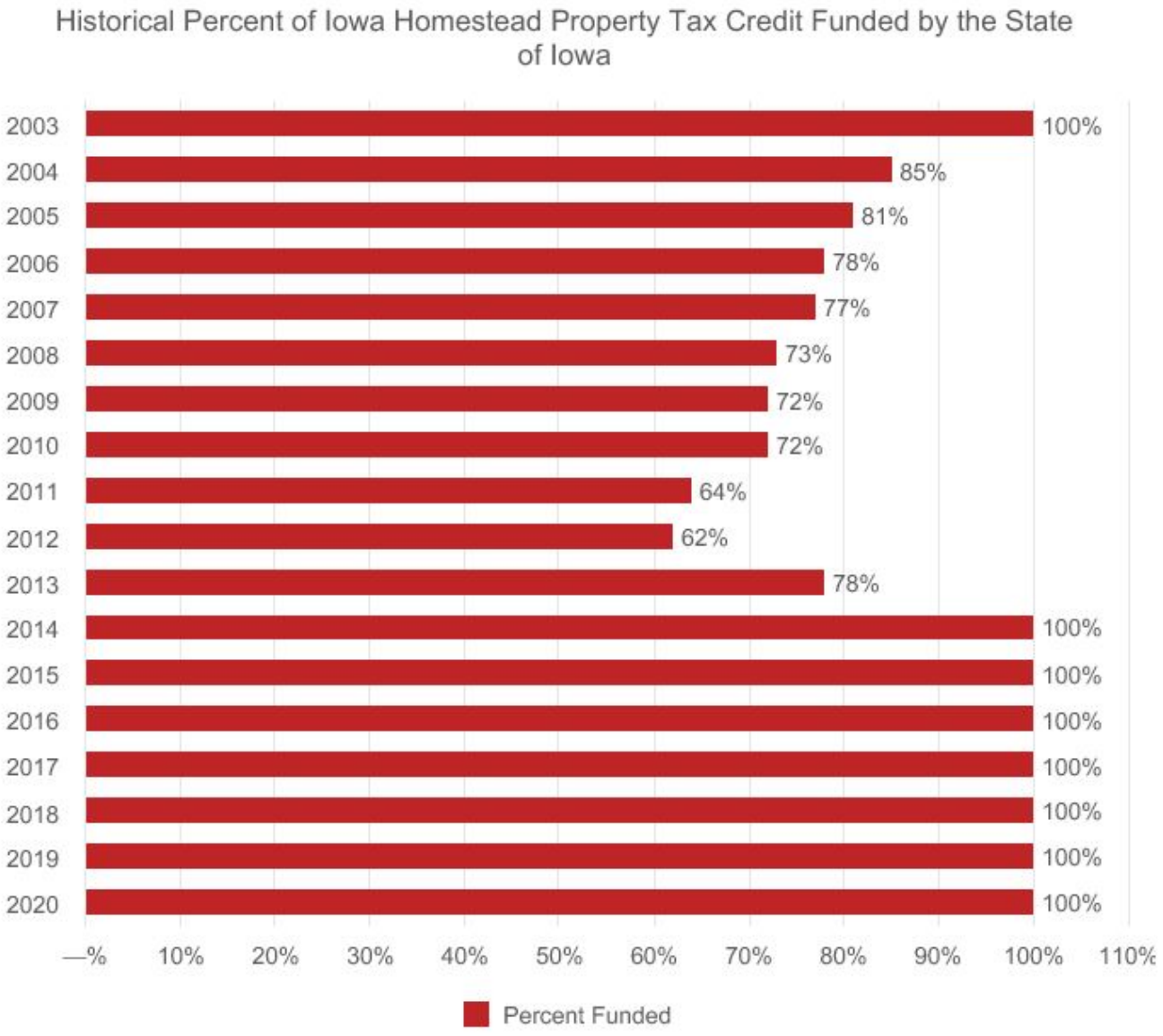
PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2021	"City" Property Tax	$791.11	+2.72%	+$20.94
FY 2022	"City" Property Tax	$816.97	+3.27%	+$25.86
FY 2023	"City" Property Tax	$845.01	+3.43%	+$28.04
FY 2024	"City" Property Tax	$884.47	+4.67%	+$39.46
FY 2025	"City" Property Tax	$925.44	+4.63%	+$40.97

* Denotes year of State-issued equalization orders.
^ Impact to average homeowner if the State funds the Homestead Property Tax Credit at 62%.
(1) The FY 2006 property tax calculation considers the 6.2% valuation increase for the average residential homeowner as determined by the reappraisal.
(2) Offsets the impact of the State reduced Homestead Property Tax Credit in FY 2005 & 2006.
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional $18.59 in FY 2012 and $11.51 in FY 2013. This provided no additional revenues to the City, as this money would have come to the City from the State if they appropriated the proper amount of funds.

Homestead Property Tax Credit

The Homestead Property Tax Credit was established by the state legislature to reduce the amount of property tax collected. The intent of the credit was to be a form of tax relief and provide an incentive for home ownership. The State Homestead Property Tax Credit works by discounting the tax collected on the first $4,850 of a property's taxable value. This has no impact on what the City receives from property tax collections, but provides tax relief for the average homeowner.

Beginning FY 2004, the State of Iowa did not fully fund the State Homestead Property Tax Credit resulting in the average homeowner paying the unfunded portion. Again, this has no impact on what the City receives, however as a result has caused the average homeowner to pay more taxes.



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION*	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	$2,106.42		-$384.19	-15.43%
FY 1990	"City" Property Tax	$2,086.50		-$19.92	-0.95%
FY 1991	"City" Property Tax	$2,189.48		+$102.98	+4.94%
FY 1992	"City" Property Tax	$2,280.18		+$90.70	+4.14%
FY 1993	"City" Property Tax	$2,231.05		-$49.13	-2.15%
FY 1994	"City" Property Tax	$2,250.15		+$19.10	+0.86%
FY 1995	"City" Property Tax	$2,439.60		+$189.45	+8.42%
FY 1996	"City" Property Tax	$2,439.60		$0.00	0.00%
FY 1997	"City" Property Tax	$2,659.36		+$219.76	+9.01%
FY 1998	"City" Property Tax	$2,738.43		+$79.07	+2.97%
FY 1999	"City" Property Tax	$2,952.03		+$213.60	+7.80%
FY 2000	"City" Property Tax	$2,934.21		-$17.82	-0.60%
FY 2001	"City" Property Tax	$2,993.00		+$58.86	+2.00%
FY 2002	"City" Property Tax	$2,910.25		-$82.84	-2.76%
FY 2003	"City" Property Tax	$3,186.27		+$276.03	+9.48%
FY 2004	"City" Property Tax	$3,278.41		+$92.15	+2.89%
FY 2005	"City" Property Tax	$3,349.90		+$71.48	+2.18%
FY 2006	"City" Property Tax (1)	$3,152.52		-$197.38	-5.89%
FY 2007	"City" Property Tax	$3,538.03		+$385.50	+12.23%
FY 2008	"City" Property Tax	$3,688.64		+$150.62	+4.26%
FY 2009	"City" Property Tax	$3,554.71		-$133.94	-3.63%
FY 2010	"City" Property Tax	$3,524.48		-$30.23	-0.85%
FY 2011	"City" Property Tax	$3,585.16		+$60.68	+1.72%
FY 2012	"City" Property Tax	$3,736.64		+$151.48	+4.23%
FY 2013	"City" Property Tax	$3,855.96		+$119.32	+3.19%
FY 2014	"City" Property Tax	$3,942.14		+$86.20	+2.23%
FY 2015	"City" Property Tax (2)	$3,896.93	$147.72	-$45.21	-1.15%
FY 2016	"City" Property Tax (3)	$3,139.16	$692.62	-$757.77	-19.45%
FY 2017	"City" Property Tax (4)	$3,364.61	$982.19	+$225.45	+7.18%
FY 2018	"City" Property Tax (5)	$3,280.44	$959.11	-$84.16	-2.50%
FY 2019	"City" Property Tax (6)	$3,278.23	$843.08	-$2.21	-0.07%
FY 2020	"City" Property Tax (7)	$3,160.71	$860.57	-$117.52	-3.58%
FY 1989-2020 Average Change				**+$20.94**	**+0.96%**
2016-2020 Average Change				**-$147.24**	**-3.68%**

