CITY OF DUBUQUE, IOWA
CITY COUNCIL MEETING
Historic Federal Building: 350 W. 6th Street - Second-Floor Council Chambers.
April 28, 2026 at 6:30 PM

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United States: +1 (571) 317-3129
Access Code: 337-661-181

ROLL CALL ORDER FOR MEETING

Leyendecker, Cavanagh, Staver, Sprank, Roussell, Resnick, Wethal

SPECIAL SESSION

PUBLIC HEARING

1. **Fiscal Year 2027 Amended Budget Recommendation**
   City Manager recommending City Council approval of the Amended Fiscal Year 2027 Budget Recommendation.
   RESOLUTION Adopting the City of Dubuque Five Year Capital Improvement Program
   RESOLUTION Adopting the City of Dubuque Fiscal Year 2027 Annual Budget
   Suggested Disposition: Receive and File; Adopt Resolution(s)

ACTION

1. **Establishing Water Utility Rates for Fiscal Year 2027**
   City Manager recommending City Council adopt the ordinances establishing water utility rates for Fiscal Year 2027.

ORDINANCE Establishing City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 1 Water Use and Service, Article C Rates, Section 13-1c-1(A) Fixing Water Rates for Residential, Commercial, Industrial, and All Other Uses
ORDINANCE Establishing the City of Dubuque Code of Ordinances Title 13 Public Utilities Chapter 1 Water Use and Service, Article C Rates Section 13-1c-2 Fixing Water Rates for Fire Sprinkler Service
Suggested Disposition: Receive and File; Motion B; Motion A

2. **Establishing Sanitary Sewer Utility Rates for Fiscal Year 2027**
City Manager recommending City Council adopt the ordinance establishing sewer rates for Fiscal Year 2027
ORDINANCE City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 2 Sewers and Sewage Disposal, Article C Rates, Section 13-2c-3 Rates Established for Fiscal Year 2027
Suggested Disposition: Receive and File; Motion B; Motion A

3. **Establishing Water and Resource Recovery Center (WRRC) Fee Schedules Fiscal Year 2027**
City Manager recommending City Council adoption of the attached resolution adjusting the fees charged for services performed by the Water and Resource Recovery Center (WRRC) for Fiscal Year 2027.
RESOLUTION Establishing the Schedule of Rates for the Disposal of Private Hauled Waste to the Water & Resource Recovery Center as Provided for in 13-2b-8(F) of the City of Dubuque Code of Ordinances
Suggested Disposition: Receive and File; Adopt Resolution(s)

4. **Establishing Stormwater Management Utility Rates for Fiscal Year 2027**
City Manager recommending City Council adopt the ordinance establishing stormwater management utility rates for Fiscal Year 2027.
ORDINANCE Amending City of Dubuque Code of Ordinances Section 13-4-5 (D) SFU Rate, Charges; Utility Revenues
Suggested Disposition: Receive and File; Motion B; Motion A

5. **Five-Year Street Construction Program for Fiscal Years 2027-2031**
City Manager recommending City Council approval of the Annual Five-Year Street Construction Program for Fiscal Year 2027-2031.
RESOLUTION Adopting the Five-Year Street Construction Program for Fiscal Years 2027 - 2031
Suggested Disposition:

6. **Establishing Solid Waste Utility Rates for Fiscal Year 2027**
City Manager recommending City Council adopt the ordinance establishing solid waste utility rates for Fiscal year 2027.
ORDINANCE Amending City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 6 Solid Waste
Suggested Disposition: Receive and File; Motion B; Motion A

ADJOURNMENT

The agenda with supporting documents may be accessed at www.cityofdubuque.org or at the City Clerk's Office at ctyclerk@cityofdubuque.org or by mail to 50 W. 13th Street, during regular business hours.

This notice is given pursuant to Chapter 21, Code of Iowa, and applicable local regulations of the City of Dubuque, Iowa and/or governmental body holding the meeting.

Written comments regarding the above items may be submitted to the City Clerk's Office at ctyclerk@cityofdubuque.org or by mail to 50 W. 13th St., Dubuque, IA 52001, before said time of meeting.

Individuals requiring special assistance should contact the City Clerk's Office as soon as feasible at (563) 589-4100, ctyclerk@cityofdubuque.org. Deaf or hard-of-hearing individuals can use Relay Iowa by dialing 711 or (800) 735-2942.

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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: Amended Fiscal Year 2027 Budget Recommendation

DATE: April 23, 2026

Chief Financial Officer Jennifer Larson is recommending City Council approval of the Amended Fiscal Year 2027 Budget Recommendation.

If the amended FY 2027 budget recommendation with a property tax rate of $10.0632 is approved, it will be lower than the FY 2027 budget guideline of $10.16480 adopted by the City Council on March 23, 2026. **The amended property tax rate recommendation means no increase in the property tax rate from FY 2026 to FY 2027.**

The City Council adopted a guideline for a property tax cost increase for the average residential property owner of 3%. **The revised recommended property tax cost increase for the average residential property owner is now 1.97%.**

A field audit of solid waste collection customer accounts was completed to verify the accuracy of billing. Staff identified corrections that resulted in a net revenue increase of $71,813 for FY 2027. **Because this additional revenue reduces the amount that needs to be recovered through rates, the recommended rate increase can be lowered from 9% to 8%.**

The following summarizes the recommended rate changes for the enterprise funds, water, sanitary sewer, refuse, and stormwater for the average residential user.

Enterprise Fund Utility Rates

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	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Solid Waste Collection	$18.11	$19.56	$1.45	8%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.59	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

I concur with the recommendation and respectfully recommend Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jml
Attachments
cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Jennifer Larson, Chief Financial Officer
Laura Bendorf, Budget Manager

THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007•2012•2013 2017★2019

TO: Michael C. Van Milligen, City Manager

FROM: Jennifer Larson, Chief Financial Officer

SUBJECT: Amended Fiscal Year 2027 Budget Recommendation

DATE: April 23, 2026

The Fiscal Year (FY) 2027 Budget Recommendation was presented to City Council on March 23, 2026. There have been changes that have resulted in an Amended Fiscal Year 2027 Budget Recommendation.

FY 2027 Proposed Property Tax Levy

The City Council approved a maximum property tax levy in FY 2027 of $10.16480 and maximum property tax dollars of $31,940,934 on March 23, 2026. The maximum levy that can be adopted by City Council is $10.16480.

As of April 20, 2026, the Amended FY 2027 Budget Recommendation proposes the recommended property tax rate of $10.06372, or $31,623,827 in total property tax dollars.

FY 2027 Amended Budget Recommendation

The following changes occurred after the FY 2027 Budget Recommendation was presented to the Mayor and City Council on April 6, 2026.

General Fund

Dubuque Racing Association Rent Revenue

The lease agreement with Dubuque Racing Association for the Q Casino provides for monthly rent payments based on 1.5% of coin in from slot machines, 4.8% of gross revenue from table games, and 0.5 % of sports wagering.

In calendar year 2025, the DRA (Q Casino) reported an increase of +8.7% in gross gaming revenue (GGR). The overall Dubuque gaming market reached approximately $125.7 million in calendar 2025, reflecting a +2.5% increase from the $122.6 million reported in calendar year 2024. The growth in GGR at DRA (Q Casino) was anticipated, as several redeveloped outlets—including the casino floor, food and beverage (F&B) operations, and banquet facilities—were fully open during the year.

In addition to gaming revenue growth, the DRA continued to see growth in non-gaming revenue streams, particularly in food and beverages and the newly developed banquet and event space. This combined growth contributed to an overall increase in total gross revenue of approximately +9% in calendar year 2025 compared to calendar year 2024.

The DRA projected that gross gaming revenue will remain relatively flat in calendar year 2027, primarily due to the anticipated opening of the Linn County (Cedar Rapids) casino on December 31, 2026. Despite this, total gross revenue is expected to increase by approximately +2.63% in 2027, driven by continued expansion in auxiliary revenue streams such as hotel operations, food and beverage, and banquet services.

Converting the DRA rent projections to the City's fiscal year (July 1 through June 30), it was anticipated that rent in FY 2027 would increase 1.84% from the revised FY 2026 projection. The amount of DRA rent included in the FY 2027 budget recommendation presented to City Council on April 6, 2026, was $7,079,186. The DRA has announced that its first quarter revenues for calendar year 2026 have exceeded projections, demonstrating the conservative nature of their forecasts. The rent payments to the city for the first three months of the calendar year 2026 have exceeded DRA projections by 6.3%. While the DRA is not prepared to increase their revenue projections, I feel comfortable increasing the city DRA rent revenue projection by approximately 3%. Updated city estimates now project DRA rent revenues at $7,302,571, representing a $223,385 increase in general fund revenue from the recommended FY 2027 budget. It is recommended that this additional revenue is used to reduce the amount of property tax increase. This additional revenue reduces the property tax rate by -$0.07121 or -0.7%.

The amended FY 2027 budget recommendation includes an increase of $223,385 in recurring revenue to the General Fund from increased DRA rent projections. **This increase in revenue is recommended to lower the General Fund property tax rate by -$0.07121 (-0.71%).**

The Five Flags pay to other agency expense line has been reduced for FY 2027, decreasing from $1,294,877 to $1,201,155. This adjustment results in General Fund savings of $93,722. Oak View Group, the contracted private management company for Five Flags, has reported that an increased number of events and adjustments to rental and co-promotion rate schedules have contributed to higher adjusted gross income, thereby reducing the required subsidy.

The amended FY 2027 budget recommendation includes a decrease of $93,722 in recurring expenses to the General Fund for the reduction in Five Flags pay to other agency expense. This decrease in recurring expenses is recommended to lower the General Fund property tax rate by -$0.02987 (-0.29%).

The combined change to the property tax rate is a reduction of -$0.10108 or -1.00%. This would mean there would be no increase in the property tax rate.

Enterprise Funds

The following summarizes the recommended rate changes for the enterprise funds, water, sanitary sewer, solid waste collection, and stormwater for the average residential user.

Enterprise Fund Utility Rates

THE CITY OF DUBUQUE
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	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.56	$1.45	8%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.59	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

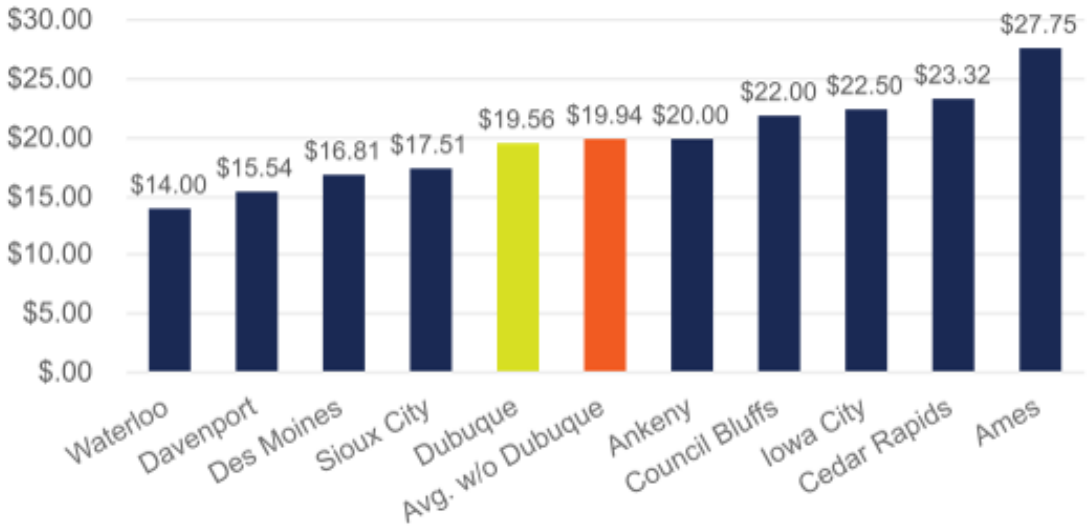
Low-income customers are eligible for a 50% discount on their base city utility rates.

Solid Waste Collection

A field audit of solid waste collection customer accounts was completed to verify the accuracy of billing. Staff identified corrections that resulted in a net revenue increase of $71,813 for FY 2027. **Because this additional revenue reduces the amount that needs to be recovered through rates, the recommended rate increase can be lowered from 9% to 8%.**

The FY 2027 Amended Budget Recommendation includes an 8% increase in the solid waste collection rate.

Solid Waste Collection Rate
Comparison of Ten Largest Iowa Cities

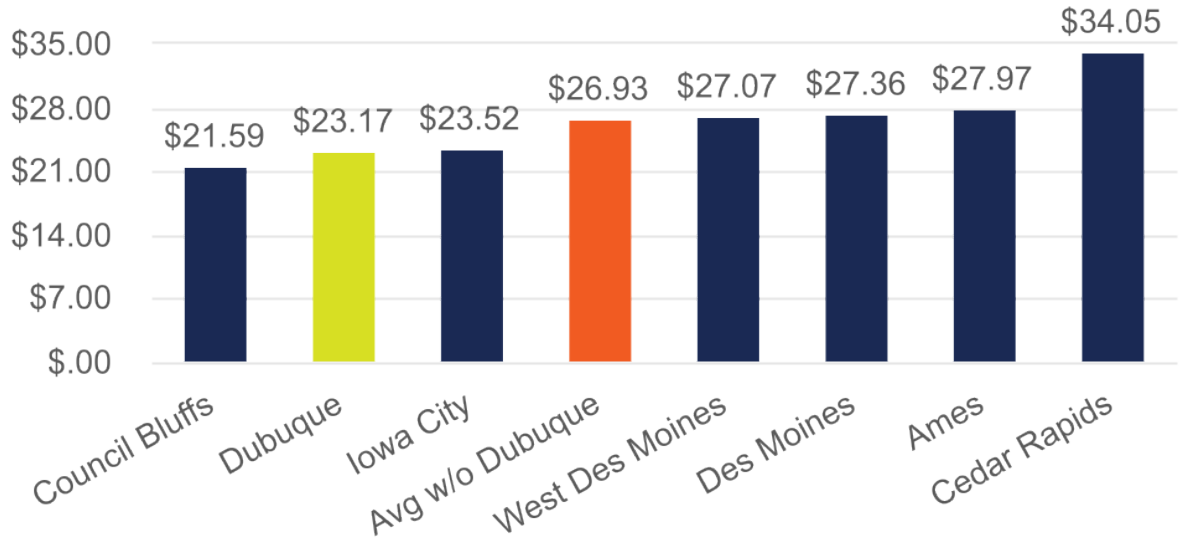


The highest rate (Ames) is 42% higher than Dubuque's rate, and the average is 2% higher than Dubuque.

Water

The FY 2027 Budget Recommendation includes a 3.00% increase in the water user fee.

Water Rate Comparison
Seven Largest Iowa Cities
With Water Softening

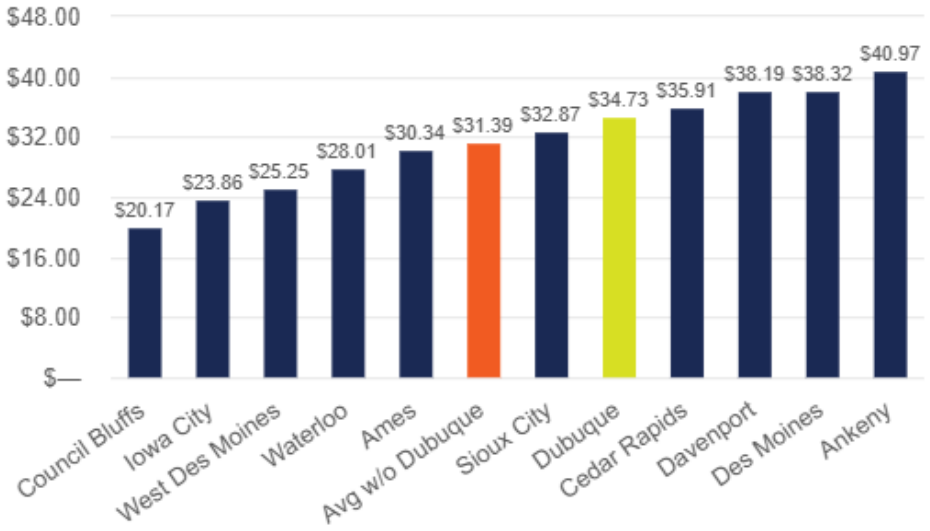


The highest rate (Cedar Rapids) is 32% higher than Dubuque's rate, and the average is 16.2% higher than Dubuque.

Sanitary Sewer

The FY 2027 Budget Recommendation includes a 9% increase in the sanitary sewer user fee.

Sanitary Sewer Comparison
Ten Largest Iowa Cities



The highest rate (Des Moines) is 18% higher than Dubuque's rate, and the average is 10% lower than Dubuque.

Stormwater

The FY 2027 Budget Recommendation includes a 9% increase in the stormwater user fee.

Stormwater Comparison
Ten Largest Iowa Cities



The highest rate (Des Moines) is 70% higher than Dubuque's rate, and the average is 35% lower than Dubuque.

Recommendation

If the amended FY 2027 budget recommendation with a property tax rate of $10.0632 is approved, it will be lower than the FY 2027 budget guideline of $10.16480 adopted by the City Council on March 23, 2026. **The amended property tax rate recommendation means no increase in the property tax rate from FY 2026 to FY 2027.**

The City Council adopted a guideline for a property tax cost increase for the average residential property owner of 3%. **The revised recommended property tax cost increase for the average residential property owner is now 1.97%.**

The following outlines the impact of lowering the FY 2027 tax rate from $10.16480 to $10.06372.

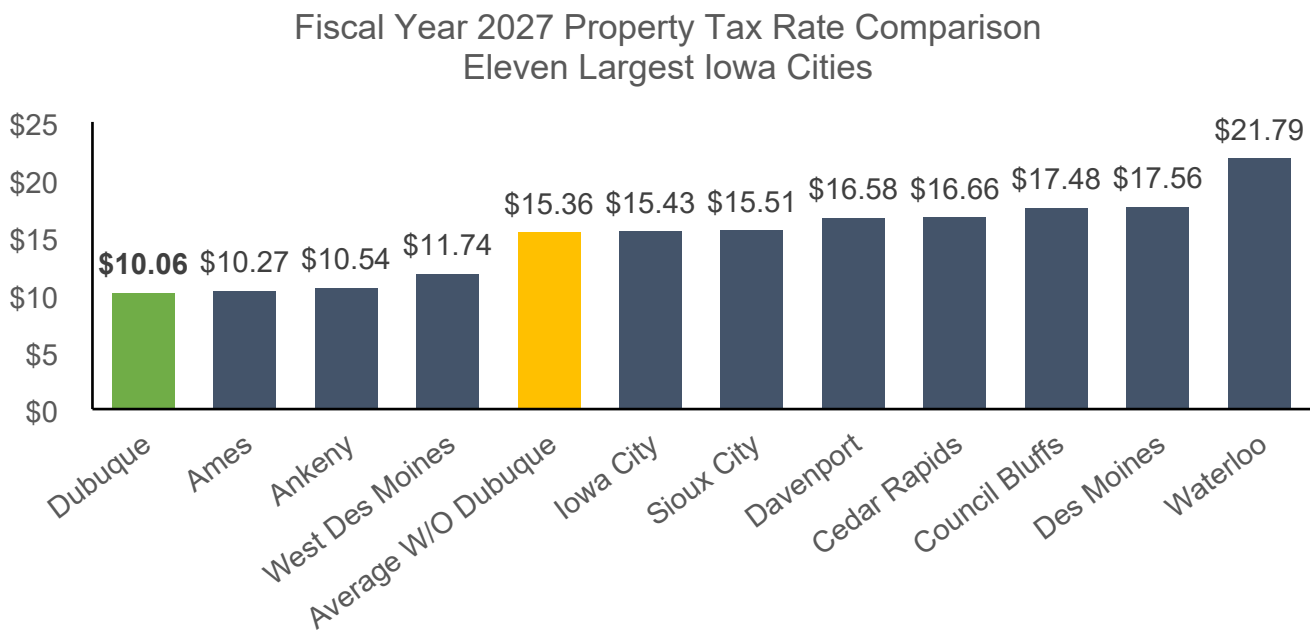
	FY2026	Recommended FY2027	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
Tax Rate	$10.06370	$10.16480	$10.06370	0%	$0
Tax Cost (Avg. Residential Value =$213,211	$889.20	$915.88	$906.76	+1.97%	+$17.56

Commercial Property Impacts:

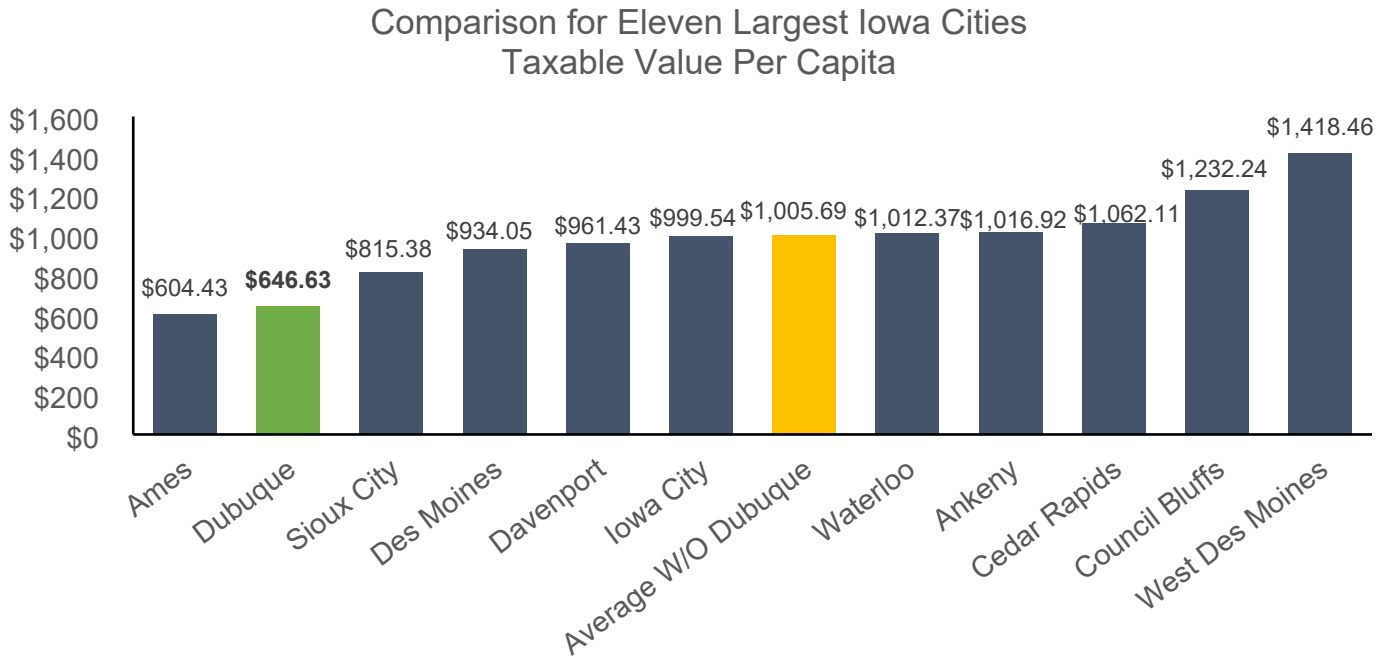
Property Value	FY 2027 Properties	FY2026	Rec'd FY2027	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
$150,000 or less	381	$716.01	$679.03	$672.27	-6.11%	-$43.74
$150,001-$300,000	225	$2,074.61	$2,051.21	$2,030.88	-2.11%	-$43.73
$300,001-$450,000	167	$3,433.21	$3,423.52	$3,389.47	-1.27%	-$43.74
Avg=$624,927	636	$4,253.76	$5,023.81	$4,973.85	+16.93%	+$720.09

Industrial Property Impacts:

Property Value	FY 2027 Properties	FY2026	Rec'd FY2027	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
$150,000 or less	8	$716.01	$679.03	$672.27	-6.11%	-$43.74
$150,001-$300,000	3	$2,074.61	$2,051.21	$2,030.88	-2.11%	-$43.73
$300,001-$450,000	3	$3,433.21	$3,423.52	$3,389.47	-1.27%	-$43.74
Avg=$624,927	58	$5,090.27	$6,000.54	$5,940.87	+16.71%	+$850.60



Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo) is 116% higher than Dubuque's rate, and the average is 53% higher than Dubuque's rate. Dubuque's recommended FY 2027 property tax is $10.06372 (no increase from FY 2026).



Dubuque is the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 119% higher than Dubuque's taxes per capita, and the average is 66% higher than Dubuque.

The FY 2027 Amended Budget Recommendation as compared to the adopted FY 2026 Budget:

	Adopted FY26	Amended FY27	$ Difference	% Difference
Property Tax Rate	$10.06372	$10.06372	+$0	+0%
Property Tax Asking	$29,861,915	$31,623,827	+$1,751,574	+5.86%
Taxable Valuation (in Millions)	$2,962,581	$3,137,181	+$174,600	+5.89%
Average Residential Payment	$889.20	$906.76	+$17.56	+1.97%
Average Commercial Payment	$4,253.76	$4,973.85	+$720.09	+16.93%
Average Industrial Property	$5,090.27	$5,940.87	+$850.60	+16.71%

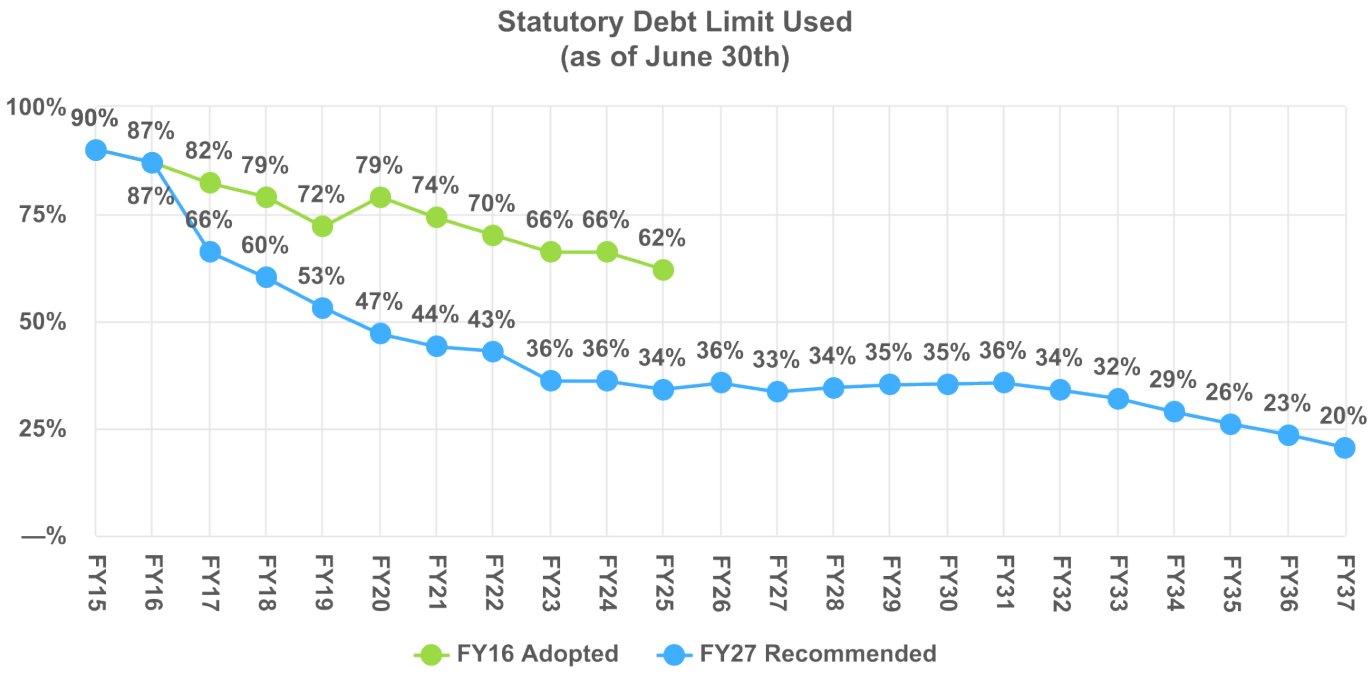
The FY 2027 Amended Budget Recommendation reduces the property tax impact from the original recommendation presented to City Council on March 23, 2026.

Debt

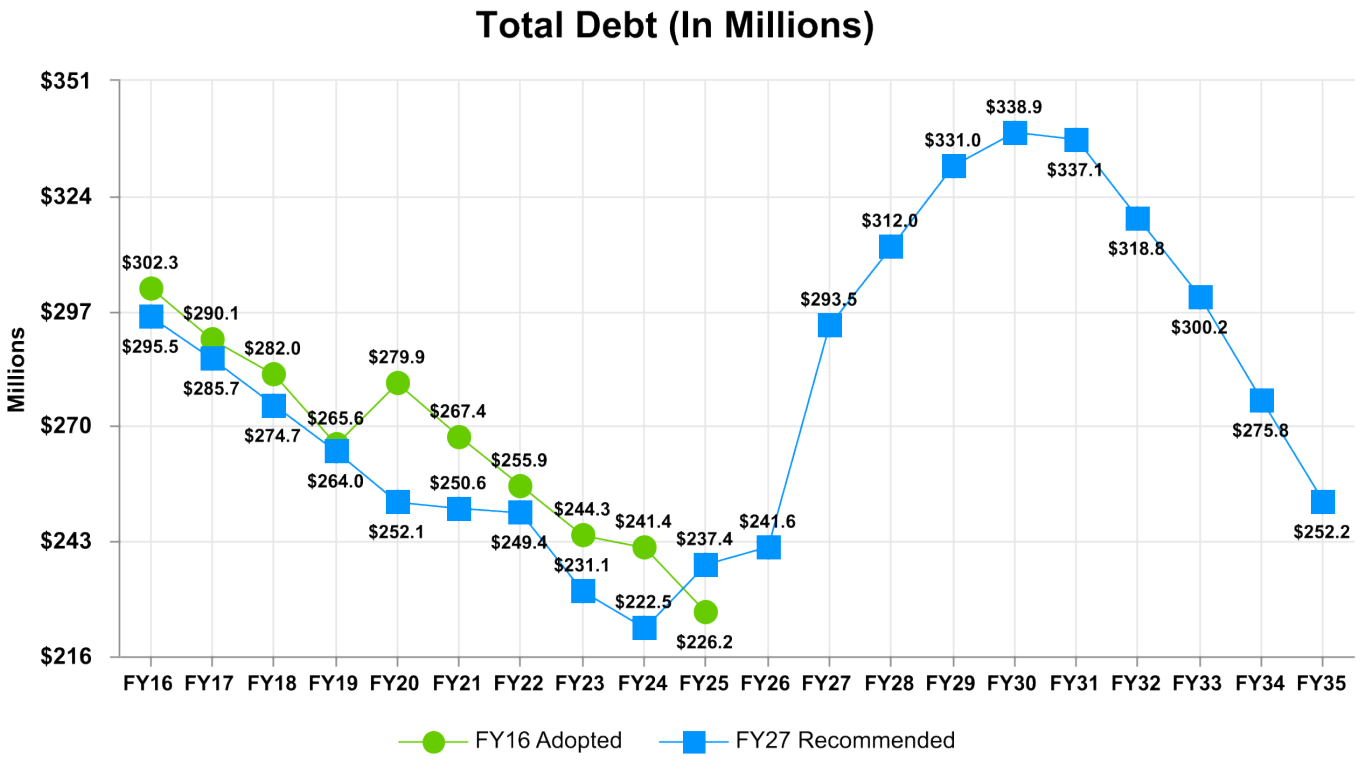
The five-year debt schedule has not changed from what was originally submitted to City Council.

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2027 budget will exceed that target in FY 2027, FY 2028, and FY 2029, and FY 2030 due to issuing necessary debt for 17th/Locust St Storm Improvements, Fire Equipment and Station Improvements, Five Flags, 14th Street Overpass, East - West Corridor Capacity Improvements, Street and Bridge Improvements, Central Avenue Corridor Improvements, Solid Waste Trucks, PFAS, Private Lead Service Lines, Catfish Creek Sewer shed Interceptor Sewer Improvements, Old Mill Road Lift Station and Force Main Improvements, WRRC Industrial Control Upgrade, Sanitary Basin Analysis in South Port and Terminal, and Park Improvements. However, Fiscal Year 2031 will meet the target.

You can see that the Mayor and City Council have significantly reduced the City's use of the statutory debt limit established by the State of Iowa. In FY 2015, the City of Dubuque used 90% of the statutory debt limit. In this FY 2027 budget recommendation the Mayor and City Council are currently reviewing, the use of the statutory debt limit would be 33.38%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in FY 2031, the City of Dubuque would be at 35.59% of the statutory debt limit. Projections out 10 years to FY 2036 show the City of Dubuque at 20.47% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, which first began implementation in FY 2016.



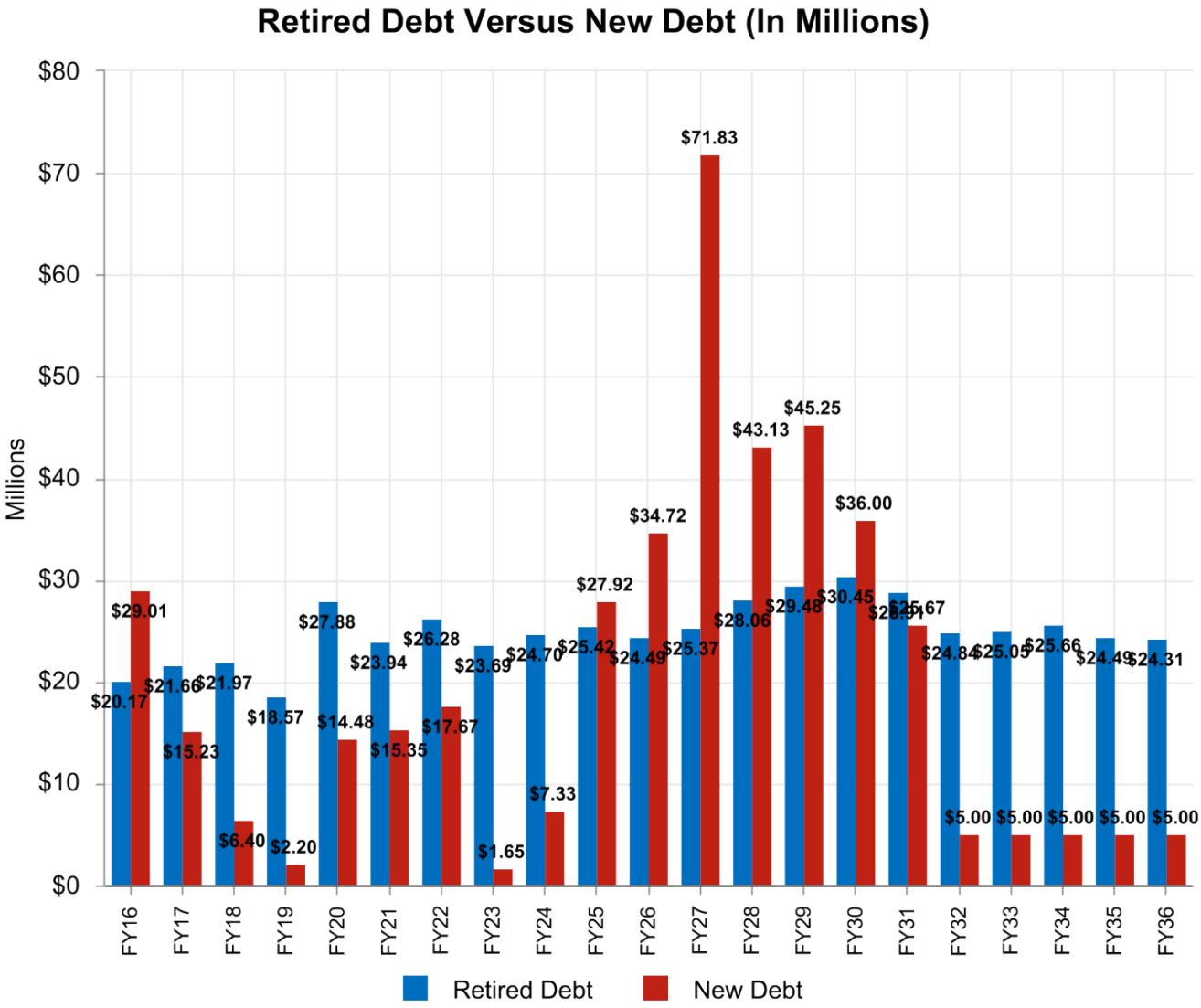
By the end of the Recommended 5-Year Capital Improvement Program (CIP) budget, the total amount of debt for the City of Dubuque would be $337.1 million (35.59% of the statutory debt limit). **Projections out 10 years to Fiscal Year 2036 show the City of Dubuque at 20.47% of the statutory debt limit**, and the projection is to be at $203.9 million (20.47% of statutory debt limit) within 10 years.



Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2027, is projected to be $293,516,535 (33.38% of statutory debt limit as the use of federal and state SRF debt does not apply against the statutory debt limit).

Based on the timing of projects, the City issued very little debt in FY 2023 ($0.48 million) and FY 2024 ($7.99 million), so the FY 2025 debt issuance was a combination of three years of debt funding for projects. In that three-year period, the City retired $60.72 million in debt and issued $84.11 million in debt. The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



General Fund Reserves

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 35% General Fund Operating Reserve for “AA” rated cities.

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

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

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

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

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

from business-type activities in these calculations. As such, the City's general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City's ratings.

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

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

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contribution (Million)	$4.4	$—	$—	$—	$—	$—	$—	$—
City's General Fund Cash Reserve Fund Balance	$43.8	$38.0	$25.4	$25.4	$25.4	$25.4	$25.4	$25.4
% of Projected Revenue (Cash Basis)	51.2%	40.5%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%

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 FY 2013, the City adopted a formal Fund Reserve Policy which states the City may continue to add to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached. During FY 2024, the General Fund minimum balance was increased to 25%.

After all planned expenditures in FY 2026, the City of Dubuque will have a general fund reserve of 27% of general fund revenues as a percentage of general fund revenues computed on the accrual basis or 45.03% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve balance is projected to be $25,412,743 on June 30, 2026. The general fund reserve balance exceeds 27% in FY 2026, which is the margin of error used to ensure the City always has a general fund reserve of at least 25% as computed on a cash basis. In FY 2017, the City had planned to reach this consistent and sustainable 20% reserve level in FY 2022. **In fact, the City met the 20% reserve requirement in FY 2017, five years ahead of schedule and has sustained a greater than 20% reserve.**

Recommendation

I respectfully recommend Mayor and City Council approval of the amended FY 2027 budget recommendation with a property tax rate of $10.06372, no increase from FY 2026, and approval of the Enterprise Fund rate increases.

JML
Attachment
cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Laura Bendorf, Budget Manager

Prepared by Finance Department; Address: City Hall, 50 W. 13th Street; Telephone: 589-4398

RESOLUTION NO. -26

ADOPTING THE CITY OF DUBUQUE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

WHEREAS, a recommended five-year Capital Improvement Program for the period beginning July 1, 2026, and ending June 30, 2031, for the City of Dubuque has been prepared and submitted to the City Council; and

WHEREAS, the five-year Capital Improvement Program describes specific capital improvement projects, provides estimated costs for those projects, proposes sources of funds for each of them, and schedules the year during which each project will be undertaken; and

WHEREAS, the capital improvement projects for the first year are included in the Fiscal Year 2027 budget for the City of Dubuque; and

WHEREAS, the five-year Capital Improvement Program will be reconsidered annually by the City Council and appropriately revised; and

WHEREAS, the adoption of the five-year Capital Improvement Program is a prudent measure to provide continuity of programs and is in the best interest of the City of Dubuque.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. That the five-year Capital Improvement Program for the period beginning July 1, 2026, set out in the Fiscal Year 2027-2031 Recommended Capital Improvement Budget, is hereby approved and adopted as allocation of City resources for capital improvements as scheduled in the years shown, subject to annual review and revision.

Passed, approved and adopted this 28th day of April 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Adrienne N. Breitfelder, City Clerk

Prepared by Finance Department; Address: City Hall, 50 W. 13th Street; Telephone: 563-589-4398

RESOLUTION NO. -26

ADOPTING THE CITY OF DUBUQUE FISCAL YEAR 2027 ANNUAL BUDGET

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. That the annual budget for the fiscal year ending June 30, 2027, as set forth in the Adoption of Budget and Certification of Taxes and supporting state budget forms showing the revenue estimates and appropriation expenditures and allocations to programs and activities for said fiscal year, is adopted as amended.

Section 2. The Chief Financial Officer is directed to make the filings required by law.