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2020 is a increase of $20.94. The average annual dollar change over the last five years is a decrease of -$147.24.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	"City" Property Tax (8)	$3,143.82	$917.60	-$16.89	-0.53%
FY 2022	"City" Property Tax	$3,246.59	$947.60	+$102.77	+0.35%
FY 2023	"City" Property Tax	$3,358.05	$980.13	+$111.46	+3.63%
FY 2024	"City" Property Tax	$3,514.86	$1,025.90	+$156.81	+3.91%
FY 2025	"City" Property Tax	$3,677.67	$1,073.42	+$162.81	+4.63%

(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 is estimated to be $918 and rollback to 90% in FY 2021.

IMPACT ON INDUSTRIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION*	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	$5,900.35		-$1,074.65	-15.40%
FY 1990	"City" Property Tax	$5,844.55		-$55.80	-0.95%
FY 1991	"City" Property Tax	$6,133.00		+$288.45	+4.94%
FY 1992	"City" Property Tax	$6,387.05		+$254.05	+4.14%
FY 1993	"City" Property Tax	$6,249.45		-$137.60	-2.15%
FY 1994	"City" Property Tax	$6,302.95		+$53.50	+0.86%
FY 1995	"City" Property Tax	$5,891.05		-$411.90	-6.54%
FY 1996	"City" Property Tax	$5,891.05		$0.00	0.00%
FY 1997	“City” Property Tax	$5,690.75		-$200.30	-3.40%
FY 1998	“City” Property Tax	$5,700.56		+$9.81	+0.17%
FY 1999	“City” Property Tax	$5,536.70		-$163.86	-2.87%
FY 2000	“City” Property Tax	$5,358.00		-$178.70	-3.23%
FY 2001	“City” Property Tax	$5,533.00		+$175.00	+3.27%
FY 2002	“City” Property Tax	$5,380.42		-$152.58	-2.76%
FY 2003	“City” Property Tax	$5,106.00		-$274.42	-5.10%
FY 2004	“City” Property Tax	$5,136.50		+$30.50	+0.60%
FY 2005	“City” Property Tax	$5,036.00		-$100.50	-1.96%
FY 2006	“City” Property Tax	$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	$6,131.80	$147.72	-$478.20	-7.23%
FY 2016	“City” Property Tax	$5,256.41	$692.62	-$875.39	-14.28%
FY 2017	“City” Property Tax	$5,043.36	$982.19	-$213.05	-4.05%
FY 2018	“City” Property Tax	$4,917.78	$959.11	-$125.58	-2.49%
FY 2019	“City” Property Tax	$4,869.91	$843.08	-$47.87	-0.97%
FY 2020	“City” Property Tax	$4,713.76	$860.57	-$156.15	-3.21%
FY 1989-2020 Average Change				**-$70.66**	**-1.06%**
2016-2020 Average Change				**-$283.61**	**-5.00%**

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2020 is a decrease of $70.66. The average annual dollar change over the last five years is a decrease of $283.61.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	“City” Property Tax (8)	$4,712.37	$917.60	-$1.39	-0.03%
FY 2022	“City” Property Tax	$4,866.41	$947.60	+$154.04	+3.27%
FY 2023	“City” Property Tax	$5,033.48	$980.13	+$167.07	+3.43%
FY 2024	“City” Property Tax	$5,268.53	$1,025.90	+$235.05	+4.67%
FY 2025	“City” Property Tax	$5,512.57	$1,073.42	+$244.04	+4.63%

(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 is estimated to be $918 and rollback to 90% in FY 2021.

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%
Average FY 2016-FY 2020			-$122.28	-5.84%

The average annual dollar change for Multi-Residential property from FY 2015-FY 2020 is a decrease of $122.28 for a total savings of $611.42.

PROJECTION		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	“City” Property Tax*	$1,950.98	+$213.06	+12.26%
FY 2022	“City” Property Tax	$1,908.72	-$42.26	-4.93%
FY 2023	“City” Property Tax	$1,864.56	-$44.16	-2.13%
FY 2024	“City” Property Tax	$1,686.04	-$178.52	-10.23%
FY 2025	“City” Property Tax	$1,764.14	+$78.10	+4.12%

* Denotes year of State-issued equalization orders.

The Iowa Department of Revenue is responsible for “equalizing” assessments every two years. Based on the past two years of sales data, the Iowa Department of Revenue has increased multi-residential property values by 17%. This is similar to what the Iowa Department of Revenue did for multi-residential properties outside City limits. The average multi-residential property owner in Dubuque is seeing a significant increase in the resale value of this key investment asset. Even with this

increase in value, the average multi-residential property owner is paying $398.36 less in City property taxes with the FY 2021 budget proposal than they paid in FY 2015.

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
2017	86.25%	$331,239
2018	82.50%	$472,127
2019	78.75%	$576,503
2020	75.00%	$691,640
2021^	71.25%	$1,332,445
2022	67.50%	$1,186,818
2023	63.75%	$1,276,102
2024	55.07%	$1,535,004
	Total	**$7,401,878**

*55.07% = Current residential rollback
^ 17% State Equalization Order in FY 2021

This annual loss in tax revenue of $1,332,445 in FY 2021 and $1,535,004 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 $7,401,878 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

There were reappraisals done in Fiscal Year 2016 that may have increased the taxable value for the properties considered multi-residential; however, the overall assessments for multi-residential property has remained relatively flat except for twelve large properties that increased significantly. The assessed value for multi-residential properties in Fiscal Year 2017 did not increase and landlords began receiving tax breaks with their September 2016 tax payments.