Passed, approved and adopted this 28th day of April 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Adrienne N. Breitfelder, City Clerk

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : DUBUQUE County Name: DUBUQUE COUNTY
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	3,137,181,478	2b	3,072,271,414	**City Number: 31-288**
DEBT SERVICE	3a	3,831,798,549	3b	3,766,888,485	**Last Official Census: 59,667**
Ag Land	4a	3,460,836			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	7.78547	23,065,085	2,962,580,907	5.89
	Limitation Percentage			
	2			
	CGFL Max Rate	**CGFL Max Dollars**	**Revenue Growth %**	
Max Allowed CGFL for FY 2027	7.63281	23,945,510	3.82	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW			(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	7.63281	Consolidated General Fund			5	23,945,510	23,450,064	43	7.63281
		Non-Voted Other Permissible Levies							
384.12(1)	0.95000	Opr & Maint publicly owned Transit			7	2,361,869	2,312,990	45	0.75286
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs			14	1,401,004	1,372,015	52	0.44658
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462		0	465	0.00000
		Voted Other Permissible Levies							
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)			25	27,708,383	27,135,069		
384.1	3.00375	Ag Land			26	10,396	10,396	63	3.00375
		Total General Fund Tax Levies (25 + 26)			27	27,718,779	27,145,465		**Do Not Add**
		Special Revenue Levies							
384.6	Amt Nec	Police & Fire Retirement			29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	3,627,949	3,552,898		1.15644
Rules	Amt Nec	Other Employee Benefits			31		0		0.00000
		Subtotal Employee Benefit Levy (29,30,31)			32	3,627,949	3,552,898	65	1.15644
			Valuation						
386	**As Req**	**With Gas & Elec**		**Without Gas & Elec**					
	SSMID 1 (A)	0	(B)	0	34		0	66	0.00000
	SSMID 2 (A)	0	(B)	0	35		0	67	0.00000
	SSMID 3 (A)	0	(B)	0	36		0	68	0.00000
	SSMID 4 (A)	0	(B)	0	37		0	69	0.00000
	SSMID 5 (A)	0	(B)	0	555		0	565	0.00000
	SSMID 6 (A)	0	(B)	0	556		0	566	0.00000
	SSMID 7 (A)	0	(B)	0	1177		0	1179	0.00000
	SSMID 8 (A)	0	(B)	0	1185		0	1187	0.00000
		Total Special Revenue Levies			39	3,627,949	3,552,898		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**			40	287,495	282,630	70	0.07503
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	31,634,223	30,980,993	72	10.06372

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

(City Representative) (Date) (County Auditor) (Date)

CITY NAME: DUBUQUE

NOTICE OF PUBLIC HEARING - CITY OF DUBUQUE - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2026 - June 30, 2027

CITY #: 31-288

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 3/23/2026 Meeting Time: 06:30 PM Meeting Location: City Council Chambers, 350 W 6th St.

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.cityofdubuque.org

City Telephone Number
(563) 589-4398

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	2,893,074,400	3,072,271,414	3,072,271,414
Consolidated General Fund	22,523,944	22,523,944	23,450,064
Operation & Maintenance of Public Transit	1,882,118	1,882,118	2,312,990
Aviation Authority	0	0	0
Liability, Property & Self Insurance	1,513,541	1,513,541	1,372,015
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	2,962,537	2,962,537	3,552,898
Other Employee Benefits	0	0	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	3,480,914,961	3,766,888,485	3,766,888,485
Debt Service	280,283	280,283	282,630
CITY REGULAR TOTAL PROPERTY TAX	29,162,423	29,162,423	30,970,597
CITY REGULAR TAX RATE	10.06372	9.47532	10.06372
Taxable Value for City Ag Land	3,458,250	3,460,836	3,460,836
Ag Land	10,371	10,371	10,396
CITY AG LAND TAX RATE	2.99892	2.99667	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified 2025/2026**	**Budget Year Proposed 2026/2027**	**Percent Change**
City Regular Residential	477	493	3.35
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified 2025/2026**	**Budget Year Proposed 2026/2027**	**Percent Change**
City Regular Commercial	2,075	2,303	10.99

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through $150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

Essential wage adjustments for current agreements, upcoming negotiations, and non-represented staff. Also continued implementation of a classification and compensation study to ensure fair pay and strengthen our workforce, ultimately enhancing the quality of services we provide to the community.

FUND BALANCE

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2025										
Beginning Fund Balance July 1	1	56,717,944	14,013,998	16,879,760	-113,792	30,177,137	109,936	117,784,983	34,176,560	151,961,543
Actual Revenues Except Beg Balance	2	97,977,041	25,099,097	19,079,290	11,021,276	53,681,770	5,031	206,863,505	86,966,490	293,829,995
Actual Expenditures Except End Balance	3	109,041,265	25,073,054	8,335,443	10,865,131	37,686,155	4,110	191,005,158	89,739,738	280,744,896
Ending Fund Balance June 30	4	45,653,720	14,040,041	27,623,607	42,353	46,172,752	110,857	133,643,330	31,403,312	165,046,642
Re-Estimated FY 2026										
Beginning Fund Balance	5	45,653,720	14,040,041	27,623,607	42,353	46,172,752	110,857	133,643,330	31,403,312	165,046,642
Re-Est Revenues	6	98,245,732	30,529,113	20,356,736	12,463,239	102,441,416	7,757	264,043,993	144,564,673	408,608,666
Re-Est Expenditures	7	115,980,022	39,365,491	28,694,006	12,505,592	140,061,596	4,275	336,610,982	146,480,886	483,091,868
Ending Fund Balance	8	27,919,430	5,203,663	19,286,337	0	8,552,572	114,339	61,076,341	29,487,099	90,563,440
Budget FY 2027										
Beginning Fund Balance	9	27,919,430	5,203,663	19,286,337	0	8,552,572	114,339	61,076,341	29,487,099	90,563,440
Revenues	10	98,530,850	28,092,378	20,082,173	12,649,326	42,265,948	3,606	201,624,281	102,097,670	303,721,951
Expenditures	11	101,529,747	28,231,500	14,092,396	12,584,115	40,595,578	4,000	197,037,336	113,307,639	310,344,975
Ending Fund Balance	12	24,920,533	5,064,541	25,276,114	65,211	10,222,942	113,945	65,663,286	18,277,130	83,940,416

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 6 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	1,479,866	1,449,247
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2027	1,479,866	1,449,247

City Name: DUBUQUE
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY										
Police Department/Crime Prevention	1	19,800,670	76						19,800,746	18,984,369
Jail	2								0	0
Emergency Management	3	2,391,300							2,391,300	4,491,257
Flood Control	4	234,871							234,871	912,988
Fire Department	5	14,766,625							14,766,625	14,310,837
Ambulance	6	2,307,876							2,307,876	2,199,901
Building Inspections	7	1,692,852							1,692,852	1,310,696
Miscellaneous Protective Services	8								0	0
Animal Control	9	581,898							581,898	416,307
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	41,776,092	76				0		41,776,168	42,626,355
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	2,183,482	6,189,778						8,373,260	5,460,577
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	54,826	1,003,827						1,058,653	1,017,763
Traffic Control and Safety	15	944,257	21,976						966,233	535,568
Snow Removal	16		2,071,416						2,071,416	1,325,823
Highway Engineering	17								0	0
Street Cleaning	18		794,746						794,746	665,216
Airport (if not Enterprise)	19	7,817,037							7,817,037	6,596,975
Garbage (if not Enterprise)	20								0	0
Other Public Works	21	1,085,784							1,085,784	793,913
TOTAL (lines 12 - 21)	22	12,085,386	10,081,743				0		22,167,129	16,395,835
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26	669,757							669,757	563,679
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	638,933							638,933	608,916
TOTAL (lines 23 - 29)	30	1,308,690	0				0		1,308,690	1,172,595
CULTURE & RECREATION										
Library Services	31	4,525,964	38,789				275		4,565,028	4,334,683
Museum, Band and Theater	32								0	0
Parks	33	5,014,161	19,180				4,000		5,037,341	4,413,488
Recreation	34	5,044,477	97,120						5,141,597	4,032,946
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	5,655,622							5,655,622	4,103,559
Other Culture and Recreation	37	489,972							489,972	338,097
TOTAL (lines 31 - 37)	38	20,730,196	155,089				4,275		20,889,560	17,222,773

City Name: DUBUQUE
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	457,997	8,710						466,707	517,739
Economic Development	40	3,252,131							3,252,131	3,999,385
Housing and Urban Renewal	41	1,179,495	15,576,901						16,756,396	12,164,605
Planning & Zoning	42	1,219,623							1,219,623	1,056,469
Other Com & Econ Development	43								0	0
TIF Rebates	44			4,793,372					4,793,372	3,764,348
TOTAL (lines 39 - 44)	45	6,109,246	15,585,611	4,793,372			0		26,488,229	21,502,546
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	2,391,645							2,391,645	2,224,135
Clerk, Treasurer, & Finance Adm.	47	5,624,655							5,624,655	5,409,713
Elections	48								0	0
Legal Services & City Attorney	49	1,225,608							1,225,608	1,121,704
City Hall & General Buildings	50	1,579,717							1,579,717	1,334,257
Tort Liability	51								0	0
Other General Government	52	6,185,771	356,261						6,542,032	5,071,352
TOTAL (lines 46 - 52)	53	17,007,396	356,261	0			0		17,363,657	15,161,161
DEBT SERVICE	54				12,464,896				12,464,896	10,865,131
Gov Capital Projects	55	12,179,938	9,753,296			131,186,677			153,119,911	41,582,357
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	12,179,938	9,753,296	0		131,186,677	0		153,119,911	41,582,357
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	111,196,944	35,932,076	4,793,372	12,464,896	131,186,677	4,275		295,578,240	166,528,753
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							7,283,892	7,283,892	6,123,699
Sewer Utility	60							8,931,900	8,931,900	8,129,989
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							3,909,904	3,909,904	7,963,639
Transit	65							4,955,152	4,955,152	4,233,218
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							2,128,502	2,128,502	1,651,978
Other Business Type (city hosp., ISF, parking, etc.)	69							8,530,512	8,530,512	6,258,937
Enterprise DEBT SERVICE	70							16,922,266	16,922,266	14,561,796
Enterprise CAPITAL PROJECTS	71							78,992,963	78,992,963	15,647,672
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							131,655,091	131,655,091	64,570,928
TOTAL ALL EXPENDITURES (lines 58+73)	74	111,196,944	35,932,076	4,793,372	12,464,896	131,186,677	4,275	131,655,091	427,233,331	231,099,681
Regular Transfers Out	75	4,783,078	3,433,415		40,696	8,874,919		14,825,795	31,957,903	45,074,120
Internal TIF Loan Transfers Out	76			23,900,634					23,900,634	4,571,095
Total ALL Transfers Out	77	4,783,078	3,433,415	23,900,634	40,696	8,874,919	0	14,825,795	55,858,537	49,645,215
Total Expenditures and Other Fin Uses (lines 74+77)	78	115,980,022	39,365,491	28,694,006	12,505,592	140,061,596	4,275	146,480,886	483,091,868	280,744,896
Ending Fund Balance June 30	79	27,919,430	5,203,663	19,286,337	0	8,552,572	114,339	29,487,099	90,563,440	165,046,642

RE-ESTIMATED REVENUES DETAIL

City Name: DUBUQUE
Fiscal Year July 1, 2025 - June 30, 2026

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2026	ACTUAL 2025
Taxes Levied on Property	1	26,552,703	3,027,607		285,870				29,866,180	28,780,003
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	26,552,703	3,027,607		285,870	0			29,866,180	28,780,003
Delinquent Property Taxes	4								0	1,761
TIF Revenues	5			19,473,033					19,473,033	17,551,607
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	6,178,282	339,336						6,517,618	5,975,587
Parimutuel wager tax	8								0	0
Gaming wager tax	9	591,179							591,179	589,215
Mobile Home Taxes	10	54,770	5,612		585				60,967	65,920
Hotel/Motel Taxes	11	3,910,460							3,910,460	3,436,906
Other **Local Option Taxes**	12	6,452,968				6,452,968			12,905,936	12,465,962
Subtotal - Other City Taxes (lines 6 thru 12)	13	17,187,659	344,948		585	6,452,968			23,986,160	22,533,590
Licenses & Permits	14	2,467,750						2009898	4,477,648	5,023,423
Use of Money & Property	15	17,929,848	440,532	682,968	300,844	1,328,133	7,757	1,500,186	22,190,268	25,397,388
Intergovernmental:										
Federal Grants & Reimbursements	16	3,876,691	15,654,708			41,654,758		12,716,378	73,902,535	26,999,014
Road Use Taxes	17		8,589,783						8,589,783	8,473,864
Other State Grants & Reimbursements	18	229,225	1,069,741	200,735	4,793	17,042,151		399,858	18,946,503	10,136,282
Local Grants & Reimbursements	19	1,472,289							1,472,289	2,177,390
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,578,205	25,314,232	200,735	4,793	58,696,909		13,116,236	102,911,110	47,786,550
Charges for Fees & Service:										
Water Utility	21							13,345,984	13,345,984	12,636,718
Sewer Utility	22							19,263,376	19,263,376	17,630,404
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25							814,479	814,479	727,596
Airport	26							0	0	259,425
Landfill/Garbage	27							5,670,633	5,670,633	10,811,471
Hospital	28								0	0
Transit	29							368,691	368,691	352,992
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							6,975,561	6,975,561	6,488,487
Other Fees & Charges for Service	33	5,992,423	168,628					26,560	6,187,611	5,520,623
Subtotal - Charges for Service (lines 21 thru 33)	34	5,992,423	168,628		0	0	0	46,465,284	52,626,335	54,427,716
Special Assessments	35		117,657						117,657	74,022
Miscellaneous	36	6,554,393	537,243		599,327	3,226,859		10,486,918	21,404,740	14,220,367
Other Financing Sources: Regular Operating Transfers In	37	14,740,068	514,936		7,932,711	975,472		7,794,716	31,957,903	45,074,120
Internal TIF Loan Transfers In	38	1,174,975	63,330		3,339,109	16,628,745		2,694,475	23,900,634	4,571,095
Subtotal ALL Operating Transfers In	39	15,915,043	578,266	0	11,271,820	17,604,217	0	10,489,191	55,858,537	49,645,215
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					15,032,330		60,496,960	75,529,290	28,348,992
Proceeds of Capital Asset Sales	41	67,708				100,000			167,708	39,361
Subtotal-Other Financing Sources (lines 36 thru 38)	42	15,982,751	578,266	0	11,271,820	32,736,547	0	70,986,151	131,555,535	78,033,568
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	98,245,732	30,529,113	20,356,736	12,463,239	102,441,416	7,757	144,564,673	408,608,666	293,829,995
Beginning Fund Balance July 1	44	45,653,720	14,040,041	27,623,607	42,353	46,172,752	110,857	31,403,312	165,046,642	151,961,543
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	143,899,452	44,569,154	47,980,343	12,505,592	148,614,168	118,614	175,967,985	573,655,308	445,791,538

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
PUBLIC SAFETY											
Police Department/Crime Prevention	1	20,244,578	57,683						20,302,261	19,800,746	18,984,369
Jail	2								0	0	0
Emergency Management	3	2,707,213							2,707,213	2,391,300	4,491,257
Flood Control	4	238,656							238,656	234,871	912,988
Fire Department	5	17,110,941							17,110,941	14,766,625	14,310,837
Ambulance	6	2,380,287							2,380,287	2,307,876	2,199,901
Building Inspections	7	1,425,399							1,425,399	1,692,852	1,310,696
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	506,284							506,284	581,898	416,307
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	44,613,358	57,683				0		44,671,041	41,776,168	42,626,355
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,552,398	5,868,248						8,420,646	8,373,260	5,460,577
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,923							2,923	1,058,653	1,017,763
Traffic Control and Safety	15	456,750	21,284						478,034	966,233	535,568
Snow Removal	16		1,797,671						1,797,671	2,071,416	1,325,823
Highway Engineering	17								0	0	0
Street Cleaning	18		700,751						700,751	794,746	665,216
Airport	19	4,785,407							4,785,407	7,817,037	6,596,975
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	519,026							519,026	1,085,784	793,913
TOTAL (lines 12 - 21)	22	8,316,504	8,387,954				0		16,704,458	22,167,129	16,395,835
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26	823,731							823,731	669,757	563,679
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	409,440							409,440	638,933	608,916
TOTAL (lines 23 - 29)	30	1,233,171	0				0		1,233,171	1,308,690	1,172,595
CULTURE & RECREATION											
Library Services	31	4,705,167	38,819						4,743,986	4,565,028	4,334,683
Museum, Band and Theater	32								0	0	0
Parks	33	4,918,327	12,058				4,000		4,934,385	5,037,341	4,413,488
Recreation	34	3,677,451	115,153						3,792,604	5,141,597	4,032,946
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,455,572							3,455,572	5,655,622	4,103,559
Other Culture and Recreation	37	2,261,181							2,261,181	489,972	338,097
TOTAL (lines 31 - 37)	38	19,017,698	166,030				4,000		19,187,728	20,889,560	17,222,773

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	466,707	517,739
Economic Development	40	3,098,099							3,098,099	3,252,131	3,999,385
Housing and Urban Renewal	41	1,113,698	10,625,173						11,738,871	16,756,396	12,164,605
Planning & Zoning	42	1,159,133	8,710						1,167,843	1,219,623	1,056,469
Other Com & Econ Development	43								0	0	0
TIF Rebates	44			3,959,862					3,959,862	4,793,372	3,764,348
TOTAL (lines 39 - 44)	45	5,370,930	10,633,883	3,959,862			0		19,964,675	26,488,229	21,502,546
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,352,258							2,352,258	2,391,645	2,224,135
Clerk, Treasurer, & Finance Adm.	47	6,038,414							6,038,414	5,624,655	5,409,713
Elections	48								0	0	0
Legal Services & City Attorney	49	1,185,241							1,185,241	1,225,608	1,121,704
City Hall & General Buildings	50	1,342,312							1,342,312	1,579,717	1,334,257
Tort Liability	51								0	0	0
Other General Government	52	6,117,820	244,024						6,361,844	6,542,032	5,071,352
TOTAL (lines 46 - 52)	53	17,036,045	244,024	0			0		17,280,069	17,363,657	15,161,161
DEBT SERVICE	54				12,584,115				12,584,115	12,464,896	10,865,131
Gov Capital Projects	55	776,154	4,460,468			23,525,097			28,761,719	153,119,911	41,582,357
TIF Capital Projects	56					9,173,317			9,173,317	0	0
TOTAL CAPITAL PROJECTS	57	776,154	4,460,468	0		32,698,414	0		37,935,036	153,119,911	41,582,357
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	96,363,860	23,950,042	3,959,862	12,584,115	32,698,414	4,000		169,560,293	295,578,240	166,528,753
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							6,596,096	6,596,096	7,283,892	6,123,699
Sewer Utility	60							7,897,017	7,897,017	8,931,900	8,129,989
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							8,037,539	8,037,539	3,909,904	7,963,639
Transit	65							4,735,359	4,735,359	4,955,152	4,233,218
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							2,049,105	2,049,105	2,128,502	1,651,978
Other Business Type (city hosp., ISF, parking, etc.)	69							8,438,054	8,438,054	8,530,512	6,258,937
Enterprise DEBT SERVICE	70							15,216,455	15,216,455	16,922,266	14,561,796
Enterprise CAPITAL PROJECTS	71							41,231,071	41,231,071	78,992,963	15,647,672
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							94,200,696	94,200,696	131,655,091	64,570,928
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	96,363,860	23,950,042	3,959,862	12,584,115	32,698,414	4,000	94,200,696	263,760,989	427,233,331	231,099,681
Regular Transfers Out	75	5,165,887	4,281,458			7,897,164		19,106,943	36,451,452	31,957,903	45,074,120
Internal TIF Loan / Repayment Transfers Out	76			10,132,534					10,132,534	23,900,634	4,571,095
Total ALL Transfers Out	77	5,165,887	4,281,458	10,132,534	0	7,897,164	0	19,106,943	46,583,986	55,858,537	49,645,215
Total Expenditures & Fund Transfers Out (lines 74+77)	78	101,529,747	28,231,500	14,092,396	12,584,115	40,595,578	4,000	113,307,639	310,344,975	483,091,868	280,744,896
Ending Fund Balance June 30	79	24,920,533	5,064,541	25,276,114	65,211	10,222,942	113,945	18,277,130	83,940,416	90,563,440	165,046,642

REVENUES DETAIL

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,145,465	3,552,898		282,630	0			30,980,993	29,866,180	28,780,003
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,145,465	3,552,898		282,630	0			30,980,993	29,866,180	28,780,003
Delinquent Property Taxes	4								0	0	1,761
TIF Revenues	5			19,078,285					19,078,285	19,473,033	17,551,607
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	573,314	75,051		4,865	0			653,230	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	7,102,341	256,734						7,359,075	6,517,618	5,975,587
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	589,215							589,215	591,179	589,215
Mobile Home Taxes	10	59,781	4,694		377				64,852	60,967	65,920
Hotel/Motel Taxes	11	3,513,001							3,513,001	3,910,460	3,436,906
Other Local Option Taxes	12	6,372,758				6,372,758			12,745,516	12,905,936	12,465,962
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,210,410	336,479		5,242	6,372,758			24,924,889	23,986,160	22,533,590
Licenses & Permits	14	2,529,372						2177404	4,706,776	4,477,648	5,023,423
Use of Money & Property	15	17,635,867	382,676	800,599	302,202	1,119,163	3,606	1,245,028	21,489,141	22,190,268	25,397,388
Intergovernmental:											
Federal Grants & Reimbursements	16	1,064,853	13,772,376			9,692,534		7,300,829	31,830,592	73,902,535	26,999,014
Road Use Taxes	17		8,581,907						8,581,907	8,589,783	8,473,864
Other State Grants & Reimbursements	18	671,887	295,438	203,289	4,854	8,871,677		1,232,467	11,279,612	18,946,503	10,136,282
Local Grants & Reimbursements	19	2,015,784						22,000	2,037,784	1,472,289	2,177,390
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,752,524	22,649,721	203,289	4,854	18,564,211		8,555,296	53,729,895	102,911,110	47,786,550
Charges for Fees & Service:											
Water Utility	21							13,604,344	13,604,344	13,345,984	12,636,718
Sewer Utility	22							20,891,137	20,891,137	19,263,376	17,630,404
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25							723,633	723,633	814,479	727,596
Airport	26								0	0	259,425
Landfill/Garbage	27							11,528,312	11,528,312	5,670,633	10,811,471
Hospital	28								0	0	0
Transit	29							373,058	373,058	368,691	352,992
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							7,102,825	7,102,825	6,975,561	6,488,487
Other Fees & Charges for Service	33	7,190,099	159,707					30,698	7,380,504	6,187,611	5,520,623
Subtotal - Charges for Service (lines 21 thru 33)	34	7,190,099	159,707		0	0	0	54,254,007	61,603,813	52,626,335	54,427,716
Special Assessments	35		40,000						40,000	117,657	74,022
Miscellaneous	36	5,944,166	745,761		451,239	110,000		6,549,074	13,800,240	21,404,740	14,220,367
Other Financing Sources:											
Regular Operating Transfers In	37	15,554,923	161,806		7,602,244	500,000		12,632,479	36,451,452	31,957,903	45,074,120
Internal TIF Loan Transfers In	38	463,424	63,330		4,000,915	2,968,317		2,636,548	10,132,534	23,900,634	4,571,095
Subtotal ALL Operating Transfers In	39	16,018,347	225,136	0	11,603,159	3,468,317	0	15,269,027	46,583,986	55,858,537	49,645,215
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					12,531,499		14,047,834	26,579,333	75,529,290	28,348,992
Proceeds of Capital Asset Sales	41	104,600				100,000			204,600	167,708	39,361
Subtotal-Other Financing Sources (lines 38 thru 40)	42	16,122,947	225,136	0	11,603,159	16,099,816	0	29,316,861	73,367,919	131,555,535	78,033,568
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	98,530,850	28,092,378	20,082,173	12,649,326	42,265,948	3,606	102,097,670	303,721,951	408,608,666	293,829,995
Beginning Fund Balance July 1	44	27,919,430	5,203,663	19,286,337	0	8,552,572	114,339	29,487,099	90,563,440	165,046,642	151,961,543
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	126,450,280	33,296,041	39,368,510	12,649,326	50,818,520	117,945	131,584,769	394,285,391	573,655,308	445,791,538

ADOPTED BUDGET SUMMARY

City Name: DUBUQUE
Fiscal Year July 1, 2026 - June 30, 2027

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2027	RE-ESTIMATED 2026	ACTUAL 2025
Revenues & Other Financing Sources											
Taxes Levied on Property	1	27,145,465	3,552,898		282,630	0			30,980,993	29,866,180	28,780,003
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,145,465	3,552,898		282,630	0			30,980,993	29,866,180	28,780,003
Delinquent Property Taxes	4	0	0		0	0			0	0	1,761
TIF Revenues	5			19,078,285					19,078,285	19,473,033	17,551,607
Other City Taxes	6	18,210,410	336,479		5,242	6,372,758			24,924,889	23,986,160	22,533,590
Licenses & Permits	7	2,529,372	0					2,177,404	4,706,776	4,477,648	5,023,423
Use of Money and Property	8	17,635,867	382,676	800,599	302,202	1,119,163	3,606	1,245,028	21,489,141	22,190,268	25,397,388
Intergovernmental	9	3,752,524	22,649,721	203,289	4,854	18,564,211		8,555,296	53,729,895	102,911,110	47,786,550
Charges for Fees & Service	10	7,190,099	159,707		0	0	0	54,254,007	61,603,813	52,626,335	54,427,716
Special Assessments	11	0	40,000		0	0		0	40,000	117,657	74,022
Miscellaneous	12	5,944,166	745,761		451,239	110,000	0	6,549,074	13,800,240	21,404,740	14,220,367
Sub-Total Revenues	13	82,407,903	27,867,242	20,082,173	1,046,167	26,166,132	3,606	72,780,809	230,354,032	277,053,131	215,796,427
Other Financing Sources:											
Total Transfers In	14	16,018,347	225,136	0	11,603,159	3,468,317	0	15,269,027	46,583,986	55,858,537	49,645,215
Proceeds of Debt	15	0	0	0	0	12,531,499		14,047,834	26,579,333	75,529,290	28,348,992
Proceeds of Capital Asset Sales	16	104,600	0	0	0	100,000	0	0	204,600	167,708	39,361
Total Revenues and Other Sources	17	98,530,850	28,092,378	20,082,173	12,649,326	42,265,948	3,606	102,097,670	303,721,951	408,608,666	293,829,995
Expenditures & Other Financing Uses											
Public Safety	18	44,613,358	57,683	0			0		44,671,041	41,776,168	42,626,355
Public Works	19	8,316,504	8,387,954	0			0		16,704,458	22,167,129	16,395,835
Health and Social Services	20	1,233,171	0	0			0		1,233,171	1,308,690	1,172,595
Culture and Recreation	21	19,017,698	166,030	0			4,000		19,187,728	20,889,560	17,222,773
Community and Economic Development	22	5,370,930	10,633,883	3,959,862			0		19,964,675	26,488,229	21,502,546
General Government	23	17,036,045	244,024	0			0		17,280,069	17,363,657	15,161,161
Debt Service	24	0	0	0	12,584,115		0		12,584,115	12,464,896	10,865,131
Capital Projects	25	776,154	4,460,468	0		32,698,414	0		37,935,036	153,119,911	41,582,357
Total Government Activities Expenditures	26	96,363,860	23,950,042	3,959,862	12,584,115	32,698,414	4,000		169,560,293	295,578,240	166,528,753
Business Type Proprietray: Enterprise & ISF	27							94,200,696	94,200,696	131,655,091	64,570,928
Total Gov & Bus Type Expenditures	28	96,363,860	23,950,042	3,959,862	12,584,115	32,698,414	4,000	94,200,696	263,760,989	427,233,331	231,099,681
Total Transfers Out	29	5,165,887	4,281,458	10,132,534	0	7,897,164	0	19,106,943	46,583,986	55,858,537	49,645,215
Total ALL Expenditures/Fund Transfers Out	30	101,529,747	28,231,500	14,092,396	12,584,115	40,595,578	4,000	113,307,639	310,344,975	483,091,868	280,744,896
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-2,998,897	-139,122	5,989,777	65,211	1,670,370	-394	-11,209,969	-6,623,024	-74,483,202	13,085,099
Beginning Fund Balance July 1	33	27,919,430	5,203,663	19,286,337	0	8,552,572	114,339	29,487,099	90,563,440	165,046,642	151,961,543
Ending Fund Balance June 30	34	24,920,533	5,064,541	25,276,114	65,211	10,222,942	113,945	18,277,130	83,940,416	90,563,440	165,046,642

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Stormwater Sales Tax Revenue	1	7,190,000	NON-GO	159-14	1,200,000	163,000	1,363,000			1,363,000	0
Franchise Fee Settlement Judgment Bond - Debt Service Levy	2	2,830,000	GO	89-16	150,000	46,475	196,475				196,475
DTCW Expansion -Non-Taxable Refunding	3	3,175,000	GO	91-16			0				0
GDTIF Kepharts Building Refunding	4	200,000	GO	91-16			0				0
GDTIF Library Renovation Refuding	5	1,275,000	GO	91-16			0				0
Stormwater Refunding	6	6,270,000	GO	91-16	255,000	15,450	270,450			270,450	0
Park Ham House -Sales Tax20%	7	200,668	GO	93-16	10,896	3,247	14,143			14,143	0
Building Federal Building Roof -Sales Tax20%	8	268,405	GO	93-16	143,309	4,343	147,652			147,652	0
Airport New Terminal Roads/Parking Sales Tax20%	9	635,927	GO	93-16	34,530	10,291	44,821			44,821	0
Water System Improvements	10	635,000	GO	93-16	35,000	10,300	45,300			45,300	0
Sanitary Sewer Improvements	11	2,405,000	GO	93-16	125,000	38,794	163,794			163,794	0
Streetlight Replacement Refunding -ST	12	4,900	GO	119-17			0				0
Building Smart Meters Refunding	13	45,400	GO	119-17	4,700	489	5,189			5,189	0
Solid Waste Collection Refunding	14	51,300	GO	119-17	4,800	468	5,268			5,268	0
Park Water System Study Refunding	15	60,000	GO	119-17	5,500	579	6,079			6,079	0
FireAmbulance Replacement	16	230,000	GO	119-17	20,000	2,400	22,400			22,400	0
Street Fiber/Sidewalk/Lights Refunding RUT	17	258,600	GO	119-17	24,000	2,502	26,502			26,502	0
Airport Improvements Refunding	18	282,200	GO	119-17	26,200	2,730	28,930			28,930	0
Public works Equip Refunding	19	392,000	GO	119-17	36,400	3,792	40,192			40,192	0
Sanitary Improvements Refunding	20	660,000	GO	119-17	55,000	7,050	62,050			62,050	0
FireTruck Refunding -Debt Service Levy	21	951,500	GO	119-17	88,400	9,210	97,610			6,590	91,020
Stormwater Improvements Refunding	22	2,015,000	GO	119-17	175,000	19,950	194,950			194,950	0
DICW North Siegert Refunding	23	1,285,000	GO	121-17	115,000	10,950	125,950			125,950	0
GDTIF Millwork District Refunding	24	2,080,000	GO	121-17	175,000	22,200	197,200			197,200	0
Parking Central AveRamp Refunding	25	6,380,000	GO	121-17	595,000	55,650	650,650			650,650	0
GDTIF Downtown Housing Refunding	26	2,120,000	GO	123-17	790,000	26,215	816,215			816,215	0
Solid Waste Collection	27	27,447	GO	80-18	2,300	363	2,663			2,663	0
Parking Iowa Street Ramp Improvements	28	45,515	GO	80-18	19,900	597	20,497			20,497	0
Transit Radio Replacement	29	95,000	GO	80-18	9,600	546	10,146			10,146	0
Public Works Radio Replacement	30	110,000	GO	80-18	10,400	804	11,204			11,204	0
TOTALS					4,110,935	458,395	4,569,330	0	0	4,281,835	287,495

LONG TERM DEBT SCHEDULE - LT DEBT2

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Street Southwest Arterial	31	771,557	GO	80-18	63,400	10,122	73,522			73,522	0
Sanitary Sewer Improvements	32	1,030,009	GO	80-18	84,700	13,515	98,215			98,215	0
Water System Improvements	33	1,155,930	GO	80-18	505,300	15,159	520,459			520,459	0
Stormwater Improvements	34	1,714,542	GO	80-18	140,900	22,494	163,394			163,394	0
DTCW Expansion -South Siegert Farm	35	239,534	GO	82-18			0				0
Parking Port ofDubuque Ramp	36	373,553	GO	82-18			0				0
Building 18th Street Improv Sales Tax20%	37	391,913	GO	82-18			0				0
Transit Midtown Transfers -FY19	38	216,125	GO	215-19		6,484	6,484			6,484	0
FireStructural Repairs 5&6/Quick Pump FY19	39	448,875	GO	215-19		13,466	13,466			13,466	0
GDTIF Colts Building Renovation	40	1,575,000	GO	215-19	80,000	36,600	116,600			116,600	0
Civic Center Chair Platform Section 3-FYI9	41	59,340	GO	218-19	7,590	228	7,818			7,818	0
Building -Conf Center Energy Improv -FYI9	42	187,136	GO	218-19	23,936	718	24,654			24,654	0
Park Skate Park FYI9	43	613,524	GO	218-19	78,474	2,354	80,828			80,828	0
Library Improvements ST20%	44	39,408	GO	222-19	3,568	484	4,052			4,052	0
Park Improvements ST20%	45	47,290	GO	222-19	4,652	631	5,283			5,283	0
Street FEMA land buyout Gaming	46	64,901	GO	222-19	5,876	797	6,673			6,673	0
E911 Tower Relocation ST20%	47	141,869	GO	222-19	12,845	1,742	14,587			14,587	0
FireStation #4Improvements Gaming	48	188,054	GO	222-19	17,030	2,309	19,339			19,339	0
Parking Locust Ramp Security Cameras	49	126,054	GO	222-19	51,762	1,553	53,315			53,315	0
Building City Hall Brickwork ST20%	50	236,446	GO	222-19	96,755	2,903	99,658			99,658	0
Civic Center Improvements ST20%	51	323,146	GO	222-19	29,258	3,967	33,225			33,225	0
Stormwater Improvements	52	290,796	GO	222-19	26,430	3,583	30,013			30,013	0
DICW Expansion -South Siegert Farm Non Taxable	53	305,359	GO	222-19			0				0
Sanitary Sewer Improvements	54	1,124,412	GO	222-19	102,197	13,856	116,053			116,053	0
Water System Improvements	55	1,323,107	GO	222-19	120,257	16,305	136,562			136,562	0
Recreation Improvements -ST20%	56	4,082	GO	222-19			0				0
Airport New Terminal furnishings ST20 Refund 2014B	57	25,000	GO	156-21			0				0
Airport ST20 10YrRefunding 2014B	58	28,182	GO	156-21			0				0
Airport Terminal Utility Improv -PFC Refund 2014B	59	490,000	GO	156-21	35,000	6,300	41,300			41,300	0
Building ST20 I0YR Refunding 2014B	60	87,596	GO	156-21			0				0
TOTALS					5,600,865	633,965	6,234,830	0	0	5,947,335	287,495

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61		-				0				0
DICW Chavenelle Road FY21 Nontaxable	62	1,360,580	GO	156-21	68,496	21,797	90,293			90,293	0
Finance General Ledger Software FY21	63	244,239	GO	156-21	11,313	3,886	15,199			15,199	0
FireLadder/Pumper/HVAC FY21	64	986,594	GO	156-21	43,615	14,150	57,765			57,765	0
	65		-				0				0
	66		-				0				0
GDTIF 7thST/2-Way conversion 2012B Refund	67	5,148,996	GO	156-21	477,896	60,725	538,621			538,621	0
GDtIF Intermodal 2012Arefund	68	2,545,000	GO	156-21	260,000	27,100	287,100			287,100	0
GDTIF Parks Jackson/Clock nontaxable FY21	69	535,000	GO	156-21			0				0
GDTIF 2014B Refunding	70	155,000	GO	156-21			0				0
GDTIF 5thStRestroom/MFC 2012H Refunding	71	1,254,420	GO	156-21			0				0
Library Improvements Sales Tax20% Ref2012E	72	84,526	GO	156-21	14,440	289	14,729			14,729	0
Park impSales tax20% Ref2012E	73	22,136	GO	156-21			0				0
Park ImpST20 10yrRefund 2014B	74	35,046	GO	156-21			0				0
Park ImpST20 10yrRefund 2014B	75	124,780	GO	156-21	8,913	1,842	10,755			10,755	0
Park Improvements -Gaming refunding 2012E	76	44,400	GO	156-21			0				0
Parking Improvements Refunding 2014B	77	125,000	GO	156-21	10,000	1,500	11,500			11,500	0
Police CAD Software -Gaining Refunding 2014B	78	160,000	GO	156-21	20,000	1,400	21,400			21,400	0
Police Software Replacement Refunding 2012E	79	75,600	GO	156-21			0				0
PW Curb Ramp/Engineering Street Improv Ref 2014B	80	885,000	GO	156-21	28,581	4,736	33,317			33,317	0
PWEquipment ST30 Ref2014B	81	45,000	GO	156-21			0				0
RecImprovements ST20% Refunding 2012E	82	7,572	GO	156-21	1,103	44	1,147			1,147	0
Recreation ST20 10YrRefunding 2014B	83	51,545	GO	156-21			0				0
	84		-				0				0
Sanitary Sewer Improvements Refunding 2014B	85	4,390,000	GO	156-21	365,162	60,977	426,139			426,139	0
Stormwater Improvements Refunding 2012B	86	1,115,424	GO	156-21	120,817	12,734	133,551			133,551	0
	87		-				0				0
Street Southwest Arterial -Refunding 2012E	88	827,747	GO	156-21	41,419	6,864	48,283			48,283	0
Transit ST20 10YrRefunding 2014B	89	11,407	GO	156-21			0				0
Transit Vehicle Replacement -FY21	90	780,609	GO	156-21	36,159	12,422	48,581			48,581	0
TOTALS					7,108,779	864,431	7,973,210	0	0	7,685,715	287,495

LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91		-				0				0
Water System Improvements Refunding 2014B	92	7,839,768	GO	156-21	594,568	100,706	695,274			695,274	0
Parking Improvements Taxable Refunding 2014C	93	220,000	GO	156.-21	15,000	2,900	17,900			17,900	0
	94		-				0				0
Airport Improv -PFC Refunding 2012C	95	1,353,033	GO	158-21	123,003	15,570	138,573			138,573	0
DICW Refund 2014C Taxable	96	3,643,375	GO	158-21	312,125	103,650	415,775			415,775	0
GDTIF 2014C Taxable Refunding	97	7,308,592	GO	158-21	539,872	95,980	635,852			635,852	0
	98		-				0				0
	99		-				0				0
	100		-				0				0
Stormwater Upper BeeBranch &Sponsor SRF GO	101	22,138,000	GO	92-21	759,000	242,580	1,001,580			1,001,580	0
	102		-				0				0
Airport Improv -Sales TaxRefunding 20212C	103	10,000	GO	158-21	351	409	760			760	0
Building Conference Center Improv Sales Tax20%	104	25,076	GO	222-19	2,273	308	2,581			2,581	0
Iowa Finance Authority Caradco Loan	105	4,500,000	NON-GO	211-10	240,202	60,642	300,844			300,844	0
Port ofDubuque Parking Ramp (GDTIF)	106	23,025,000	NON-GO	487-07	910,000	1,104,000	2,014,000			2,014,000	0
Parking Bricktown Parking Lot	107	400,000	NON-GO				0				0
Sanitary Northfork Catfish Improvements SRF	108	912,000	NON-GO		55,000	7,540	62,540			62,540	0
Sanitary Water &Resource Recovery Upgrade SRF	109	74,285,000	NON-GO		2,858,000	839,060	3,697,060			3,697,060	0
Sanitary WRRC Cogeneration SRF	110	3,048,000	NON-GO		162,000	24,141	186,141			186,141	0
Sanitary Keeper Boulevard &Sponsor SRF	111	2,763,000	NON-GO		132,000	16,500	148,500			148,500	0
	112		-				0				0
Stormwater Lower BeeBranch Restoration SRF	113	7,850,000	NON-GO		256,000	157,592	413,592			413,592	0
Stormwater Lower BeeBranch SRF Estimated	114	1,029,000	NON-GO		18,000	2,660	20,660			20,660	0
Stormwater Northfork Catfish Improvement SRF	115	800,000	NON-GO		48,000	6,597	54,597			54,597	0
Stormwater Sales TaxIncrement Revenue Bond NA	116	20,800,000	NON-GO		2,295,000	473,718	2,768,718			2,768,718	0
Stormwater Upper BeeBranch RRSRF	117	16,382,000	NON-GO		759,000	213,456	972,456			972,456	0
Stormwater West 32nd Detention Basin SRF	118	1,847,000	NON-GO		118,000	7,800	125,800			125,800	0
Water Roosevelt Water Tower SRF	119	4,400,000	NON-GO		206,000	64,840	270,840			270,840	0
Water CIWA Purchase &Improvements	120	10,198,000	NON-GO		447,000	107,300	554,300			554,300	0
TOTALS					17,959,173	4,512,380	22,471,553	0	0	22,184,058	287,495

LONG TERM DEBT SCHEDULE - LT DEBT5

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Water Clear Well Reservoirs SRF	121	915,000	NON-GO		120,000	2,400	122,400			122,400	0
Water Meter Change OutProgram SRF	122	6,394,000	NON-GO		186,000	19,840	205,840			205,840	0
Water Webber Extension	123	1,570,000	NON-GO		541,098	27,674	568,772			568,772	0
Water System Improvements &ExtRefunding	124	3,505,000	NON-GO		400,000	33,300	433,300			433,300	0
Sanitary 42"force main WQFP Loan	125	1,950,000	NON-GO		91,000	573	91,573			91,573	0
DTCW Webber Property	126	5,500,000	GO	207-22	275,000	228,713	503,713			503,713	0
Finance General Ledger Software	127	420,457	GO	205-22	17,930	14,872	32,802			32,802	0
Fireladdcr/Pumpcr/Ambulancc	128	1,924,543	GO	205-22	82,070	68,072	150,142			150,142	0
	129		-				0				0
GDTTF Downtown Parking Ramp/Docks/Five Flags AC	130	1,720,000	GO	207-22	80,000	67,520	147,520			147,520	0
Building 2ndFloor Enginc Housc #1-Sales Tax20%	131	207,114	GO	235-23	7,480	9,123	16,603			16,603	0
Fire HVAC Headquarters Sales Tax20%	132	188,576	GO	235-23	6,820	8,318	15,138			15,138	0
GDT1F Central/Parking Ramp/Five Flags	133	1,080,000	GO	235-23	39,028	47,600	86,628			86,628	0
RecIceCenter Settling Rcmcdiation/Imp Sales Tax20%	134	4,614,310	GO	235-23	166,672	203,279	369,951			369,951	0
Airport Reconstruct Taxiway Alpha Sales Tax20% 2025A	135	654,198	GO	65-25	23,310	28,808	52,118			52,118	0
FireLadder/Pumper Sales Tax20% 2025B	136	2,147,473	GO	65-25	74,950	103,457	178,407			178,407	0
GDTIF Chaplain Schmitt Island Iowa Amphitheater	137	8,945,000	GO	67-25		451,239	451,239			451,239	0
GDTIF ABC/Parking/Fcdcral Building 2025B	138	5,075,000	GO	66-25	180,000	244,548	424,548			424,548	0
RecTeeCenter Dehumidification 2025B	139	1,147,527	GO	66-25	40,050	55,283	95,333			95,333	0
Solid Waste Collection Vehicles 2025A	140	1,140,000	GO	65-25	40,000	51,450	91,450			91,450	0
Sanitary Granger Creek &Force Main SRF	141	2,536,000	NON-GO		98,000	69,755	167,755			167,755	0
Sanitary OldMill LiftStation	142	26,221,000	NON-GO		997,000	721,383	1,718,383			1,718,383	0
Central AveStreetscape 2025A	143	230,000	GO	65-25	20,000	2,400	22,400			22,400	0
Firc Ambulancc/Equipmcnt/Building Improv 2025A	144	4,395,802	GO	65-25	156,690	103,457	260,147			260,147	0
Sanitary Old Mill Lift Station Phase 2 SRF	145	14,643,000	NON-GO		536,000	369,335	905,335			905,335	0
Stormwater Green Alley Sponsorship SRF	146	761,000	NON-GO		659,533	50,733	710,266			710,266	0
Water Private Lead Lines SRF	147	1,941,000	NON-GO		95,000	4,613	99,613			99,613	0
Water North English Water Main	148	2,330,000	NON-GO		90,000	71,810	161,810			161,810	0
	149		-				0				0
	150		-				0				0
TOTALS					22,982,804	7,571,935	30,554,739	0	0	30,267,244	287,495

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151		-				0				0
	152		-				0				0
	153		-				0				0
	154		-				0				0
	155		-				0				0
	156		-				0				0
	157		-				0				0
	158		-				0				0
	159		-				0				0
	160		-				0				0
	161		-				0				0
	162		-				0				0
	163		-				0				0
	164		-				0				0
	165		-				0				0
	166		-				0				0
	167		-				0				0
	168		-				0				0
	169		-				0				0
	170		-				0				0
	171		-				0				0
	172		-				0				0
	173		-				0				0
	174		-				0				0
	175		-				0				0
	176		-				0				0
	177		-				0				0
	178		-				0				0
	179		-				0				0
	180		-				0				0
TOTALS					22,982,804	7,571,935	30,554,739	0	0	30,267,244	287,495

LONG TERM DEBT SCHEDULE - LT DEBT7

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181		-				0				0
	182		-				0				0
	183		-				0				0
	184		-				0				0
	185		-				0				0
	186		-				0				0
	187		-				0				0
	188		-				0				0
	189		-				0				0
	190		-				0				0
	191		-				0				0
	192		-				0				0
	193		-				0				0
	194		-				0				0
	195		-				0				0
	196		-				0				0
	197		-				0				0
	198		-				0				0
	199		-				0				0
	200		-				0				0
	201		-				0				0
	202		-				0				0
	203		-				0				0
	204		-				0				0
	205		-				0				0
	206		-				0				0
	207		-				0				0
	208		-				0				0
	209		-				0				0
	210		-				0				0
TOTALS					22,982,804	7,571,935	30,554,739	0	0	30,267,244	287,495

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2027	Interest Due FY 2027	Total Obligation Due FY 2027	Bond Reg./ Paying Agent Fees Due FY 2027	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	9,464,971	2,951,673	12,416,644	0	0	12,129,149	287,495
NON GO - TOTAL	13,517,833	4,620,262	18,138,095	0	0	18,138,095	0
GRAND - TOTAL	22,982,804	7,571,935	30,554,739	0	0	30,267,244	287,495

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

City of: DUBUQUE

The City Council will conduct a public hearing on the proposed Budget at: City Council Chambers, 350 W 6th St. Meeting Date: 4/28/2026 Meeting Time: 06:30 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-budget-appeals.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per $1000 valuation on regular property 10.06372

The estimated tax levy rate per $1000 valuation on Agricultural property is 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(563) 589-4398

City Clerk/Finance Officer's NAME
Jennifer Larson

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	30,980,993	29,866,180	28,780,003
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	30,980,993	29,866,180	28,780,003
Delinquent Property Taxes	4	0	0	1,761
TIF Revenues	5	19,078,285	19,473,033	17,551,607
Other City Taxes	6	24,924,889	23,986,160	22,533,590
Licenses & Permits	7	4,706,776	4,477,648	5,023,423
Use of Money and Property	8	21,489,141	22,190,268	25,397,388
Intergovernmental	9	53,729,895	102,911,110	47,786,550
Charges for Fees & Service	10	61,603,813	52,626,335	54,427,716
Special Assessments	11	40,000	117,657	74,022
Miscellaneous	12	13,800,240	21,404,740	14,220,367
Other Financing Sources	13	26,783,933	75,696,998	28,388,353
Transfers In	14	46,583,986	55,858,537	49,645,215
Total Revenues and Other Sources	15	303,721,951	408,608,666	293,829,995
Expenditures & Other Financing Uses				
Public Safety	16	44,671,041	41,776,168	42,626,355
Public Works	17	16,704,458	22,167,129	16,395,835
Health and Social Services	18	1,233,171	1,308,690	1,172,595
Culture and Recreation	19	19,187,728	20,889,560	17,222,773
Community and Economic Development	20	19,964,675	26,488,229	21,502,546
General Government	21	17,280,069	17,363,657	15,161,161
Debt Service	22	12,584,115	12,464,896	10,865,131
Capital Projects	23	37,935,036	153,119,911	41,582,357
Total Government Activities Expenditures	24	169,560,293	295,578,240	166,528,753
Business Type / Enterprises	25	94,200,696	131,655,091	64,570,928
Total ALL Expenditures	26	263,760,989	427,233,331	231,099,681
Transfers Out	27	46,583,986	55,858,537	49,645,215
Total ALL Expenditures/Transfers Out	28	310,344,975	483,091,868	280,744,896
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-6,623,024	-74,483,202	13,085,099
Beginning Fund Balance July 1	30	90,563,440	165,046,642	151,961,543
Ending Fund Balance June 30	31	83,940,416	90,563,440	165,046,642

THE CITY OF DUBUQUE

Masterpiece on the Mississippi

Public Hearing to Adopt the Fiscal Year 2027 Budget

April 28, 2026

Amendments to the Recommended FY 2027 Budget

THE CITY OF DUBUQUE
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- The initial recommended budget, and adopted maximum property tax rate, called for a 1% increase to $10.16480.

- The revised recommended budget maintains the FY 2026 property tax rate of $10.06372.

Amendments to the Recommended FY 2027 Budget

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

- Increase of $223,385 in recurring revenue to the General Fund from increased DRA rent projections to lower the General Fund property tax rate by -$0.07121 (-0.71%).
- Decrease of $93,722 in recurring expenses to the General Fund for reduction in Five Flags budget to lower the General Fund property tax rate by -$0.02987 (-0.29%).

The combined change to the property tax rate is a reduction of -$0.10108 or -1.00%,
resulting in no increase in the property tax rate.

Amended FY2027 Property Tax Recommendation

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No tax rate increase

FY 2026: $10.06372

FY 2027: $10.06372

Residential Property Impact

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	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
Tax Rate	**$10.06372**	**0%**	**$0**
Tax Cost for Avg. Residential Property ***(Value = $213,211)***	**$906.76**	**+1.97%**	**+$17.56**

Commercial Property Impacts

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Property Value	FY 2027 # of Properties	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
$150,000 or less	381	$672.27	-6.11%	-$43.74
$150,001-$300,000	225	$2,030.88	-2.11%	-$43.73
$300,001-$450,000	167	$3,389.47	-1.27%	-$43.74
Avg. = $624,927	636	$4,973.85	+16.93%	+$720.09

Industrial Property Impacts

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Masterpiece on the Mississippi

Property Value	FY 2027 # of Properties	Revised FY2027	Revised FY2027 % Change	Revised FY2027 $ Change
$150,000 or less	8	$672.27	-6.11%	-$43.74
$150,001-$300,000	3	$2,030.88	-2.11%	-$43.73
$300,001-$450,000	3	$3,389.47	-1.27%	-$43.74
Avg. = $624,927	58	$5,940.87	+16.71%	+$850.60

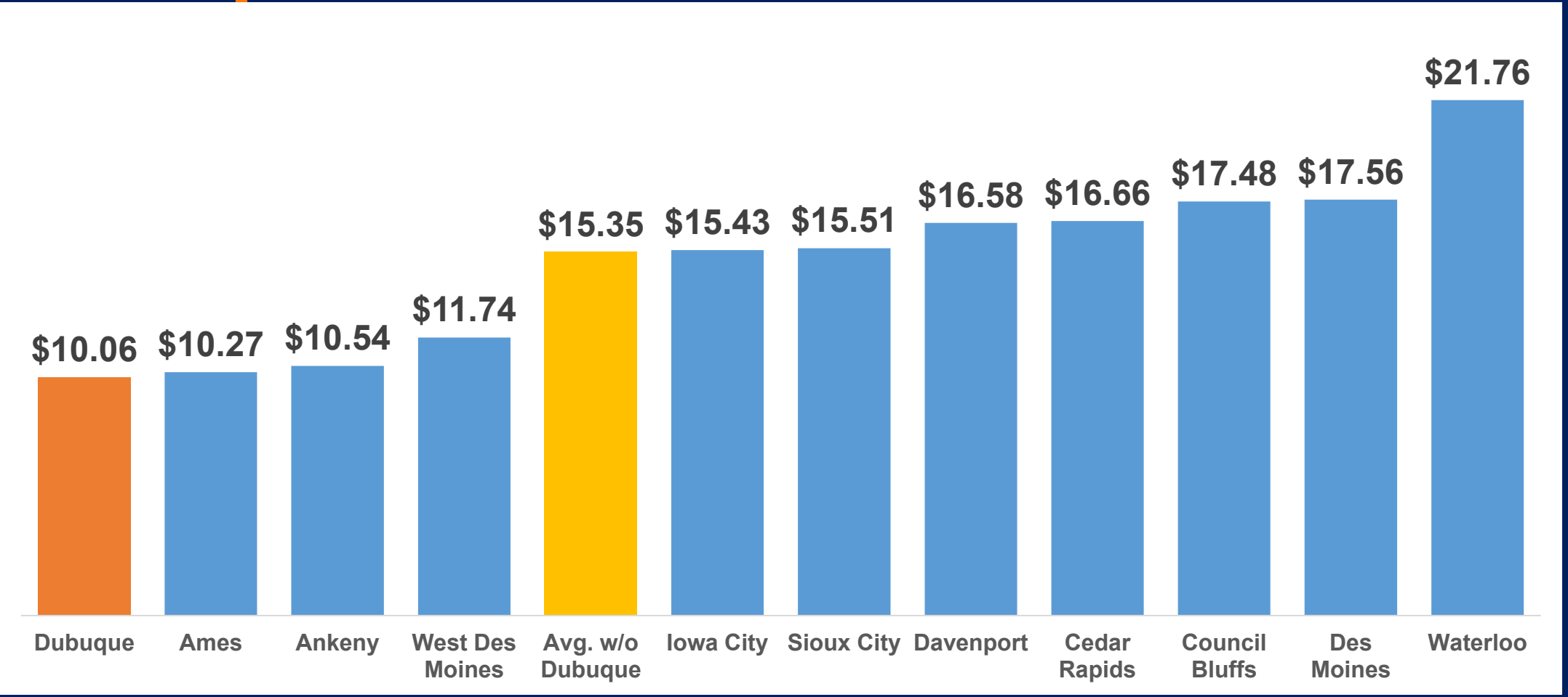
Statewide Comparison: City Property Tax Rate

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Masterpiece on the Mississippi

- Dubuque has the LOWEST property tax rate as compared to the 11 largest cities in the state.
- The highest rate (Waterloo) is 116% higher than Dubuque's rate.
- The average is 53% higher than Dubuque's rate.

City Property Tax Rate Comparison

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Masterpiece on the Mississippi



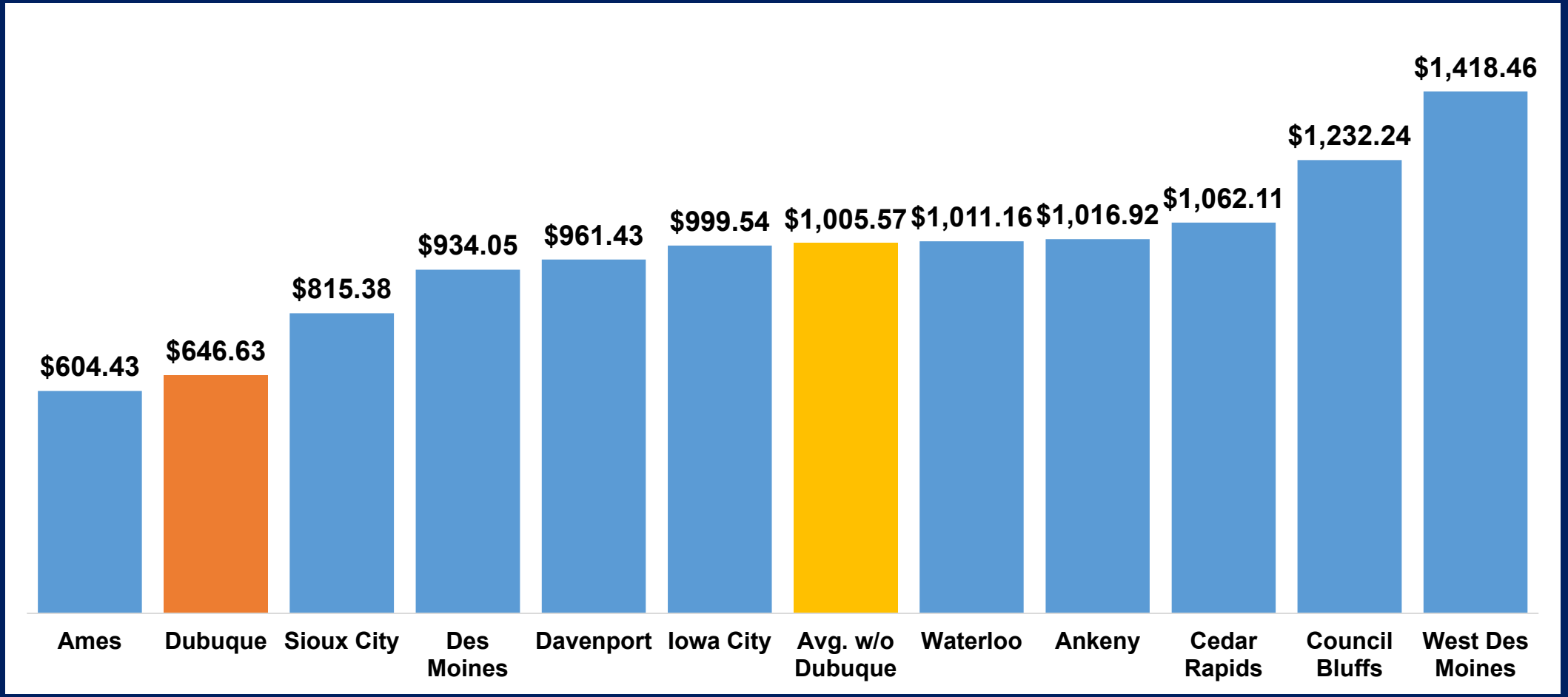
Statewide Comparison: Taxable Value Per Capita

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

- **Dubuque is the SECOND LOWEST as compared to the 11 largest cities in the state.**
- **The highest (West Des Moines) is 119% higher than Dubuque.**
- **The average is 66% higher than Dubuque.**

Taxable Value Per Capita Comparison

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Masterpiece on the Mississippi



Enterprise Fund Utility Rates

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	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.56	$1.45	8%**
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.59	

Low-income customers are eligible for a 50% discount on their base city utility rates.
** 3,200 gallons per month is the average residential user with a 5/8 inch water meter.*
*** Revised from 9% based on audit of customer accounts.*

FY2027 Solid Waste Collection Rate Comparison

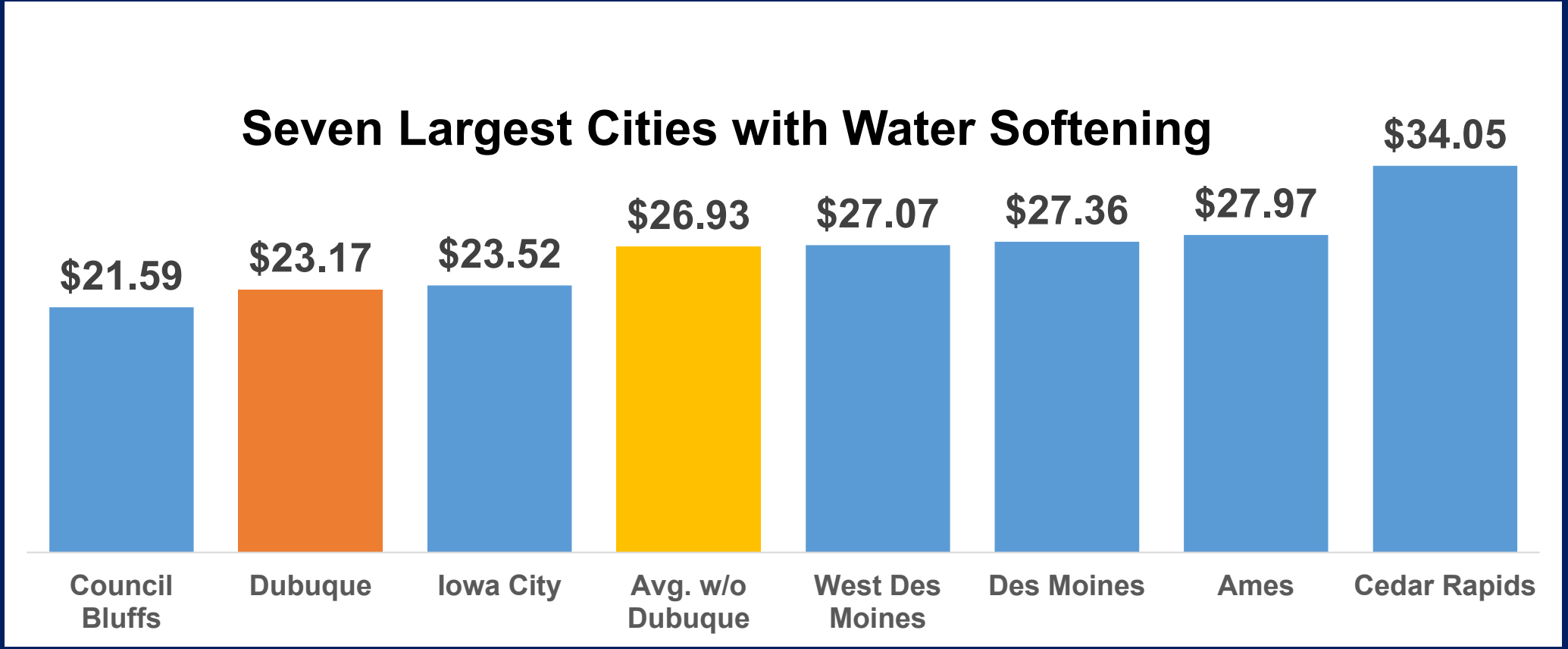
THE CITY OF DUBUQUE
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The highest rate (Ames) is 42% higher than Dubuque's rate, and the average is 2% higher than Dubuque.

FY2027 Water Rate Comparison

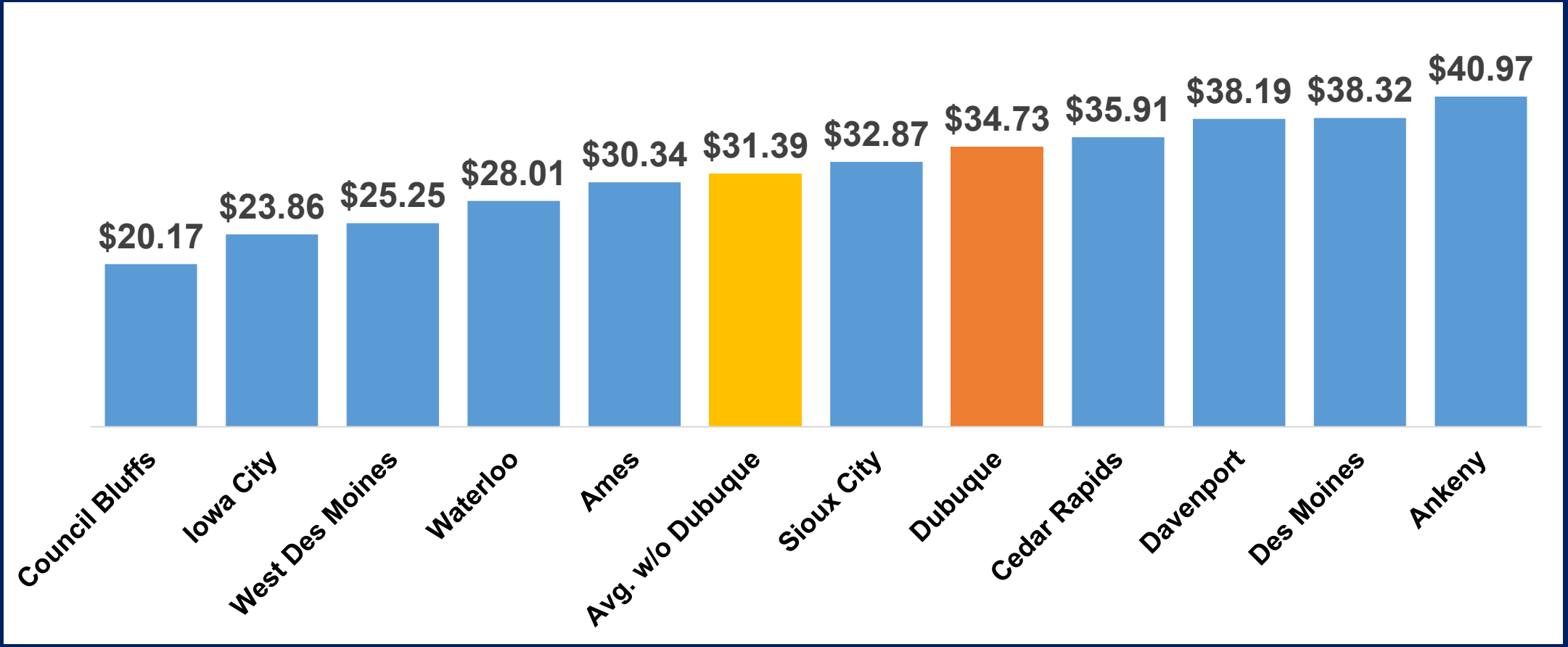
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The highest rate (Cedar Rapids) is 32% higher than Dubuque's rate, and the average is 16.2% higher than Dubuque.

FY2027 Sanitary Sewer Rate Comparison

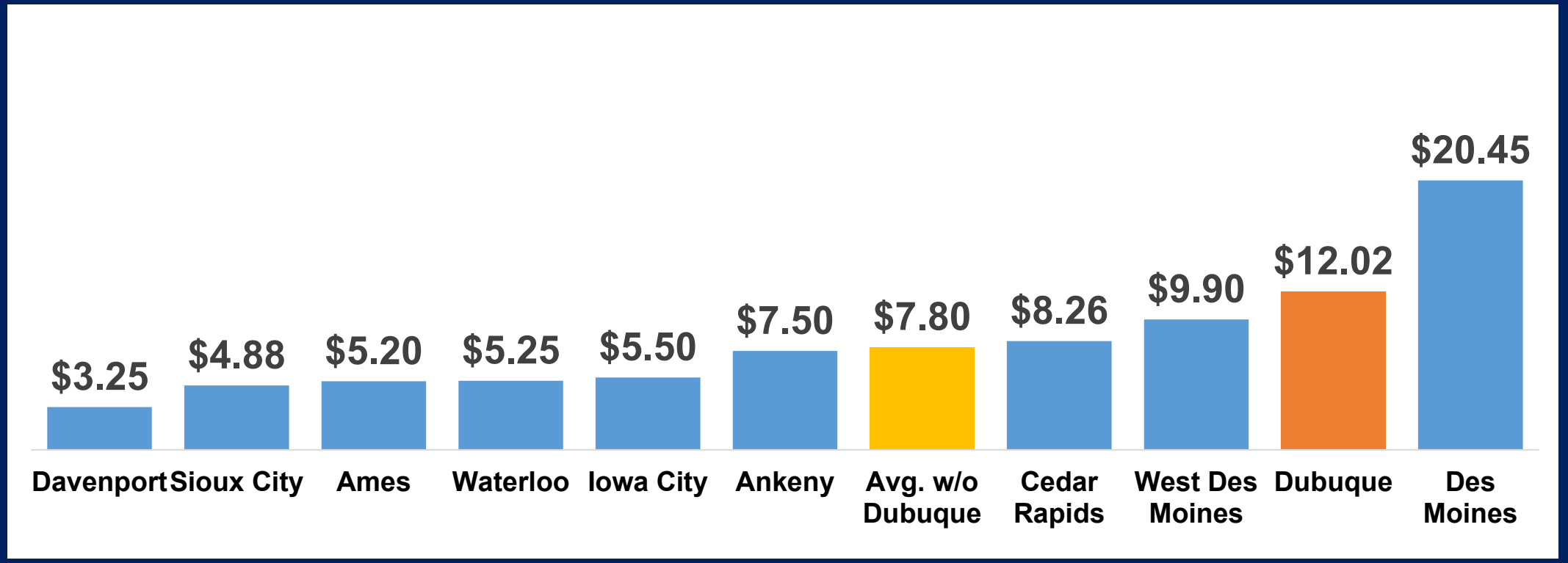
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The highest rate (Des Moines) is 18% higher than Dubuque's rate, and the average is 10% lower than Dubuque.

FY2027 Stormwater Rate Comparison

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The highest rate (Des Moines) is 70% higher than Dubuque's rate, and the average is 35% lower than Dubuque.

Capital Investments to City Utilities

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From FY 2026 through FY 2031, the City is planning significant capital investments to water, sanitary, storm water, and solid waste collection, including:

- $239,827,415 for infrastructure improvements
- $1,584,932 for vehicles and equipment

$240,793,347 total over the six-year period

These long-term capital, vehicle, and equipment needs, essential for maintaining reliable and compliant Water, Sanitary Sewer, Stormwater, and Solid Waste Collection services, are the primary reason for the recommended enterprise fund rate increases.

GO Debt Plan (FY27–FY31)

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Fiscal Year	GO Debt
FY27	$12,991,499
FY28	$16,756,114
FY29	$15,288,879
FY30	$16,520,648
FY31	$15,114,208
Total	$76,671,348

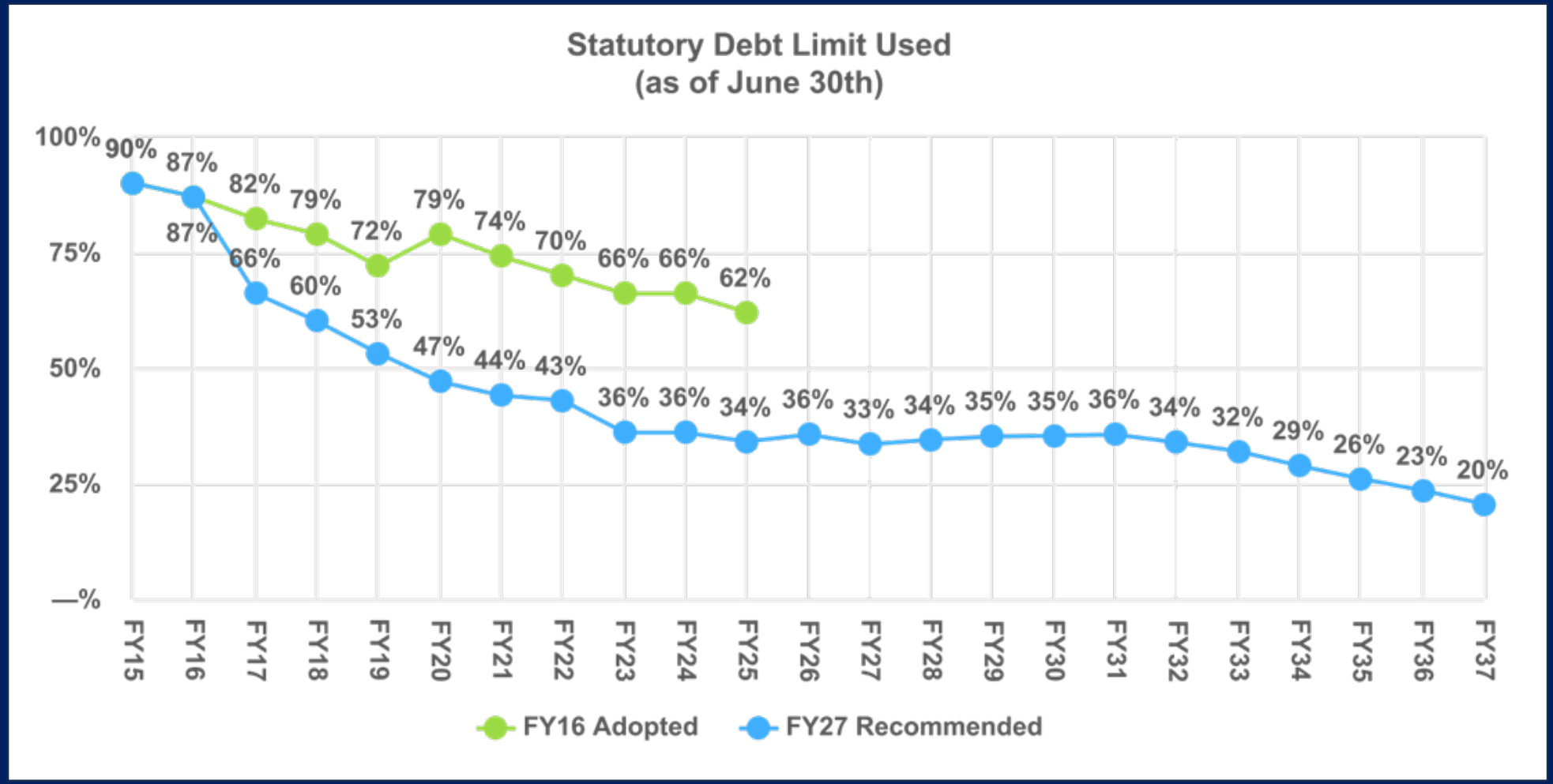
Strategic Use of Debt: FY 2027-2031

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- 17th/Locust St. Storm Sewer Improvements
- Fire Equipment and Station Improvements
- Five Flags Center
- 14th Street Railroad Overpass
- East-West Corridor Capacity Improvements
- Street and Bridge Improvements
- Central Avenue Corridor Improvements
- Solid Waste Collection Trucks
- PFAS Remediation
- Private Lead Water Service Line Replacements
- Catfish Creek Sewershed Interceptor Sewer Improvements
- Old Mill Road Lift Station and Force Main Improvements
- WRRC Industrial Control Upgrade
- Sanitary Sewer Basin Analysis in South Port and Terminal
- Parks Improvements

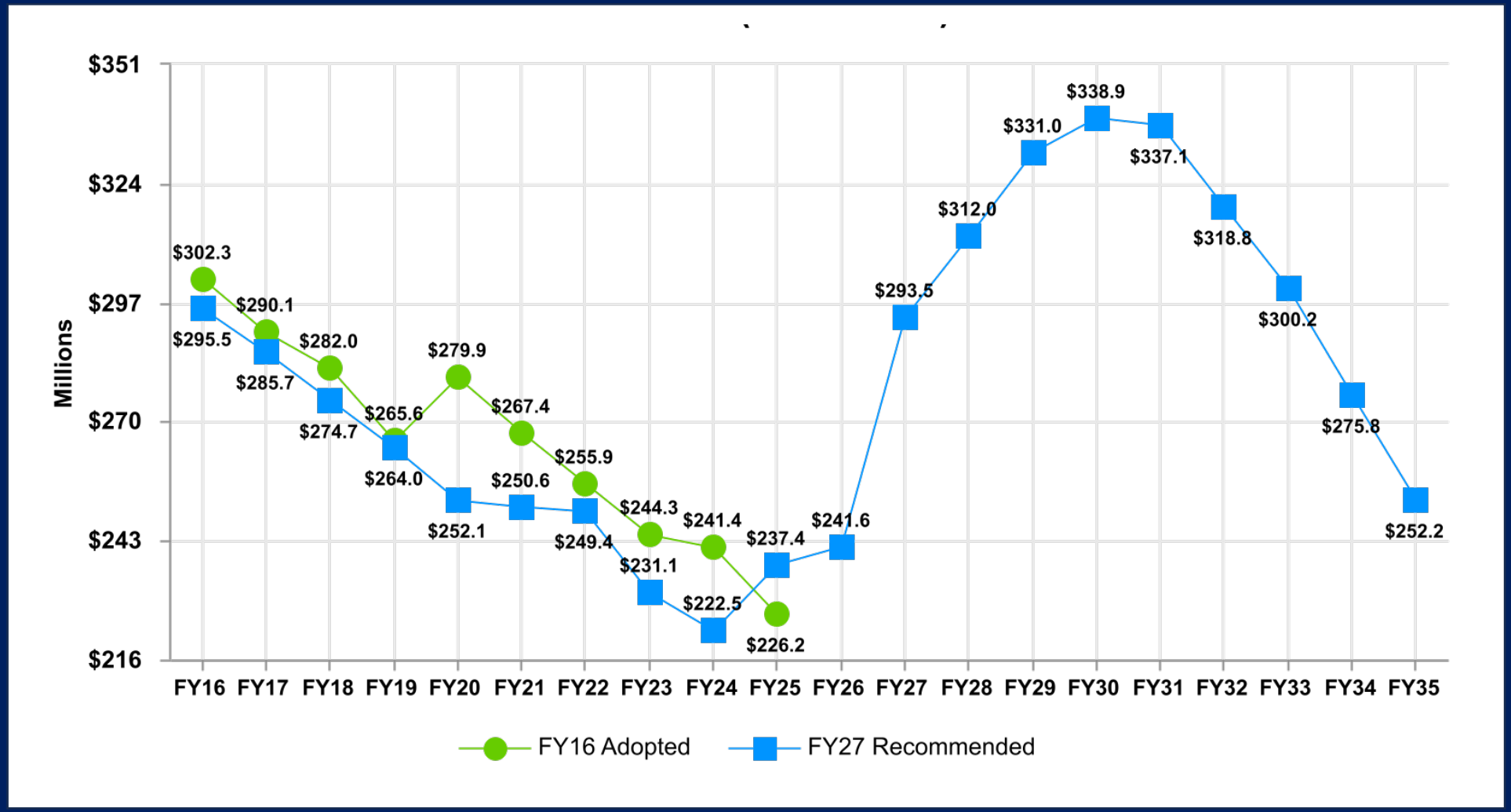
Statutory Debt Limit Used

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Total Debt (in millions)

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General Fund Reserves

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- Minimum required balance = 25%
- Balance of 27% in FY 2026 exceeds minimum by 2%, which is the margin of error used to ensure the City maintains at least 25% as computed on a cash basis

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Contribution (Millions)	$4.4	$—	$—	$—	$—	$—	$—	$—
City's General Fund Cash Reserve Fund Balance (Millions)	$43.8	$38.0	$25.4	$25.4	$25.4	$25.4	$25.4	$25.4
% of Projected Revenue (Cash Basis)	51.2%	40.5%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%

Amended FY2027 Property Tax Recommendation

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

No tax rate increase

FY 2026: $10.06372

FY 2027: $10.06372

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 12, 2025 6:14 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Beautification of South Grandview Avenue. A once historic Avenue now in disrepair. South Grandview Avenue is one of the highest traveled walk ways in the City of Dubuque and should be treated with the level of attention it draws from citizens and out of town visitors as it is the main throufair from Highway 151 to Senior High School (among many other uses for out of town visitors). While "private funds" may or may not be available to assist in the continued maintenance of this Avenue, it seems requests by citizens of Dubuque for improvements do not make it to the top the City's list. Additionally, when asked if residents along this Avenue can take care of it themselves, they are denied. Therefore, it is my request that funds be allocated for beautification of this once great Avenue. Specific improvements include but are not limited to grass maintenance, including watering, seeding, fertilizing, and edging, flower bed repairs, trimming of trees within the median area, completion of the new light/flag poles, and a switch from LED lights to a lower lumen warmer glowing bulb. It would be preferred that the contractors hired for this maintenance live in Iowa. On

	numerous occasions the contractors hired have disregard to Iowa law as it relates to blowing grass into the street and onto the cars driving by. Thank you for your time in considering this request.
First Name	Carolyn
Last Name	Davis
Street Address	980 S Grandview Ave
City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Thursday, November 6, 2025 1:16 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	The city needs to prioritize safety of all citizens. That means making sure that the police and fire departments are fully staffed at a safe level. This should be a top priority over any additional housing development subsidies. The city should NOT spend another penny on the airport subsidizing flights that obviously Dubuquers do not use. Giving a national corporation with no ties to our community guaranteed money for half-empty flights is short-sighted at best when that money could be used to offer safety to all citizens. Put the people first instead of a corporation that is just looking for a profit. That is true for all other decisions the city needs to make.
First Name	Kelly
Last Name	Fagan
Street Address	3189 Kaufmann Avenue
City	Dubuque
State	Iowa

Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 6:36 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Finish fixing alleys in the north end
First Name	Alley
Last Name	Fixer
Street Address	50 W 13th st
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 3:12 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Posted this on FB but didn't get a response. Can you please share with us ahead of the meeting a few things to ensure we can bring productive ideas? It would be helpful to know how much of the budget is "discretionary" (meaning how much money do you actually have to make decisions with, beyond the fixed parts of the budget like staff expenses and other things that aren't flexible). Then I would like to see the framework and set of criteria you use to make budget decisions. How does the City prioritize and make tradeoffs between potential projects given a limited amount of money? How do you use the goals and priorities to inform decision-making and how do you make tradeoffs across those? Please post here or or the City's website more guidance so that we are not wasting our time showing up with a random list of ideas that aren't aligned to how the City will make decisions. Thanks!
First Name	Alison
Last Name	Fuller
Street Address	1145 S Grandview Ave

City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Saturday, April 18, 2026 9:57 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	No! No to climate Action Coordinator! Leave our blue skies alone!
First Name	Amy
Last Name	Gaul
Street Address	22851 Wulfekuhle rd
City	Holy Cross
State	IA
Zip	52053
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 12, 2025 5:48 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	I would really like the City to continue and finish The Alleys on the West End. The Alley between Asbury and Cherry st , green st, Finely st are in dire need of repair.. Thank you !
First Name	Kathy
Last Name	Ginter
Street Address	1735 Asbury rd
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 5, 2025 9:31 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Fare free city busses, lower income and people who can't drive can get around town easier, I lived in iowa city the last 3 years and they tried this during covid with great success and it just stuck because ridership has gone up
First Name	Zach
Last Name	Gloss
Street Address	2289 Chaney road apt 12
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 6:10 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Allow Murals to be painted on the 7 doors at Fire Headquarters incorporated with community themes for the Downtown District Additionally allow murals to be painted on the 2 doors at Fire Station #4 on University Ave. Partner with the Community Outreach Department to source local artists to Dubuqu Reason: The brown doors at Fire HQ and Fire Station #4 are so bland and need to be updated to better reflect the vibrant Community that Dubuque is!
First Name	Jonnathan "Jonn"
Last Name	Johnson
Street Address	11 Mt Vernon CT
City	Madison
State	Wi