HISTORY OF INCREASES IN PROPERTY TAX ASKINGS

Year	Tax Askings	% Change in Tax Askings	Impact on Homeowner**
FY 1989	$10,918,759	-12.00%	-11.40%
Sales Tax Initiated			
FY 1990	$10,895,321	-0.21%	-0.89%
FY 1991	$11,553,468	+6.04%	+3.77%
FY 1992	$12,249,056	+6.02%	+3.58%
FY 1993	$12,846,296	+4.88%	+5.19%
FY 1994	$13,300,756	+3.54%	+0.33%
FY 1995	$13,715,850	+3.12%	+2.40%
FY 1996	$14,076,320	+2.63%	-0.87%
FY 1997	$14,418,735	+2.43%	-0.42%
FY 1998	$14,837,670	+2.91%	-0.71%
FY 1999	$15,332,806	+3.34%	0.00%
FY 2000	$15,285,754	-0.31%	-0.17%
FY 2001	$15,574,467	+1.89%	0.00%
FY 2002	$15,686,579	+0.72%	0.00%
FY 2003	$15,771,203	+0.54%	-5.00%
FY 2004	$16,171,540	+2.54%	0.00%
FY 2005	$16,372,735	+1.24%	+0.03%
FY 2006	$16,192,215	-1.10%	+1.72%
FY 2007	$17,179,994	+6.10%	-1.72%
FY 2008	$18,184,037	+5.84%	0.00%
FY 2009	$18,736,759	+3.04%	+2.76%
FY 2010	$19,095,444	+1.91%	0.00%
FY 2011	$19,878,962	+4.10%	+2.47%
FY 2012	$21,284,751	+7.07%	+5.00%
FY 2013	$22,758,753	+6.93%	+5.00%
FY 2014	$23,197,623	+1.93%	+4.90%
FY 2015	$24,825,015	+7.02%	+3.23%
FY 2016	$24,906,544	+0.33%	+2.63%
FY 2017	$26,375,291	+5.90%	+1.08%
FY 2018	$25,863,049	-1.94%	0.00%
FY 2019	$26,494,205	+2.44%	+1.91%
FY 2020	$26,296,081	-0.75%	0.00%
Average FY 1989-2020		**+2.91%**	**+0.78%**

**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 2020	$26,296,081			
FY 2021	26952048	+2.49%	+2.72%	+$20.94
FY 2022	$28,299,318	+5.00%	+3.27%	+$25.86
FY 2023	$29,761,144	+5.17%	+3.43%	+$28.04
FY 2024	$31,540,502	+5.98%	+4.67%	+$39.46
FY 2025	$33,658,814	+6.72%	+4.63%	+$40.97

GUIDELINE

The recommended guideline is a 2.72% or $20.94 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 $266,485.

These guidelines include $411,686 for recurring and $213,109 for non-recurring improvement packages.

Senate File 634 passed during the 2019 legislative sessions, makes changes to Iowa city and county budgets and taxes for Fiscal Year 2021 and later. Additional steps have been added to the budget approval process:

1. Determine a maximum amount of taxes that the municipality will certify to be levied as property taxes from certain levies in the next fiscal year (called the “total maximum property tax dollars”), and prepare a resolution that establishes that amount of “total maximum property tax dollars” for the next fiscal year.

   The “total maximum property tax dollars” includes taxes for city government purposes under section 384.1 (general fund levy), for the city’s trust and agency fund for pensions under section 384.6, subsection 1, for the city’s emergency fund under section 384.8, and for the levies authorized under certain subsections of section 384.12: subsection 8 (certain bridges), subsection 10 (maintenance of a municipal transit system or regional transit district), subsection 11 (leases of buildings to be operated as civic centers), subsection 12 (operating and maintaining a civic center), subsection 13 (planning a sanitary disposal project), subsection 17 (premiums for various insurance types), and subsection 21 (support of a local emergency management commission), but excludes additional approved at election under section 384.12, subsection 19.

   The maximum property tax dollars calculated and approved by

resolution includes those amounts received by the municipality as replacement taxes under chapter 437A or 437B.

2. Set a time and place for a public hearing on the resolution.

3. Publish notice of the public hearing on the resolution in the newspaper(s) for official notices between 10 and 20 days prior to the public hearing.

   Additionally, if the municipality has a website, then notice must be posted on the website, and if the municipality maintains social media accounts, then the notice (or a link to the notice) must be posted on each social media account by the day of publication in the newspaper (s).

   Notice of the public hearing on the resolution must include:
   a. The sum of the current fiscal year's actual property taxes certified for levy under identified levies.
   b. The "effective tax rate" as defined in the code for those levies.
   c. The proposed maximum property tax dollars that may be certified for levy for the budget year under the identified levies.
   d. If the proposed maximum property tax dollars exceeds the current fiscal year's actual property tax dollars certified, a statement of the major reasons for the increase.

4. Hold a public hearing on the resolution, at which residents and property owners may present oral or written objections.

5. Following the public hearing, the governing body may decrease the proposed "maximum property tax dollars" amount but may not increase the amount.

6. Adopt the resolution. If the "total maximum property tax dollars" amount is greater than 102% of the current fiscal year's actual property taxes from the identified levies, then the resolution must pass the governing body by a two-thirds majority of the full City Council.

CAPITAL IMPROVEMENT BUDGET GUIDELINES

A. 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.

B. 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.

C. RENOVATION AND MAINTENANCE

GUIDELINE

Capital improvement expenditures should concentrate on renovating and maintaining existing facilities to preserve prior community investment.

D. 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.

E. 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.

F. 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, 2020 the City will be at 46.67%.
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, 2020, it is projected the City will be at 15.33%.

Internal Reserve

It shall be the goal of the City to establish an internal reserve equal to maximum annual debt service on future general obligation bonds issued that are to be abated by revenues and not paid from ad-valorem property taxes in the debt service fund. This shall begin with debt issued after July 1, 2013. This reserve shall be established by the fund or revenue source that expects to abate the levy, and shall be carried in said fund or revenue source on the balance sheet as a restricted reserve. This reserve does not

exist now, except where required by bond covenants. This internal reserve would be implemented by adding the cost of the reserve to each debt issuance.

General Obligation Debt

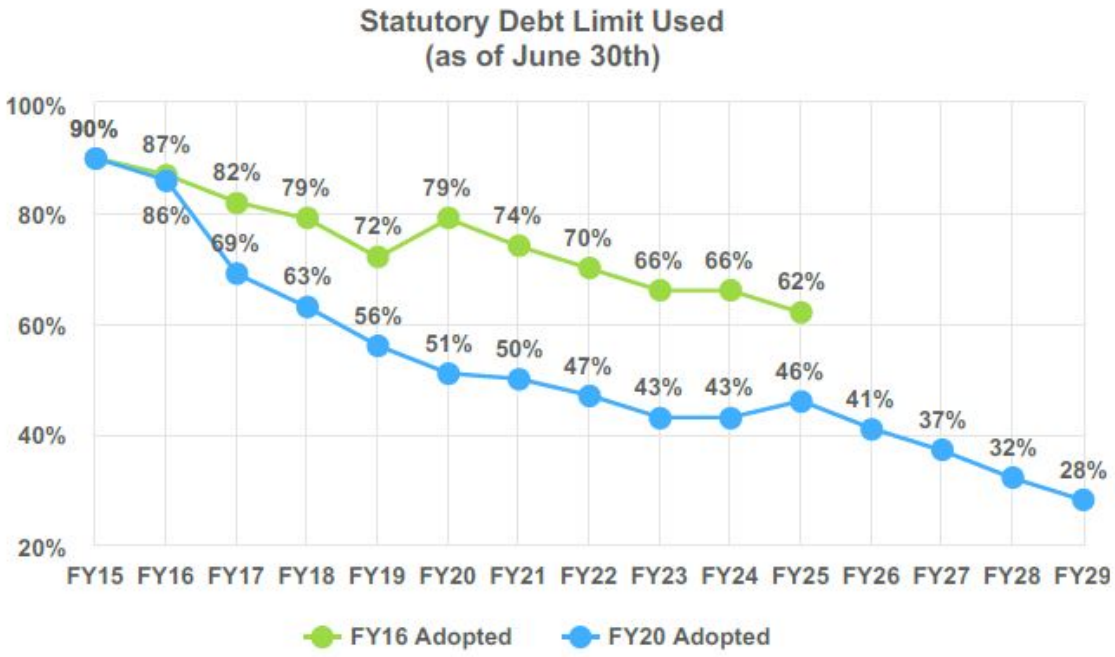
FY 2020 Debt Limit: The FY 2018 assessable value of the community for calculating the statutory debt limit is $4,553,229,486, which at 5%, indicates a total General Obligation debt capacity of $227,661,474.

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, 2020 will be $117,796,569 (51.74% of the statutory debt limit) leaving an available debt capacity of $109,864,905 (48.26%). In FY 2019 the City was at 56.32% of statutory debt limit, so 51.74% in FY 2020 is a 8.13% decrease in use of the statutory debt limit.

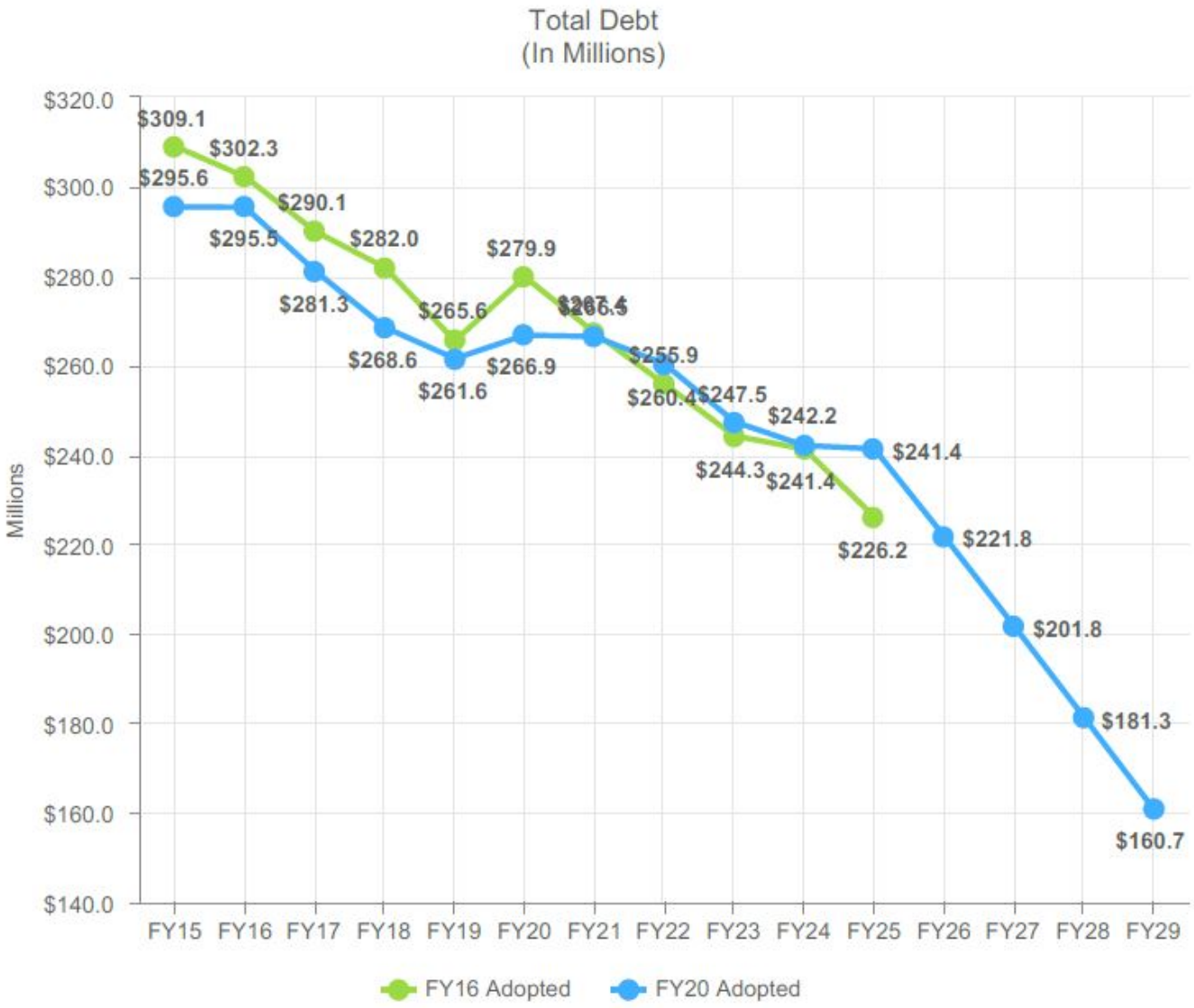
It should be noted that most of the City of Dubuque's outstanding debt is not paid for with property taxes (except TIF), but is abated from other revenues. Exceptions include one issuance for the replacement of a Fire Pumper truck in the amount of $1,410,000 with debt service of $63,300 in FY 2020 and one issuance for the franchise fee litigation settlement in the amount of $2,800,000 with debt service of $135,000 in FY 2020.
Included in the debt is $7,653,959 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
2019	$221,512,756	$124,756,646	56.32%
2020	$227,661,474	$117,796,569	51.74%



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, 2020 will have a balance of $143,067,823. The total City indebtedness as of June 30, 2020, is projected to be $260,864,392. The total City indebtedness as of June 30, 2019, was $261,617,815. **In FY 2020, the City will have a projected $753,423 (0.29%) less in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.



Part of the City's FY 2014 debt was in the form of a grant from the Iowa Flood Mitigation Program. Through a new state program, the City is able to issue $28.25 million in revenue bonds payable from the 5 percent State Sales Tax increment for projects in the Bee Branch Watershed allowing the City to complete the Bee Branch Creek Restoration, construct permeable alleys, replace the Bee Branch flood gates, complete North End Storm Sewers, construct a Flood Control Maintenance Facility, install Water Plant Flood Control and complete 17th Street Storm Sewer over the next twenty years.

The FY 2021-2025 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2021 debt projections yet. The FY 2020 debt projections included some general obligation debt related to deferred maintenance at the Five Flags Civic Center renovation.

As we approach the preparation of the FY 2021-2025 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.