Zip	53719
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 8:49 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Finish the irrigation system at Bunker Hill Golf course. It's sad that this project has gotten put on the back burner. The irrigation project (that is drastically needed) started in 2013 with the installation of new controllers and pump station. The following 2 years a section of the course was completed with new Toro heads, HDPP laterals and PVC mains. The designer gave the City a two option plan in which the City decided to only put in half the design. Now this system (if completed) will be an already aging system with the "new" heads becoming obsolete. The full project would have cost the City fractions of the 2026 numbers. This in my opinion was a folly by City personel. The problem actually lies with the misconception that Bunker Hill is and should remain "self-supportive". This policy should be changed to ensure the quality that area golfers expect and deserve. Thanks.
First Name	Gerald
Last Name	Lange
Street Address	260 Angela Jean Cir

City	Peosta
State	Ia
Zip	52068
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 8, 2026 12:48 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	We need a new fire station on the West End. The population density has increased here and that impacts the response time for fire and emergencies.
First Name	Mary Jo
Last Name	Mai
Street Address	2168 Northstar Drive
City	Dubuque
State	iA
Zip	52002
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, March 27, 2026 9:35 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	1.) Would it be possible to leave a crushed limestone trail on top of the new sewer line being installed up the catfish creek water shed? 2.) Reduce mowing requirements by installing prairie on city owed land. 3.) examined the utilities payment process to reduced friction in the system. From the bill date to receiving the bill via email is about a week with the audit. This leaves approximately 14-18 calendar days to pay the bill. Since the US postal system turn around time has increased would it be possible to expand the time frame to pay the utilities. Autopay and other forms of payment where the city saves payment info is not ideal.
First Name	Matt
Last Name	Mohr
Street Address	560 Sunset Ridge
City	Dubuque
State	IA

Zip	52003
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Monday, March 2, 2026 6:37 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	We should use part of our budget to increase school safety. We as parents are tired of multiple gun threats in our schools yearly with out any repercussions to the parties responsible for said gun threats, and additionally no plans, or reassurance on how we can protect the children going forward. We play phone tag with the school district to end in no results, or to be told it doesn't fit in the budgets. Let's use our tax dollars to increase security or install metal detectors to protect the future generations of Dubuque we are raising!
First Name	Brianna
Last Name	Murphy
Street Address	2840 Burlington St
City	Dubuque
State	IA
Zip	52001

Attachment(s): *Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 11:16 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Repair/replace "donar wall" at the Port of Dubuque. Estimate is $40,000. Passangers getting off Viking and ACL ships ask about it.
First Name	Nelson
Last Name	Klavitter
Street Address	865 Kirkwood St
City	Dubuque1
State	IA
Zip	52001
Attachment(s):	Port2.jpg

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 7:46 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Make Main Street, white st, and central Ave tree lined. Increase small business incentives for downtown store fronts, both new and existing. Fund community gardening projects or gardening supplies for new gardeners, canning equipment, and general food preservation. It would be great if there was a place that people could take their fresh produce to have it canned or preserved, with the "cost" being a portion of it being sent to local foodbanks.
First Name	Seth
Last Name	Peters
Street Address	1366 Thomas Place
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Thursday, November 13, 2025 4:26 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Please prioritize the 2027 budget by fully funding the primary (Public Safety, Maintaining Public Places, Housing/Building Codes, Ordinance Enforcement) and secondary (Utilities, Streets, Flood Control, Public Property Mgmt., Traffic Regulations) responsibilities of municipal government as defined by Iowa Code, Chapter 364, first, before moving on to discretionary tertiary responsibilities (Environmental & Energy Initiatives, Community Development, Affordable Housing). Please keep in mind the city's overuse of TIF and continuation in the rise of property taxes due to non-essential capital projects (like a $100M new civil center) will never achieve affordable housing or rent in Dubuque, rather it will continue its out-of-control spiral upwards. Overbuilding apartment units will not create downward pressure on rent, especially in a city that is losing population to neighboring communities. We have heavily invested in tertiary city initiatives for 15 years. Time to step back and see if the ROI is worth those prior investments before making more. Please fully fund our street, water, and sewer rehabilitation programs (like lead pipe abatement); restoring Eagle Point

	Park to its former glory; and establishing an ambulance in the heart of Ward One, where EMS and ambulance response times are considerably higher than all other wards. Also consider suspending non-critical positions like the Community Impact & Neighborhood Support Director, Director of the Office of Economic Mobility, Director of Sustainability, and Arts & Cultural Affairs Manager and their departments, all non-essential positions that can be accomplished through volunteer boards/commissions or community partners.
First Name	John
Last Name	Pregler
Street Address	1525 Pego Court
City	Dubuque
State	Iowa
Zip	52003
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Tuesday, April 21, 2026 9:16 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Budget Comment: Administrative Recharge Administrative recharge is a common practice among municipalities, and its use in Dubuque is not, in itself, a concern. The issue is how it is being applied—and at what scale. Based on current budget materials, administrative recharge appears to generate approximately $3 million annually flowing into the General Fund. At that level, it raises an important policy question: Is this structure strictly recovering the true cost of services provided to enterprise funds, or is it functioning, in part, as a mechanism to support General Fund operations? That distinction matters for transparency, rate-setting integrity, and public trust. Best practices, including guidance from the National League of Cities, emphasize that internal service charges and enterprise fund allocations should be: • Clearly tied to the actual cost of service delivery • Transparent in methodology • Not structured to generate surplus revenue beyond cost recovery When charges exceed the cost of service—or are used to

	materially support unrelated operating expenses—it can create both policy concerns and potential legal ambiguity, particularly for enterprise funds that are expected to be self-supporting. Given the magnitude of the administrative recharge in Dubuque, additional clarity would be helpful in the following areas: • The methodology used to calculate recharge rates • Documentation showing that charges align with actual costs (cost-of-service basis) • A comparison to peer cities as a percentage of enterprise fund expenditures • Whether any portion of the recharge is intended to contribute to General Fund balancing Providing this information would help residents and Council better understand whether current practices align with established best practices—or whether this is an area that warrants further review.
First Name	Carrie
Last Name	Tedore
Street Address	804 W 3rd Street
City	Dubuque
State	IA
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Monday, March 23, 2026 6:19 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Dear Mayor Brad Cavanagh and Members of the City Council, I am writing as a concerned resident to urge the City Council to reconsider any plans to invest in Microsoft Copilot government licenses for widespread deployment. While I appreciate the internal testing, research, and policy development efforts by our IT team under CIOs Chris Kohlmann & Joe Pregler—including the adoption of Copilot for limited internal use and the July 2025 AI policy—the recent developments with Microsoft's AI products make this a poor fiscal choice for our taxpayers.[1][2] Microsoft has faced significant setbacks with Copilot, including low adoption rates (only about 3.3% of eligible users opt in), feature pullbacks in Windows 11 due to privacy complaints and unreliability, and negative publicity around hallucinations and security risks. Government entities have restricted it over data leakage concerns, and enterprise reviews highlight its failure to deliver promised ROI amid governance burdens. Committing funds now risks sunk costs on a product Microsoft itself is rethinking.[3][4][5][6][7][8] Even if deployed, an inferior product like Copilot would likely

drive staff to gravitate toward unapproved software—free tools like ChatGPT or others—to achieve their goals efficiently, undermining policy, security, and the investment itself.

Staying locked into the Microsoft ecosystem limits our options when superior, commercially available alternatives exist that prioritize security, cost savings, and flexibility—such as open-source AI platforms for data analysis, compliant no-code tools for citizen services, and specialized public sector solutions for resident engagement. These options often feature on-premises deployment, lower or no per-user fees, and reduced vendor dependency compared to Copilot's add-ons.[9][10][11]

Redirecting resources to these would align with our smart city goals, like ongoing AI pilots in traffic management and public safety, while avoiding Microsoft's pitfalls. I recommend pausing Copilot procurement, piloting diverse alternatives, and updating our AI policy to embrace multi-vendor strategies.[12]

Thank you for considering this input to protect Dubuque's budget and innovation.

Sources

[1] Dubuque, Iowa, CIO Balances AI, Security, Data Center Upgrade https://www.govtech.com/workforce/dubuque-cio-balances-ai-security-and-data-center-upgrade
[2] [PDF] CITY OF DUBUQUE ADMINISTRATIVE POLICY https://www.cityofdubuque.org/DocumentCenter/View/61267/AP-2_13-City-Use-of-Artificial-Intelligence-Tools-
[3] 4 obstacles impede paid Microsoft 365 Copilot adoption - No Jitter https://www.nojitter.com/ai-automation/4-obstacles-impede-paid-microsoft-365-adoption
[4] Windows 11 Pulls Back Copilot Features As Microsoft Rethinks AI ... https://hothardware.com/news/windows-11-pulls-back-copilot-features
[5] Barely any Microsoft 365 users are actually paying for Copilot https://www.techradar.com/pro/barely-any-microsoft-365-users-are-actually-paying-for-copilot-despite-microsoft-ceo-satya-nadella-claiming-it-is-a-true-daily-habit
[6] Microsoft Copilot's Congressional Ban: What You Need to Know https://nationalcioreview.com/articles-insights/extra-bytes/microsoft-copilots-congressional-ban-what-you-need-to-know/
[7] Whitepaper: A critical look at Microsoft Copilot in government ... https://www.supplyvalueconsulting.com/whitepaper-a-critical-look-at-microsoft-copilot-in-government-environments-risks-and-opportunities/
[8] Windows Copilot Pullback: Privacy, Reliability and Admin Controls ... https://windowsforum.com/threads/windows-copilot-pullback-privacy-reliability-and-admin-controls-on-windows-11.405308/

[9] The best Microsoft Copilot Studio alternatives in 2026 - Ringly.io https://www.ringly.io/blog/microsoft-copilot-studio-alternatives
[10] Best AI Software for Government & Public Sector https://www.whippy.ai/ai-software/best-ai-software-for-government-public-sector
[11] Open-Source AI/ML Solution for Government Missions | MetroStar https://www.metrostar.com/onyx-ml-tool/
[12] Dubuque City Case Study - Vaidio https://www.vaidio.ai/dubuque-city-case-study

First Name	Justin
Last Name	Thiltgen
Street Address	1293 Walnut Street
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, November 9, 2025 7:51 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

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The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	I have a question regarding Eagle Point Park. We've been charging people to enter the park for some time now. Based on the levels of people driving through the park, how does it make sense? Although I don't have the actual data, it appears to me that the salaries, plus benefits paid just to sit in that booth to collect the money exceed the funds received. Are we actually losing money on charging to get into the park?
First Name	Michael
Last Name	Welu
Street Address	3065 Arbor Oaks Dr.
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 5, 2025 7:54 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	I would love to see some sort of athletic/activity center for the community. Basketball courts, walking track, batting cages, golf simulator, etc. Peosta has one, it would be great to see this in Dubuque.
First Name	Ben
Last Name	Wilson
Street Address	652 Kingsley Ct.
City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

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Resilient Community Advisory Commission

City of Dubuque, Iowa

City Council, City of Dubuque
50 W. 13th Street
Dubuque, IA 52001

March 20, 2025

Subject: Recommend Permanent Climate Action Coordinator Position

Members of the City Council,

The Resilient Community Advisory Commission (RCAC) recommends the City Council make the Climate Action Coordinator a permanent position beginning in Fiscal Year 2026.

In 2020, the City Council approved the Climate Action Plan, and the following year funded a 3-year Climate Action Coordinator position to assist in the implementation of that plan. Due to transition within the position, the allotted funds will expire within the next budget cycle.

Our city's efforts to prepare for, adapt to, and mitigate the effects of changing climate and weather patterns will remain an ongoing challenge as the consequences of global climate change continue to unfold. The Climate Action Coordinator position has been an important asset in facilitating the city's response. The individuals in this position have overseen the city's greenhouse gas inventory and managed millions in federal grants. Beyond this, they have worked across city offices, participated in community events, offered educational opportunities, facilitated applications for grant funding, and much else.

Because the RCAC has worked productivity with both individuals who have held this position and because we believe in the importance of the work they are doing, we strongly encourage the City Council to make the Climate Action Coordinator a permanent position.

Sincerely,

Jacob Kohlhaas; Chair
Resilient Community Advisory Commission



Resilient Community Advisory Commission

City of Dubuque, Iowa

City Council, City of Dubuque
50 W. 13th Street
Dubuque, IA 52001

March 20, 2025

Subject: Encourage Commitment to Specific GHG Reductions

Members of the City Council,

The Resilient Community Advisory Commission (RCAC) recommends the City Council identify specific commitments to Greenhouse Gas (GHG) Reductions.

In 2020, the City Council approved the Climate Action Plan which set a goal of 50% greenhouse gas reduction by 2030 compared to 2003 levels. The recent greenhouse gas inventory shows that Dubuque is on track to meet this goal. However, the driving force behind this reduction has been Aliant Energy's commitment to cleaner production. Consumer adaptation of electric vehicles is predicted as possibly playing a larger role in these reductions in coming years. While encouraging, both factors are external to city policy. Any similarly situated city would experience similar levels of reductions regardless of stated commitments to advancing sustainable practices.

The "business as usual model" has an encouraging track record but does not adequately represent the City of Dubuque's commitment to being a leader in this area. At the halfway point of this goal, the RCAC encourages the council to clarify specific, meaningful commitments to strengthen the city's position as a leader in sustainability. The RCAC is happy to support and work with the council in advancing any such strategies for GHG reduction, including following up with stakeholders and ensuring that documented progress is accessible to the public.

Sincerely,

Jacob Kohlhaas; Chair
Resilient Community Advisory Commission

From: City of Dubuque

To: Trish Gleason

Subject: A new Service Request has been created [Request ID #230596] (Contact City Council) - Dubuque, IA

Sent: 4/10/2026 4:56:34 PM

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Dubuque, IA

A new service request has been filed.

Service Request Details

ID	230596
Date/Time	4/10/2026 4:56 PM
Type	Contact City Council
Address	Key West Dr, Dubuque
Origin	Website
Comments	A proposal for a future park in Key West
Submitter	Canfield, Kathy 10080 Timothy St Dubuque, IA 52003 563-543-3936 kwckams617@gmail.com
	letter to city council members proposal.docx 20260409_160347 (1).jpg 20260409_160425.jpg 20260409_160514.jpg 20260409_160554.jpg

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Sunday, April 26, 2026 6:03 PM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230920] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230920
Date/Time	4/26/2026 6:03 PM
Type	Contact City Council
Address	485 WOODLAND RDG, Dubuque
Origin	Website
Comments	In reviewing the city budget I notice that Barry Lindahl is still on the payroll after retiring 10 years ago. He makes $153,000 to assist Crenna, yet I still see legal consultants are hired for projects. At $153,000 plus IPERS and Social Security he surely has the sweetest “retirement” package in the history of city government. Especially considering that in season he’s seen many days on the course at DGCC. Couldn’t that money be better spent repairing a few more streets?
Submitter	Hemmer, Paul E 485 Woodland Ridge IA 52003 563-581-7016 rdbqpaul@gmail.com

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Wednesday, April 15, 2026 10:56 AM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230701] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230701
Date/Time	4/15/2026 10:56 AM
Type	Contact City Council
Address	Dubuque
Origin	Website
Comments	Re: Service Request #225456 from 7/25/2025: Dear City Council, Today we have concluded an agreement with the City, I'mOn Communication and their drilling contractor Telecom to resolve the issue of damage to our water main leak at 1846 North Main St which coincided with ImOn's fiber optic drilling operations. I write first to offer my appreciation for the work of City Attorney Jason Lehman, his office, and the City Council itself - especially Katy Wethal - for taking our issue seriously and handling it. As a long-time Dubuque resident (and still being a property owner in the City) this was another impressive demonstration of our local government working well. Long before and concurrent with this incident I have worked in and around the County and have appreciated the excellent currency the region has accrued through good governance. Staff like Jason and proper representation make that possible. This is not to say it went smoothly. I am obligated

to report to you that for two full years we worked to only get a reflexive dismissal of responsibility from ImOn, Telecom, and a denial from the Iowa Communities Assurance Pool (ICAP) which the City employs to vet these claims.
My view is that during the same period ImOn got their name on OUR public skating rink they were dismissing us, while the City let a third part insurance group do the same. This was not good governance and highlights the acute problem of our City pilfering off naming rights of our public spaces, and how normal citizens with legitimate claims get flatly denied through this channel of the City's existing structure. Legal help was prohibitively expensive and recourse seemed out of reach. It is not right that, apparently, citizens frequently meet an end here.
That all changed when, without a lawyer, we dropped our service request into this channel - this portal lead to the City Council having Jason Lehman and Katy Wethal reach out to us. Jason worked diligently and sincerely over nine months to rectify our issue while being understaffed in his office. As citizens, we greatly appreciate him and this aspect of the City system.
I do not know why one channel would fail and the other succeed; thus I have shared with you both my disappointment/alert of the denial and my appreciation for the resolution.
Best Regards,
Ronald Lindblom

Submitter Lindblom, Ronald A
1104 Franklin St
Cedar Falls, IA 50613
319-505-5416
319-290-1198
Lindblomra@gmail.com

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Tuesday, April 14, 2026 4:37 PM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230682] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230682
Date/Time	4/14/2026 4:37 PM
Type	Contact City Council
Address	2601 SHIRAS AVE, Dubuque
Origin	Website
Comments	I don’t care what Rob McDonald says. Keep the greenhouse!!!!
Submitter	Ludowitz, Randall 867 Barbaralee Dubuque, IA 52003 563-663-1770 rludy2002@aol.com

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Monday, March 23, 2026 3:43 PM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230218] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230218
Date/Time	3/23/2026 3:43 PM
Type	Contact City Council
Address	4800 CHAVENELLE RD, Dubuque
Origin	Website
Comments	Regarding the proposed tax rate increase: I am advocating for a 0% increase in the tax rate. with the rise of property values, I believe the increase that drives is enough burden on the citizens of Dubuque. I always here Mayor Cavanaugh talking about the difficulty of the budget process as it is unknown what additional services citizens will ask for. I know citizens also ask for a cuts of programs as well, and this is rarely done by the city council. I believe increases of services should be offset by cuts in services. For instance, I believe cutting the greenhouse would make great fiscal sense as I believe the city can purchase the same plants and flowers the greenhouse produces from commercial growers who have much higher volumes to spread their costs over. When you consider the costs of the building, equipment, and manpower on top of the inputs(seed, fertilizer, soils, pots), we are paying way too much for what actually is produced in our own

greenhouse.
The city talks a lot about being one of the lowest tax rates of the largest cities in Iowa. To get the entire picture of the total financial burden on citizens, where does Dubuque fall on the same list with water, sewer, storm water, and refuse rates? This should be known to all citizens. I know Waterloo is highest for tax rates but lowest on water and sewer rates. I also would also like to know how much of the enterprise funds (water, sewer, storm water fees) go into the general fund? It may not be as much as it once was because we have had to use that money to prop up the water and sewer infrastructure that was ignored for years. Nonetheless, with the massive increases in these rates the past couple of years, there are probably still substantial dollars going into the general fund from these enterprise funds, which artificially keeps the tax rate low. Also interested in the landfill and the tipping fees we receive from 3 states. How is this money used and does it do the same thing in keeping the tax rate artificially low by ending up in the general fund?
Finally, I am wondering in the improvement packages why some have a "revenue" column in addition to "expense"? See attached. With the city manager search as a $50,000 expense, it shows "revenue" of $38,530 for a net tax impact of $11,470. Obviously, this is money from somewhere else and is it tax dollars already collected? If so, where did it come from? Again, is it there to disguise the net tax impact and actual city spending?
Thank you for your consideration and thank you for you service to the city.

Submitter McDonald, Rob D
3399 EAGLE POINT DR Dubuque, Iowa 52001
Dubuque, IA 52001
563-543-0220
563-582-2232
rmcdonald@aymcdonald.com

City Council Budget.jpg

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Friday, April 17, 2026 6:12 AM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230755] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230755
Date/Time	4/17/2026 6:12 AM
Type	Contact City Council
Address	Dubuque
Origin	Website
Comments	I'm reaching out to share my support for the continuation of Dubuque's sustainability initiatives. These efforts reflect the kind of community many of us want to live in, one that plans for the future, uses resources responsibly, and creates lasting impact. Even if not everyone sees this work day to day, it plays an important role in shaping a stronger Dubuque. I hope you will continue to support and maintain these roles moving forward. Thank you for your leadership, Paige Mueller
Submitter	Mueller, Paige Dubuque, IA 52001-3256 563-495-0761 amuellerpaige@gmail.com

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Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Monday, April 13, 2026 11:42 PM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230627] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230627
Date/Time	4/13/2026 11:42 PM
Type	Contact City Council
Address	Dubuque
Origin	Website
Comments	Thanks for working so late but I have to agree with Rob that the subject is too important to be last on the agenda. I also appreciate him sharing his thoughts on reducing costs. The council should welcome his ideas and interest and any other resident. I really don't want to watch all of these but I don't like the direction the city is going so I'm doing my best to be informed. With regards to parks, Mr. Fehsal speaking about staff (horticulturist) pulling weeds and taking care plants but let me remind you that none of this was done at the Creek Wood Park until recently when they simply pulled all the shrubs out because they were never cared for or watered a day since their planting. He also speaks about a goal of 56 parks but the master plan you just paid for was very clear that you are spread too thin with maintenance and essentially you have too many parks. I would say this is in contrast to city manager implying you always follow the consultant plan. You also asked for public input in addition to hiring the consultant so I'm not sure

your consultant saved you any money as was implied. I know I sound like I have some strong feelings towards parks but I really do not. I just happen to be given a front row seat to how the city manages their parks or rather neglects them. I don't understand why none of you are questioning the continuation of building future parks with the obvious lack of maintenance staff. Would you allow your dollars to be spent this way?
In closing, let me be clear that my message regarding utility fees was to draw attention to the increases over the years. I am assuming all rates were raised equally across the meter size so this is a city wide burden. I will be okay but I hope it made you all aware of the tremendous increase. We all tend to set our bills up on on autopay and we lose track of the increases.
That is all.
Good night

Submitter Nachtman, Cyndy
1791 Creek Wood Dr
Dubuque, IA 52001
563-580-8421
cynacht@gmail.com

View in QAlert

Dubuque, IA

Trish Gleason

From: City of Dubuque <noreply-dubuque@qscend.com>
Sent: Monday, April 27, 2026 11:35 AM
To: Trish Gleason
Subject: A new Service Request has been created [Request ID #230934] (Contact City Council) - Dubuque, IA

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Dubuque, IA

A new service request has been filed.

Service Request Details	
ID	230934
Date/Time	4/27/2026 11:35 AM
Type	Contact City Council
Address	Dubuque
Origin	Website
Comments	Excessive Use of Administrative Overhead Recharges to fund the General Fund Departments. I am concerned after reading Rob McDonald email to the council on April 24th. He brought up valid questions and I believe they need to be answered; 1) Why are the monies from the fee being used to fund other departments. 2) Why have these departments true budgets increased so much, and the percentage of AOR dollars being used to fund the departments also increased. It seems that each department presents their BLUE SKY budget knowing they can pull AOR dollars for what they want or need.
Submitter	Smith, Rob 1057 Bonnie Ct Dubuque, IA 52003 563-590-0236 grovetools@aol.com

View in QAlert

Dubuque, IA

Trish Gleason

From: Rob McDonald <RMcDonald@aymcdonald.com>
Sent: Friday, April 24, 2026 5:22 PM
To: Brad Cavanagh; Chris Staver; Laura Roussell; Katy Wethal; Tyson Leyendecker; Danny Sprank; David T. Resnick
Cc: Trish Gleason
Subject: Excessive Use of Administrative Overhead Recharges to Fund General Fund Departments

You don't often get email from rmcdonald@aymcdonald.com. Learn why this is important

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PLEASE UPLOAD AS PUBLIC INPUT TO THE APRIL 28TH FINAL BUDGET HEARING

Mayor and Council,

With all the budget meetings completed, I have some concerns to share concerning the administrative overhead recharges (AOR) allocations.

It appears after many presentations and memos, the calculation of the AOR is rather arbitrary. I studied the AOR's for fiscal year 2022 through fiscal year 2027 and documented them. I see no rhyme or reason for how these numbers were arrived at and see absolutely no evidence of any tie in back to actual services provided from the general fund departments to the enterprise fund departments. Probably the most shocking were the extraordinary AOR increases taken in fiscal year 2024 that range from 19.5% -79.2% increases (in one year) for the seven departments I am tracking: City attorney's office, city clerk's office, city manager's office, planning, finance, communications, and human resources. The amount taken from the water enterprise fund that year DOUBLED from the previous year which is where most of the large increases for FY2024 came from. Stormwaters AOR contribution increased 80% from the previous year.

Another eye opener was seeing the actual AOR dollar increases from FY2022 through FY2027 in the various departments:

City Attorney's Office	176%
City Clerk's Office	224%
City Manager's Office	196%
Planning	209%
Finance	201%
Communications	388%
Human Resources	366%

Lastly, I calculated the percent of total department expenses covered by the administrative overhead recharge for each department in FY2022 and again for FY2027 and the dramatic increases in just 5 years tell the story of just how dependent these 7 general fund departments have become on the excess funding provided by enterprise funds:

	FY2022 AOR % of Total Expenses	FY2027 AOR % of Total Expenses
City Attorney's Office	50%	78%
City Clerk's Office	32%	55%
City Manager's Office	44%	71%
Planning	39%	64%
Finance	48%	62%
Communications	18%	51%
Human Resources	35%	78%
Total AOR Dollars	$ 4,096,742	$ 9,006,161

Administrative Overhead Recharges paid out of the enterprise funds in actual dollars increased 220% from FY2022 to FY2027.

I have not seen any good documentation yet so far to demonstrate that the AOR's are not just selected in an arbitrary and capricious manner over these last five years. 5 year projections by the city show these fees continuing on a steep climb of increases. Something very telling regarding the AOR's that has been discussed by council and city staff regarding changing the allocation structure is that the city manager has recommended any changes in reducing AOR's for the future should happen over a number of years. At one point the city manager suggested it should possibly be over 15 years. This goes to show and demonstrate the dependency that has been created by this city staff and council in relying on the enterprise funds to an unrealistic level to support the general fund departments.

It is in the same manner that it appears decisions are being made on fee rates being charged to citizens for the enterprise funds. It would appear that the sharp increases in fees of late are driven by the need to feed the administrative overhead recharges that are used to cover general fund departments. The numbers certainly demonstrate that and the explanations by city staff do little to give sound reasoning for the large increases.

I implore you to give great consideration to reducing the proposed fee structure for water, sewer, storm water, and refuse for FY2027. Throughout all the discussions during budget hearings regarding the AOR, there has yet to be a convincing and logical argument made why these have grown so much in the last number of years. This Council needs to take action to correct past decisions that have put city finances on a slippery slope by over-relying on enterprise funds to pay the bills, thereby robbing these critical infrastructure departments of the necessary funds they should have to bring infrastructure to a bare minimum level that it has slipped well below in the last number of years. Our west end sewer capacity problem is the poster child for exactly what I am describing.

Rob McDonald
3399 Eagle Point Drive

Rob McDonald
President and CEO
A.Y. McDonald Industries, Inc.
Dubuque

RMcDonald@aymcdonald.com
O: 563-583-7311,,5265
aymcdonald.com

A.Y. McDONALD INDUSTRIES

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The Customer is the Boss.

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: brodie0128@gmail.com

Dear Mr. Kalmes,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for

nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Dallas Kalmes <brodie0128@gmail.com>
Sent: Wednesday, April 15, 2026 4:54 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $41,900 (38.1%) → taxable portion adds $188/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $7/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $385/year ($32.04/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: dkschmitt55@hotmail.com

Dear Ms. Linden,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for

nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Debbie Linden <dkschmitt55@hotmail.com>
Sent: Wednesday, April 15, 2026 8:27 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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City Council,

I am a retired Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $21,400 (8.9%) → taxable portion adds $96/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $12/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $298/year ($24.79/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: jacobricketts36@gmail.com

Dear Mr. Ricketts,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for

nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Jacob Ricketts <jacobricketts36@gmail.com>
Sent: Wednesday, April 15, 2026 3:36 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increased — please explain the budget impact

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $49,500 (23.4%) → adds $498/year in property tax
- Levy rate increase (10.0637 → 10.1648) → adds $26/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $714/year ($59.54/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Sent from my iPhone

THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: puppermomapparel@hotmail.com

Dear Ms. Sanders,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for

nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Stephanie Sanders <puppermomapparel@hotmail.com>
Sent: Tuesday, April 14, 2026 7:28 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increased — please explain the budget impact

Caution! This message was sent from outside your organization. Never give your login information and password over email!

Allow sender | Block sender | Report

City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

• Assessment increase: $47,500 (89.8%) → adds $478/year in property tax
• Levy rate increase (10.0637 → 10.1648) → adds $10/year
• Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $678/year ($56.51/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Stephanie Sanders
Dubuque, IA

Service Request 230553

Record Info

Request ID:	230553	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	Svalenti@cityofdubuque.org
Date Submitted:	4/8/2026 11:25:00 AM	**Cross Street:**	
Address:	Dubuque		
District:			
Comments:	Katherine Sorenson is wondering if she can visit with Jennifer Larson about the city budget. Katherine has availability next Monday or Tuesday - 13th or 14th after 3pm. Her cell number is (708) 328 9458. Her email is Kas562@msn.com Katherine says to text to confirm or leave a voicemail. She works from 7am to 2:30pm.		
Private Notes:			
Was resident contacted:	Yes		
How was resident contacted:	In Person		
Summary of resident response:	Met with Katherine from 3:30-4:45. She asked specific debt issuance questions, which I answered. I also explained what SRF debt is and what it is issued for. She asked how Switch Homes was in a TIF district and I explained how Housing TIF works. I also assured her that I would be working on correcting the Open Expense website to make it easier to use. She questioned debt balances and why we didn't just pay off debt when the balances were small. I explained that we do cash flows for TIF and enterprise funds and do what we can to keep rates lower, spreading the cost over time. She mentioned that she comes from a City in Illinois that paid off all debt and only pays for projects with cash in phases.		

Submitter Info

Name:	Sorenson, Katherine	**Email:**	Kas562@msn.com
Address:	Dubuque, IA		
Phone #:	708-328-9458	**Extension:**	
Alt. Phone #:	**Extension:**		
Notify:	☐		

Activity List

Date:	4/8/2026 11:25:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request Open - ID 230553 Routed To: Comments: Katherine Sorenson is wondering if she can visit with Jennifer Larson about the city budget. Katherine has availability next Monday or Tuesday - 13th or 14th after 3pm. Her cell number is (708) 328 9458. Her email is Kas562@msn.com Katherine says to text to confirm or leave a voicemail. She works from 7am to 2:30pm.

Date:	4/8/2026 11:26:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request rerouted to Jlarson@cityofdubuque.org REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed. -----Original Message----- From: Mike Van Milligen Sent: Tuesday, April 7, 2026 6:52 PM To: Stephanie Valentine Cc: Jenny Larson ; Cori Burbach Subject: Please refer to Jennifer: Katherine Sorenson
Date:	4/8/2026 11:31:00 AM
User:	Jlarson@cityofdubuque.org
Comments:	Scheduled a meeting with Katherine at 3:30 on April 12th at City Hall in Conf Room A
Date:	4/13/2026 4:55:00 PM
User:	Jlarson@cityofdubuque.org
Comments:	Met with Katherine from 3:30-4:45 on 4/13/26. I told her to feel free to e-mail me anytime she has questions.
Date:	4/14/2026 1:29:00 PM
User:	Svalenti@cityofdubuque.org
Comments:	Emailed to City Manager and Assistant City Manager on 4/14/2026 at 1:28 pm

City of Dubuque : 2007A

City of Dubuque
Urban Renewal TIF Revenue Bonds
Series 2007A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	845,000.00	583,687.50	1,428,687.50
12/01/2026		552,000.00	552,000.00
06/01/2027	910,000.00	552,000.00	1,462,000.00
12/01/2027		517,875.00	517,875.00
06/01/2028	975,000.00	517,875.00	1,492,875.00
12/01/2028		481,312.50	481,312.50
06/01/2029	1,050,000.00	481,312.50	1,531,312.50
12/01/2029		441,937.50	441,937.50
06/01/2030	1,130,000.00	441,937.50	1,571,937.50
12/01/2030		399,562.50	399,562.50
06/01/2031	1,215,000.00	399,562.50	1,614,562.50
12/01/2031		354,000.00	354,000.00
06/01/2032	1,305,000.00	354,000.00	1,659,000.00
12/01/2032		305,062.50	305,062.50
06/01/2033	1,400,000.00	305,062.50	1,705,062.50
12/01/2033		252,562.50	252,562.50
06/01/2034	1,505,000.00	252,562.50	1,757,562.50
12/01/2034		196,125.00	196,125.00
06/01/2035	1,620,000.00	196,125.00	1,816,125.00
12/01/2035		135,375.00	135,375.00
06/01/2036	1,740,000.00	135,375.00	1,875,375.00
12/01/2036		70,125.00	70,125.00
06/01/2037	1,870,000.00	70,125.00	1,940,125.00
Grand Total	15,565,000.00	7,995,562.50	23,560,562.50

City of Dubuque : 2014

City of Dubuque
Sales Tax Increment Revenue Bonds
Unlimited Property Supported Second Lien Series 2014
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	1,125,000.00	109,625.00	1,234,625.00
12/01/2026		81,500.00	81,500.00
06/01/2027	1,200,000.00	81,500.00	1,281,500.00
12/01/2027		57,500.00	57,500.00
06/01/2028	1,250,000.00	57,500.00	1,307,500.00
12/01/2028		32,500.00	32,500.00
06/01/2029	1,300,000.00	32,500.00	1,332,500.00
Grand Total	4,875,000.00	452,625.00	5,327,625.00

City of Dubuque : 2015A

City of Dubuque
Sales Tax Increment Revenue Bonds
Series 2015A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	2,225,000.00	273,015.62	2,498,015.62
12/01/2026		236,859.37	236,859.37
06/01/2027	2,295,000.00	236,859.37	2,531,859.37
12/01/2027		196,696.87	196,696.87
06/01/2028	2,375,000.00	196,696.87	2,571,696.87
12/01/2028		153,650.00	153,650.00
06/01/2029	2,460,000.00	153,650.00	2,613,650.00
12/01/2029		104,400.00	104,400.00
06/01/2030	2,560,000.00	104,400.00	2,664,400.00
12/01/2030		53,200.00	53,200.00
06/01/2031	2,660,000.00	53,200.00	2,713,200.00
Grand Total	14,575,000.00	1,762,628.10	16,337,628.10

City of Dubuque : 2016A

City of Dubuque
General Obligation Bonds
Series 2016A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	145,000.00	25,412.49	170,412.49
12/01/2026		23,237.49	23,237.49
06/01/2027	150,000.00	23,237.49	173,237.49
12/01/2027		20,987.49	20,987.49
06/01/2028	150,000.00	20,987.49	170,987.49
12/01/2028		18,737.49	18,737.49
06/01/2029	155,000.00	18,737.49	173,737.49
12/01/2029		16,412.49	16,412.49
06/01/2030	160,000.00	16,412.49	176,412.49
12/01/2030		14,012.49	14,012.49
06/01/2031	165,000.00	14,012.49	179,012.49
12/01/2031		11,434.37	11,434.37
06/01/2032	165,000.00	11,434.37	176,434.37
12/01/2032		8,753.12	8,753.12
06/01/2033	170,000.00	8,753.12	178,753.12
12/01/2033		5,990.62	5,990.62
06/01/2034	175,000.00	5,990.62	180,990.62
12/01/2034		3,037.50	3,037.50
06/01/2035	180,000.00	3,037.50	183,037.50
Grand Total	1,615,000.00	270,618.61	1,885,618.61

City of Dubuque : 2016B

City of Dubuque
General Obligation Refunding Bonds
Series 2016B
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	245,000.00	11,400.00	256,400.00
12/01/2026		7,725.00	7,725.00
06/01/2027	255,000.00	7,725.00	262,725.00
12/01/2027		3,900.00	3,900.00
06/01/2028	260,000.00	3,900.00	263,900.00
Grand Total	760,000.00	34,650.00	794,650.00

City of Dubuque : 2016C

City of Dubuque
General Obligation Bonds
Series 2016C
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	215,000.00	35,906.25	250,906.25
12/01/2026		33,487.50	33,487.50
06/01/2027	220,000.00	33,487.50	253,487.50
12/01/2027		30,187.50	30,187.50
06/01/2028	225,000.00	30,187.50	255,187.50
12/01/2028		26,812.50	26,812.50
06/01/2029	230,000.00	26,812.50	256,812.50
12/01/2029		23,362.50	23,362.50
06/01/2030	240,000.00	23,362.50	263,362.50
12/01/2030		19,762.50	19,762.50
06/01/2031	245,000.00	19,762.50	264,762.50
12/01/2031		16,087.50	16,087.50
06/01/2032	250,000.00	16,087.50	266,087.50
12/01/2032		12,337.50	12,337.50
06/01/2033	260,000.00	12,337.50	272,337.50
12/01/2033		8,437.50	8,437.50
06/01/2034	265,000.00	8,437.50	273,437.50
12/01/2034		4,296.88	4,296.88
06/01/2035	275,000.00	4,296.88	279,296.88
Grand Total	2,425,000.00	385,450.01	2,810,450.01

City of Dubuque : 2017A

City of Dubuque
General Obligation Bonds
Series 2017A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	425,000.00	30,975.00	455,975.00
12/01/2026		24,600.00	24,600.00
06/01/2027	440,000.00	24,600.00	464,600.00
12/01/2027		18,000.00	18,000.00
06/01/2028	455,000.00	18,000.00	473,000.00
12/01/2028		11,175.00	11,175.00
06/01/2029	470,000.00	11,175.00	481,175.00
12/01/2029		4,125.00	4,125.00
06/01/2030	275,000.00	4,125.00	279,125.00
Grand Total	2,065,000.00	146,775.00	2,211,775.00

City of Dubuque : 2017B

City of Dubuque
General Obligation Urban Renewal Bonds
Series 2017B
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	860,000.00	57,300.00	917,300.00
12/01/2026		44,400.00	44,400.00
06/01/2027	885,000.00	44,400.00	929,400.00
12/01/2027		31,125.00	31,125.00
06/01/2028	920,000.00	31,125.00	951,125.00
12/01/2028		17,325.00	17,325.00
06/01/2029	960,000.00	17,325.00	977,325.00
12/01/2029		2,925.00	2,925.00
06/01/2030	195,000.00	2,925.00	197,925.00
Grand Total	3,820,000.00	248,850.00	4,068,850.00

City of Dubuque : 2017C

City of Dubuque
General Obligation Urban Renewal Bonds
Series 2017C Taxable
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	180,000.00	15,852.50	195,852.50
12/01/2026		13,107.50	13,107.50
06/01/2027	185,000.00	13,107.50	198,107.50
12/01/2027		10,193.75	10,193.75
06/01/2028	190,000.00	10,193.75	200,193.75
12/01/2028		7,058.75	7,058.75
06/01/2029	200,000.00	7,058.75	207,058.75
12/01/2029		3,708.75	3,708.75
06/01/2030	215,000.00	3,708.75	218,708.75
Grand Total	970,000.00	83,990.00	1,053,990.00

City of Dubuque : 2018A

City of Dubuque
General ObligationlBonds
Series 2018A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	395,000.00	37,725.00	432,725.00
12/01/2026		31,800.00	31,800.00
06/01/2027	410,000.00	31,800.00	441,800.00
12/01/2027		25,650.00	25,650.00
06/01/2028	425,000.00	25,650.00	450,650.00
12/01/2028		19,275.00	19,275.00
06/01/2029	415,000.00	19,275.00	434,275.00
12/01/2029		13,050.00	13,050.00
06/01/2030	425,000.00	13,050.00	438,050.00
12/01/2030		6,675.00	6,675.00
06/01/2031	445,000.00	6,675.00	451,675.00
Grand Total	2,515,000.00	230,625.00	2,745,625.00

City of Dubuque : 2018B

City of Dubuque
General Obligation Refunding Bonds
Series 2018B Taxable
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	145,000.00	2,283.75	147,283.75
Grand Total	145,000.00	2,283.75	147,283.75

City of Dubuque : 2019A

City of Dubuque
General Obligation Bonds
Series 2019A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	75,000.00	29,400.00	104,400.00
12/01/2026		28,275.00	28,275.00
06/01/2027	80,000.00	28,275.00	108,275.00
12/01/2027		27,075.00	27,075.00
06/01/2028	125,000.00	27,075.00	152,075.00
12/01/2028		25,200.00	25,200.00
06/01/2029	135,000.00	25,200.00	160,200.00
12/01/2029		23,175.00	23,175.00
06/01/2030	135,000.00	23,175.00	158,175.00
12/01/2030		21,150.00	21,150.00
06/01/2031	135,000.00	21,150.00	156,150.00
12/01/2031		19,125.00	19,125.00
06/01/2032	145,000.00	19,125.00	164,125.00
12/01/2032		16,950.00	16,950.00
06/01/2033	150,000.00	16,950.00	166,950.00
12/01/2033		14,700.00	14,700.00
06/01/2034	150,000.00	14,700.00	164,700.00
12/01/2034		12,450.00	12,450.00
06/01/2035	155,000.00	12,450.00	167,450.00
12/01/2035		10,125.00	10,125.00
06/01/2036	160,000.00	10,125.00	170,125.00
12/01/2036		7,725.00	7,725.00
06/01/2037	165,000.00	7,725.00	172,725.00
12/01/2037		5,250.00	5,250.00
06/01/2038	175,000.00	5,250.00	180,250.00
12/01/2038		2,625.00	2,625.00
06/01/2039	175,000.00	2,625.00	177,625.00
Grand Total	1,960,000.00	457,050.00	2,417,050.00