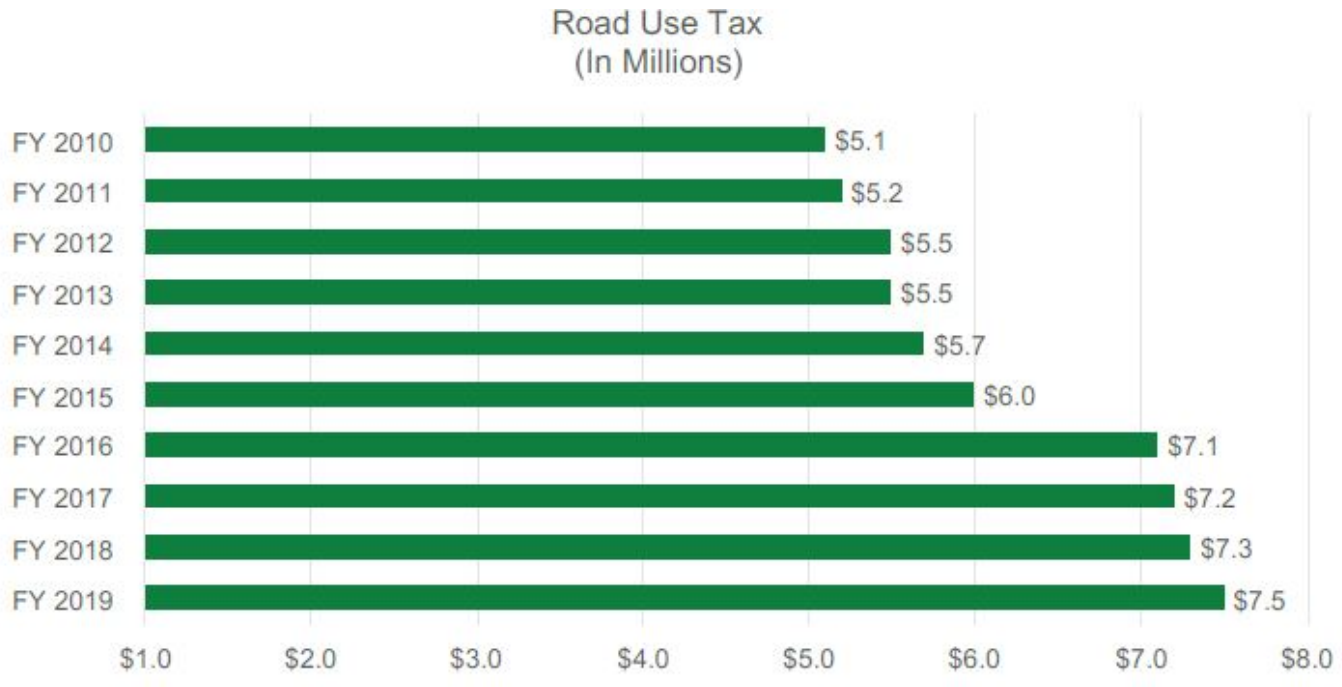
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2021 - FY 2025 period. The reductions in DRA rent and distribution over the years 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. In FY 2021 - FY 2025, 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 2020 budget was based on receiving $7,353,913 in Road Use Tax funds. In FY 2020, 90% of the Road Use Tax income is in the operating budget. The State of Iowa increased the gas tax 10 cents per gallon in FY 2016.

With increases in City DMATS and State Road Use Tax funds, the City will be able to substantially add to the number of street lights, ensure the Southwest Arterial project continues to move forward and continue with major road improvements such as North Cascade Road, Central Avenue, and White Street.

GUIDELINE

It is preferable to shift Road Use Tax funds to the capital budget for street maintenance and repair to reduce the need to borrow funds for routine street maintenance and improvements. This shift cannot occur until there are increased revenues or reduced expense that would allow this shift without a property tax impact.

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

Current City, commercial and industrial development efforts should be continued to (a) preserve current jobs and create new job opportunities and (b) enlarge and diversify the economic base. Financing these efforts and programs should continue to be a high priority.

CC. HOUSING

GUIDELINE

To maintain an adequate supply of safe and decent housing, the City should strive to preserve existing single family and rental housing that is not substandard and provide opportunities for development of new housing, including owner occupied, within the City's corporate limits for all residents, particularly for people of low and moderate income. Workforce rental housing is becoming increasingly important and the City provides incentives for building rehabilitations.

DD. SALES TAX

GUIDELINE

Sales Tax revenue shall be used according to the following split:



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:
(a) The reduction by at least 75% of street special assessments.
(b) The maintenance and repair of streets.

Sales Tax 20%:
(a) The upkeep of City-owned property such as sidewalks, steps, storm sewers, walls, curbs, traffic signals and signs, bridges, buildings, and facilities (e.g. Airport, Five Flags Center, Library, Law Enforcement Center, City Hall, Fire Stations, Parks, and Swimming Pools).
(b) Transit equipment, such as buses
(c) Riverfront and wetland development
(d) Economic Development Projects

EE. NET CASH PROCEEDS (SURPLUS DISTRIBUTION) FROM THE DUBUQUE RACING ASSOCIATION

DISCUSSION

The contract with the Dubuque Racing Association calls for distribution at the end of its fiscal year, December 31st, of 50 percent of its net cash operating funds to the City of Dubuque. In early-February, the City receives payment of proceeds to be distributed. These proceeds are then allocated for capital improvements, with the highest priority given to reducing the City's annual borrowing.

The Dubuque Racing Association provides the City with projections of future distributions. Since gaming is a highly volatile industry, the estimates are discounted prior to including them in the City's Five-Year CIP.

Consistent with past use of DRA distributions, 100% of the February 2021 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2021 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2023 resources, 10 percent for FY 2024, and 15 percent for FY 2025 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

In Fiscal Year 2021, 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

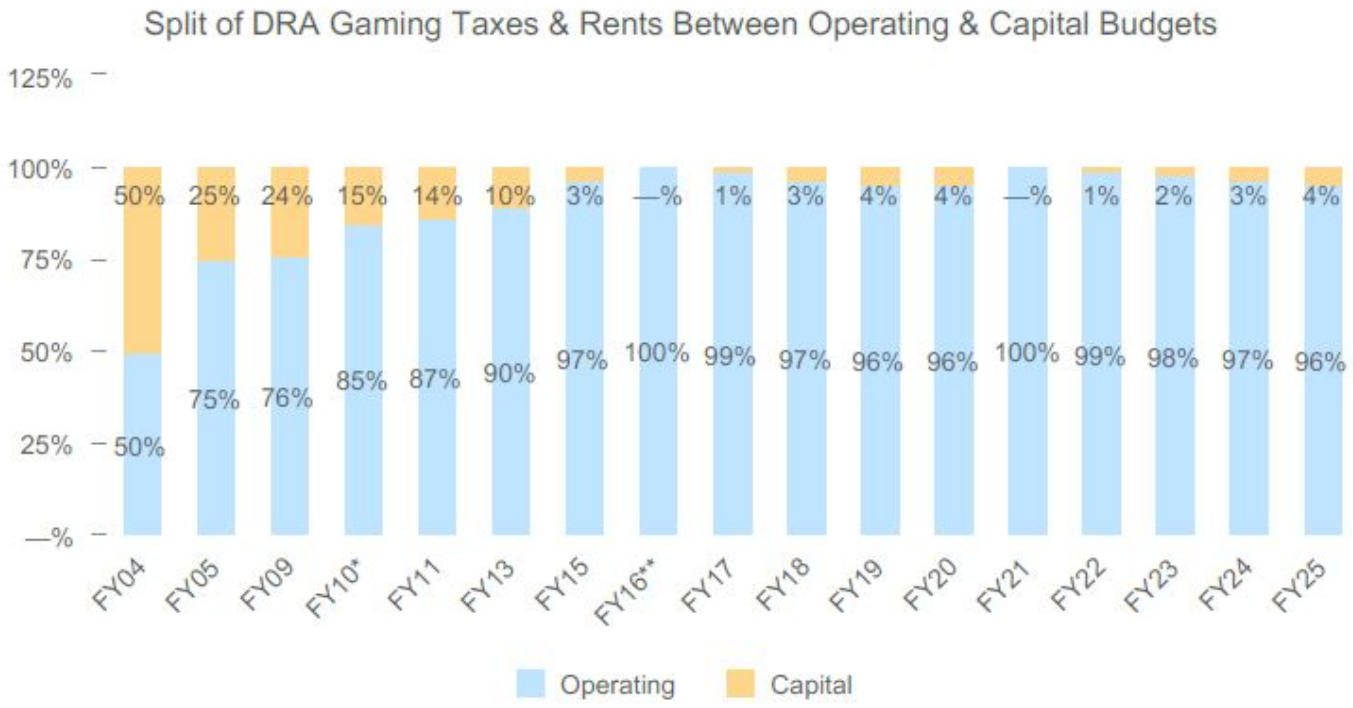
DISCUSSION

On April 1, 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.

The following shows the historical split of DRA gaming taxes and rents between the City's operating and capital budgets:



Notable Changes:

***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 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.

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.

DRA distributions restarted in FY 2011 instead of the projected year of FY 2012.

The reduction in the DRA's market impacts the City's lease payment from the DRA. The current lease requires the DRA to pay the City 1 percent of coin in from slot machines and 4.8 percent of gross revenue from table games. The following chart shows the impact of the reduction of lease payments on the City's five-year projections based on revised projections from the DRA each year:

Fiscal Years	Impact of Revised Five- Year DRA Projections
2009-2013	-$7,000,000
2010-2014	-$4,800,000
2011-2015	-$1,000,000
2012-2016	-$3,200,000
2013-2017	-$2,900,000
2014-2018	No Change
2015-2019	-$3,200,000
2016-2020	-$3,100,000
2017-2021	-$1,300,000
2018-2022	-$1,400,000
2019-2023	+$308,076
2020-2024	+$131,141
2021-2025	+$675,306
Total Impact	**-$27.2 Million**

From FY 2009 thru FY 2025, the City's lease payments have been reduced - $27.2 Million.

In Calendar Year 2019, gross gaming revenues were down .11% for the DRA and the Diamond Jo is up 2.27%. Overall, the Dubuque gaming market is up 1.27%. The DRA showed increases in hotel room revenue, food and beverage sales and entertainment ticket sales.

The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino started Sports Betting Retail in September 2019 and is working to start mobile wagering in early 2020. DRA had $470,000 in Sports Book revenue during 2019. **With an amended lease, the City will begin receiving 0.5% of the handle from Sports Betting in FY 2021.**

The current Dubuque market is approximately $120 million annually. DRA share of the market was 41.2% in 2019 and 41.8% in 2018. The DRA has projected a 2% increase

in gross gaming revenue for Calendar Year 2020. The DRA projects Sports Betting revenue in 2020 of $750,000. The DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 1% in FY 2021 and FY 2022 and a growth rate of 0% in FY 2023 and beyond.

During 2019, Illinois passed legislation regarding six additional casinos, Sports Betting and increased Video Lottery Terminals (VLT) through the state. The casino license issued for Rockford will be the closest. The Rockford City Council voted on October 7,

2019 to certify the Hard Rock Casino as the city's choice for a new casino. The Illinois Gaming Commission has until October 28, 2020 to approve the license for the new Rockford casino. The Hard Rock Casino plans construction of a $330M casino and hotel. Construction will last approximately 18 to 24 months.

Sport Betting is waiting for rules to be developed before issuing licenses. Sports Betting authorized betting at the state's casinos, racetracks and venues such as Wrigley Field and Soldier Field.

Illinois is allowing an increase in the number of VLT's per location from 5 to 6. Currently in the five counties in Illinois between Dubuque and Rockford, there are approximately 400 locations with 2076 VLT's. Each able to increase by one additional machine or a 20% increase in the number of terminals in this area. The terminals in this five county area had revenue of $120M in 2019, similar to the amount wagered in the Dubuque market.

The 50¢ per patron tax previously received from the Diamond Jo was replaced by a $500,000 fixed payment based on their revised parking agreement which expires June 16, 2029. The riverboat related tax on bets increased from $341,750 in FY 2020 to $344,400 in FY 2021.

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GLOSSARY

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28E Agreement: Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accounting System: Records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: A specific type of work or group of tasks performed by one or more organized units of the government. An example would be Street Maintenance.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and tax rate.

Allot: To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Alternatives: This term means other possible activities or uses of funding besides those already decided upon or being considered. It also suggests the comparison between two or more possible approaches toward fulfilling the same purpose, goal or objective.

Amortization: The gradual elimination of an asset or liability, such as a bond premium, over a specified period of time.

Annualize: Taking changes that occurred mid- year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: A value established for real property for use as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Assets: Resources owned or held by the City which has a monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit: Examination by an independent party of the City's financial books, records, accounts, funds, and securities for purposes of determining evidence of the accuracy and correctness of financial statements and ensuring management has effectively and efficiently performed responsibilities.

Authorized Positions: Employee positions which are authorized in the adopted budget to be filled during the year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond Funds: Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating: A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. City of Dubuque has an Aa2 rating from Moody's Investor Services.

Bond: A long-term promise to pay a sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate.

Bonding Capacity - Debt Capacity: The State limit for general obligation debt is 5% of assessed valuation.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial operation and estimated expenditures for a specific period of time, and the monies to be used to finance the expenditures. The City of Dubuque Operating Budget is a plan for the period form July 1 through June 30.

Budget Amendment: Any change in expenditure budgets, which result in a net increase or decrease in the total dollar amount budgeted at the fund level.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Carryover: Funds unused during a financial year which are transferred to the budget for the following year.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document (Program and Financial Plan): The official written statement prepared by the City staff reflecting the decisions made bythe Council in their budget deliberations.

Budget Message: The City Manager's summary of the salient issues of the budget he is recommending to the City Council for their adoption. The message highlights the City Manager's views of the major aspects of the budget and provides the city Council with an overview of the major fiscal policies incorporated in the recommended budget, or which may impact future recommended budgets.

Capital Assets: Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital: Purchases of building, improvements other than buildings, machinery, and equipment with a value over $500 and a useful life in excess of one year.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program (CIP): A long- range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements to, or the acquisition of, structural improvements and major equipment purchases.

Capital Improvement Projects: The specific projects that make up the Capital Improvements Program. The projects involve the construction, purchase, or renovation of city facilities or property. They are generally nonrecurring major improvements to the City's physical plant, which necessitate long-term financing and are permanent in nature.

Capital Outlay: Expenditures for fixed assets, such as equipment, remodeling, minor building improvements, and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvement Program.

Capital Project: A major expenditure for a public improvement that is of such magnitude as to be considered a part of the City's five-year Capital Improvement Program. Such expenditures typically include City infrastructure construction projects, and would normally have an estimated useful life of a minimum of 10-15 years. Capital projects are summarized in the City's Operating Budget and detailed in the City's Capital Improvement Program document.

Capital Projects Funds: These funds account for the financial resources to be used for the acquisition and/or construction of major facilities (usually over $10,000), other than those financed by proprietary funds. Each year the City appropriates money for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples are fire stations, streets, water and sewer lines, etc. These funds use the modified accrual basis of accounting. Revenues are recognized in Capital Projects Funds when they become measurable and available to finance expenditures for the current period (such as when bonds are sold). Expenditures are recognized when the related liability is incurred.

Capital Reserve: An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash: For purposes of our financial management system, cash refers to money, revenue, or fund balances available in the City treasury for financing an activity or project.

Cash Basis of Accounting: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Clearing Account: An intermediary account used to initially accumulate direct expenditures for subsequent charging to other officially reported accounts. These accounts are used in situations in which allocations are made to the reporting accounts on a percentage basis, and usually involve the ultimate distribution of expenses to a number of different accounts.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees.)

Commission of Accreditation for Law Enforcement Agencies (CALEA): Credentialing authority (accreditation), based in the United States, whose primary mission is to accredit public safety agencies, namely law enforcement agencies, training academies, communications centers, and campus public safety agencies.

Commodities: Items or supplies needed for routine maintenance and operations. They include cleaning, maintenance and office supplies, repair materials, minor equipment, and tools.