City of Dubuque : 2019B

City of Dubuque
General Obligation Bonds
Series 2019B Taxable
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	110,000.00	3,300.00	113,300.00
12/01/2026		1,650.00	1,650.00
06/01/2027	110,000.00	1,650.00	111,650.00
Grand Total	220,000.00	6,600.00	226,600.00

City of Dubuque : 2019C

City of Dubuque
General Obligation Refunding Bonds
Series 2019C
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	385,000.00	31,875.00	416,875.00
12/01/2026		26,100.00	26,100.00
06/01/2027	385,000.00	26,100.00	411,100.00
12/01/2027		20,325.00	20,325.00
06/01/2028	255,000.00	20,325.00	275,325.00
12/01/2028		16,500.00	16,500.00
06/01/2029	260,000.00	16,500.00	276,500.00
12/01/2029		12,600.00	12,600.00
06/01/2030	270,000.00	12,600.00	282,600.00
12/01/2030		8,550.00	8,550.00
06/01/2031	280,000.00	8,550.00	288,550.00
12/01/2031		4,350.00	4,350.00
06/01/2032	290,000.00	4,350.00	294,350.00
Grand Total	2,125,000.00	208,725.00	2,333,725.00

City of Dubuque : 2021A

City of Dubuque
General Obligation Bonds
Series 2021A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	2,160,000.00	195,400.00	2,355,400.00
12/01/2026		173,800.00	173,800.00
06/01/2027	2,210,000.00	173,800.00	2,383,800.00
12/01/2027		151,700.00	151,700.00
06/01/2028	2,260,000.00	151,700.00	2,411,700.00
12/01/2028		129,100.00	129,100.00
06/01/2029	2,295,000.00	129,100.00	2,424,100.00
12/01/2029		106,150.00	106,150.00
06/01/2030	2,340,000.00	106,150.00	2,446,150.00
12/01/2030		82,750.00	82,750.00
06/01/2031	2,370,000.00	82,750.00	2,452,750.00
12/01/2031		59,050.00	59,050.00
06/01/2032	1,640,000.00	59,050.00	1,699,050.00
12/01/2032		42,650.00	42,650.00
06/01/2033	1,370,000.00	42,650.00	1,412,650.00
12/01/2033		28,950.00	28,950.00
06/01/2034	1,380,000.00	28,950.00	1,408,950.00
12/01/2034		15,150.00	15,150.00
06/01/2035	205,000.00	15,150.00	220,150.00
12/01/2035		13,100.00	13,100.00
06/01/2036	205,000.00	13,100.00	218,100.00
12/01/2036		11,050.00	11,050.00
06/01/2037	215,000.00	11,050.00	226,050.00
12/01/2037		8,900.00	8,900.00
06/01/2038	215,000.00	8,900.00	223,900.00
12/01/2038		6,750.00	6,750.00
06/01/2039	215,000.00	6,750.00	221,750.00
12/01/2039		4,600.00	4,600.00
06/01/2040	230,000.00	4,600.00	234,600.00
12/01/2040		2,300.00	2,300.00
06/01/2041	230,000.00	2,300.00	232,300.00
Grand Total	19,540,000.00	1,867,400.00	21,407,400.00

City of Dubuque : 2021B

City of Dubuque
General Obligation Bonds
Series 2021B Taxable
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	965,000.00	88,700.00	1,053,700.00
12/01/2026		79,050.00	79,050.00
06/01/2027	990,000.00	79,050.00	1,069,050.00
12/01/2027		69,150.00	69,150.00
06/01/2028	1,020,000.00	69,150.00	1,089,150.00
12/01/2028		58,950.00	58,950.00
06/01/2029	1,035,000.00	58,950.00	1,093,950.00
12/01/2029		48,600.00	48,600.00
06/01/2030	1,060,000.00	48,600.00	1,108,600.00
12/01/2030		38,000.00	38,000.00
06/01/2031	1,090,000.00	38,000.00	1,128,000.00
12/01/2031		27,100.00	27,100.00
06/01/2032	1,105,000.00	27,100.00	1,132,100.00
12/01/2032		16,050.00	16,050.00
06/01/2033	685,000.00	16,050.00	701,050.00
12/01/2033		9,200.00	9,200.00
06/01/2034	685,000.00	9,200.00	694,200.00
12/01/2034		2,350.00	2,350.00
06/01/2035	115,000.00	2,350.00	117,350.00
12/01/2035		1,200.00	1,200.00
06/01/2036	120,000.00	1,200.00	121,200.00
Grand Total	8,870,000.00	788,000.00	9,658,000.00

City of Dubuque : 2021C

City of Dubuque
Water Revenue Refunding Bonds
Series 2021C
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	390,000.00	20,550.00	410,550.00
12/01/2026		16,650.00	16,650.00
06/01/2027	400,000.00	16,650.00	416,650.00
12/01/2027		12,650.00	12,650.00
06/01/2028	410,000.00	12,650.00	422,650.00
12/01/2028		8,550.00	8,550.00
06/01/2029	420,000.00	8,550.00	428,550.00
12/01/2029		4,350.00	4,350.00
06/01/2030	435,000.00	4,350.00	439,350.00
Grand Total	2,055,000.00	104,950.00	2,159,950.00

City of Dubuque : 2022A

City of Dubuque
General Obligation Bonds
Series 2022A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	100,000.00	43,471.87	143,471.87
12/01/2026		41,471.87	41,471.87
06/01/2027	100,000.00	41,471.87	141,471.87
12/01/2027		39,471.87	39,471.87
06/01/2028	100,000.00	39,471.87	139,471.87
12/01/2028		37,471.87	37,471.87
06/01/2029	100,000.00	37,471.87	137,471.87
12/01/2029		35,471.87	35,471.87
06/01/2030	105,000.00	35,471.87	140,471.87
12/01/2030		33,371.87	33,371.87
06/01/2031	110,000.00	33,371.87	143,371.87
12/01/2031		31,171.87	31,171.87
06/01/2032	115,000.00	31,171.87	146,171.87
12/01/2032		28,871.87	28,871.87
06/01/2033	120,000.00	28,871.87	148,871.87
12/01/2033		26,471.87	26,471.87
06/01/2034	125,000.00	26,471.87	151,471.87
12/01/2034		23,971.87	23,971.87
06/01/2035	125,000.00	23,971.87	148,971.87
12/01/2035		21,471.87	21,471.87
06/01/2036	130,000.00	21,471.87	151,471.87
12/01/2036		18,871.87	18,871.87
06/01/2037	135,000.00	18,871.87	153,871.87
12/01/2037		16,087.50	16,087.50
06/01/2038	145,000.00	16,087.50	161,087.50
12/01/2038		13,096.87	13,096.87
06/01/2039	150,000.00	13,096.87	163,096.87
12/01/2039		10,003.12	10,003.12
06/01/2040	155,000.00	10,003.12	165,003.12
12/01/2040		6,806.25	6,806.25
06/01/2041	160,000.00	6,806.25	166,806.25
12/01/2041		3,506.25	3,506.25
06/01/2042	170,000.00	3,506.25	173,506.25
Grand Total	2,145,000.00	818,652.99	2,963,652.99

City of Dubuque : 2022B

City of Dubuque
Taxable General Obligation Bonds
Series 2022B
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	120,000.00	150,516.25	270,516.25
12/01/2026		148,116.25	148,116.25
06/01/2027	355,000.00	148,116.25	503,116.25
12/01/2027		141,016.25	141,016.25
06/01/2028	360,000.00	141,016.25	501,016.25
12/01/2028		133,816.25	133,816.25
06/01/2029	375,000.00	133,816.25	508,816.25
12/01/2029		126,316.25	126,316.25
06/01/2030	395,000.00	126,316.25	521,316.25
12/01/2030		118,416.25	118,416.25
06/01/2031	405,000.00	118,416.25	523,416.25
12/01/2031		110,316.25	110,316.25
06/01/2032		110,316.25	110,316.25
12/01/2032		110,316.25	110,316.25
06/01/2033	420,000.00	110,316.25	530,316.25
12/01/2033		101,916.25	101,916.25
06/01/2034	435,000.00	101,916.25	536,916.25
12/01/2034		93,216.25	93,216.25
06/01/2035	455,000.00	93,216.25	548,216.25
12/01/2035		83,888.75	83,888.75
06/01/2036	470,000.00	83,888.75	553,888.75
12/01/2036		74,018.75	74,018.75
06/01/2037	495,000.00	74,018.75	569,018.75
12/01/2037		63,376.25	63,376.25
06/01/2038	510,000.00	63,376.25	573,376.25
12/01/2038		52,156.25	52,156.25
06/01/2039	535,000.00	52,156.25	587,156.25
12/01/2039		40,118.75	40,118.75
06/01/2040	550,000.00	40,118.75	590,118.75
12/01/2040		27,468.75	27,468.75
06/01/2041	575,000.00	27,468.75	602,468.75
12/01/2041		14,100.00	14,100.00
06/01/2042	600,000.00	14,100.00	614,100.00
Grand Total	7,055,000.00	3,027,663.75	10,082,663.75

City of Dubuque : 2023A

City of Dubuque
General Obligation Corporate Bonds
Series 2023A Taxable
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	215,000.00	140,610.00	355,610.00
12/01/2026		134,160.00	134,160.00
06/01/2027	220,000.00	134,160.00	354,160.00
12/01/2027		127,560.00	127,560.00
06/01/2028	230,000.00	127,560.00	357,560.00
12/01/2028		121,810.00	121,810.00
06/01/2029	245,000.00	121,810.00	366,810.00
12/01/2029		115,685.00	115,685.00
06/01/2030	250,000.00	115,685.00	365,685.00
12/01/2030		109,435.00	109,435.00
06/01/2031	265,000.00	109,435.00	374,435.00
12/01/2031		102,810.00	102,810.00
06/01/2032	280,000.00	102,810.00	382,810.00
12/01/2032		96,790.00	96,790.00
06/01/2033	290,000.00	96,790.00	386,790.00
12/01/2033		90,482.50	90,482.50
06/01/2034	305,000.00	90,482.50	395,482.50
12/01/2034		83,772.50	83,772.50
06/01/2035	320,000.00	83,772.50	403,772.50
12/01/2035		76,652.50	76,652.50
06/01/2036	340,000.00	76,652.50	416,652.50
12/01/2036		69,002.50	69,002.50
06/01/2037	360,000.00	69,002.50	429,002.50
12/01/2037		60,812.50	60,812.50
06/01/2038	375,000.00	60,812.50	435,812.50
12/01/2038		52,187.50	52,187.50
06/01/2039	395,000.00	52,187.50	447,187.50
12/01/2039		43,003.75	43,003.75
06/01/2040	415,000.00	43,003.75	458,003.75
12/01/2040		33,251.25	33,251.25
06/01/2041	440,000.00	33,251.25	473,251.25
12/01/2041		22,801.25	22,801.25
06/01/2042	460,000.00	22,801.25	482,801.25
12/01/2042		11,761.25	11,761.25
06/01/2043	485,000.00	11,761.25	496,761.25
Grand Total	5,890,000.00	2,844,565.00	8,734,565.00

City of Dubuque : 2025A

City of Dubuque
General Obligation Corporate Bonds
Series 2025A
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	125,000.00	145,175.00	270,175.00
12/01/2026		142,050.00	142,050.00
06/01/2027	230,000.00	142,050.00	372,050.00
12/01/2027		136,300.00	136,300.00
06/01/2028	240,000.00	136,300.00	376,300.00
12/01/2028		130,300.00	130,300.00
06/01/2029	250,000.00	130,300.00	380,300.00
12/01/2029		124,050.00	124,050.00
06/01/2030	265,000.00	124,050.00	389,050.00
12/01/2030		117,425.00	117,425.00
06/01/2031	275,000.00	117,425.00	392,425.00
12/01/2031		110,550.00	110,550.00
06/01/2032	285,000.00	110,550.00	395,550.00
12/01/2032		103,425.00	103,425.00
06/01/2033	305,000.00	103,425.00	408,425.00
12/01/2033		95,800.00	95,800.00
06/01/2034	320,000.00	95,800.00	415,800.00
12/01/2034		87,800.00	87,800.00
06/01/2035	335,000.00	87,800.00	422,800.00
12/01/2035		79,425.00	79,425.00
06/01/2036	355,000.00	79,425.00	434,425.00
12/01/2036		70,550.00	70,550.00
06/01/2037	370,000.00	70,550.00	440,550.00
12/01/2037		61,300.00	61,300.00
06/01/2038	390,000.00	61,300.00	451,300.00
12/01/2038		53,500.00	53,500.00
06/01/2039	405,000.00	53,500.00	458,500.00
12/01/2039		45,400.00	45,400.00
06/01/2040	420,000.00	45,400.00	465,400.00
12/01/2040		37,000.00	37,000.00
06/01/2041	440,000.00	37,000.00	477,000.00
12/01/2041		28,200.00	28,200.00
06/01/2042	450,000.00	28,200.00	478,200.00
12/01/2042		19,200.00	19,200.00
06/01/2043	470,000.00	19,200.00	489,200.00
12/01/2043		9,800.00	9,800.00
06/01/2044	490,000.00	9,800.00	499,800.00
Grand Total	6,420,000.00	3,049,325.00	9,469,325.00

City of Dubuque : 2025B

City of Dubuque
Taxable General Obligation Corporate Bonds
Series 2025B
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	190,000.00	205,728.75	395,728.75
12/01/2026		201,643.75	201,643.75
06/01/2027	295,000.00	201,643.75	496,643.75
12/01/2027		195,153.75	195,153.75
06/01/2028	315,000.00	195,153.75	510,153.75
12/01/2028		188,145.00	188,145.00
06/01/2029	330,000.00	188,145.00	518,145.00
12/01/2029		180,720.00	180,720.00
06/01/2030	340,000.00	180,720.00	520,720.00
12/01/2030		172,985.00	172,985.00
06/01/2031	355,000.00	172,985.00	527,985.00
12/01/2031		164,731.25	164,731.25
06/01/2032	370,000.00	164,731.25	534,731.25
12/01/2032		156,036.25	156,036.25
06/01/2033	390,000.00	156,036.25	546,036.25
12/01/2033		146,773.75	146,773.75
06/01/2034	410,000.00	146,773.75	556,773.75
12/01/2034		136,933.75	136,933.75
06/01/2035	430,000.00	136,933.75	566,933.75
12/01/2035		126,506.25	126,506.25
06/01/2036	445,000.00	126,506.25	571,506.25
12/01/2036		115,603.75	115,603.75
06/01/2037	470,000.00	115,603.75	585,603.75
12/01/2037		103,971.25	103,971.25
06/01/2038	495,000.00	103,971.25	598,971.25
12/01/2038		91,596.25	91,596.25
06/01/2039	520,000.00	91,596.25	611,596.25
12/01/2039		78,466.25	78,466.25
06/01/2040	545,000.00	78,466.25	623,466.25
12/01/2040		64,568.75	64,568.75
06/01/2041	570,000.00	64,568.75	634,568.75
12/01/2041		49,891.25	49,891.25
06/01/2042	600,000.00	49,891.25	649,891.25
12/01/2042		34,291.25	34,291.25
06/01/2043	635,000.00	34,291.25	669,291.25
12/01/2043		17,622.50	17,622.50
06/01/2044	665,000.00	17,622.50	682,622.50
Grand Total	8,370,000.00	4,657,008.75	13,027,008.75

City of Dubuque : 2025C

City of Dubuque
Taxable Urban Renewal Bonds
Series 2025C
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026		225,619.37	225,619.37
12/01/2026		225,619.37	225,619.37
06/01/2027		225,619.37	225,619.37
12/01/2027		225,619.37	225,619.37
06/01/2028		225,619.37	225,619.37
12/01/2028		225,619.37	225,619.37
06/01/2029	380,000.00	225,619.37	605,619.37
12/01/2029		217,069.37	217,069.37
06/01/2030	395,000.00	217,069.37	612,069.37
12/01/2030		208,083.12	208,083.12
06/01/2031	415,000.00	208,083.12	623,083.12
12/01/2031		198,434.37	198,434.37
06/01/2032	430,000.00	198,434.37	628,434.37
12/01/2032		185,534.37	185,534.37
06/01/2033	455,000.00	185,534.37	640,534.37
12/01/2033		171,884.37	171,884.37
06/01/2034	485,000.00	171,884.37	656,884.37
12/01/2034		160,244.37	160,244.37
06/01/2035	510,000.00	160,244.37	670,244.37
12/01/2035		147,876.87	147,876.87
06/01/2036	535,000.00	147,876.87	682,876.87
12/01/2036		134,769.37	134,769.37
06/01/2037	560,000.00	134,769.37	694,769.37
12/01/2037		120,909.37	120,909.37
06/01/2038	585,000.00	120,909.37	705,909.37
12/01/2038		106,284.37	106,284.37
06/01/2039	615,000.00	106,284.37	721,284.37
12/01/2039		90,909.37	90,909.37
06/01/2040	645,000.00	90,909.37	735,909.37
12/01/2040		74,784.37	74,784.37
06/01/2041	680,000.00	74,784.37	754,784.37
12/01/2041		57,784.37	57,784.37
06/01/2042	715,000.00	57,784.37	772,784.37
12/01/2042		39,462.50	39,462.50
06/01/2043	750,000.00	39,462.50	789,462.50
12/01/2043		20,243.75	20,243.75
06/01/2044	790,000.00	20,243.75	810,243.75
Grand Total	8,945,000.00	5,447,884.21	14,392,884.21

City of Dubuque : Bowling

City of Dubuque
Bowling & Beyond Dubuque Inc
BBD012
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
12/01/2026	50,000.00		50,000.00
12/01/2027	50,000.00		50,000.00
12/01/2028	50,000.00		50,000.00
12/01/2029	50,000.00		50,000.00
12/01/2030	50,000.00		50,000.00
12/01/2031	50,000.00		50,000.00
Grand Total	300,000.00	0.00	300,000.00

City of Dubuque : C0109R

City of Dubuque
State Revolving Fund
C0109R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	115,000.00	3,993.75	118,993.75
12/01/2026		2,100.00	2,100.00
06/01/2027	118,000.00	2,700.00	120,700.00
12/01/2027		1,067.50	1,067.50
06/01/2028	122,000.00	1,372.50	123,372.50
Grand Total	355,000.00	11,233.75	366,233.75

City of Dubuque : C0332R

City of Dubuque
State Revolving Fund
C0332R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	248,000.00	57,341.25	305,341.25
12/01/2026		42,428.75	42,428.75
06/01/2027	256,000.00	54,551.25	310,551.25
12/01/2027		40,188.75	40,188.75
06/01/2028	264,000.00	51,671.25	315,671.25
12/01/2028		37,878.75	37,878.75
06/01/2029	273,000.00	48,701.25	321,701.25
12/01/2029		35,490.00	35,490.00
06/01/2030	282,000.00	45,630.00	327,630.00
12/01/2030		33,022.50	33,022.50
06/01/2031	291,000.00	42,457.50	333,457.50
12/01/2031		30,476.25	30,476.25
06/01/2032	300,000.00	39,183.75	339,183.75
12/01/2032		27,851.25	27,851.25
06/01/2033	310,000.00	35,808.75	345,808.75
12/01/2033		25,138.75	25,138.75
06/01/2034	320,000.00	32,321.25	352,321.25
12/01/2034		22,338.75	22,338.75
06/01/2035	331,000.00	28,721.25	359,721.25
12/01/2035		19,442.50	19,442.50
06/01/2036	341,000.00	24,997.50	365,997.50
12/01/2036		16,458.75	16,458.75
06/01/2037	352,000.00	21,161.25	373,161.25
12/01/2037		13,378.75	13,378.75
06/01/2038	364,000.00	17,201.25	381,201.25
12/01/2038		10,193.75	10,193.75
06/01/2039	376,000.00	13,106.25	389,106.25
12/01/2039		6,903.75	6,903.75
06/01/2040	388,000.00	8,876.25	396,876.25
12/01/2040		3,508.75	3,508.75
06/01/2041	401,000.00	4,511.25	405,511.25
Grand Total	5,097,000.00	890,941.25	5,987,941.25

City of Dubuque : C0530R COG

City of Dubuque
CoGeneration
C0530R CS-192823-01
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	159,000.00	13,660.00	172,660.00
12/01/2026		12,070.00	12,070.00
06/01/2027	162,000.00	12,070.00	174,070.00
12/01/2027		10,450.00	10,450.00
06/01/2028	166,000.00	10,450.00	176,450.00
12/01/2028		8,790.00	8,790.00
06/01/2029	169,000.00	8,790.00	177,790.00
12/01/2029		7,100.00	7,100.00
06/01/2030	172,000.00	7,100.00	179,100.00
12/01/2030		5,380.00	5,380.00
06/01/2031	176,000.00	5,380.00	181,380.00
12/01/2031		3,620.00	3,620.00
06/01/2032	179,000.00	3,620.00	182,620.00
12/01/2032		1,830.00	1,830.00
06/01/2033	183,000.00	1,830.00	184,830.00
Grand Total	1,366,000.00	112,140.00	1,478,140.00

City of Dubuque : C0532R

City of Dubuque
State Revolving Fund
C0532R CS-192417-01
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	2,802,000.00	503,493.75	3,305,493.75
12/01/2026		367,088.75	367,088.75
06/01/2027	2,858,000.00	471,971.25	3,329,971.25
12/01/2027		342,081.25	342,081.25
06/01/2028	2,915,000.00	439,818.75	3,354,818.75
12/01/2028		316,575.00	316,575.00
06/01/2029	2,973,000.00	407,025.00	3,380,025.00
12/01/2029		290,561.25	290,561.25
06/01/2030	3,033,000.00	373,578.75	3,406,578.75
12/01/2030		264,022.50	264,022.50
06/01/2031	3,093,000.00	339,457.50	3,432,457.50
12/01/2031		236,958.75	236,958.75
06/01/2032	3,155,000.00	304,661.25	3,459,661.25
12/01/2032		209,352.50	209,352.50
06/01/2033	3,218,000.00	269,167.50	3,487,167.50
12/01/2033		181,195.00	181,195.00
06/01/2034	3,283,000.00	232,965.00	3,515,965.00
12/01/2034		152,468.75	152,468.75
06/01/2035	3,348,000.00	196,031.25	3,544,031.25
12/01/2035		123,173.75	123,173.75
06/01/2036	3,415,000.00	158,366.25	3,573,366.25
12/01/2036		93,292.50	93,292.50
06/01/2037	3,484,000.00	119,947.50	3,603,947.50
12/01/2037		62,807.50	62,807.50
06/01/2038	3,553,000.00	80,752.50	3,633,752.50
12/01/2038		31,718.75	31,718.75
06/01/2039	3,625,000.00	40,781.25	3,665,781.25
Grand Total	44,755,000.00	6,609,313.75	51,364,313.75

City of Dubuque : C0543R

City of Dubuque
State Revolving Fund
C0543R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	180,000.00	19,045.00	199,045.00
12/01/2026		16,120.00	16,120.00
06/01/2027	186,000.00	16,120.00	202,120.00
12/01/2027		13,097.50	13,097.50
06/01/2028	192,000.00	13,097.50	205,097.50
12/01/2028		9,977.50	9,977.50
06/01/2029	198,000.00	9,977.50	207,977.50
12/01/2029		6,760.00	6,760.00
06/01/2030	205,000.00	6,760.00	211,760.00
12/01/2030		3,428.75	3,428.75
06/01/2031	211,000.00	3,428.75	214,428.75
Grand Total	1,172,000.00	117,812.50	1,289,812.50

City of Dubuque : C0584RT

City of Dubuque
State Revolving Fund
C0584RT
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	18,000.00	1,510.00	19,510.00
12/01/2026		1,330.00	1,330.00
06/01/2027	18,000.00	1,330.00	19,330.00
12/01/2027		1,150.00	1,150.00
06/01/2028	18,000.00	1,150.00	19,150.00
12/01/2028		970.00	970.00
06/01/2029	19,000.00	970.00	19,970.00
12/01/2029		780.00	780.00
06/01/2030	19,000.00	780.00	19,780.00
12/01/2030		590.00	590.00
06/01/2031	19,000.00	590.00	19,590.00
12/01/2031		400.00	400.00
06/01/2032	20,000.00	400.00	20,400.00
12/01/2032		200.00	200.00
06/01/2033	20,000.00	200.00	20,200.00
Grand Total	151,000.00	12,350.00	163,350.00

City of Dubuque : C0980R-WRR

City of Dubuque
State Revolving Fund
CS-192792-01 & WRR17-017
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	131,000.00	8,905.00	139,905.00
12/01/2026		8,250.00	8,250.00
06/01/2027	132,000.00	8,250.00	140,250.00
12/01/2027		7,590.00	7,590.00
06/01/2028	133,000.00	7,590.00	140,590.00
12/01/2028		6,925.00	6,925.00
06/01/2029	134,000.00	6,925.00	140,925.00
12/01/2029		6,255.00	6,255.00
06/01/2030	135,000.00	6,255.00	141,255.00
12/01/2030		5,580.00	5,580.00
06/01/2031	136,000.00	5,580.00	141,580.00
12/01/2031		4,900.00	4,900.00
06/01/2032	137,000.00	4,900.00	141,900.00
12/01/2032		4,215.00	4,215.00
06/01/2033	138,000.00	4,215.00	142,215.00
12/01/2033		3,525.00	3,525.00
06/01/2034	139,000.00	3,525.00	142,525.00
12/01/2034		2,830.00	2,830.00
06/01/2035	140,000.00	2,830.00	142,830.00
12/01/2035		2,130.00	2,130.00
06/01/2036	141,000.00	2,130.00	143,130.00
12/01/2036		1,425.00	1,425.00
06/01/2037	142,000.00	1,425.00	143,425.00
12/01/2037		715.00	715.00
06/01/2038	143,000.00	715.00	143,715.00
Grand Total	1,781,000.00	117,585.00	1,898,585.00

City of Dubuque : C0988R

City of Dubuque
Stormwater Revenue Bond
C0988R (GNS10-5(2))
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	744,000.00	84,318.15	828,318.15
12/01/2026		79,444.95	79,444.95
06/01/2027	759,000.00	79,444.95	838,444.95
12/01/2027		74,473.50	74,473.50
06/01/2028	775,000.00	74,473.50	849,473.50
12/01/2028		69,397.25	69,397.25
06/01/2029	790,000.00	69,397.25	859,397.25
12/01/2029		64,222.75	64,222.75
06/01/2030	806,000.00	64,222.75	870,222.75
12/01/2030		58,943.45	58,943.45
06/01/2031	822,000.00	58,943.45	880,943.45
12/01/2031		53,559.35	53,559.35
06/01/2032	838,000.00	53,559.35	891,559.35
12/01/2032		48,070.45	48,070.45
06/01/2033	855,000.00	48,070.45	903,070.45
12/01/2033		42,470.20	42,470.20
06/01/2034	872,000.00	42,470.20	914,470.20
12/01/2034		36,758.60	36,758.60
06/01/2035	890,000.00	36,758.60	926,758.60
12/01/2035		30,929.10	30,929.10
06/01/2036	907,000.00	30,929.10	937,929.10
12/01/2036		24,988.25	24,988.25
06/01/2037	926,000.00	24,988.25	950,988.25
12/01/2037		18,922.95	18,922.95
06/01/2038	944,000.00	18,922.95	962,922.95
12/01/2038		12,739.75	12,739.75
06/01/2039	963,000.00	12,739.75	975,739.75
12/01/2039		6,432.10	6,432.10
06/01/2040	982,000.00	6,432.10	988,432.10
Grand Total	12,873,000.00	1,327,023.45	14,200,023.45

City of Dubuque : C0988R-WRR

City of Dubuque
State Revolving Fund
C0988R-WRR (WRR18-001)
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	50,733.33		50,733.33
06/01/2027	50,733.33		50,733.33
06/01/2028	50,733.33		50,733.33
06/01/2029	50,733.33		50,733.33
06/01/2030	50,733.33		50,733.33
06/01/2031	50,733.33		50,733.33
06/01/2032	50,733.33		50,733.33
06/01/2033	50,733.33		50,733.33
06/01/2034	50,733.33		50,733.33
06/01/2035	50,733.33		50,733.33
06/01/2036	50,733.33		50,733.33
06/01/2037	50,733.33		50,733.33
06/01/2038	50,733.33		50,733.33
06/01/2039	50,733.33		50,733.33
06/01/2040	50,733.38		50,733.38
Grand Total	761,000.00	0.00	761,000.00

City of Dubuque : CS0193R

City of Dubuque
State Revolving Fund
CS0193R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	53,000.00	3,206.25	56,206.25
12/01/2026		2,030.00	2,030.00
06/01/2027	55,000.00	2,610.00	57,610.00
12/01/2027		1,548.75	1,548.75
06/01/2028	57,000.00	1,991.25	58,991.25
12/01/2028		1,050.00	1,050.00
06/01/2029	59,000.00	1,350.00	60,350.00
12/01/2029		533.75	533.75
06/01/2030	61,000.00	686.25	61,686.25
Grand Total	285,000.00	15,006.25	300,006.25

City of Dubuque : CS0495R

City of Dubuque
State Revolving Fund
CS0495R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	47,000.00	2,812.50	49,812.50
12/01/2026		1,776.25	1,776.25
06/01/2027	48,000.00	2,283.75	50,283.75
12/01/2027		1,356.25	1,356.25
06/01/2028	50,000.00	1,743.75	51,743.75
12/01/2028		918.75	918.75
06/01/2029	52,000.00	1,181.25	53,181.25
12/01/2029		463.75	463.75
06/01/2030	53,000.00	596.25	53,596.25
Grand Total	250,000.00	13,132.50	263,132.50

City of Dubuque : CS-1921034-01

City of Dubuque
State Revolving Fund
CS-1921034-01
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026		291,948.75	291,948.75
12/01/2026		353,391.29	353,391.29
06/01/2027	997,000.00	360,556.28	1,357,556.28
12/01/2027		346,727.25	346,727.25
06/01/2028	1,025,000.00	346,727.25	1,371,727.25
12/01/2028		332,428.50	332,428.50
06/01/2029	1,053,000.00	332,428.50	1,385,428.50
12/01/2029		317,739.15	317,739.15
06/01/2030	1,083,000.00	317,739.15	1,400,739.15
12/01/2030		302,631.30	302,631.30
06/01/2031	1,113,000.00	302,631.30	1,415,631.30
12/01/2031		287,104.95	287,104.95
06/01/2032	1,144,000.00	287,104.95	1,431,104.95
12/01/2032		271,146.15	271,146.15
06/01/2033	1,176,000.00	271,146.15	1,447,146.15
12/01/2033		254,740.95	254,740.95
06/01/2034	1,209,000.00	254,740.95	1,463,740.95
12/01/2034		237,875.40	237,875.40
06/01/2035	1,242,000.00	237,875.40	1,479,875.40
12/01/2035		220,549.50	220,549.50
06/01/2036	1,277,000.00	220,549.50	1,497,549.50
12/01/2036		202,735.35	202,735.35
06/01/2037	1,313,000.00	202,735.35	1,515,735.35
12/01/2037		184,419.00	184,419.00
06/01/2038	1,349,000.00	184,419.00	1,533,419.00
12/01/2038		165,600.45	165,600.45
06/01/2039	1,387,000.00	165,600.45	1,552,600.45
12/01/2039		146,251.80	146,251.80
06/01/2040	1,426,000.00	146,251.80	1,572,251.80
12/01/2040		126,359.10	126,359.10
06/01/2041	1,465,000.00	126,359.10	1,591,359.10
12/01/2041		105,922.35	105,922.35
06/01/2042	1,506,000.00	105,922.35	1,611,922.35
12/01/2042		84,913.65	84,913.65
06/01/2043	1,548,000.00	84,913.65	1,632,913.65
12/01/2043		63,319.05	63,319.05
06/01/2044	1,591,000.00	63,319.05	1,654,319.05
12/01/2044		41,124.60	41,124.60
06/01/2045	1,636,000.00	41,124.60	1,677,124.60
Grand Total	24,540,000.00	8,389,073.32	32,929,073.32

City of Dubuque : CS-1921049-01

City of Dubuque
State Revolving Fund
CS-1921049-01
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	97,000.00	36,182.41	133,182.41
12/01/2026		34,877.70	34,877.70
06/01/2027	98,000.00	34,877.70	132,877.70
12/01/2027		33,476.30	33,476.30
06/01/2028	101,000.00	33,476.30	134,476.30
12/01/2028		32,032.00	32,032.00
06/01/2029	104,000.00	32,032.00	136,032.00
12/01/2029		30,544.80	30,544.80
06/01/2030	107,000.00	30,544.80	137,544.80
12/01/2030		29,014.70	29,014.70
06/01/2031	110,000.00	29,014.70	139,014.70
12/01/2031		27,441.70	27,441.70
06/01/2032	113,000.00	27,441.00	140,441.00
12/01/2032		25,825.80	25,825.80
06/01/2033	117,000.00	25,825.80	142,825.80
12/01/2033		24,152.70	24,152.70
06/01/2034	120,000.00	24,152.70	144,152.70
12/01/2034		22,436.70	22,436.70
06/01/2035	123,000.00	22,436.70	145,436.70
12/01/2035		20,677.80	20,677.80
06/01/2036	127,000.00	20,677.80	147,677.80
12/01/2036		18,861.70	18,861.70
06/01/2037	131,000.00	18,861.70	149,861.70
12/01/2037		16,988.40	16,988.40
06/01/2038	134,000.00	16,988.40	150,988.40
12/01/2038		15,072.20	15,072.20
06/01/2039	138,000.00	15,072.20	153,072.20
12/01/2039		13,098.80	13,098.80
06/01/2040	142,000.00	13,098.80	155,098.80
12/01/2040		11,068.20	11,068.20
06/01/2041	146,000.00	11,068.20	157,068.20
12/01/2041		8,980.40	8,980.40
06/01/2042	150,000.00	8,980.40	158,980.40
12/01/2042		6,835.40	6,835.40
06/01/2043	155,000.00	6,835.40	161,835.40
12/01/2043		4,618.90	4,618.90
06/01/2044	159,000.00	4,618.90	163,618.90
12/01/2044		2,345.20	2,345.20
06/01/2045	164,000.00	2,345.20	166,345.20
Grand Total	2,536,000.00	792,880.51	3,328,880.51

City of Dubuque : D0001R

City of Dubuque
State Revolving Fund
D0001R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	57,000.00	1,991.25	58,991.25
12/01/2026		1,050.00	1,050.00
06/01/2027	59,000.00	1,350.00	60,350.00
12/01/2027		533.75	533.75
06/01/2028	61,000.00	686.25	61,686.25
Grand Total	177,000.00	5,611.25	182,611.25

City of Dubuque : D0410R

City of Dubuque
State Revolving Fund
D0410R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	439,000.00	58,040.00	497,040.00
12/01/2026		53,650.00	53,650.00
06/01/2027	447,000.00	53,650.00	500,650.00
12/01/2027		49,180.00	49,180.00
06/01/2028	454,000.00	49,180.00	503,180.00
12/01/2028		44,640.00	44,640.00
06/01/2029	462,000.00	44,640.00	506,640.00
12/01/2029		40,020.00	40,020.00
06/01/2030	470,000.00	40,020.00	510,020.00
12/01/2030		35,320.00	35,320.00
06/01/2031	479,000.00	35,320.00	514,320.00
12/01/2031		30,530.00	30,530.00
06/01/2032	487,000.00	30,530.00	517,530.00
12/01/2032		25,660.00	25,660.00
06/01/2033	496,000.00	25,660.00	521,660.00
12/01/2033		20,700.00	20,700.00
06/01/2034	504,000.00	20,700.00	524,700.00
12/01/2034		15,660.00	15,660.00
06/01/2035	513,000.00	15,660.00	528,660.00
12/01/2035		10,530.00	10,530.00
06/01/2036	522,000.00	10,530.00	532,530.00
12/01/2036		5,310.00	5,310.00
06/01/2037	531,000.00	5,310.00	536,310.00
Grand Total	5,804,000.00	720,440.00	6,524,440.00

City of Dubuque : D0491R

City of Dubuque
State Revolving Fund
D0491R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	203,000.00	34,450.00	237,450.00
12/01/2026		32,420.00	32,420.00
06/01/2027	206,000.00	32,420.00	238,420.00
12/01/2027		30,360.00	30,360.00
06/01/2028	210,000.00	30,360.00	240,360.00
12/01/2028		28,260.00	28,260.00
06/01/2029	214,000.00	28,260.00	242,260.00
12/01/2029		26,120.00	26,120.00
06/01/2030	217,000.00	26,120.00	243,120.00
12/01/2030		23,950.00	23,950.00
06/01/2031	221,000.00	23,950.00	244,950.00
12/01/2031		21,740.00	21,740.00
06/01/2032	225,000.00	21,740.00	246,740.00
12/01/2032		19,490.00	19,490.00
06/01/2033	229,000.00	19,490.00	248,490.00
12/01/2033		17,200.00	17,200.00
06/01/2034	233,000.00	17,200.00	250,200.00
12/01/2034		14,870.00	14,870.00
06/01/2035	237,000.00	14,870.00	251,870.00
12/01/2035		12,500.00	12,500.00
06/01/2036	241,000.00	12,500.00	253,500.00
12/01/2036		10,090.00	10,090.00
06/01/2037	246,000.00	10,090.00	256,090.00
12/01/2037		7,630.00	7,630.00
06/01/2038	250,000.00	7,630.00	257,630.00
12/01/2038		5,130.00	5,130.00
06/01/2039	254,000.00	5,130.00	259,130.00
12/01/2039		2,590.00	2,590.00
06/01/2040	259,000.00	2,590.00	261,590.00
Grand Total	3,445,000.00	539,150.00	3,984,150.00

City of Dubuque : DSG0129R

City of Dubuque
State Revolving Fund
DSG0129R
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	180,000.00	13,185.00	193,185.00
12/01/2026		8,680.00	8,680.00
06/01/2027	186,000.00	11,160.00	197,160.00
12/01/2027		7,052.50	7,052.50
06/01/2028	192,000.00	9,067.50	201,067.50
12/01/2028		5,372.50	5,372.50
06/01/2029	198,000.00	6,907.50	204,907.50
12/01/2029		3,640.00	3,640.00
06/01/2030	205,000.00	4,680.00	209,680.00
12/01/2030		1,846.25	1,846.25
06/01/2031	211,000.00	2,373.75	213,373.75
Grand Total	1,172,000.00	73,965.00	1,245,965.00

City of Dubuque : WF-10-001

City of Dubuque
IFA Caradco
WF-10-001
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	117,445.03	32,976.93	150,421.96
12/01/2026	119,206.70	31,215.26	150,421.96
06/01/2027	120,994.81	29,427.15	150,421.96
12/01/2027	122,809.73	27,612.23	150,421.96
06/01/2028	124,651.87	25,770.09	150,421.96
12/01/2028	126,521.65	23,900.31	150,421.96
06/01/2029	128,419.48	22,002.48	150,421.96
12/01/2029	130,345.77	20,076.19	150,421.96
06/01/2030	1,208,067.00	18,121.01	1,226,188.01
Grand Total	2,198,462.04	231,101.65	2,429,563.69

City of Dubuque : WQFP2301

City of Dubuque
State Revolving Fund
WQFP2301
Debt Service by Issue
Outstanding Debt Service by Actual Day Cash Flows
06/01/2026 to 06/01/2045

Period Ending	Principal Due	Interest Due	Total Due
06/01/2026	90,000.00	1,023.25	91,023.25
12/01/2026		573.25	573.25
06/01/2027	91,000.00	573.25	91,573.25
12/01/2027		118.25	118.25
06/01/2028	23,650.00	118.25	23,768.25
Grand Total	204,650.00	2,406.25	207,056.25

Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Levy Authority Summary

Local Government Name: DUBUQUE
Local Government Number: 31G288

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
DUBUQUE CITY INDUST CNTR URBAN RENEWAL	31002	32
DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL	31018	3
DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL	31033	33
DUBUQUE CITY LAKE RIDGE URBAN RENEWAL	31046	1
DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL	31047	3
DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL	31048	2
DUBUQUE CITY SOUTH POINTE HOUSING	31050	7
DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL	31051	7
DUBUQUE - PERU ROAD (FLEXSTEEL)	31054	1
SKY BLUE HOUSING URBAN RENEWAL	31057	1
RADFORD ROAD ECONOMIC DEVELOPMENT	31058	1
NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL	31060	1
SWITCH HOMES HOUSING URBAN RENEWAL AREA	31061	2
JOHN F. KENNEDY ROAD URBAN RENEWAL	31062	1
TWIN VALLEY URBAN RENEWAL	31063	1
MOUNT PLEASANT PLACE HOUSING URBAN RENEWAL	31064	0
EMRI URBAN RENEWAL	31066	0

TIF Debt Outstanding:		**99,814,500**	
TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**17,393,985**	**1,504,001**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	17,551,607		
TIF Sp. Revenue Fund Interest:	808,984		
Property Tax Replacement Claims	145,342		
Asset Sales & Loan Repayments:	573,332		
Total Revenue:	**19,079,265**		
Rebate Expenditures:	3,764,346		
Non-Rebate Expenditures:	4,571,096		
Returned to County Treasurer:	0		
Total Expenditures:	**8,335,442**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**28,137,808**	**1,362,578**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**
Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance:		**63,341,250**	