Community Development Block Grant (CDBG): A grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa and then administered through the Iowa Department of Economic Development.

Community Orientated Policing Services (COPS): component of the U.S. Department of Justice responsible for advancing the practice of community policing by the nation's state, local, territorial, and tribal law enforcement agencies through information and grant resources.

Comprehensive Annual Financial Report:
(CAFR) the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). GASB provides standards for the content of a CAFR in its annually updated publication *Codification of Governmental Accounting and Financial Reporting Standards*. A CAFR is compiled by a state, municipal or other governmental accounting staff and audited by an external American Institute of Certified Public Accountants (AICPA) certified accounting firm utilizing GASB requirements. It is composed of three sections: introductory, financial and statistical. It combines the financial information of fund accounting and enterprise authorities accounting.

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency Funds: A reserve of monies set aside within the General Fund for emergency or unexpected expenditures. This is also called the Emergency Reserve.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA): an increase in salaries to offset the adverse effect of inflation on compensation.

Debt Retirement/Redemption: The expenditure of funds for the retirement of all, or a portion of, the principal amount of a long-term financial obligation of the City.

Debt Service Fund: The fund which accounts for the payment of interest and principal on all general obligation debt other than that payable from special assessments and revenue debt issued for a governmental enterprise.

Dedicated Tax: A tax levy to support a specific government program or purpose.

Deferred Compensation: Income deferred until retirement age.

Deficit: the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related fees: Those fees and charges generated by building, development and growth in a community. Included are
building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Revenues: Revenues earned by a specific General Fund division in the course of performing their assigned duties.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division: A major administrative organizational unit of the City which indicates overall management responsibility of one or more activities.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved by an accounting entry.

Enterprise Fund: Those funds established to finance and account for acquisition, operation and maintenance of governmental operations which are predominantly self-supporting by user charges. Such operations must

be run in a manner similar to private business. Examples are the Water Utility Operation and Solid Waste Collection.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures: Funds spent in accordance with budgeted appropriations on goods and services obtained.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Emergency Management Agency (FEMA): Coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The 12-month period to which the operating budget applies, and the period of time at the end of which the government determines it financial condition. For the City of Dubuque, this is July 1 through June 30.

Fixed Assets: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (F.T.E.): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the F.T.E. of one position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

Fund: An accounting term referring to a group of accounts recording all financial resources together with correspondence liabilities, which has a distinct balance and is used to segregate specific activities and functions from those of other groups of accounts.

Fund Balance: The balance that remains in a fund on a given date after all expenditures have been made. This balance shows the fund equity.

General Fund: The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

General Revenues: Revenues deposited in the General Fund and shared by the General Fund divisions.

Generally Accepted Accounting Principles (GAAP): Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements.

Geographic Information System (GIS): System designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

Global Positioning System (GPS): Satellite-based radio navigation system owned by the United States Government and operated by the United States Air Force. It is a global navigation satellite system that provides

geolocation and time information to a GPS receiver anywhere on or near the Earth where there is unobstructed line of sight to four or more GPS satellites.

Goal: A desirable end, condition, accomplishment and/or development, the attainment of which may never be fully realized, towards which organizational effort is expended according to assigned responsibilities, available resources and prepared plans. Goals are attained by means of objectives. Goals are broadly stated and useful in evaluating resource allocation decisions. For example, the Goal for the Park Areas and Maintenance Activity of the Park Division of Leisure Services Department is to develop and maintain safe, clean, functional and attractive park and recreational facilities to meet the passive and active leisure time needs for all residents and visitors.

Government Accounting Standards Board (GASB): They are the authoritative source of GAAP for state and local government.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Improvement Package: One or more objectives of an activity, which represents a standalone alternative or decision. For example, the Base Level Increment of a particular activity may have twelve objectives. Some of these objectives may be interrelated and the twelve objectives may represent only four choices or stand alone improvement packages. You may have one improvement package with one objective, two improvement packages with four objectives each and one improvement package with three objectives. The important thing is that the improvement package includes one or more stand alone objectives and is not dependent upon the approval of any other improvement package.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers: A transfer from a fund receiving the revenue, to a fund through which the authorized expenditure is to be made. An example would be a transfer of revenue from the Road Use Tax Fund to the Street Construction
Fund.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges: Goods or services provided by one department to others within the same government or to other governments, on a user fee basis, with full costs to be recovered.
An example of this would be the City's Garage
Service.

International City/County Management Association (ICMA): Advances professional local government through leadership, management, innovation, and ethics. Provides member support; publications; data and information; peer and results-orientated assistance; and training and professional development to over 11,000 city, town, and county managers, their staffs, and other individuals and organizations throughout the world.

Iowa Communities Assurance Pool (ICAP): The organization the City holds membership to cover its liability insurance.

Iowa Department of Natural Resources (IDNR): Agency that manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. The DNR carries out state and federal laws that protect air, land and water through technical assistance, permitting and

compliance programs. The IDNR also encourages the enjoyment and stewardship of natural resources among Iowans through outreach and education.

Iowa Department of Transportation (IDOT): Agency that is responsible for the organization, construction, and maintenance of the primary highway system. Located in Ames, IA, the IDOT is also responsible for licensing drivers and programming and planning for aviation, rail and public transit.

Iowa Economic Development Authority (IEDA): Mission is to strengthen economic and community vitality by building partnerships and leveraging resources to make Iowa the choice for people and business. Two main divisions, business development and community development. IEDA administers several state and federal programs to meet its goal of assisting individuals, communities and businesses.

Iowa League of Cities (ILC): Through membership services, research, publications, trainings and other collaborations, the Iowa League of Cities provides guidance and serves as the resource for member cities.

Iowa Municipal Finance Officers Association (IMFOA): An association of city clerks and municipal finance officers in Iowa. The purpose of IMFOA is to conduct regular instructional and informational meetings, as often as deemed necessary by the Board of Directors, for the purpose of educating municipal officers in the keeping of public records and for any other purpose deemed to be in the best interest of the public.

Lapsing Appropriation: An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy: The amount of taxes, assessments or service charges imposed by a government. The maximum General Fund property tax levy allowed in Iowa is $8.10 per $1,000 of assessed valuation. Other levies may be imposed in addition to this.

Liabilities: Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

Local Option Sales Tax: A tax approved by a majority of the City’s registered voters, which collects revenue according to a percentage of the value of goods and services delivered within the corporate limits. In Dubuque, the local option sales tax applies to those goods and services to which the State of Iowa sales tax applies.

Long-term Debt: Debt with maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in a governmental entity's basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual Accounting: The accrual basis of accounting modified to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than- normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due.

Municipal Fire and Police Retirement System of Iowa (MFPRSI): Provides pension benefits for municipal police officers and fire fighters in Iowa. MFPRSI is a defined benefit public retirement system created by Iowa statute.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars: The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-Major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as
electricity, office supplies, asphalt, and furniture.

Objective: A statement of results to be accomplished during the fiscal year in support of the broader goal. Objectives are major steps towards accomplishing established goals. An Objective should state the result to be achieved or accomplished, the time frame, the cost and the action step.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget: The City's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Expenses: Those expenses from a fund which are directly related to accomplishing the fund's primary functions. Payroll would be one example of an operating expense.

Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Other Post-Employment Benefits (OPEB): All types of post-employment benefits not offered as an integral part of a pension plan, as well as all forms of post-employment health care.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of
burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan: Classifications and corresponding salary ranges of positions within the City government.

PILOT: Payment in lieu of taxes. These are payments, primarily from enterprise fund operations, that reimburse the general fund for the property tax that would have been paid if the enterprise funds were for-profit companies.

Performance Budget: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures: Numbers that transmit some information about the quality or quantity of services provided by the City government. The primary reasons for attempting to measure performance are to (1) Provide information for making better decisions; (2) Report on progress made toward established objectives; (3) Improve performance, suggest improvements and change priorities; and (4) Serve as an early warning device by indicating problem areas when they first begin to develop.

Permanent Fund: Fund for resources that are restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry. Permanent funds include endowments where the funds or property donated to the City are required by contract, agreement, or trust instrument to be maintained in tact.

Personal Services: A General Fund expenditure category that includes all wages and benefits paid to employees.

Post-Employment Benefits: Payments made directly to former employees or their beneficiaries, or to third parties on their behalf as compensation for services rendered while they were still active employees.

Prior-Year Encumbrance: Obligations from previous fiscal years in the form of purchase orders, contacts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrance when the obligations are paid or otherwise terminated.

Program: A grouping of related work tasks or activities into a large organizational unit. An example of a program is the Public Safety Program.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income): Revenues earned by a program, including fees for services, license and permit fees, and fines.

Property Taxes: An ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Public Transit Fund: This fund is a subfund of the General Fund, and is used to account for the receipt and disbursement of property taxes generated by the levy authorized under Section 384.12(19) of the Code of Iowa. The purpose of the levy is to aid Jule Transit.

Purchasing Card (P-Card): This is the City's procurement card program of credit cards for individual City employees.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Refunding: The issuance of long term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding. Refunding is essentially the “refinancing” of long-term debt.

Reserves: Amounts used to hold certain portions of a fund or types of assets as unappropriated for expenditures, or as legally set aside for a specific purpose.

Resolution: A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Bonds: Bonds which are repaid in both principal and interest from the earnings of an enterprise fund operation. Storm Water Utility Revenue Bonds would be one example.

Revitalize Iowa's Sound Economy: (RISE) grant that is funded by the Iowa Department of Transportation for the purpose of providing infrastructure for economic development projects.

Risk Management: The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Road Use Tax Fund: This fund accounts for the receipt of state revenues, allocated to the City by the State under a formula, for expenditure within the City for street maintenance/improvement/supervision.

Rollback: The State of Iowa annually adjusts the rollback percentage which is the percentage of the residential assessed valuation which is taxable.

Service Lease: A lease under which the lessor maintains and services the asset.

Service Level: Services or products which comprise actual or expected output of a given program. Focus on results, not measures of workload.

Services and Charges: A category of expenditures used for the purchase of services provided by individuals, businesses or agencies that are not in the direct employ of the City.

Sinking Funds: These funds are used to accumulate monies in order to have adequate amounts available to make required periodic debt service payments. Sinking funds are used in enterprise funds that have outstanding long- term debt.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessment: A levy against a property to pay for all or part of the cost of an improvement benefiting that property.

Special Revenue Funds: Special revenue funds are used to account to the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes.

Subsidy: Financial aid given to a governmental unit by another governmental unit.

Supplies and Services: Expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget: Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one- time expenditures, projected revenues, and reserve requirements.

Tax Increment Financing Funds: These funds are used to account for receipt of property taxes allocated to various tax increment financing districts and used to pay the principal and interest on tax increment debt, as well as to make major infrastructure expenditures.

Tax Levy: The resultant product when the tax rate per $1,000 is multiplied by the tax base.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example, dollars per $1,000 of assessed valuation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tort Liability: A tort is a wrong against an individual or property that is neither a crime nor a violation of contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

Transfers: Involves the movement of money between City funds.

Trust and Agency Funds: Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

Unamortized Premium and Discount: when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Valuation: The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

Working Cash: Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years: The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full- time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

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Acronyms

ACH: Automated Clearing House

ADA: Americans With Disabilities Act

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARRA: American Recovery & Investment Act

CAD: Computer Aided Design

CAFR: Comprehensive annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CD: Compact Disc

CDBG: Community Development Block Grant

CEBA: Community Economic Betterment Account

CF: Cubic Feet

CIP: Capital Improvement Program

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-living Adjustment

COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice

CPI: Consumer Price Index

DCSD: Dubuque Community School District

DCVB: Dubuque Convention & Visitors Bureau

DMATS: Dubuque Metropolitan Area Transportation Study

DVD: Digital Video Disc

EMD: Emergency Medical Dispatching

EMS: Emergency Medical Services

EOC: Emergency Operations Center

EPA: Environmental Protection Agency
FAA: Federal Aviation Administration

FBO: Fixed Base Operator - Airport

FD: Fire Department

FEMA: Federal Emergency Management Agency

FHWA: Federal Highway Agency

FOG: Fats, Oil, and Grease

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

G.O.: General Obligation

GPS: Global Positioning System

GTSB: Governor's Traffic Safety Bureau

HAZMAT: Hazardous Materials

HHW: Household Hazardous Waste

HMGP: Hazard Mitigation Grant Program

HUD: Housing and Urban Development

HVAC: Heating, Ventilation, and Air Conditioning

IA: Iowa

ICAP: Iowa Communities Assurance Pool

ICMA: International City/County Management Association

IEDA: Iowa Economic Development Authority

IDNR: Iowa Department of Natural Resources

IDOT: Iowa Department of Transportation

ILC: Iowa League of Cities

ILS: Integrated Library System

IMFOA: Iowa Municipal Finance Officers Association

IT: Information Technology

kV: Kilovolts

KWH: Kilowatt Hour

LED: Light Emitting Diode

LEED: Leadership in Energy & Environmental Design

LMI: Low and Moderate Income

LOC: Letters of Compliance

LOST: Local Option Sales Tax

LT: Long-term

LUPP: Land Use Policy Plan

MFPRSI: Municipal Fire and Police Retirement System of Iowa

MGD: Million Gallons Per Day

MHZ: Megahertz

MPO: Metropolitan Planning Organization

MS4: Municipal Separate Storm Sewer System

MSRP: Manufacturer's Suggested Retail Price

MW: Megawatt

NADC: National Animal Disease Center

NICC: Northeast Community College

NOI: Notice of Intent

NPDES: National Pollutant Discharge Elimination System

OEM: Original Equipment Manufacturer

OMB: Office of Management and Budget

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety & Health Administration

OWI: Operating While Intoxicated

P&Z: Planning and Zoning

PAYG: Pay-as-you-go

PC: Personal Computer

P-Card: Purchasing Card

PILOT: Payment in lieu of taxes

PIN: Personal Identification Number

PIO: Public Information Officer

PM: Performance Measures

RFID: Radio Frequency Identification

RISE: Revitalize Iowa's Sound Economy

ROW: Right-of-Way

RR: Railroad

RSS: Resident Satisfaction Survey

RUT: Road Use Tax Fund

SA: Special Assessment

SCADA: Supervisory Control & Data Acquisition

SOG: Standard Operating Guidelines

SR: Special Revenue Funds

SRF: State Revolving Fund

SRO: School Resource Officer

SSSE: Sanitary Sewer System Evaluation

STP: Surface Transportation Program

SWPPP: Stormwater Pollution Prevention Plan

TIF: Tax Increment Financing Funds

TIS: Traffic Impact Studies

W&RRC: Water & Resource Recovery Center

YR: Year

ZBA: Zoning Board of Adjustment