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL
UR Area Number: 31002

UR Area Creation Date: 05/1988

UR Area Purpose: To develop and redevelop the Dubuque Industrial Center for economic development activities, primarily industrial park development, through the provision of development sites, public infrastructure, amenities and financial incentives.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 5 INCREM	310079	310078	31,798,986
DUBUQUE CITY/DBQ COMM SCH/UR 6 INCREM	310081	310080	0
DUBUQUE CITY/DBQ COMM SCH/UR 32 INCREM	310166	310167	6,575,000
DUBUQUE CITY AG/DBQ COMM SCH/UR 32 INCREM	310168	310169	0
DUBUQUE CITY AG/DBQ COMM SCH/UR 5 INCREMENT	310189	310191	0
DUBUQUE CITY/DBQ COMM SCH/UR 78 INCREMENT	310395	310396	20,568,422
DUBUQUE CITY AG/DBQ COMM SCH/UR 78 INCREMENT	310397	310398	0
CENTER TWP/DBQ COMM SCH/DUBUQUE UR 78 INCREMENT	310399	310400	0
DUBUQUE TWP/DBQ COMM SCH/ASBURY FIRE/DUBUQUE UR 78 INCREMENT	310401	310402	0
DUBUQUE CITY/DBQ COMM SCH/UR 101 INCREMENT	310497	310498	18,354,742
DUBUQUE CITY/DBQ COMM SCH/UR 102 INCREMENT	310499	310500	23,751,394
CENTER TWP/DBQ COMM SCH/UR 104 INCREMENT	310507	310508	0
DUBUQUE CITY/DBQ COMM SCH/UR 105 INCREMENT	310509	310510	12,057,984
DUBUQUE CITY AG/DBQ COMM SCH/UR 105 INCREMENT	310511	310512	0
DUBUQUE CITY/DBQ COMM SCH/UR 108 INCREMENT	310521	310522	0
CENTER TWP/DBQ COMM SCH/UR 109 INCREMENT	310523	310524	0
DUBUQUE TWP/DBQ COMM SCH/UR 110 INCREMENT	310525	310526	0
DUBUQUE CITY/DBQ COMM SCH/UR 104 INCREMENT	310541	310542	0
DUBUQUE CITY/DBQ COMM SCH/UR 133 INCREMENT	310603	310604	14,556,814
DUBUQUE CITY/DBQ COMM SCH UR 134 (SUBAREA L) INCREMENT	310605	310606	0
DUBUQUE CITY AG/DBQ COMM SCH UR 134 (SUBAREA L) INCREMENT	310607	310608	0
DUBUQUE CITY/DBQ COMM SCH UR 135 (SUBAREA M) INCREMENT	310609	310610	0
DUBUQUE CITY/DBQ COMM SCH/UR 147 (SUBAREA N) INCREMENT	310649	310650	2,019,814
DUBUQUE CITY/DBQ COMM SCH/UR 148 (SUBAREA O) INCREMENT	310651	310652	0
DUBUQUE CITY/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT	310653	310654	0
DUBUQUE CITY AG/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT	310655	310656	0
TABLE MOUND TWP/DBQ COMM SCH/UR 149 (SUBAREA P) - INCREMENT	310657	310658	0
DUBUQUE TWP/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT	310659	310660	0
DUBUQUE CITY/DBQ COMM SCH/UR 158 (SUBAREA Q) INCREMENT	310685	310686	938,390
DUBUQUE CITY/DBQ COMM SCH/UR 159 (SUBAREA R) INCREMENT	310687	310688	3,897,682
DUBUQUE CITY/DBQ COMM SCH/UR 161 (SUBAREA S) INCREMENT	310691	310692	700,684
DUBUQUE CITY/DBQ COMM SCH/UR 162 (SUBAREA T) INCREMENT	310693	310694	71,320

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	315,200	90,846,300	78,031,400	0	-4,000	169,188,900	0	169,188,900
Taxable	0	146,073	80,552,371	69,302,159	0	-4,000	149,996,603	0	149,996,603
Homestead Credits									1

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: **3,404,734**

Amount of 07-01-2024 Cash Balance Restricted for LMI **0**

TIF Revenue:	3,691,380
TIF Sp. Revenue Fund Interest:	175,998
Property Tax Replacement Claims	69,891

Asset Sales & Loan Repayments:	0		
Total Revenue:	**3,937,269**		
Rebate Expenditures:	1,846,986		
Non-Rebate Expenditures:	1,351,724		
Returned to County Treasurer:	0		
Total Expenditures:	**3,198,710**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**4,143,293**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY INDUST CNTR URBAN RENEWAL

Green Industrial Supply

Description:	Rebate associated with Green Industrial Supply building
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	Yes

IWI Motor Parts

Description:	Rebate associated with IWI Motor Parts office and distribution building
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	Yes

Hormel

Description:	Rebate associated with construction of Hormel facility
Classification:	Agribusiness
Physically Complete:	Yes
Payments Complete:	No

Medline

Description:	Rebate associated with construction of Medline office space
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Dubuque Industrial Center Expansion

Description:	Bergfeld Recreation Area/Trail/Synergy Court
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

North Siegert Farm Expansion

Description:	Expansion of Dubuque Industrial Center for business development, including engineering, grading, paving, and uilities
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

South Siegert Farm Expansion

Description:	110 acre Expansion of Dubuque Industrial Center for business development, including engineering, grading, paving, and utilities
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

County Farm Industrial Site Development

Description:	Engineering, roads, grading, consulting

Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Greater Dubuque Development Corporation contract

Description:	Contract for service to promote business retention,expansion, recruitment and workforce development
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Tri State Quality Metals

Description:	Rebate associated with construction of TSQM's new facility
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Graf Farm Expansion

Description:	166 Acre Expansion for future business development
Classification:	Acquisition of property
Physically Complete:	No
Payments Complete:	No

Roasting Solutions

Description:	Cul de Sac and sanitary sewer
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Roasting Solutions

Description:	Rebate associated with contruction of Roasting Solutions facility
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Rite Hite

Description:	Rebate association with expansion of Rite Hite
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Economic Development

Description:	Expenses associated with the promotion economic development in DICW
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

Flexsteel

Description:	Escrow related to environmental clean up
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

English Ridge, LLC

Description:	Fiber Optic Installation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Medline Industries, Inc

Description:	Land Acquisition Grant
Classification:	Acquisition of property
Physically Complete:	Yes
Payments Complete:	No

Hodge

Description:	Land Acquisition Grant, and tax rebate
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Unison

Description:	Land acquisition grant
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	Yes

Simmons

Description:	Land acquisition grant, rebate associated with facility improvements
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Giese

Description:	Land acquisition grant, rebate associated with construction of new facility
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Duluth Trading Company

Description:	Rebate associated with Duluth Trading Company office and distribution building
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Crossroads Improvements

Description:	Development of 156 acres for development-ready industrial site
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	No
Payments Complete:	No

Dubuque Screw Products

Description:	Rebate associated with facility expansion

Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Seippel Warehouse, LLC

Description:	Rebate associated with warehouse expansion
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Vanguard Induistries

Description:	rebated associated with facility expansion and job creation
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	No
Payments Complete:	No

Data Center

Description:	City Data Center
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Universal Tank

Description:	Rebate associated with facility expansion
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	No
Payments Complete:	No

Outfly Development

Description:	Land acquisition grant and rebate associated with new facilities
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY INDUST CNTR URBAN RENEWAL

Hormel

Debt/Obligation Type:	Rebates
Principal:	538,567
Interest:	0
Total:	538,567
Annual Appropriation?:	No
Date Incurred:	01/01/2007
FY of Last Payment:	2027

South Siegert Development

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	01/01/2012
FY of Last Payment:	2045

Tri State Quality Metals (Wilming)

Debt/Obligation Type:	Rebates
Principal:	141,088
Interest:	0
Total:	141,088
Annual Appropriation?:	Yes
Date Incurred:	03/17/2014
FY of Last Payment:	2026

Green Industrial Supply II

Debt/Obligation Type:	Rebates
Principal:	1,017,590
Interest:	0
Total:	1,017,590
Annual Appropriation?:	Yes
Date Incurred:	08/15/2011
FY of Last Payment:	2035

County Farm Development

Debt/Obligation Type:	Internal Loans
Principal:	-1,522,547
Interest:	0
Total:	-1,522,547
Annual Appropriation?:	Yes
Date Incurred:	01/01/1997
FY of Last Payment:	2045

Series 2016B - Seigert

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	04/04/2016
FY of Last Payment:	2023

Greater Dubuque Dev Corp Contract

Debt/Obligation Type:	Internal Loans
Principal:	4,594,260
Interest:	0
Total:	4,594,260
Annual Appropriation?:	Yes
Date Incurred:	01/01/2015
FY of Last Payment:	2045

Series 2017B - North Siegert Expansion 2009B Refunding

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	595,000
Interest:	54,600
Total:	649,600
Annual Appropriation?:	No
Date Incurred:	04/17/2017
FY of Last Payment:	2030

Series 2018B - South Siegert Expansion

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	66,801
Interest:	3,120
Total:	69,921
Annual Appropriation?:	No
Date Incurred:	04/25/2018
FY of Last Payment:	2026

McFadden Farm Dev.

Debt/Obligation Type:	Internal Loans
Principal:	82,020
Interest:	0
Total:	82,020
Annual Appropriation?:	Yes
Date Incurred:	07/01/2017
FY of Last Payment:	2037

Roasting Solutions

Debt/Obligation Type:	Rebates
Principal:	278,168
Interest:	0
Total:	278,168
Annual Appropriation?:	Yes
Date Incurred:	01/14/2016
FY of Last Payment:	2028

Chavenelle Trail/Road Improvements

Debt/Obligation Type:	Internal Loans
Principal:	1,088,880
Interest:	0
Total:	1,088,880
Annual Appropriation?:	Yes
Date Incurred:	07/01/2017
FY of Last Payment:	2045

Seippel/Chavenelle Landscaping

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0

Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2018
FY of Last Payment:	2045

Series 2019C - Refunds 2012D

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	179,119
Interest:	22,642
Total:	201,761
Annual Appropriation?:	No
Date Incurred:	07/03/2019
FY of Last Payment:	2032

Rite Hite

Debt/Obligation Type:	Rebates
Principal:	684,955
Interest:	0
Total:	684,955
Annual Appropriation?:	Yes
Date Incurred:	07/01/2019
FY of Last Payment:	2029

North Siegert Farm

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2019
FY of Last Payment:	2045

Series 2021A - Refunds 2012H

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	71,508
Interest:	6,606
Total:	78,114
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2032

Series 2021B - Refunds 2014C&2012C

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	2,787,375
Interest:	272,688
Total:	3,060,063
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2034

Simmons Pet Food

Debt/Obligation Type:	Rebates
Principal:	2,079,410
Interest:	0
Total:	2,079,410
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2030

Series 2021A Chavenelle Road Rehab

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,155,000
Interest:	219,000
Total:	1,374,000
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2041

Duluth Trading Company

Debt/Obligation Type:	Rebates
Principal:	163,210
Interest:	0
Total:	163,210
Annual Appropriation?:	Yes
Date Incurred:	08/03/2020
FY of Last Payment:	2035

Medline Industries

Debt/Obligation Type:	Rebates
Principal:	2,596,020
Interest:	0
Total:	2,596,020
Annual Appropriation?:	Yes
Date Incurred:	06/05/2018
FY of Last Payment:	2031

Series 2022B - Crossroads Improvements

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	5,500,000
Interest:	2,684,033
Total:	8,184,033
Annual Appropriation?:	No
Date Incurred:	06/29/2022
FY of Last Payment:	2042

Data Center

Debt/Obligation Type:	Internal Loans
Principal:	132,868
Interest:	0
Total:	132,868
Annual Appropriation?:	Yes
Date Incurred:	07/01/2024
FY of Last Payment:	2045

Walter Development

Debt/Obligation Type:	Rebates
Principal:	3,100,990
Interest:	0
Total:	3,100,990
Annual Appropriation?:	Yes
Date Incurred:	07/01/2024
FY of Last Payment:	2035

Giese III

Debt/Obligation Type:	Rebates
Principal:	861,147
Interest:	0

Total:	861,147
Annual Appropriation?:	Yes
Date Incurred:	07/01/2024
FY of Last Payment:	2035

Non-Rebates For DUBUQUE CITY INDUST CNTR URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	South Siegert Development
Tied To Project:	South Siegert Farm Expansion
TIF Expenditure Amount:	0
Tied To Debt:	County Farm Development
Tied To Project:	County Farm Industrial Site Development
TIF Expenditure Amount:	0
Tied To Debt:	County Farm Development
Tied To Project:	South Siegert Farm Expansion
TIF Expenditure Amount:	371,500
Tied To Debt:	Greater Dubuque Dev Corp Contract
Tied To Project:	Greater Dubuque Development Corporation contract
TIF Expenditure Amount:	132,850
Tied To Debt:	Series 2017B - North Siegert Expansion 2009B Refunding
Tied To Project:	North Siegert Farm Expansion
TIF Expenditure Amount:	0
Tied To Debt:	South Siegert Development
Tied To Project:	South Siegert Farm Expansion
TIF Expenditure Amount:	34,246
Tied To Debt:	Series 2018B - South Siegert Expansion
Tied To Project:	South Siegert Farm Expansion
TIF Expenditure Amount:	0
Tied To Debt:	Chavenelle Trail/Road Improvements
Tied To Project:	County Farm Industrial Site Development
TIF Expenditure Amount:	0
Tied To Debt:	McFadden Farm Dev.
Tied To Project:	South Siegert Farm Expansion
TIF Expenditure Amount:	31,695
Tied To Debt:	Series 2019C - Refunds 2012D
Tied To Project:	Dubuque Industrial Center Expansion
TIF Expenditure Amount:	92,672
Tied To Debt:	Series 2021A - Refunds 2012H
Tied To Project:	Dubuque Industrial Center Expansion
TIF Expenditure Amount:	359,248
Tied To Debt:	Series 2021B - Refunds 2014C&2012C
Tied To Project:	Dubuque Industrial Center Expansion
TIF Expenditure Amount:	329,513

Tied To Debt:	Series 2022B - Crossroads Improvements
Tied To Project:	Crossroads Improvements
TIF Expenditure Amount:	0
Tied To Debt:	Data Center
Tied To Project:	Data Center

Rebates For DUBUQUE CITY INDUST CNTR URBAN RENEWAL

Hormel Foods

TIF Expenditure Amount:	259,302
Rebate Paid To:	Hormel Foods
Tied To Debt:	Hormel
Tied To Project:	Hormel
Projected Final FY of Rebate:	2027

Tri-State Quality metal

TIF Expenditure Amount:	70,544
Rebate Paid To:	Wilming Investments
Tied To Debt:	Tri State Quality Metals (Wilming)
Tied To Project:	Tri State Quality Metals
Projected Final FY of Rebate:	2026

Roasting Solutions

TIF Expenditure Amount:	69,542
Rebate Paid To:	Roasting Solutions
Tied To Debt:	Roasting Solutions
Tied To Project:	Roasting Solutions
Projected Final FY of Rebate:	2028

Rite Hite

TIF Expenditure Amount:	136,991
Rebate Paid To:	Rite Hite
Tied To Debt:	Rite Hite
Tied To Project:	Rite Hite
Projected Final FY of Rebate:	2029

Simmons Pet Food

TIF Expenditure Amount:	415,882
Rebate Paid To:	Simmons Pet Food
Tied To Debt:	Simmons Pet Food
Tied To Project:	Simmons
Projected Final FY of Rebate:	2030

Duluth Trading Company

TIF Expenditure Amount:	163,210
Rebate Paid To:	Duluth Trading Company
Tied To Debt:	Duluth Trading Company
Tied To Project:	Duluth Trading Company
Projected Final FY of Rebate:	2025

Medline Industries

TIF Expenditure Amount:	370,863
Rebate Paid To:	Medline Industries
Tied To Debt:	Medline Industries
Tied To Project:	Medline Industries, Inc
Projected Final FY of Rebate:	2031

Giese Manufacturing

TIF Expenditure Amount:	95,683

Rebate Paid To:	Giese Manufacturing
Tied To Debt:	Giese III
Tied To Project:	Giese
Projected Final FY of Rebate:	2034

Green Industrial

TIF Expenditure Amount:	101,759
Rebate Paid To:	Green Industrial
Tied To Debt:	Green Industrial Supply II
Tied To Project:	Green Industrial Supply
Projected Final FY of Rebate:	2035

Walter Development

TIF Expenditure Amount:	163,210
Rebate Paid To:	Walter Development
Tied To Debt:	Walter Development
Tied To Project:	Hodge
Projected Final FY of Rebate:	2035

Jobs For DUBUQUE CITY INDUST CNTR URBAN RENEWAL

Project:	Green Industrial Supply
Company Name:	Green Industrial Supply
Date Agreement Began:	08/15/2011
Date Agreement Ends:	05/01/2024
Number of Jobs Created or Retained:	68
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	11,133,880
Total Estimated Cost of Public Infrastructure:	0

Project:	Hormel
Company Name:	Progressive Packaging LLC
Date Agreement Began:	04/21/2008
Date Agreement Ends:	05/01/2021
Number of Jobs Created or Retained:	381
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	92,955,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Medline
Company Name:	Medline Industries, Inc.
Date Agreement Began:	11/19/2007
Date Agreement Ends:	05/01/2018
Number of Jobs Created or Retained:	555
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	7,751,600
Total Estimated Cost of Public Infrastructure:	0

Project:	IWI Motor Parts
Company Name:	Faley Properties, L.L.C. and Faley Enterprises, Inc.
Date Agreement Began:	02/07/2011
Date Agreement Ends:	05/01/2022
Number of Jobs Created or Retained:	52
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	3,002,140
Total Estimated Cost of Public Infrastructure:	0

Project:	Roasting Solutions
Company Name:	Roasting Solutions
Date Agreement Began:	01/14/2016
Date Agreement Ends:	05/01/2028
Number of Jobs Created or Retained:	19
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	3,292,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Tri State Quality Metals
Company Name:	Tri State Quality Metals
Date Agreement Began:	03/17/2014
Date Agreement Ends:	05/01/2026
Number of Jobs Created or Retained:	37
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	3,430,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Hodge
Company Name:	Duluth Holdings, Inc
Date Agreement Began:	11/04/2019
Date Agreement Ends:	06/01/2035
Number of Jobs Created or Retained:	76
Total Annual Wages of Required Jobs:	0

Total Estimated Private Capital Investment:	9,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Unison
Company Name:	Unison Solutions, Inc
Date Agreement Began:	11/04/2019
Date Agreement Ends:	10/31/2021
Number of Jobs Created or Retained:	10
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	1,400,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Simmons
Company Name:	Simmons Pet Food, Inc
Date Agreement Began:	12/09/2020
Date Agreement Ends:	06/01/2033
Number of Jobs Created or Retained:	344
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	71,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Giese
Company Name:	Giese Manufacturing Company, Inc
Date Agreement Began:	04/19/2021
Date Agreement Ends:	06/01/2033
Number of Jobs Created or Retained:	59
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	5,500,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Rite Hite
Company Name:	Rite-Hite/AB(MC)2
Date Agreement Began:	06/06/2016
Date Agreement Ends:	05/01/2029
Number of Jobs Created or Retained:	416
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	8,266,721
Total Estimated Cost of Public Infrastructure:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 5 INCREM
TIF Taxing District Inc. Number: 310078

TIF Taxing District Base Year: 1987
FY TIF Revenue First Received: 1991
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	05/1988

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	31,419,300	4,846,500	0	0	36,265,800	0	36,265,800
Taxable	0	0	27,699,382	4,099,604	0	0	31,798,986	0	31,798,986
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	54,310	31,798,986	31,798,986	0	0

FY 2025 TIF Revenue Received: 3,691,380

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 6 INCREM
TIF Taxing District Inc. Number: 310080

TIF Taxing District Base Year: 1996
FY TIF Revenue First Received: 1998
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2019

	UR Designation
Slum	No
Blighted	No
Economic Development	10/1997

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	100,089	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 32 INCREM
TIF Taxing District Inc. Number: 310167

TIF Taxing District Base Year: 1990
FY TIF Revenue First Received: 1991
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	05/1988

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,639,400	18,811,500	0	0	22,450,900	0	22,450,900
Taxable	0	0	3,122,705	16,734,195	0	0	19,856,900	0	19,856,900
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,875,900	6,575,000	6,575,000	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 32 INCREM
TIF Taxing District Inc. Number: 310169

TIF Taxing District Base Year: 1990
FY TIF Revenue First Received: 1991
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	05/1988

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	24,420	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 5 INCREMENT
TIF Taxing District Inc. Number: 310191

TIF Taxing District Base Year: 1987
FY TIF Revenue First Received: 1991
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	05/1988

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 78 INCREMENT
TIF Taxing District Inc. Number: 310396

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2013

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	25,600	23,142,000	0	0	23,167,600	0	23,167,600
Taxable	0	0	11,864	20,556,558	0	0	20,568,422	0	20,568,422
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	66,322	20,568,422	20,568,422	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 78 INCREMENT
TIF Taxing District Inc. Number: 310398

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2013
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2013

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	220,910	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: CENTER TWP/DBQ COMM SCH/DUBUQUE UR 78 INCREMENT
TIF Taxing District Inc. Number: 310400

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2013

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE TWP/DBQ COMM SCH/ASBURY FIRE/DUBUQUE UR 78 INCREMENT
TIF Taxing District Inc. Number: 310402

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2013

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 101 INCREMENT
TIF Taxing District Inc. Number: 310498

TIF Taxing District Base Year: 2007
FY TIF Revenue First Received: 2010
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2029

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2008

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	20,590,800	0	0	0	20,590,800	0	20,590,800
Taxable	0	0	18,354,742	0	0	0	18,354,742	0	18,354,742
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	472,448	18,354,742	18,354,742	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 102 INCREMENT
TIF Taxing District Inc. Number: 310500

TIF Taxing District Base Year: 2007
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	26,463,200	0	0	26,463,200	0	26,463,200
Taxable	0	0	0	23,751,394	0	0	23,751,394	0	23,751,394
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	23,751,394	23,751,394	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: CENTER TWP/DBQ COMM SCH/UR 104 INCREMENT
TIF Taxing District Inc. Number: 310508

TIF Taxing District Base Year: 2014
FY TIF Revenue First Received: 2017
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2037

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	305,413	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 105 INCREMENT
TIF Taxing District Inc. Number: 310510
TIF Taxing District Base Year: 2014
FY TIF Revenue First Received: 2017
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2037

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	13,480,500	0	0	0	13,480,500	0	13,480,500
Taxable	0	0	12,057,984	0	0	0	12,057,984	0	12,057,984
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	354,838	12,057,984	12,057,984	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 105 INCREMENT
TIF Taxing District Inc. Number: 310512
TIF Taxing District Base Year: 2014
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	354,838	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 108 INCREMENT
TIF Taxing District Inc. Number: 310522
TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2038

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2016

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	192,580	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: CENTER TWP/DBQ COMM SCH/UR 109 INCREMENT
TIF Taxing District Inc. Number: 310524
TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2017
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2037

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2016

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE TWP/DBQ COMM SCH/UR 110 INCREMENT
TIF Taxing District Inc. Number: 310526
TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2017
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2037

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2016

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 104 INCREMENT
TIF Taxing District Inc. Number: 310542
TIF Taxing District Base Year: 2014
FY TIF Revenue First Received: 2017
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2037

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	48,289	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 133 INCREMENT
TIF Taxing District Inc. Number: 310604
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2040

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2018

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	16,247,000	0	0	0	16,247,000	0	16,247,000
Taxable	0	0	14,556,814	0	0	0	14,556,814	0	14,556,814
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	14,556,814	14,556,814	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH UR 134 (SUBAREA L) INCREMENT
TIF Taxing District Inc. Number: 310606
TIF Taxing District Base Year: 2018
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2039

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2018

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	121,224	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH UR 134 (SUBAREA L) INCREMENT
TIF Taxing District Inc. Number: 310608
TIF Taxing District Base Year: 2018
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2039

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2018

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,274	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH UR 135 (SUBAREA M) INCREMENT
TIF Taxing District Inc. Number: 310610
TIF Taxing District Base Year: 2018
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2039

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2028

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	189,410	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 147 (SUBAREA N) INCREMENT
TIF Taxing District Inc. Number: 310650
TIF Taxing District Base Year: 2020
FY TIF Revenue First Received: 2023
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2021

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	2,317,000	0	0	2,317,000	0	2,317,000
Taxable	0	0	0	2,019,814	0	0	2,019,814	0	2,019,814
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	2,019,814	2,019,814	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 148 (SUBAREA O) INCREMENT
TIF Taxing District Inc. Number: 310652
TIF Taxing District Base Year: 2020
FY TIF Revenue First Received: 2023
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2021

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT
TIF Taxing District Inc. Number: 310654

TIF Taxing District Base Year: 2021
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT
TIF Taxing District Inc. Number: 310656

TIF Taxing District Base Year: 2021
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	153,950	0	0	0	0

FY 2025 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: TABLE MOUND TWP/DBQ COMM SCH/UR 149 (SUBAREA P) - INCREMENT
TIF Taxing District Inc. Number: 310658

TIF Taxing District Base Year: 2021
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE TWP/DBQ COMM SCH/UR 149 (SUBAREA P) INCREMENT
TIF Taxing District Inc. Number: 310660

TIF Taxing District Base Year: 2021
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 158 (SUBAREA Q) INCREMENT
TIF Taxing District Inc. Number: 310686
TIF Taxing District Base Year: 2021
FY TIF Revenue First Received: 2023
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2043

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2022

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	2,451,200	0	0	2,451,200	0	2,451,200
Taxable	0	0	0	2,140,594	0	0	2,140,594	0	2,140,594
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,512,810	938,390	938,390	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 159 (SUBAREA R) INCREMENT
TIF Taxing District Inc. Number: 310688
TIF Taxing District Base Year: 2021
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2022

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	4,352,400	0	0	0	4,352,400	0	4,352,400
Taxable	0	0	3,897,682	0	0	0	3,897,682	0	3,897,682
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	84,680	3,897,682	3,897,682	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 161 (SUBAREA S) INCREMENT
TIF Taxing District Inc. Number: 310692

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	851,300	0	0	0	851,300	0	851,300
Taxable	0	0	700,684	0	0	0	700,684	0	700,684
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	700,684	700,684	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR URBAN RENEWAL (31002)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 162 (SUBAREA T) INCREMENT
TIF Taxing District Inc. Number: 310694

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	315,200	240,000	0	0	-4,000	551,200	0	551,200
Taxable	0	146,073	150,514	0	0	-4,000	292,587	0	292,587
Homestead Credits									1

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	483,880	71,320	71,320	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL
UR Area Number: 31018

UR Area Creation Date: 04/1997

UR Area Purpose: To develop and redevelop the Dubuque Industrial Center South for economic development activities, primarily industrial park development, through the provision of development sites, public infrastructure, amenities and financial incentives.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 26 INCREM	310124	310123	0
DUBUQUE CITY/DBQ COMM SCH/UR 97 INCREMENT	310489	310490	0
DUBUQUE CITY/DBQ COMM SCH/UR 98 INCREMENT	310491	310492	1,802,014

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	2,075,000	0	0	0	2,075,000	0	2,075,000
Taxable	0	0	1,802,014	0	0	0	1,802,014	0	1,802,014
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**135,536**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	49,194		
TIF Sp. Revenue Fund Interest:	6,541		
Property Tax Replacement Claims	1,439		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**57,174**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**192,710**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL

Technology Park Development

Description:	Development of Dubuque Technology Park, including engineering, grading, paving, and uilities
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Greater Dubuque Development Corporation contract

Description:	Contract for service to promote business retention,expansion, recruitment and workforce development
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Water/Sewer Utility Extension

Description:	Water/Sewer Utility Extension
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Rockfarm Holdings

Description:	Rebate for construction of commercial office
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Conlon Johnson

Description:	Rebate for construction of commercial office
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	Yes

Debts/Obligations For DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL

Internal Loan - General Fund

Debt/Obligation Type:	Internal Loans
Principal:	3,078,387
Interest:	0
Total:	3,078,387
Annual Appropriation?:	Yes
Date Incurred:	07/01/1997
FY of Last Payment:	2045

Rockfarm Rebate

Debt/Obligation Type:	Rebates
Principal:	72,928
Interest:	0
Total:	72,928
Annual Appropriation?:	Yes
Date Incurred:	10/07/2014
FY of Last Payment:	2027

Non-Rebates For DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Internal Loan - General Fund
Tied To Project:	Technology Park Development

Rebates For DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL

ROCKFARM

TIF Expenditure Amount:	0
Rebate Paid To:	ROCKFARM
Tied To Debt:	Rockfarm Rebate
Tied To Project:	Rockfarm Holdings
Projected Final FY of Rebate:	2027

Jobs For DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL

Project:	Rockfarm Holdings
Company Name:	Rockfarm Holdings
Date Agreement Began:	10/07/2014
Date Agreement Ends:	05/01/2027
Number of Jobs Created or Retained:	71
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	1,750,000
Total Estimated Cost of Public Infrastructure:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL (31018)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 26 INCREM
TIF Taxing District Inc. Number: 310123
TIF Taxing District Base Year: 1996
FY TIF Revenue First Received: 2002
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2018

	UR Designation
Slum	No
Blighted	No
Economic Development	04/1997

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	28,593	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL (31018)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 97 INCREMENT
TIF Taxing District Inc. Number: 310490
TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2036

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2014

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY INDUST CNTR SOUTH URBAN RENEWAL (31018)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 98 INCREMENT
TIF Taxing District Inc. Number: 310492
TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2036

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2014

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	2,075,000	0	0	0	2,075,000	0	2,075,000
Taxable	0	0	1,802,014	0	0	0	1,802,014	0	1,802,014
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	1,802,014	1,802,014	0	0

FY 2025 TIF Revenue Received: 49,194

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL
UR Area Number: 31033

UR Area Creation Date: 05/1967

UR Area Purpose: To stimulate, through public actions, private investment within the Downtown area leading to the creation of thriving business districts, high-quality employment opportunities, the development of additional housing units, and the conservation and restoration of historic buildings.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 1 INCREM	310071	310070	56,833,757
DUBUQUE CITY/DBQ COMM SCH/UR 2 INCREM	310073	310072	29,825,480
DUBUQUE CITY/DBQ COMM SCH/UR 3 INCREM	310075	310074	353,690
DUBUQUE CITY/DBQ COMM SCH/UR 4 INCREM	310077	310076	0
DUBUQUE CITY/DBQ COMM SCH/UR 7 INCREM	310084	310083	2,593,840
DUBUQUE CITY/DBQ COMM SCH/UR 35 INCREM	310179	310180	93,938,505
DUBUQUE CITY/DBQ COMM SCH/UR 37 INCREMENT	310185	310186	1,613,540
DUBUQUE CITY/DBQ COMM SCH/UR 38 INCREMENT	310187	310188	19,447,370
DUBUQUE CITY/DBQ COMM SCH/UR 53 INCREMENT	310295	310296	2,917,519
DUBUQUE CITY/DBQ COMM SCH/UR55 INCREMENT	310327	310328	49,201,568
DUBUQUE CITY/DBQ COMM SCH/UR56 INCREMENT	310329	310330	4,870,507
DUBUQUE CITY/DBQ COMM SCH/UR57 INCREMENT	310331	310332	1,187,400
DUBUQUE CITY/DBQ COMM SCH/UR58 INCREMENT	310333	310334	448,800
DUBUQUE CITY/DBQ COMM SCH/UR 62 INCREMENT	310353	310354	8,567,540
DUBUQUE CITY/DBQ COMM SCH/UR 63 INCREMENT	310355	310356	2,741,701
DUBUQUE CITY/DBQ COMM SCH/UR 69 INCREMENT	310375	310376	1,809,412
DUBUQUE CITY/DBQ COMM SCH/UR 70 INCREMENT	310377	310378	11,697,577
DUBUQUE CITY/DBQ COMM SCH/UR 71 INCREMENT	310379	310380	51,032,790
DUBUQUE CITY/DBQ COMM SCH/UR 72 INCREMENT	310381	310382	16,215,962
DUBUQUE CITY/DBQ COMM SCH/UR 73 INCREMENT	310383	310384	2,453,270
DUBUQUE CITY/DBQ COMM SCH/UR 74 INCREMENT	310385	310386	0
DUBUQUE CITY/DBQ COMM SCH/UR 91 INCREMENT	310467	310468	5,850,880
DUBUQUE CITY/DBQ COMM SCH/UR 93 INCREMENT	310479	310480	6,046,130
DUBUQUE CITY/DBQ COMM SCH/UR 99 INCREMENT	310493	310494	386,591
DUBUQUE CITY/DBQ COMM SCH/UR 100 INCREMENT	310495	310496	953,577
DUBUQUE CITY/DBQ COMM SCH/UR 112 INCREMENT	310529	310530	22,031,348
DUBUQUE CITY/DBQ COMM SCH/UR 113 INCREMENT	310531	310532	412,726
DUBUQUE CITY/DBQ COMM SCH/UR 114 INCREMENT	310533	310534	3,131,689
DUBUQUE CITY/DBQ COMM SCH/UR 116 INCREMENT	310543	310544	0
DUBUQUE CITY/DBQ COMM SCH/UR 121 INCREMENT	310567	310568	6,030,357
DUBUQUE CITY/DBQ COMM SCH/UR 141 INCREMENT	310635	310636	13,840
DUBUQUE CITY/DBQ COMM SCH/UR 145 INCREMENT	310643	310644	0
DUBUQUE CITY/DBQ COMM SCH/UR 157 ROOSEVELT STREET INCREMENT	310683	310684	3,507,480

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	255,858,107	425,023,632	55,227,630	705,130	-444,000	735,967,499	0	735,967,499
Taxable	0	118,571,731	353,183,681	47,782,399	569,131	-444,000	519,259,942	0	519,259,942
Homestead Credits									768

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: **11,194,030**

Amount of 07-01-2024 Cash Balance Restricted for LMI **0**

TIF Revenue: 11,046,417

TIF Sp. Revenue Fund Interest:	585,269		
Property Tax Replacement Claims	73,851		
Asset Sales & Loan Repayments:	573,332		
Total Revenue:	**12,278,869**		
Rebate Expenditures:	1,856,748		
Non-Rebate Expenditures:	3,055,491		
Returned to County Treasurer:	0		
Total Expenditures:	**4,912,239**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**18,560,660**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL

Bonson Block

Description:	Rebate, housing incentive for 3 story rehabilitation
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Spahn and Rose lease

Description:	Rebate on property tax for lease of old City garage
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Flexsteel

Description:	Tax rebate for construction of new headquarters
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Franklin School

Description:	Rebate and Downtown housing incentive for rehabilitation of Franklin School
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

CARADCO

Description:	Rebate, housing incentive, rehab loan, facade, design and financial consultant grants for rehabilitation of CARADCO building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Nottingham properties

Description:	Rebate, housing incentive and facade grant for redevelopment of building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Betty Jane Block

Description:	Rebate, housing incentive, rehabilitaiton loan and facade grant for redevelopment of building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

40 Main

Description:	TIF revenue bond, housing incentive, and economic development grants for rehabilitation of a 24-unit apartment complex and commercial space
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Crust

Description:	Rebate, housing incentive for rehabilitation of a mixed use facility including 21 apartments
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

WS Live

Description:	Property tax rebate for rehabilitation of Interstate Building
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Hotel Julien

Description:	Rebate, rehab loan, facade and design grants for the rehabilitation of the hotel
Classification:	Commercial - hotels and conference centers
Physically Complete:	Yes
Payments Complete:	No

Cottingham and Butler

Description:	Rebate, rehab loan, facade and design grant for rehabilitation of the Cottingham and Bulter office
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

German Bank

Description:	Rebate, rehab loan, facade and design grant for rehabilitation of former German Bank building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Durrant

Description:	Rebate for rehabilitation of of Durrant office building
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Port of Dubuque Ramp

Description:	Construction of parking ramp within the Port of Dubuque
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Hartig

Description:	Rebate, rehab loan and design grant for rehabilitation of office building
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Star Brewery

Description:	Rebate for rehabilitation of mixed use facility
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Heartland Financial

Description:	Rebate for the rehabilitation of former Walsh Store
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

McGraw Hill II

Description:	Rebate for construction of new facility in Port of Dubuque
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Roshek Building

Description:	Rebate for renovation of former Dubuque Building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Historic Federal Building

Description:	Previously approved renovation of Historic Federal Building for City office and leased space
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Weber Building

Description:	TIF bond for the rehabilitation of the mixed use Weber Building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Ice Harbor Development

Description:	Previously approved property acquisition, parking lots, clean-up and clearance, relocations
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Port of Dubuque Parking Ramp

Description:	Internal Loan for legal notices, engineering division service and consultant fees
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Port of Dubuque Parking Lot

Description:	Construction of Parking Lot in Port of Dubuque for parking and festivals
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Kephart's Building

Description:	Renovation of Kephart's Building for Multicultural Family Center and City offices
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Downtown Workforce Recruitment

Description:	Downtown Workforce Recruitment
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Main Street Streetscape

Description:	Renovation Street Streetscape
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Millwork Street Reconstruction

Description:	Reconstruction of Streets in the Millwork District
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Downtown Rehab Consultant

Description:	Matching fund grants to hire financial consultants for downtown rehabiliation projects
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

IDOT Building Purchase

Description:	Previously approved purchase of Former ABC Building from IDOT
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Kerper Industrial Park Development

Description:	Environmental/Dredging/Construction/Grading
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes

Payments Complete:	No

5th and 3rd Street Parking Ramps

Description:	Construction and Repair of 3rd Street Parking Ramps
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Library Renovation

Description:	Previously approved renovation Carnegie Stout Library
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

America's River Project

Description:	Previously approved Conference Center/Riverwalk/Parking Lots/Landscaping/Five Flags Renovation/ Art on the River
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Opening of Main Street - 5th to 9th Street

Description:	Opening of Main Street - Street Improvements/Streetscape/Landscaping/Sidewalk/Utilities
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Downtown Housing Incentives

Description:	$10,000 per unit for development of Rental Units in Downtown, or $15,000 for owner-occupied units Downtown
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Lower Main Development

Description:	Renovation of Lower Main Buildings
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Central Parking Ramp

Description:	Previously approved construction of Parking Ramp on 10th and Central Avenue
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Intermodal Facility

Description:	Construction of Intermodal Facility in Millwork District as well as surrounding parking
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes

Payments Complete:	No

7th Street Improvements and One-Way to Two-Way

Description:	Street Improvements related to Intermodal Facility
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Washington Neighborhood Subarea Rehab Loan Pool

Description:	Rehab Loans to Washington Neighborhood Subarea
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Morrison Brothers

Description:	Rebate for renovation of building
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Planning and Design Grants

Description:	Matching funds to hire artchitects, engineers, and other professional services for the rehabilitation of buildings downtown
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Downtown rehabilitation loans

Description:	Low interest loans with foregiveness for housing units or jobs created for downtown rehabilitation projects
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Facade grants

Description:	Matching funds for building facade improvements on downtown rehabiliation projects
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Mystique Ice Center improvements

Description:	Installation of new air conditioning, electrical improvements, the purchase of a generator, ice decking and a power factor correction device at the Ice Center
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

Bell Street extension

Description:	Design, engineering, land and right of way acquisition and construction of the Bell Street extension and associated landscpaing and streetscapes

Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Historic Shot Tower restoration

Description:	Previously approved design, engineering, architectural, and construction fees associated with the restoration of the historic shot tower
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

McAllece Park and Recreatioin Complex

Description:	Design, engineering, and construction of sidewalks at the McAllece Park and Recreation complex
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

White and Central street resurfacing

Description:	Design, engineering and construction for the resurfacing of White Street
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Passenger Rail Platform

Description:	Design, Engineering, and construction of passenger rail platform
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Bluff Street restroom

Description:	Design, engineering, and construction of an ADA restroom near the intersection of 5th and Bluff Street
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Retaining wall at 18th and Central

Description:	Reconstruction of a retaining wall near the intersection of 18th and Central
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Street light replacement

Description:	Replacement of street lights downtown
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Bowling and Beyond Acquisition

Description:	Buyout of a leasehold interest for the Bowling and Beyond site at 1860 Hawthorne Street
Classification:	Acquisition of property
Physically Complete:	Yes
Payments Complete:	No

Eagle Window and Door

Description:	Development expenses associated with the relocation of Eagle Window and Door
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Downtown Shuttle Service

Description:	Shuttle service from the Downtown Parking Ramp
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Bee Branch landscaping

Description:	General landscaping and maintenance expesnes associated with the Bee Branch Creek Restoration Project
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No
Payments Complete:	No

ADA grants

Description:	Matching grants for property owners to make buildings compliant with Americans with Disabilities Act
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

GDDC

Description:	Contract for service with the Greater Dubuque Development Corporation to promote business retention and expansion, workforce development, new business recruitment and retail expansion
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Rousselot

Description:	Tax rebate for expansion to existing manufacturing facility
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

Linseed Oil Paintworks Company Building

Description:	Tax rebate, housing incentive, facade, planning and design, and financial consult grants for rehabilation of building into loft apartments
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Novelty Ironworks

Description:	Rebate, housing incentive, facade, planning and design, and financial consultant grant for rehabilitaiton of former factory into mixed-use development
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Morrison Brothers

Description:	Tax rebate for expansion to manufacturing facility (formerly East 7th Street ED District)
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

44 Main

Description:	Tif rebate, downtown rehabloans for rehabilitation of 18-unit apartment complex and retail space
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

756 Main

Description:	Tax rebate for renovation of building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Engine House #1

Description:	Tax rebate for renovation of building
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Millwork District Parking

Description:	Acquisition and Construction of Parking Lots
Classification:	Acquisition of property
Physically Complete:	No
Payments Complete:	No

Plastic Center

Description:	Tax rebate for renovation of building
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Construction of Bus Garage

Description:	Contruction of new bus garage
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Downtown Security Cameras

Description:	Purchase and Installation of Downtown Security Cameras
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Community Housing Initiative

Description:	Housing initiative for Washington Neighborhood
Classification:	Acquisition of property
Physically Complete:	No
Payments Complete:	No

Central Ave. Corridor Initiative

Description:	Target Community Engeagement opportunites in Central Corridor
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Riverfront Leasehold Improvements

Description:	Mitigation, demolition & related property improvement studies
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Legal Fees

Description:	Legal Fees in Relation to TIF District Expenses
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Trolley Operations

Description:	Funding of Trolley Operations to promote downtown employment
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

True North Initiative

Description:	Funding of the True North Initiative Project
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

253 Main St

Description:	TIF Rebate for rehab of 253 Main St
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

H&W Building 3000 Jacksong

Description:	Deconstruction Grant

Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

653 White Properties, LLC

Description:	Planning and design grant and tax rebate
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

Dimensional Brewing Company

Description:	Tax rebate
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

Metx, LLC

Description:	Facade grant, planning and design grant, and financial planning grant
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Dupaco Voices, LLC

Description:	Tax rebate, rehab grant, facade grant, design grant, and financial consultant grant
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Tbill's Properties, LLC

Description:	Rehab grant, facade grant, design grant, and financial consultant grant
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Three Amigos

Description:	Design grant and financial consulting grant
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

Marquette Hall

Description:	tax rebate for housing incentive, facade grant, design grant, and financial consultant grant
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

Hitzler Rental, LLC

Description:	Facade Grant and Planning & Design Grant
Classification:	Residential property (classified residential)
Physically Complete:	Yes

Payments Complete:	Yes

Roshek

Description:	Tax rebate
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

84 Main, LLC

Description:	Housing incentive grant and facade grant
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

278 W 17th Street

Description:	Housing incentive grant and rehabilitation loan
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

1838 Central - CSB Consulting

Description:	Housing incentive grant
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Dream Center

Description:	Planning & design grant
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

1555 Central

Description:	Facade grant
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

United Brotherhood of Carpenters

Description:	Facade grant
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Montana House, LLC

Description:	Facade grant, planning & design grant, and financial consultant grant
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Friends of Paradise Church

Description:	Facade grant
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

Jeld Wen

Description:	Forgivable Loan
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	Yes

1501 Jackson - Steeple Square

Description:	Tax Rebate, housing grant, facade, plan/desing, financial consult grants
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

Dubuque Stamp

Description:	Dubuque Stamping & Manufacturing
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	Yes

Comiskey Park

Description:	Improvements to Park
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Prairie Farms Dairy, Inc.

Description:	Tax rebate
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Merge

Description:	Tax rebate and land acquisition grant
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

River Dock Expansion

Description:	Construction of Main Channel Docks
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Parking Ramp Emergency Repairs and Deficit

Description:	Parking Ramp Emergency Repairs and Deficit
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

210 Jones LLC

Description:	Tax rebate for renovation of building
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

ERP System Implementation

Description:	New financial system
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

SMART Parking System

Description:	SMART Parking Equipment
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

South Port Redevelopment

Description:	South Port Redevelopment
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No
Payments Complete:	No

Municipal Parking Lots

Description:	Repaving of Municipal Parking Lots
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Parking Ramp OCC Certification

Description:	Parking Ramp OCC Certification
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Downtown Weatherization Non-Profits

Description:	Downtown Weatherization Non-Profits
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

ADA Restrooms/Multicultural Family Center

Description:	ADA Restrooms/Multicultural Family Center
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Transit Roof/Loan pool/ADA Assistance

Description:	Transit Roof/Loan pool/ADA Assistance
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Jackson Park and Clock Tower

Description:	Jackson Park and Clock Tower
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Downtown Ramp

Description:	Downtown Ramp
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Krestchmer Lofts

Description:	Housing creation, facade, design, financial consultant grants
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

CARich Properties

Description:	Housing creation, forgivable loan, design, financial consultant grants
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

The Fischer Companies

Description:	Housing Creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	Yes

HG APT

Description:	Housing Creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Real Property Investments

Description:	Housing creation, facade
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

JTM Properties

Description:	Housing creation, facade, design grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Dub Jones

Description:	Facade, design grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

TKWJ Estates

Description:	Housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Unitarian Church

Description:	Facade, design, financial consultant grants
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	Yes

Klauer Manufacturing

Description:	Rebate associated with facility expansion
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Dubuque Screw

Description:	Rebate associated with facility expansion
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	No
Payments Complete:	No

MVO, LLC

Description:	facade and design grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	Yes

Virtual Velocity, LLC

Description:	Housing creation, facade, design, financial consultant grants, DRLP Loan
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

The Hotel Dubuque

Description:	Rebate
Classification:	Commercial - hotels and conference centers
Physically Complete:	No
Payments Complete:	No

McCoy Group, Inc.

Description:	Rebate associated with facility expansion

Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

799 Main, LLC

Description:	Rebate, housing creation, facade, design, and financial consultant grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Nia Neighborhoods, LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Forward Investments, LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Farley & Loetscher, LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Chadwick Block, LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

HG APT LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Union at the Marina, LP

Description:	Rebate associated with housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

400 Ice Harbor Drive

Description:	Rebate associated with job creation and facility remodel
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

CBDC, LLC

Description:	Rebate associated with construction of childcare center
Classification:	Commercial-Medical
Physically Complete:	No
Payments Complete:	No

Woodward Communications

Description:	Rebate associated with job creation and facility remodel
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Wilson House Apts, LLC

Description:	Rebate, housing, facade, design, and financial consultant grants
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Millwork Flats, L.L.C.

Description:	Rebate associated with housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Grand River Center

Description:	Internal Loan for Building Improvements
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Five Flags Renovations

Description:	Renovations of Five Flags Civic Center
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

East West Corridor Capacity

Description:	Improvements to Downtown Traffic Flow
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

14th Street Overpass

Description:	Pedestrian Overpass Over 14th Street
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes

Payments Complete:	No

Blum Site Utilization

Description:	Reutilization of Downtown Junkyard
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Millwork Master Planning

Description:	Master Plan for Millwork District
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	Yes
Payments Complete:	No

Limestone Legacy, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

1400 Central, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Nia Neighborhoods

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

744 Main, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

FEH Realty, LLC

Description:	Rebate associated with job creation
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Kinseth Hospitality

Description:	Rebate associated with hotel development
Classification:	Commercial - hotels and conference centers

Physically Complete:	No
Payments Complete:	No

DRA

Description:	Rebate associated with hotel development
Classification:	Commercial - hotels and conference centers
Physically Complete:	No
Payments Complete:	No

Gronen Development, Inc.

Description:	Rebate associated with new housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

FitzGerald EnterpriZes, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

1301 Central, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Plastic Center, Inc.

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Adam Vogel Building, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Dubuque Initiaitves 1700, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

ASJS Properties, LLC

Description:	Rebates associated with housing creation and grant for housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Greater Dubuque Impact Investment Fund

Description:	Rebates associated with development of a medical facility
Classification:	Commercial-Medical
Physically Complete:	No
Payments Complete:	No

Hitzler Rental, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

1248 Iowa St, LLC

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Ned Oberbroeckling

Description:	Rebate associated with housing creation, grants for facade renovation and housing creation
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Public Electric Chargers

Description:	Internal loan for public electric charges in parking ramps
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Small Business Grant Admin

Description:	Internal Loan for Small Business Grant Administration
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL

2007B - Port of Dubuque Ramp

Debt/Obligation Type:	TIF Revenue Bonds/Notes
Principal:	16,350,000
Interest:	9,805,500
Total:	26,155,500
Annual Appropriation?:	No
Date Incurred:	10/16/2007
FY of Last Payment:	2037

Roshek Building Rebate

Debt/Obligation Type:	Rebates
Principal:	2,947,676
Interest:	0
Total:	2,947,676
Annual Appropriation?:	No
Date Incurred:	01/01/2006
FY of Last Payment:	2021

Julien Hotel Rebate

Debt/Obligation Type:	Rebates
Principal:	528,263
Interest:	0
Total:	528,263
Annual Appropriation?:	No
Date Incurred:	01/01/2007
FY of Last Payment:	2026

Ice Harbor Development

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	01/01/1991
FY of Last Payment:	2045

Historic Federal Building Renovation

Debt/Obligation Type:	Internal Loans
Principal:	649,897
Interest:	0
Total:	649,897
Annual Appropriation?:	No
Date Incurred:	01/01/2007
FY of Last Payment:	2045

Port of Dubuque Parking Lot

Debt/Obligation Type:	Internal Loans
Principal:	-572,376
Interest:	0
Total:	-572,376
Annual Appropriation?:	Yes
Date Incurred:	01/01/2007

FY of Last Payment:	2045

Kerper Development

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	01/01/1997
FY of Last Payment:	2032

Bowling & Beyond Acquisition

Debt/Obligation Type:	Other Debt
Principal:	400,000
Interest:	0
Total:	400,000
Annual Appropriation?:	No
Date Incurred:	01/01/2013
FY of Last Payment:	2023

Bonson Block

Debt/Obligation Type:	Rebates
Principal:	46,885
Interest:	0
Total:	46,885
Annual Appropriation?:	No
Date Incurred:	02/07/2011
FY of Last Payment:	2028

Nottingham Properties

Debt/Obligation Type:	Rebates
Principal:	426
Interest:	0
Total:	426
Annual Appropriation?:	No
Date Incurred:	03/15/2011
FY of Last Payment:	2028

Franklin Investments

Debt/Obligation Type:	Rebates
Principal:	81,179
Interest:	0
Total:	81,179
Annual Appropriation?:	No
Date Incurred:	04/04/2011
FY of Last Payment:	2028

Plastic Center

Debt/Obligation Type:	Rebates
Principal:	36,003
Interest:	0
Total:	36,003
Annual Appropriation?:	No
Date Incurred:	03/15/2011
FY of Last Payment:	2028

Flexsteel

Debt/Obligation Type:	Rebates

Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	04/04/2011
FY of Last Payment:	2024

Caradco

Debt/Obligation Type:	Rebates
Principal:	512,177
Interest:	0
Total:	512,177
Annual Appropriation?:	No
Date Incurred:	03/15/2011
FY of Last Payment:	2028

Kephart Building

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	01/01/2009
FY of Last Payment:	2045

Port of Dubuque Ramp

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	01/01/2009
FY of Last Payment:	2045

Linseed Oil

Debt/Obligation Type:	Rebates
Principal:	32,948
Interest:	0
Total:	32,948
Annual Appropriation?:	No
Date Incurred:	03/07/2013
FY of Last Payment:	2025

Rousselot

Debt/Obligation Type:	Rebates
Principal:	14,985
Interest:	0
Total:	14,985
Annual Appropriation?:	No
Date Incurred:	01/22/2013
FY of Last Payment:	2025

Novelty Iron Works

Debt/Obligation Type:	Rebates
Principal:	1,376,997
Interest:	0
Total:	1,376,997
Annual Appropriation?:	No
Date Incurred:	06/17/2013

FY of Last Payment:	2031

253 Main St-Oberbroeckkling

Debt/Obligation Type:	Rebates
Principal:	8,852
Interest:	0
Total:	8,852
Annual Appropriation?:	No
Date Incurred:	04/06/2015
FY of Last Payment:	2027

1501 Jackson Steeple Square

Debt/Obligation Type:	Rebates
Principal:	22,775
Interest:	0
Total:	22,775
Annual Appropriation?:	No
Date Incurred:	05/02/2016
FY of Last Payment:	2030

METX, LLC - Lamar building

Debt/Obligation Type:	Rebates
Principal:	1,221,006
Interest:	0
Total:	1,221,006
Annual Appropriation?:	No
Date Incurred:	10/12/2017
FY of Last Payment:	2031

Steeple Square Event Center

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	10/12/2017
FY of Last Payment:	2031

2017B Refunding Millwork Dist Parking

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,075,000
Interest:	116,100
Total:	1,191,100
Annual Appropriation?:	No
Date Incurred:	04/17/2017
FY of Last Payment:	2030

2017C Refunding DT Housing Incentive

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,140,000
Interest:	136,647
Total:	1,276,647
Annual Appropriation?:	No
Date Incurred:	04/17/2017
FY of Last Payment:	2030

Bus Storage Facility

Debt/Obligation Type:	Internal Loans

Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/20/2017
FY of Last Payment:	2045

Community Housing Development

Debt/Obligation Type:	Internal Loans
Principal:	305,000
Interest:	0
Total:	305,000
Annual Appropriation?:	Yes
Date Incurred:	06/02/2017
FY of Last Payment:	2045

DT Security Cameras

Debt/Obligation Type:	Internal Loans
Principal:	273,802
Interest:	0
Total:	273,802
Annual Appropriation?:	Yes
Date Incurred:	06/02/2017
FY of Last Payment:	2045

Central Ave Corridor

Debt/Obligation Type:	Internal Loans
Principal:	247,097
Interest:	0
Total:	247,097
Annual Appropriation?:	Yes
Date Incurred:	06/02/2017
FY of Last Payment:	2045

Downtown Urban Renewal ADA

Debt/Obligation Type:	Internal Loans
Principal:	5,000
Interest:	0
Total:	5,000
Annual Appropriation?:	Yes
Date Incurred:	06/02/2017
FY of Last Payment:	2045

Riverfront Leasehold Improv

Debt/Obligation Type:	Internal Loans
Principal:	65,068
Interest:	0
Total:	65,068
Annual Appropriation?:	Yes
Date Incurred:	06/02/2017
FY of Last Payment:	2045

Legal Expenses

Debt/Obligation Type:	Internal Loans
Principal:	157,391
Interest:	0
Total:	157,391
Annual Appropriation?:	Yes
Date Incurred:	06/05/2017

FY of Last Payment:	2045

Spahn and Rose

Debt/Obligation Type:	Rebates
Principal:	381,259
Interest:	0
Total:	381,259
Annual Appropriation?:	No
Date Incurred:	07/01/2017
FY of Last Payment:	2027

Downtown Street Lights

Debt/Obligation Type:	Internal Loans
Principal:	186,826
Interest:	0
Total:	186,826
Annual Appropriation?:	No
Date Incurred:	07/01/2017
FY of Last Payment:	2045

Demo of 3000 Jackson-Dbq Malt

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2017
FY of Last Payment:	2045

Various Downtown Projects

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2017
FY of Last Payment:	2045

2017B Central Ave Ramp

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	856,150
Interest:	291,300
Total:	1,147,450
Annual Appropriation?:	No
Date Incurred:	07/01/2019
FY of Last Payment:	2029

DT Bulding Facades

Debt/Obligation Type:	Internal Loans
Principal:	70,403
Interest:	0
Total:	70,403
Annual Appropriation?:	Yes
Date Incurred:	07/01/2000
FY of Last Payment:	2045

Smokestack

Debt/Obligation Type:	Rebates

Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2018
FY of Last Payment:	2030

Series 2019 A MFC Addition Remodel

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,370,000
Interest:	350,850
Total:	1,720,850
Annual Appropriation?:	No
Date Incurred:	06/20/2019
FY of Last Payment:	2039

Barker Financial

Debt/Obligation Type:	Rebates
Principal:	49,786
Interest:	0
Total:	49,786
Annual Appropriation?:	Yes
Date Incurred:	12/01/2015
FY of Last Payment:	2027

2021A (2012H) ADA Restrooms

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	938,492
Interest:	88,831
Total:	1,027,323
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2032

2021B (2012C) Wash Businesses

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	370,904
Interest:	34,206
Total:	405,110
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2032

2021B Refunded 2012F

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2022

2021B (2014C) DT Improv

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	4,275,000
Interest:	484,800
Total:	4,759,800
Annual Appropriation?:	No
Date Incurred:	06/02/2021

FY of Last Payment:	2034

2021B Ramp and Docks

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,204,999
Interest:	163,900
Total:	1,368,899
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2036

2021A (2014B) DT Improv

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	125,000
Interest:	14,500
Total:	139,500
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2034

2021A (2012B) 7th St Imprv

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	2,329,252
Interest:	191,013
Total:	2,520,265
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2031

2021A (2012A) Intermodal

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,845,000
Interest:	151,700
Total:	1,996,700
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2031

2021A Parks

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	535,000
Interest:	106,200
Total:	641,200
Annual Appropriation?:	No
Date Incurred:	06/02/2021
FY of Last Payment:	2041

River Dock Expansion

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

Parking Ramp Emergency Repairs and Deficit

Debt/Obligation Type:	Internal Loans

Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

Downtown Business Transit Shuttle

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

Comiskey Park

Debt/Obligation Type:	Internal Loans
Principal:	162,724
Interest:	0
Total:	162,724
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

Corridor Alternatives

Debt/Obligation Type:	Internal Loans
Principal:	46,335
Interest:	0
Total:	46,335
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

IFA Trust Match

Debt/Obligation Type:	Internal Loans
Principal:	62,583
Interest:	0
Total:	62,583
Annual Appropriation?:	Yes
Date Incurred:	07/01/2020
FY of Last Payment:	2045

210 Jones LLC

Debt/Obligation Type:	Rebates
Principal:	174,084
Interest:	0
Total:	174,084
Annual Appropriation?:	Yes
Date Incurred:	06/19/2017
FY of Last Payment:	2030

Marquette Hall

Debt/Obligation Type:	Rebates
Principal:	62,860
Interest:	0
Total:	62,860
Annual Appropriation?:	Yes
Date Incurred:	05/20/2019

FY of Last Payment:	2031

898 Jackson Three Amigos

Debt/Obligation Type:	Rebates
Principal:	85,670
Interest:	0
Total:	85,670
Annual Appropriation?:	Yes
Date Incurred:	04/15/2019
FY of Last Payment:	2031

Victory Cafe

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	06/21/2010
FY of Last Payment:	2022

ERP Financial System

Debt/Obligation Type:	Internal Loans
Principal:	58,351
Interest:	0
Total:	58,351
Annual Appropriation?:	No
Date Incurred:	06/16/2022
FY of Last Payment:	2025

Municipal Parking Lots

Debt/Obligation Type:	Internal Loans
Principal:	23,682
Interest:	0
Total:	23,682
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

Parking Ramp OCC Certified

Debt/Obligation Type:	Internal Loans
Principal:	30,413
Interest:	0
Total:	30,413
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

Washington Business Incentives

Debt/Obligation Type:	Internal Loans
Principal:	251,043
Interest:	0
Total:	251,043
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

Non-Profit Weatherization

Debt/Obligation Type:	Internal Loans

Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

South Port Redevelopment

Debt/Obligation Type:	Internal Loans
Principal:	2,423
Interest:	0
Total:	2,423
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

SMART Parking System

Debt/Obligation Type:	Internal Loans
Principal:	495,120
Interest:	0
Total:	495,120
Annual Appropriation?:	No
Date Incurred:	08/02/2022
FY of Last Payment:	2030

2022B Downtown Ramp

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	975,000
Interest:	454,613
Total:	1,429,613
Annual Appropriation?:	No
Date Incurred:	06/29/2022
FY of Last Payment:	2042

2022B Five Flags and Dock

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	745,000
Interest:	347,167
Total:	1,092,167
Annual Appropriation?:	No
Date Incurred:	06/29/2022
FY of Last Payment:	2042

True North

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	06/01/2018
FY of Last Payment:	2045

Grand River Center

Debt/Obligation Type:	Internal Loans
Principal:	91,195
Interest:	0
Total:	91,195
Annual Appropriation?:	No
Date Incurred:	06/01/2020

FY of Last Payment:	2045

Prairie Farms

Debt/Obligation Type:	Rebates
Principal:	113,955
Interest:	0
Total:	113,955
Annual Appropriation?:	Yes
Date Incurred:	03/18/2019
FY of Last Payment:	2031

Dupaco Credit Union

Debt/Obligation Type:	Rebates
Principal:	3,311,663
Interest:	0
Total:	3,311,663
Annual Appropriation?:	Yes
Date Incurred:	07/01/2024
FY of Last Payment:	2034

Miller Companies LLC

Debt/Obligation Type:	Rebates
Principal:	234,446
Interest:	0
Total:	234,446
Annual Appropriation?:	Yes
Date Incurred:	07/01/2024
FY of Last Payment:	2034

2023A Five Flags and Ramps

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,080,000
Interest:	580,127
Total:	1,660,127
Annual Appropriation?:	No
Date Incurred:	08/01/2023
FY of Last Payment:	2043

Jackson Park Amenities

Debt/Obligation Type:	Internal Loans
Principal:	22,743
Interest:	0
Total:	22,743
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

14th St Overpass

Debt/Obligation Type:	Internal Loans
Principal:	100,000
Interest:	0
Total:	100,000
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Blum Site Utilization

Debt/Obligation Type:	Internal Loans

Principal:	2,764
Interest:	0
Total:	2,764
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Millwork Master Planning

Debt/Obligation Type:	Internal Loans
Principal:	50,000
Interest:	0
Total:	50,000
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Green House Gas

Debt/Obligation Type:	Internal Loans
Principal:	22,500
Interest:	0
Total:	22,500
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Major Parking Ramp Maint

Debt/Obligation Type:	Internal Loans
Principal:	495,336
Interest:	0
Total:	495,336
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Public Electric Chargers

Debt/Obligation Type:	Internal Loans
Principal:	15,024
Interest:	0
Total:	15,024
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Multicultural Family Center Renovation

Debt/Obligation Type:	Internal Loans
Principal:	3,960
Interest:	0
Total:	3,960
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Small Business Grant Admin

Debt/Obligation Type:	Internal Loans
Principal:	12,000
Interest:	0
Total:	12,000
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023

FY of Last Payment:	2045

Downtown Incentives

Debt/Obligation Type:	Internal Loans
Principal:	40,000
Interest:	0
Total:	40,000
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2045

Non-Rebates For DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	2007B - Port of Dubuque Ramp
Tied To Project:	Port of Dubuque Parking Ramp
TIF Expenditure Amount:	50,000
Tied To Debt:	Bowling & Beyond Acquisition
Tied To Project:	Bowling and Beyond Acquisition
TIF Expenditure Amount:	0
Tied To Debt:	2017B Central Ave Ramp
Tied To Project:	Central Parking Ramp
TIF Expenditure Amount:	176,856
Tied To Debt:	Central Ave Corridor
Tied To Project:	Central Ave. Corridor Initiative
TIF Expenditure Amount:	65,069
Tied To Debt:	Riverfront Leasehold Improv
Tied To Project:	Riverfront Leasehold Improvements
TIF Expenditure Amount:	0
Tied To Debt:	Downtown Business Transit Shuttle
Tied To Project:	Downtown Shuttle Service
TIF Expenditure Amount:	62,583
Tied To Debt:	IFA Trust Match
Tied To Project:	Downtown Housing Incentives
TIF Expenditure Amount:	0
Tied To Debt:	Legal Expenses
Tied To Project:	Legal Fees
TIF Expenditure Amount:	197,250
Tied To Debt:	2017B Refunding Millwork Dist Parking
Tied To Project:	Millwork Street Reconstruction
TIF Expenditure Amount:	206,805
Tied To Debt:	2017C Refunding DT Housing Incentive
Tied To Project:	Downtown Housing Incentives
TIF Expenditure Amount:	116,100
Tied To Debt:	Series 2019 A MFC Addition Remodel
Tied To Project:	Kephart's Building
TIF Expenditure Amount:	0
Tied To Debt:	Comiskey Park
Tied To Project:	Comiskey Park
TIF Expenditure Amount:	0
Tied To Debt:	ERP Financial System
Tied To Project:	ERP System Implementation
TIF Expenditure Amount:	30,413
Tied To Debt:	Parking Ramp OCC Certified
Tied To Project:	Parking Ramp OCC Certification

TIF Expenditure Amount:	0
Tied To Debt:	Washington Business Incentives
Tied To Project:	Washington Neighborhood Subarea Rehab Loan Pool

TIF Expenditure Amount:	0
Tied To Debt:	Non-Profit Weatherization
Tied To Project:	Downtown Weatherization Non-Profits

TIF Expenditure Amount:	278
Tied To Debt:	South Port Redevelopment
Tied To Project:	South Port Redevelopment

TIF Expenditure Amount:	0
Tied To Debt:	SMART Parking System
Tied To Project:	SMART Parking System

TIF Expenditure Amount:	125,628
Tied To Debt:	2021A (2012H) ADA Restrooms
Tied To Project:	ADA Restrooms/Multicultural Family Center

TIF Expenditure Amount:	12,500
Tied To Debt:	2021A (2014B) DT Improv
Tied To Project:	Transit Roof/Loan pool/ADA Assistance

TIF Expenditure Amount:	354,432
Tied To Debt:	2021A (2012B) 7th St Imprv
Tied To Project:	7th Street Improvements and One-Way to Two-Way

TIF Expenditure Amount:	10,700
Tied To Debt:	2021A Parks
Tied To Project:	Jackson Park and Clock Tower

TIF Expenditure Amount:	475,500
Tied To Debt:	2021B (2014C) DT Improv
Tied To Project:	White and Central street resurfacing

TIF Expenditure Amount:	50,586
Tied To Debt:	2021B (2012C) Wash Businesses
Tied To Project:	Washington Neighborhood Subarea Rehab Loan Pool

TIF Expenditure Amount:	114,100
Tied To Debt:	2021B Ramp and Docks
Tied To Project:	River Dock Expansion

TIF Expenditure Amount:	0
Tied To Debt:	2021A (2012A) Intermodal
Tied To Project:	Intermodal Facility

TIF Expenditure Amount:	0
Tied To Debt:	DT Bulding Facades
Tied To Project:	Downtown rehabilitation loans

TIF Expenditure Amount:	81,452
Tied To Debt:	2022B Downtown Ramp
Tied To Project:	Downtown Ramp

TIF Expenditure Amount:	61,667
Tied To Debt:	2022B Five Flags and Dock
Tied To Project:	River Dock Expansion

TIF Expenditure Amount:	6,235
Tied To Debt:	Grand River Center
Tied To Project:	Grand River Center
TIF Expenditure Amount:	86,683
Tied To Debt:	2023A Five Flags and Ramps
Tied To Project:	Five Flags Renovations
TIF Expenditure Amount:	0
Tied To Debt:	Corridor Alternatives
Tied To Project:	East West Corridor Capacity
TIF Expenditure Amount:	0
Tied To Debt:	Jackson Park Amenities
Tied To Project:	Jackson Park and Clock Tower
TIF Expenditure Amount:	0
Tied To Debt:	14th St Overpass
Tied To Project:	14th Street Overpass
TIF Expenditure Amount:	1,595
Tied To Debt:	Blum Site Utilization
Tied To Project:	Blum Site Utilization
TIF Expenditure Amount:	0
Tied To Debt:	Millwork Master Planning
Tied To Project:	Millwork Master Planning
TIF Expenditure Amount:	110,403
Tied To Debt:	Downtown Incentives
Tied To Project:	Downtown Housing Incentives
TIF Expenditure Amount:	17,543
Tied To Debt:	Historic Federal Building Renovation
Tied To Project:	Historic Federal Building
TIF Expenditure Amount:	5,000
Tied To Debt:	Downtown Urban Renewal ADA
Tied To Project:	ADA grants
TIF Expenditure Amount:	86,097
Tied To Debt:	Downtown Street Lights
Tied To Project:	Street light replacement
TIF Expenditure Amount:	23,682
Tied To Debt:	Municipal Parking Lots
Tied To Project:	Municipal Parking Lots
TIF Expenditure Amount:	495,336
Tied To Debt:	Major Parking Ramp Maint
Tied To Project:	Parking Ramp Emergency Repairs and Deficit
TIF Expenditure Amount:	15,023
Tied To Debt:	Public Electric Chargers
Tied To Project:	Public Electric Chargers
TIF Expenditure Amount:	3,960
Tied To Debt:	Multicultural Family Center Renovation
Tied To Project:	Kephart's Building
TIF Expenditure Amount:	12,000
Tied To Debt:	Small Business Grant Admin
Tied To Project:	Small Business Grant Admin

TIF Expenditure Amount:	15
Tied To Debt:	Green House Gas
Tied To Project:	Downtown Weatherization Non-Profits

Rebates For DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL

Hotel Julien

TIF Expenditure Amount:	264,132
Rebate Paid To:	HJD Landlord LLC
Tied To Debt:	Julien Hotel Rebate
Tied To Project:	Hotel Julien
Projected Final FY of Rebate:	2026

Roshek Building

TIF Expenditure Amount:	491,279
Rebate Paid To:	Roshek Property LLC
Tied To Debt:	Roshek Building Rebate
Tied To Project:	Roshek Building
Projected Final FY of Rebate:	2030

Barker Financial

TIF Expenditure Amount:	16,595
Rebate Paid To:	Barker Financial
Tied To Debt:	Roshek Building Rebate
Tied To Project:	Crust
Projected Final FY of Rebate:	2024

Betty Jane Block

TIF Expenditure Amount:	9,000
Rebate Paid To:	Fischer Company/Plastic Center
Tied To Debt:	Bonson Block
Tied To Project:	Betty Jane Block
Projected Final FY of Rebate:	2028

Spahn and Rose

TIF Expenditure Amount:	127,086
Rebate Paid To:	Spahn and Rose
Tied To Debt:	Spahn and Rose
Tied To Project:	Spahn and Rose lease
Projected Final FY of Rebate:	2027

Nottingham Properties

TIF Expenditure Amount:	0
Rebate Paid To:	Nottingham Properties
Tied To Debt:	Nottingham Properties
Tied To Project:	Nottingham properties
Projected Final FY of Rebate:	2028

Franklin School

TIF Expenditure Amount:	20,295
Rebate Paid To:	Franklin Investments LLC
Tied To Debt:	Franklin Investments
Tied To Project:	Franklin School
Projected Final FY of Rebate:	2028

Caradco

TIF Expenditure Amount:	128,044
Rebate Paid To:	Caradco Landlord LLC
Tied To Debt:	Caradco
Tied To Project:	CARADCO
Projected Final FY of Rebate:	2028

Flexsteel

TIF Expenditure Amount:	0
Rebate Paid To:	Flexsteel Industries
Tied To Debt:	Flexsteel
Tied To Project:	Flexsteel
Projected Final FY of Rebate:	2024

Bonson

TIF Expenditure Amount:	9,377
Rebate Paid To:	JHTD Plaza LLC
Tied To Debt:	Bonson Block
Tied To Project:	Bonson Block
Projected Final FY of Rebate:	2029

Linseed Oil-Betty Building

TIF Expenditure Amount:	16,474
Rebate Paid To:	Carmac Management
Tied To Debt:	Linseed Oil
Tied To Project:	Linseed Oil Paintworks Company Building
Projected Final FY of Rebate:	2025

Rousselot

TIF Expenditure Amount:	14,985
Rebate Paid To:	Rousselot
Tied To Debt:	Rousselot
Tied To Project:	Rousselot
Projected Final FY of Rebate:	2025

Novelty Iron Works

TIF Expenditure Amount:	196,714
Rebate Paid To:	Novelty Iron Works
Tied To Debt:	Novelty Iron Works
Tied To Project:	Novelty Ironworks
Projected Final FY of Rebate:	2031

253 Main Oberbroeckling

TIF Expenditure Amount:	2,951
Rebate Paid To:	Oberbroeckling
Tied To Debt:	253 Main St-Oberbroeckkling
Tied To Project:	253 Main St
Projected Final FY of Rebate:	2027

210 Jones

TIF Expenditure Amount:	24,869
Rebate Paid To:	210 Jones LLC
Tied To Debt:	210 Jones LLC
Tied To Project:	210 Jones LLC
Projected Final FY of Rebate:	2031

Marquette Hall

TIF Expenditure Amount:	8,980
Rebate Paid To:	Marquette Hall LLC
Tied To Debt:	Marquette Hall
Tied To Project:	Marquette Hall
Projected Final FY of Rebate:	2031

898 Jackson

TIF Expenditure Amount:	12,239
Rebate Paid To:	Three Amigos
Tied To Debt:	898 Jackson Three Amigos
Tied To Project:	Three Amigos
Projected Final FY of Rebate:	2031

Met X LLC

TIF Expenditure Amount:	174,430
Rebate Paid To:	Met X LLC
Tied To Debt:	METX, LLC - Lamar building
Tied To Project:	Metx, LLC
Projected Final FY of Rebate:	2031

Prairie Farms

TIF Expenditure Amount:	16,279
Rebate Paid To:	Prairie Farms
Tied To Debt:	Prairie Farms
Tied To Project:	Prairie Farms Dairy, Inc.
Projected Final FY of Rebate:	2031

Dupaco Community Credit Union

TIF Expenditure Amount:	244,870
Rebate Paid To:	Dupaco Community Credit Union
Tied To Debt:	Dupaco Credit Union
Tied To Project:	Dupaco Voices, LLC
Projected Final FY of Rebate:	2034

Miller Companies LLC

TIF Expenditure Amount:	0
Rebate Paid To:	Miller Companies LLC
Tied To Debt:	Miller Companies LLC
Tied To Project:	799 Main, LLC
Projected Final FY of Rebate:	2034

44 Main Street LLC

TIF Expenditure Amount:	78,149
Rebate Paid To:	44 Main Street LLC
Tied To Debt:	Miller Companies LLC
Tied To Project:	44 Main
Projected Final FY of Rebate:	2031

Jobs For DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL

Project:	Jeld Wen
Company Name:	Jeld-Wen, Inc.
Date Agreement Began:	08/01/2011
Date Agreement Ends:	09/01/2016
Number of Jobs Created or Retained:	0
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	150,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Flexsteel
Company Name:	Flexsteel Industries, Inc
Date Agreement Began:	04/18/2011
Date Agreement Ends:	05/02/2024
Number of Jobs Created or Retained:	97
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	9,331,662
Total Estimated Cost of Public Infrastructure:	0

Project:	WS Live
Company Name:	Interstate Building, LLLP and WS Live, LLC
Date Agreement Began:	11/03/2008
Date Agreement Ends:	06/01/2017
Number of Jobs Created or Retained:	110
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	2,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Hotel Julien
Company Name:	HJD Landlord, LLC and HJD Manager, LLC
Date Agreement Began:	04/21/2008
Date Agreement Ends:	05/01/2026
Number of Jobs Created or Retained:	87
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	30,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Cottingham and Butler
Company Name:	Cottingham & Bulter, Inc.
Date Agreement Began:	07/20/2007
Date Agreement Ends:	05/01/2019
Number of Jobs Created or Retained:	706
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	4,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Heartland Financial
Company Name:	Heartland Financial USA, Inc.
Date Agreement Began:	05/19/2003
Date Agreement Ends:	06/01/2016
Number of Jobs Created or Retained:	438
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	4,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Hartig
Company Name:	Hartig Realty IV LC
Date Agreement Began:	09/21/2006
Date Agreement Ends:	05/01/2019
Number of Jobs Created or Retained:	41

Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	735,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Roshek Building
Company Name:	International Business Machines Corporation
Date Agreement Began:	02/13/2009
Date Agreement Ends:	05/02/2030
Number of Jobs Created or Retained:	355
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	40,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	McGraw Hill II
Company Name:	McGraw Hill
Date Agreement Began:	06/19/2006
Date Agreement Ends:	05/02/2018
Number of Jobs Created or Retained:	324
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	18,438,867
Total Estimated Cost of Public Infrastructure:	0

Project:	Morrison Brothers
Company Name:	Morrison Bros. Company
Date Agreement Began:	10/06/2008
Date Agreement Ends:	05/01/2018
Number of Jobs Created or Retained:	94
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	3,825,000
Total Estimated Cost of Public Infrastructure:	0

Project:	756 Main
Company Name:	Vicotry Cafe
Date Agreement Began:	05/19/2003
Date Agreement Ends:	05/19/2023
Number of Jobs Created or Retained:	0
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	24,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Rousselot
Company Name:	Rousselot, Inc.
Date Agreement Began:	01/22/2013
Date Agreement Ends:	05/01/2025
Number of Jobs Created or Retained:	89
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	16,300,000
Total Estimated Cost of Public Infrastructure:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 1 INCREM
TIF Taxing District Inc. Number: 310070

TIF Taxing District Base Year: 1966
FY TIF Revenue First Received: 1984
Subject to a Statutory end date? No

	UR Designation
Slum	05/1967
Blighted	05/1967
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	583,015	64,975,485	0	0	0	65,558,500	0	65,558,500
Taxable	0	270,186	56,563,571	0	0	0	56,833,757	0	56,833,757
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	6,036,891	56,833,757	56,833,757	0	0

FY 2025 TIF Revenue Received: 11,046,417

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 2 INCREM
TIF Taxing District Inc. Number: 310072

TIF Taxing District Base Year: 1993
FY TIF Revenue First Received: 1995
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	05/1998

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	6,819,812	33,189,961	0	0	0	40,009,773	0	40,009,773
Taxable	0	3,160,493	26,664,987	0	0	0	29,825,480	0	29,825,480
Homestead Credits									1

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	4,499,150	29,825,480	29,825,480	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 3 INCREM
TIF Taxing District Inc. Number: 310074

TIF Taxing District Base Year: 1996
FY TIF Revenue First Received: 1998
Subject to a Statutory end date? No

	UR Designation
Slum	12/1989
Blighted	12/1989
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	517,500	0	0	0	517,500	0	517,500
Taxable	0	0	393,890	0	0	0	393,890	0	393,890
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	163,810	353,690	353,690	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 4 INCREM
TIF Taxing District Inc. Number: 310076

TIF Taxing District Base Year: 1997
FY TIF Revenue First Received: 1999
Subject to a Statutory end date? No

	UR Designation
Slum	05/1998
Blighted	05/1988
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	898,320	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 7 INCREM
TIF Taxing District Inc. Number: 310083

TIF Taxing District Base Year: 1988
FY TIF Revenue First Received: 1990
Subject to a Statutory end date? No

	UR Designation
Slum	05/1987
Blighted	05/1987
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,036,620	880	0	0	3,037,500	0	3,037,500
Taxable	0	0	2,665,527	408	0	0	2,665,935	0	2,665,935
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	443,660	2,593,840	2,593,840	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 35 INCREM
TIF Taxing District Inc. Number: 310180

TIF Taxing District Base Year: 1997
FY TIF Revenue First Received: 1999
Subject to a Statutory end date? No

	UR Designation
Slum	05/1998
Blighted	05/1998
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	104,941,694	0	0	0	104,941,694	0	104,941,694
Taxable	0	0	93,938,505	0	0	0	93,938,505	0	93,938,505
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,566,000	93,938,505	93,938,505	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 37 INCREMENT
TIF Taxing District Inc. Number: 310186
TIF Taxing District Base Year: 2002
FY TIF Revenue First Received: 2005
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2024

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2003

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	9,295,500	0	0	0	9,295,500	0	9,295,500
Taxable	0	0	8,213,237	0	0	0	8,213,237	0	8,213,237
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,681,960	1,613,540	1,613,540	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 38 INCREMENT
TIF Taxing District Inc. Number: 310188
TIF Taxing District Base Year: 2002
FY TIF Revenue First Received: 2004
Subject to a Statutory end date? No

	UR Designation
Slum	05/2003
Blighted	05/2003
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	10,458,056	20,721,174	0	0	-4,000	31,175,230	0	31,175,230
Taxable	0	4,846,554	15,767,653	0	0	-4,000	20,610,207	0	20,610,207
Homestead Credits									9

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	11,731,860	19,447,370	19,447,370	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 53 INCREMENT
TIF Taxing District Inc. Number: 310296

TIF Taxing District Base Year: 2006
FY TIF Revenue First Received: 2008
Subject to a Statutory end date? No

	UR Designation
Slum	05/2007
Blighted	05/2007
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,387,212	0	0	0	3,387,212	0	3,387,212
Taxable	0	0	2,917,519	0	0	0	2,917,519	0	2,917,519
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	2,917,519	2,917,519	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR55 INCREMENT
TIF Taxing District Inc. Number: 310328

TIF Taxing District Base Year: 2007
FY TIF Revenue First Received: 2009
Subject to a Statutory end date? No

	UR Designation
Slum	05/2008
Blighted	05/2008
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	20,871,443	47,957,097	184,500	0	0	69,013,040	0	69,013,040
Taxable	0	9,672,413	39,433,218	95,937	0	0	49,201,568	0	49,201,568
Homestead Credits									4

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,042,850	49,201,568	49,201,568	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR56 INCREMENT
TIF Taxing District Inc. Number: 310330

TIF Taxing District Base Year: 2007
FY TIF Revenue First Received: 2009
Subject to a Statutory end date? No

	UR Designation
Slum	05/2008
Blighted	05/2008
Economic Development	05/2008

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,012,076	3,636,824	0	0	0	7,648,900	0	7,648,900
Taxable	0	1,859,309	3,011,198	0	0	0	4,870,507	0	4,870,507
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,787,500	4,870,507	4,870,507	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR57 INCREMENT
TIF Taxing District Inc. Number: 310332

TIF Taxing District Base Year: 2007
FY TIF Revenue First Received: 2009
Subject to a Statutory end date? No

	UR Designation
Slum	05/2008
Blighted	05/2008
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,339,100	0	0	0	3,339,100	0	3,339,100
Taxable	0	0	2,325,366	0	0	0	2,325,366	0	2,325,366
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,151,700	1,187,400	1,187,400	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR58 INCREMENT
TIF Taxing District Inc. Number: 310334
TIF Taxing District Base Year: 2007
FY TIF Revenue First Received: 2011
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2029

	UR Designation
Slum	No
Blighted	No
Economic Development	07/2009

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	493,900	2,960,400	0	0	3,454,300	0	3,454,300
Taxable	0	0	313,537	2,402,420	0	0	2,715,957	0	2,715,957
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	3,005,500	448,800	448,800	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 62 INCREMENT
TIF Taxing District Inc. Number: 310354
TIF Taxing District Base Year: 2009
FY TIF Revenue First Received: 2012
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2031

	UR Designation
Slum	No
Blighted	No
Economic Development	10/2010

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	12,916,216	6,129,184	0	0	0	19,035,650	0	19,035,650
Taxable	0	5,985,733	3,510,885	0	0	0	9,486,868	0	9,486,868
Homestead Credits									4

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	10,477,860	8,557,790	8,567,540	-9,750	-266

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 63 INCREMENT
TIF Taxing District Inc. Number: 310356
TIF Taxing District Base Year: 2009
FY TIF Revenue First Received: 2012
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2031

	UR Designation
Slum	No
Blighted	No
Economic Development	10/2010

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	7,508,198	1,856,937	1,184,600	0	0	10,549,735	0	10,549,735
Taxable	0	3,479,511	1,135,132	1,000,655	0	0	5,615,298	0	5,615,298
Homestead Credits									5

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,808,034	2,741,701	2,741,701	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 69 INCREMENT
TIF Taxing District Inc. Number: 310376
TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2013
Subject to a Statutory end date? No

	UR Designation
Slum	03/2011
Blighted	03/2011
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,443,800	395,200	0	0	-8,000	3,827,750	0	3,827,750
Taxable	0	1,595,954	224,708	0	0	-8,000	1,809,412	0	1,809,412
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	996,580	1,809,412	1,809,412	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 70 INCREMENT
TIF Taxing District Inc. Number: 310378

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2013
Subject to a Statutory end date? No

	UR Designation
Slum	05/2011
Blighted	05/2011
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	13,142,830	0	0	13,142,830	0	13,142,830
Taxable	0	0	0	11,697,577	0	0	11,697,577	0	11,697,577
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	339,860	11,697,577	11,697,577	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 71 INCREMENT
TIF Taxing District Inc. Number: 310380

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2013
Subject to a Statutory end date? No

	UR Designation
Slum	05/2011
Blighted	05/2011
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	93,520,686	45,125,214	690,920	0	-180,000	139,023,570	0	139,023,570
Taxable	0	43,340,071	33,180,418	490,855	0	-180,000	76,698,094	0	76,698,094
Homestead Credits									330

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	88,304,030	50,899,540	51,032,790	-133,250	-3,638

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 72 INCREMENT
TIF Taxing District Inc. Number: 310382

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? No

	UR Designation
Slum	05/2011
Blighted	05/2011
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	1,439,450	31,859,992	10,601,270	705,130	0	44,599,342	0	44,599,342
Taxable	0	667,078	26,455,834	9,148,230	569,131	0	36,833,773	0	36,833,773
Homestead Credits									5

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	28,389,880	16,209,462	16,215,962	-6,500	-177

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 73 INCREMENT
TIF Taxing District Inc. Number: 310384

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2013
Subject to a Statutory end date? No

	UR Designation
Slum	05/2011
Blighted	05/2011
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	3,149,700	0	0	3,149,700	0	3,149,700
Taxable	0	0	0	2,769,245	0	0	2,769,245	0	2,769,245
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	696,430	2,453,270	2,453,270	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 74 INCREMENT
TIF Taxing District Inc. Number: 310386

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2013

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	10,014,293	0	0	0	10,014,293	0	10,014,293
Taxable	0	0	8,750,920	0	0	0	8,750,920	0	8,750,920
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	11,628,500	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 91 INCREMENT
TIF Taxing District Inc. Number: 310468

TIF Taxing District Base Year: 2011
FY TIF Revenue First Received: 2014
Subject to a Statutory end date? No

	UR Designation
Slum	10/2012
Blighted	10/2012
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	22,445,600	15,526,030	0	0	37,971,630	0	37,971,630
Taxable	0	0	18,644,621	13,318,573	0	0	31,963,194	0	31,963,194
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	32,120,750	5,850,880	5,850,880	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 93 INCREMENT
TIF Taxing District Inc. Number: 310480

TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? No

	UR Designation
Slum	06/2013
Blighted	06/2013
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	7,379,300	0	0	0	7,379,300	0	7,379,300
Taxable	0	0	6,474,424	0	0	0	6,474,424	0	6,474,424
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,333,170	6,046,130	6,046,130	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 99 INCREMENT
TIF Taxing District Inc. Number: 310494

TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? No

	UR Designation
Slum	06/2014
Blighted	06/2014
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	834,200	0	0	0	0	834,200	0	834,200
Taxable	0	386,591	0	0	0	0	386,591	0	386,591
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	274,158	386,591	386,591	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 100 INCREMENT
TIF Taxing District Inc. Number: 310496

TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? No

	UR Designation
Slum	06/2014
Blighted	06/2014
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,554,200	0	0	0	-16,000	3,531,700	0	3,531,700
Taxable	0	1,647,116	0	0	0	-16,000	1,624,616	0	1,624,616
Homestead Credits									14

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,600,623	947,077	953,577	-6,500	-177

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 112 INCREMENT
TIF Taxing District Inc. Number: 310530

TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? No

	UR Designation
Slum	11/2016
Blighted	11/2016
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	62,351,508	2,544,492	1,301,400	0	-184,000	65,844,400	0	65,844,400
Taxable	0	28,895,400	1,426,714	1,087,394	0	-184,000	31,056,508	0	31,056,508
Homestead Credits									286

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	44,166,052	21,862,348	22,031,348	-169,000	-4,614

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 113 INCREMENT
TIF Taxing District Inc. Number: 310532

TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? No

	UR Designation
Slum	11/2016
Blighted	11/2016
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,112,400	298,000	0	0	-4,000	2,406,400	0	2,406,400
Taxable	0	978,943	202,321	0	0	-4,000	1,177,264	0	1,177,264
Homestead Credits									5

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,997,674	412,726	412,726	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 114 INCREMENT
TIF Taxing District Inc. Number: 310534

TIF Taxing District Base Year: 2015
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? No

	UR Designation
Slum	11/2016
Blighted	11/2016
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	8,457,100	946,200	0	0	-12,000	9,371,800	0	9,371,800
Taxable	0	3,919,254	630,500	0	0	-12,000	4,518,254	0	4,518,254
Homestead Credits									31

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	6,271,611	3,112,189	3,131,689	-19,500	-532

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 116 INCREMENT
TIF Taxing District Inc. Number: 310544

TIF Taxing District Base Year: 2016
FY TIF Revenue First Received: 2019
Subject to a Statutory end date? No

	UR Designation
Slum	03/2017
Blighted	03/2017
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	245,820	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 121 INCREMENT
TIF Taxing District Inc. Number: 310568

TIF Taxing District Base Year: 2016
FY TIF Revenue First Received: 2019
Subject to a Statutory end date? No

	UR Designation
Slum	06/2017
Blighted	06/2017
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	16,975,947	93,853	0	0	-36,000	16,978,550	0	16,978,550
Taxable	0	7,867,125	43,494	0	0	-36,000	7,819,369	0	7,819,369
Homestead Credits									72

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	11,039,443	5,975,107	6,030,357	-55,250	-1,508

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 141 INCREMENT
TIF Taxing District Inc. Number: 310636
TIF Taxing District Base Year: 2019
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2020

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	87,000	0	0	0	87,000	0	87,000
Taxable	0	0	40,318	0	0	0	40,318	0	40,318
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	73,160	13,840	13,840	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 145 INCREMENT
TIF Taxing District Inc. Number: 310644
TIF Taxing District Base Year: 2019
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? No

	UR Designation
Slum	05/2020
Blighted	05/2020
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY GREATER DOWNTOWN URBAN RENEWAL (31033)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 157 ROOSEVELT STREET INCREMENT
TIF Taxing District Inc. Number: 310684
TIF Taxing District Base Year: 2021
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	02/2022

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	356,300	6,485,100	0	0	6,841,400	0	6,841,400
Taxable	0	0	255,184	5,771,105	0	0	6,026,289	0	6,026,289
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	3,333,920	3,507,480	3,507,480	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY LAKE RIDGE URBAN RENEWAL
UR Area Number: 31046

UR Area Creation Date: 08/2011

UR Area Purpose: To Support the development of affordable, assisted senior living within the District through public actions such as the improvement of public infrastructure, use of tax increment financing and other financial incentives.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 76 INCREMENT	310389	310390	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**546**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**546**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY LAKE RIDGE URBAN RENEWAL

Rose of Dubuque

Description:	Rebate agreement with the Rose of Dubuque, L.P.
Classification:	Low and Moderate Income Housing
Physically Complete:	Yes
Payments Complete:	Yes

Debts/Obligations For DUBUQUE CITY LAKE RIDGE URBAN RENEWAL

The Rose Rebate

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/01/2013
FY of Last Payment:	2024

Rebates For DUBUQUE CITY LAKE RIDGE URBAN RENEWAL

The Rose of Dubuque

TIF Expenditure Amount:	0
Rebate Paid To:	The Rose of Dubuque
Tied To Debt:	The Rose Rebate
Tied To Project:	Rose of Dubuque
Projected Final FY of Rebate:	2024

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TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY LAKE RIDGE URBAN RENEWAL (31046)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 76 INCREMENT
TIF Taxing District Inc. Number: 310390

TIF Taxing District Base Year: 2010
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	08/2011

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	335,000	0	0	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL
UR Area Number: 31047

UR Area Creation Date: 12/2014

UR Area Purpose: The primary objective for the North Cascade Road Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 103 INCREMENT	310501	310502	53,433,797
DUBUQUE CITY AG/DBQ COMM SCH/UR 103 INCREMENT	310503	310504	0
TABLE MOUND TWP/DBQ COMM SCH/UR 103 INCREMENT	310505	310506	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	121,425,750	0	0	0	-20,000	121,344,000	0	121,344,000
Taxable	0	56,272,098	0	0	0	-20,000	56,190,348	0	56,190,348
Homestead Credits									116

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**1,460,207**	**36,815**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	1,458,695		
TIF Sp. Revenue Fund Interest:	22,680		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**1,481,375**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	15,917		
Returned to County Treasurer:	0		
Total Expenditures:	**15,917**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**2,925,665**	**20,898**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL

Stormwater and Fiber Conduit

Description:	Developer Improvements to Timber Hyrst Subdivision
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	Yes

LMI

Description:	Acquisition and Resale of properties for low and moderate income eligible participants
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

Enhanced Neighborhood Park

Description:	Playground Equipment for TimberHyrst Subdivision
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

TimberHyrst

Description:	Rebate associated with residential housing
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	Yes

Sanitary Extension

Description:	Extension of Sanitary to subdivision
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

English Ridge Pump Station

Description:	Purchase/Extension of water services
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

Central Iowa Water Assoc-CIWA

Description:	Purchase/Extension of water services
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

North Cascade Road Reconstruction

Description:	Reconstruction of road
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes

Payments Complete:	No

Old Mill Lift Station and Force Main Project

Description:	Construction of water infrastructure to serve the area
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL

Outstanding LMI Housing Obligations

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	04/01/2015
FY of Last Payment:	2045

North Cascade Road Reconstruction

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/02/2021
FY of Last Payment:	2045

CIWA/English Pump

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/01/2018
FY of Last Payment:	2022

Non-Rebates For DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL

TIF Expenditure Amount:	15,917
Tied To Debt:	Outstanding LMI Housing Obligations
Tied To Project:	LMI
TIF Expenditure Amount:	0
Tied To Debt:	North Cascade Road Reconstruction
Tied To Project:	Central Iowa Water Assoc-CIWA

Income Housing For DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0

Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	15,917

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL (31047)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 103 INCREMENT
TIF Taxing District Inc. Number: 310502
TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2026

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2014

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	121,425,750	0	0	0	-20,000	121,344,000	0	121,344,000
Taxable	0	56,272,098	0	0	0	-20,000	56,190,348	0	56,190,348
Homestead Credits									116

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,837,960	56,190,348	53,433,797	2,756,551	75,251

FY 2025 TIF Revenue Received: 1,458,695

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL (31047)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 103 INCREMENT
TIF Taxing District Inc. Number: 310504
TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2026

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	313,628	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY NORTH CASCADE ROAD URBAN RENEWAL (31047)
TIF Taxing District Name: TABLE MOUND TWP/DBQ COMM SCH/UR 103 INCREMENT
TIF Taxing District Inc. Number: 310506
TIF Taxing District Base Year: 2013
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2026

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2014

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,232,917	0	0	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL
UR Area Number: 31048

UR Area Creation Date: 11/2015

UR Area Purpose: The primary objective for the English Ridge Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 106 INCREMENT	310513	310514	21,749,633
DUBUQUE CITY AG/DBQ COMM SCH/UR 106 INCREMENT	310515	310516	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	50,800	47,077,500	22,035	0	0	-36,000	47,068,835	0	47,068,835
Taxable	36,493	21,817,029	14,104	0	0	-36,000	21,786,126	0	21,786,126
Homestead Credits									101

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**749,070**	**628,226**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	593,835		
TIF Sp. Revenue Fund Interest:	8,271		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**602,106**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	147,964		
Returned to County Treasurer:	0		
Total Expenditures:	**147,964**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**1,203,212**	**480,262**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL

English Mill Park

Description:	Playground Equipment for English Mill Subdivision
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No
Payments Complete:	No

Fiber Conduit & Vaults

Description:	Run Fiber Conduit and Vaults
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Westside Water Improv

Description:	Improvememts to water system
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	No

LMI

Description:	LMI Projects
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

Central Iowa Water Assoc-CIWA

Description:	Purchase of Water System to extend Water Services
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	No

English Ridge Improvemements

Description:	Improvements to English Ridge Water System
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	No

English Ridge Pump Station

Description:	Improvements to English Ridge Pump Station
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL

LMI Obligation

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	628,226
Interest:	0
Total:	628,226
Annual Appropriation?:	Yes
Date Incurred:	07/01/2017
FY of Last Payment:	2027

CIWA

Debt/Obligation Type:	Other Debt
Principal:	16,568
Interest:	0
Total:	16,568
Annual Appropriation?:	Yes
Date Incurred:	12/22/2016
FY of Last Payment:	2026

Non-Rebates For DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL

TIF Expenditure Amount:	147,964
Tied To Debt:	LMI Obligation
Tied To Project:	LMI

TIF Expenditure Amount:	0
Tied To Debt:	CIWA
Tied To Project:	Central Iowa Water Assoc-CIWA

Rebates For DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL

English Ridge LLC

TIF Expenditure Amount:	0
Rebate Paid To:	English Ridge LLC
Tied To Debt:	LMI Obligation
Tied To Project:	Fiber Conduit & Vaults
Projected Final FY of Rebate:	2025

Income Housing For DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0

Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	147,964
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL (31048)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 106 INCREMENT
TIF Taxing District Inc. Number: 310514
TIF Taxing District Base Year: 2014
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2028

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	47,077,500	22,035	0	0	-36,000	47,018,035	0	47,018,035
Taxable	0	21,817,029	14,104	0	0	-36,000	21,749,633	0	21,749,633
Homestead Credits									101

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,001,975	21,749,633	21,749,633	0	0

FY 2025 TIF Revenue Received: 593,835

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY ENGLISH RIDGE URBAN RENEWAL (31048)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 106 INCREMENT
TIF Taxing District Inc. Number: 310516
TIF Taxing District Base Year: 2014
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2026

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2015

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	50,800	0	0	0	0	0	50,800	0	50,800
Taxable	36,493	0	0	0	0	0	36,493	0	36,493
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	76,623	0	0	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING
UR Area Number: 31050

UR Area Creation Date: 04/2017

UR Area Purpose: The primary objective for the South Pointe Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 117 INCREMENT	310545	310546	12,370,934
DUBUQUE CITY AG/DBQ COMM SCH/UR 117 INCREMENT	310547	310548	0
DUBUQUE TWP/DBQ COMM SCH/UR 117 INCREMENT	310549	310550	0
TABLE MOUND TWP/DBQ COMM SCH/UR 117 INCREMENT	310551	310552	0
VERNON TWP/DBQ COMM SCH/UR 117 INCREMENT	310553	310554	29,570
DUBUQUE CITY/DBQ COMM SCH/UR 120 INCREMENT	310563	310564	6,787
DUBUQUE CITY AG/DBQ COMM SCH/UR 120 INCREMENT	310565	310566	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	152	26,721,833	230,115	0	0	-8,000	26,911,600	0	26,911,600
Taxable	109	12,383,644	137,359	0	0	-8,000	12,480,612	0	12,480,612
Homestead Credits									34

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**319,146**	**379,853**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	340,267		
TIF Sp. Revenue Fund Interest:	5,675		
Property Tax Replacement Claims	161		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**346,103**		
Rebate Expenditures:	12,809		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**12,809**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**652,440**	**379,853**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY SOUTH POINTE HOUSING

CIWA Purchase/Improvements

Description:	Water System Purchase/Improve
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

South Pointe Admin Expense

Description:	Legal Expense, etc.
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Developer Subdivision Improvements

Description:	Developer Fiber Conduits and Vaults
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY SOUTH POINTE HOUSING

Internal Legal Expense

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/05/2017
FY of Last Payment:	2030

CIWA Purchase/Improvements

Debt/Obligation Type:	Other Debt
Principal:	92,483
Interest:	0
Total:	92,483
Annual Appropriation?:	Yes
Date Incurred:	06/05/2017
FY of Last Payment:	2030

LMI TBD

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	379,853
Interest:	0
Total:	379,853
Annual Appropriation?:	Yes
Date Incurred:	06/05/2017
FY of Last Payment:	2030

Developer Improvements

Debt/Obligation Type:	TIF Revenue Bonds/Notes
Principal:	47,546
Interest:	0
Total:	47,546
Annual Appropriation?:	Yes
Date Incurred:	06/05/2017
FY of Last Payment:	2030

Non-Rebates For DUBUQUE CITY SOUTH POINTE HOUSING

TIF Expenditure Amount:	0
Tied To Debt:	CIWA Purchase/Improvements
Tied To Project:	CIWA Purchase/Improvements

Rebates For DUBUQUE CITY SOUTH POINTE HOUSING

South Pointe Developer

TIF Expenditure Amount:	12,809
Rebate Paid To:	Dubuque South Pointe
Tied To Debt:	Developer Improvements
Tied To Project:	Developer Subdivision Improvements
Projected Final FY of Rebate:	2030

Income Housing For DUBUQUE CITY SOUTH POINTE HOUSING

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0

Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 117 INCREMENT
TIF Taxing District Inc. Number: 310546
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	26,700,000	81,800	0	0	-8,000	26,741,300	0	26,741,300
Taxable	0	12,373,526	37,908	0	0	-8,000	12,370,934	0	12,370,934
Homestead Credits									34

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,087,259	12,370,934	12,370,934	0	0

FY 2025 TIF Revenue Received: 340,267

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 117 INCREMENT
TIF Taxing District Inc. Number: 310548
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	146,529	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: DUBUQUE TWP/DBQ COMM SCH/UR 117 INCREMENT
TIF Taxing District Inc. Number: 310550
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: TABLE MOUND TWP/DBQ COMM SCH/UR 117 INCREMENT
TIF Taxing District Inc. Number: 310552
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: VERNON TWP/DBQ COMM SCH/UR 117 INCREMENT
TIF Taxing District Inc. Number: 310554
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2020

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	133,600	0	0	0	133,600	0	133,600
Taxable	0	0	88,263	0	0	0	88,263	0	88,263
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	104,030	29,570	29,570	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 120 INCREMENT
TIF Taxing District Inc. Number: 310564
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	21,833	14,715	0	0	0	36,548	0	36,548
Taxable	0	10,118	11,188	0	0	0	21,306	0	21,306
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	29,756	6,792	6,787	5	0

FY 2025 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY SOUTH POINTE HOUSING (31050)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 120 INCREMENT
TIF Taxing District Inc. Number: 310566
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	03/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	152	0	0	0	0	0	152	0	152
Taxable	109	0	0	0	0	0	109	0	109
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	180	0	0	0	0

FY 2025 TIF Revenue Received: 0

♦ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL
UR Area Number: 31051

UR Area Creation Date: 02/2017

UR Area Purpose: The primary objective for the Derby Grange Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 118 INCREMENT	310555	310556	0
DUBUQUE TWP/DBQ COMM SCH/UR 118 INCREMENT	310557	310558	1,760,983
DUBUQUE CITY AG/DBQ COMM SCH/UR 118 INCREMENT	310583	310584	0
DUBUQUE CITY/DBQ COMM SCH/UR 127 INCREMENT	310589	310590	7,703,882
DUBUQUE CITY AG/DBQ COMM SCH/UR 127 INCREMENT	310591	310592	0
DUBUQUE CITY/DBQ COMM SCH/UR 152 DERBY GRANGE (DUE6)	310667	310668	3,301,672
DUBUQUE CITY AG/DBQ COMM SCH UR 152 DERBY GRANGE (DUE6A)	310669	310670	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	27,737,894	0	0	0	-36,000	27,649,894	0	27,649,894
Taxable	0	12,854,537	0	0	0	-36,000	12,766,537	0	12,766,537
Homestead Credits									44

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**135,519**	**459,107**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	304,398		
TIF Sp. Revenue Fund Interest:	4,550		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**308,948**		
Rebate Expenditures:	14,915		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**14,915**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**429,552**	**459,107**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL

Timberhyrst Water Main

Description:	Water Main for Derby
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Internal Expense

Description:	Legal Expenses
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Developer Improvements

Description:	Fiber Conduit and VAults
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL

Internal Legal Expense

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2017
FY of Last Payment:	2030

LMI Project TBD

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	459,107
Interest:	0
Total:	459,107
Annual Appropriation?:	Yes
Date Incurred:	07/01/2018
FY of Last Payment:	2045

Series 2014B Timber Ridge Water

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	398,231
Interest:	0
Total:	398,231
Annual Appropriation?:	Yes
Date Incurred:	01/24/2017
FY of Last Payment:	2034

Internal Water Main

Debt/Obligation Type:	Internal Loans
Principal:	374,562
Interest:	0
Total:	374,562
Annual Appropriation?:	Yes
Date Incurred:	07/01/2016
FY of Last Payment:	2030

Developer Improvements

Debt/Obligation Type:	Internal Loans
Principal:	69,718
Interest:	0
Total:	69,718
Annual Appropriation?:	No
Date Incurred:	06/01/2019
FY of Last Payment:	2030

Non-Rebates For DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Internal Water Main
Tied To Project:	Timberhyrst Water Main

Rebates For DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL

Derby Grange LLC

TIF Expenditure Amount:	14,915
Rebate Paid To:	Derby Grange LLC
Tied To Debt:	Developer Improvements
Tied To Project:	Developer Improvements
Projected Final FY of Rebate:	2030

Income Housing For DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0

Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 118 INCREMENT
TIF Taxing District Inc. Number: 310556
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE TWP/DBQ COMM SCH/UR 118 INCREMENT
TIF Taxing District Inc. Number: 310558
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,799,900	0	0	0	0	3,799,900	0	3,799,900
Taxable	0	1,760,983	0	0	0	0	1,760,983	0	1,760,983
Homestead Credits									6

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	42,656	1,760,983	1,760,983	0	0

FY 2025 TIF Revenue Received: 304,398

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 118 INCREMENT
TIF Taxing District Inc. Number: 310584
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 127 INCREMENT
TIF Taxing District Inc. Number: 310590
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	16,756,595	0	0	0	-25,200	16,694,995	0	16,694,995
Taxable	0	7,765,482	0	0	0	-25,200	7,703,882	0	7,703,882
Homestead Credits									38

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	95,454	7,703,882	7,703,882	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH/UR 127 INCREMENT
TIF Taxing District Inc. Number: 310592
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 152 DERBY GRANGE (DUE6)
TIF Taxing District Inc. Number: 310668
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	7,181,399	0	0	0	-10,800	7,154,999	0	7,154,999
Taxable	0	3,328,072	0	0	0	-10,800	3,301,672	0	3,301,672
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	78,098	3,301,672	3,301,672	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE CITY DERBY GRANGE HOUSING URBAN RENEWAL (31051)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH UR 152 DERBY GRANGE (DUE6A)
TIF Taxing District Inc. Number: 310670
TIF Taxing District Base Year: 2017
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2017

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

▲ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE - PERU ROAD (FLEXSTEEL)
UR Area Number: 31054

UR Area Creation Date: 12/2017

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR132 INCREMENT	310601	310602	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

▲ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

This URA is not in effect and has been repealed.

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Sum of Private Investment Made Within This Urban Renewal Area during FY 2025

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: DUBUQUE - PERU ROAD (FLEXSTEEL) (31054)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR132 INCREMENT
TIF Taxing District Inc. Number: 310602

TIF Taxing District Base Year: 2018
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: SKY BLUE HOUSING URBAN RENEWAL
UR Area Number: 31057

UR Area Creation Date: 08/2019

UR Area Purpose: The primary objective for the Sky Blue Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DUBUQUE SCH/UR 140 INCREMENT	310633	310634	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For SKY BLUE HOUSING URBAN RENEWAL

Public Improvements

Description:	Fiber conduit, water tower, street extension and repair, public park
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: SKY BLUE HOUSING URBAN RENEWAL (31057)
TIF Taxing District Name: DUBUQUE CITY/DUBUQUE SCH/UR 140 INCREMENT
TIF Taxing District Inc. Number: 310634
TIF Taxing District Base Year: 2019
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2031

	UR Designation
Slum	No
Blighted	No
Economic Development	08/2019

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

♦ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: RADFORD ROAD ECONOMIC DEVELOPMENT
UR Area Number: 31058

UR Area Creation Date: 09/2020

UR Area Purpose: The primary objective for the Radford Road Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new low-income and mixed-housing and residential development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 144 INCREMENT	310641	310642	2,703,060

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	7,787,600	0	0	0	0	7,787,600	0	7,787,600
Taxable	0	3,608,991	0	0	0	0	3,608,991	0	3,608,991
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	32,162		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**32,162**		
Rebate Expenditures:	32,888		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**32,888**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**-726**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For RADFORD ROAD ECONOMIC DEVELOPMENT

Gardens of Dubuque

Description:	rebates associated with housing creation
Classification:	Low and Moderate Income Housing
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For RADFORD ROAD ECONOMIC DEVELOPMENT

Gardens of Dubuque LLC

Debt/Obligation Type:	Rebates
Principal:	495,029
Interest:	0
Total:	495,029
Annual Appropriation?:	Yes
Date Incurred:	09/28/2020
FY of Last Payment:	2039

Rebates For RADFORD ROAD ECONOMIC DEVELOPMENT

Gardens of Dubuque LLC

TIF Expenditure Amount:	32,888
Rebate Paid To:	Gardens of Dubuque LLC
Tied To Debt:	Gardens of Dubuque LLC
Tied To Project:	Gardens of Dubuque
Projected Final FY of Rebate:	2039

♦ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: RADFORD ROAD ECONOMIC DEVELOPMENT (31058)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 144 INCREMENT
TIF Taxing District Inc. Number: 310642
TIF Taxing District Base Year: 2019
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2044

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2020

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	7,787,600	0	0	0	0	7,787,600	0	7,787,600
Taxable	0	3,608,991	0	0	0	0	3,608,991	0	3,608,991
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	5,084,540	2,703,060	2,703,060	0	0

FY 2025 TIF Revenue Received: 32,162

▲ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name:	DUBUQUE (31G288)
Urban Renewal Area:	NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL
UR Area Number:	31060
UR Area Creation Date:	02/2021
UR Area Purpose:	The primary objective for the North Grandview Estates Housing Urban Renewal Area is to stimulate, through public involvement and commitment, private investment in new housing and residential development as defined by Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH/UR 160 NORTH GRANDVIEW ESTATES INCREMENT	310689	310690	1,334,598

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,904,100	0	0	0	-8,000	2,892,850	0	2,892,850
Taxable	0	1,345,848	0	0	0	-8,000	1,334,598	0	1,334,598
Homestead Credits									6

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**-4,803**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	35,259		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**35,259**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**30,456**	**22,458**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL

Public Improvements

Description:	Fiber conduit, retaining wall, curb underdrain
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

Public Improvements

Description:	multipupose trail construction
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL

Developer Improvements

Debt/Obligation Type:	Rebates
Principal:	26,553
Interest:	0
Total:	26,553
Annual Appropriation?:	Yes
Date Incurred:	07/01/2021
FY of Last Payment:	2032

LMI Project TBD

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	22,458
Interest:	0
Total:	22,458
Annual Appropriation?:	No
Date Incurred:	07/01/2024
FY of Last Payment:	2033

Income Housing For NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0

Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: NORTH GRANDVIEW ESTATES HOUSING URBAN RENEWAL (31060)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH/UR 160 NORTH GRANDVIEW ESTATES INCREMENT
TIF Taxing District Inc. Number: 310690
TIF Taxing District Base Year: 2021
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2034

	UR Designation
Slum	No
Blighted	No
Economic Development	02/2021

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,904,100	0	0	0	-8,000	2,892,850	0	2,892,850
Taxable	0	1,345,848	0	0	0	-8,000	1,334,598	0	1,334,598
Homestead Credits									6

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	1,525,120	1,334,598	1,334,598	0	0

FY 2025 TIF Revenue Received: 35,259

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: SWITCH HOMES HOUSING URBAN RENEWAL AREA
UR Area Number: 31061

UR Area Creation Date:

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH UR 163 (SWITCH HOMES HOUSING) INCREMENT	310695	310696	0
DUBUQUE CITY AG/DBQ COMM SCH UR 163 (SWITCH HOMES HOUSING) INCREMENT	310697	310698	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: SWITCH HOMES HOUSING URBAN RENEWAL AREA (31061)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH UR 163 (SWITCH HOMES HOUSING) INCREMENT
TIF Taxing District Inc. Number: 310696

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: SWITCH HOMES HOUSING URBAN RENEWAL AREA (31061)
TIF Taxing District Name: DUBUQUE CITY AG/DBQ COMM SCH UR 163 (SWITCH HOMES HOUSING) INCREMENT
TIF Taxing District Inc. Number: 310698

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

♦ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: JOHN F. KENNEDY ROAD URBAN RENEWAL
UR Area Number: 31062

UR Area Creation Date: 12/2022

UR Area Purpose: The primary goal of the Plan is to stimulate, through public involvement and commitment, private investment in new commercial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH UR 164 (JOHN F KENNEDY) INCREMENT	310699	310700	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For JOHN F. KENNEDY ROAD URBAN RENEWAL

Traffic Improvements at 32nd Street and JFK Road

Description:	Lane widening and installation of a traffic signal will improve traffic movements to support economic development projects.
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Switch Development LLC

Description:	Commercial Development
Classification:	Commercial - office properties
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For JOHN F. KENNEDY ROAD URBAN RENEWAL

JFK & 32nd St Intersection Improvements

Debt/Obligation Type:	Internal Loans
Principal:	520,283
Interest:	0
Total:	520,283
Annual Appropriation?:	Yes
Date Incurred:	07/01/2023
FY of Last Payment:	2043

Switch Development LLC

Debt/Obligation Type:	Rebates
Principal:	126,000
Interest:	0
Total:	126,000
Annual Appropriation?:	Yes
Date Incurred:	02/07/2023
FY of Last Payment:	2035

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: JOHN F. KENNEDY ROAD URBAN RENEWAL (31062)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH UR 164 (JOHN F KENNEDY) INCREMENT
TIF Taxing District Inc. Number: 310700

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

▲ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: TWIN VALLEY URBAN RENEWAL
UR Area Number: 31063

UR Area Creation Date:

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
DUBUQUE CITY/DBQ COMM SCH UR 165 (TWIN VALLEY) INCREMENT	310701	310702	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

▲ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

TIF Taxing District Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: TWIN VALLEY URBAN RENEWAL (31063)
TIF Taxing District Name: DUBUQUE CITY/DBQ COMM SCH UR 165 (TWIN VALLEY) INCREMENT
TIF Taxing District Inc. Number: 310702

TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: MOUNT PLEASANT PLACE HOUSING URBAN RENEWAL
UR Area Number: 31064

UR Area Creation Date: 08/2024

UR Area Purpose: The primary goal of the Area is to stimulate, through public involvement and commitment, private investment in new low and moderate income (LMI) housing and residential development as defined by the Iowa Code Section 403.17(12).

Tax Districts within this Urban Renewal Area

Base No.	Increment No.	Increment Value Used

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For MOUNT PLEASANT PLACE HOUSING URBAN RENEWAL

Habitat for Humanity

Description:	Rebate associated with construction of 16 LMI single family homes
Classification:	Residential property (classified residential)
Physically Complete:	No
Payments Complete:	No

♦ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Urban Renewal Area Data Collection

Local Government Name: DUBUQUE (31G288)
Urban Renewal Area: EMRI URBAN RENEWAL
UR Area Number: 31066

UR Area Creation Date: 11/2023

UR Area Purpose: The purpose of this area is to create affordable and mixed-income housing within the community to enhance economic development activities.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	**0**	**0**	**Amount of 07-01-2024 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	**0**	**0**	**Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For EMRI URBAN RENEWAL

Emri Apartments

Description:	Rebate associated with construction of 48 LMI housing units
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

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April 22, 2026

e-mail: sandcfehsal@msn.com

Dear Ms. Fehsal,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately,

determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax

calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Colleen Fehsal <sandcfehsal@msn.com>
Sent: Wednesday, April 22, 2026 12:38 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs will be up $23.85/month - City budget increases impact my spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

• Assessment increase: $21,500 (8.9%) → adds $96/year in property tax
• Water, sewer, curbside collection & stormwater fees → add ~$189.90/year

Total estimated impact: $286/year ($23.85/month)

Note: This calculation reflects City staff's recommendation to hold the FY27 levy rate flat at 10.0637. The total shown reflects the impact of rising assessments and fee increases only — no levy rate increase has been included.

This estimate uses City-published FY26 and FY27 data and public assessment values, combined into a single household view. These increases occur within the same calendar year (current + July changes), so they are felt together in real budgets.

The estimate is conservative and does not include potential usage or additional charges. It does not replace the City's method—it shows how costs add up for residents.

These increases are not abstract. They show up in my monthly budget.

I am counting on you to ensure we are getting real value for this higher investment and to clearly explain these decisions and their impact on residents.

Thank you.

Want to see how residents are using City-published data to find out what proposed changes are going to cost? Full methodology and sources: DubuqueDeservesBetter.com/method

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THE CITY OF DUBUQUE
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Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
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finance@cityofdubuque.org
www.cityofdubuque.org

April 20, 2026

e-mail: chad@kendallhunt.com

Dear Mr. Chandlee,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

Some residents have also asked why the City does not use a pure zero-based budgeting (ZBB) system. In practice, Dubuque's budgeting model already incorporates several key elements of ZBB—such as evaluating programs based on goals, analyzing service levels, reviewing alternative funding levels, and requiring departments to justify their requests—while also maintaining the line-item detail and financial controls required under Iowa law.

The City's budget system includes:

- Line items for fiscal control and transparency.
- Organization by program, department, and fund to show what activities are being carried out—not just what is being purchased.
- A focus on identifying, articulating, and evaluating the fundamental purposes, commitments, and accomplishments of City government. Departments must define goals and objectives, report progress, and provide workload and performance indicators so that residents and the City Council can clearly see whether goals are being met. In this sense, performance—not spending—is what counts.
- Identification of all costs associated with each program or activity, including capital, debt service, and employee benefits, to accurately understand the true cost of delivering services.
- Presentation of alternative service and funding levels for all operating activities, giving the City Council multiple options each year. This is a foundational component of zero-based systems, where each activity must be considered against competing priorities.

Rather than relying on a single budget document, the City prepares three complementary documents each year:

- The **Policy Budget**, which outlines departmental goals, accomplishments, resource requirements, and improvement packages that provide optional service levels for the City Council to select from.
- The **Capital Improvement Program (CIP) Budget**, which details the City's five-year physical development plan and ensures that long-term needs, infrastructure requirements, and future growth are addressed. The first year of the CIP becomes part of the next year's operating budget, and the remaining years are re-evaluated annually.
- The **Resident's Guide**, which summarizes the entire budget through visuals, narratives, and explanations of revenues, expenditures, personnel, and the City Council's vision and priorities.

This approach provides the flexibility of ZBB—regular review of activities, justification of improvements, and assessment of alternatives—while also meeting statutory requirements and maintaining financial stability. It allows the City Council to make informed policy decisions, assign priorities, and allocate scarce resources in a transparent, performance-driven manner.

Additional Information Regarding the City Greenhouse

In response to your question about the need for the City to maintain a greenhouse:

The Park Division maintains and operates a greenhouse on the north end of the city near Eagle Point Park. Growing plants in this almost 100-year-old historic greenhouse is only one part of the Horticulture team's responsibilities. With more than 20,000 plants and over 100 hanging baskets grown annually, this work provides significant quality-of-life enhancements to the community.

A recent suggestion to purchase plants from a commercial vendor would likely increase the budget in the Greenhouse Activity. Plants purchased commercially are significantly more expensive than those grown in-house. The City produces annual plants at approximately $1–$2 per fully grown plant, while commercial vendors charge an estimated $4–$7 per plant. Using these figures, it costs an estimated $20,000–$40,000 annually to grow plants in the City greenhouse—including soil, utilities, and labor. Purchasing the same plants from a vendor would cost $80,000 or more.

In addition, the Horticulture team maintains landscaped areas across City property, including roundabouts, highway corridors, high-profile locations, and parks. There are more than 38 identified locations throughout the City for which the team is responsible. In years when staff levels were reduced, such as 2015, annual flowers could not be planted. Residents expressed concern, and in some cases organized to plant perennial beds themselves. Since then, many residents regularly inquire about the return of annual flowers each season.

These services contribute to community pride, beautification, and the overall appearance of the City, and the greenhouse enables these outcomes in the most cost-effective manner.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Chad M. Chandlee <chad@kendallhunt.com>
Sent: Saturday, April 18, 2026 6:49 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs will be up $59.66/month - proposed City budget increases impact my spending

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City Council,

Below is the basic information for me. While I can afford this, many of our employees getting these increases cannot. We, meaning the elected council, need to look at our budgets as zero based. Budget dollars should have to be justified to stay in the budget, not having to justify why we are taking them out. If you can't effectively argue as to why we need every line item, then that line item should come out.
Recent discussions on the greenhouse were enlightening. I had no idea we had a greenhouse, hence why I would have never mentioned it. I suspect many Dubuquers would also not know we had a green house. Clearly the numbers show we are better off purchasing from someone rather than doing it ourselves.

Until the city can excel at the basic items I believe we should stick to our knitting instead of taking on these other items. Let's start at zero and build from there. Our budget has grown with the assumption that if we did it last year, then we do it for future years. This creates a road to bloat and insolvency or an out of control tax system.

Fyi:

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $104,000 (8.5%) → adds $466/year in property tax
- Proposed levy increase (10.0637 → 10.1648) → adds $60/year
- Water, sewer, curbside collection & stormwater fees → add ~$189.90/year

Total estimated impact: $716/year ($59.66/month)

This estimate uses City-published FY26 and FY27 data and public assessment values, combined into a single household view. These increases occur within the same calendar year

(current + July changes), so they are felt together in real budgets.

The estimate is conservative and does not include potential usage or additional charges. It does not replace the City's method—it shows how costs add up for residents.

These increases are not abstract. They show up in my monthly budget.

I am counting on you to ensure we are getting real value for this higher investment and to clearly explain these decisions and their impact on residents.

Thank you.

Want to see how residents are using City-published data to find out what proposed changes are going to cost? Full methodology and sources: DubuqueDeservesBetter.com/method

Chad M. Chandlee
President & COO
Kendall Hunt Publishing
Ph. 563-589-1117
cchandlee@kendallhunt.com

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Outlook

Re: Response to 4/20/26 Email

From Jenny Larson <JIarson@cityofdubuque.org>
Date Mon 4/20/2026 6:12 PM
To Mike Van Milligen <ctymgr@cityofdubuque.org>; Chad M. Chandlee <chad@kendallhunt.com>

1 attachment (63 KB)
FY27 Budget Process Resident's Guide Budget Overview.pdf;

Chad,

Starting from the bottom of page 2 and continuing through page 3 of the letter, you'll find detailed information pertaining to the City's budget process.

Some residents have also asked why the City does not use a pure zero-based budgeting (ZBB) system. In practice, Dubuque's budgeting model already incorporates several key elements of ZBB—such as evaluating programs based on goals, analyzing service levels, reviewing alternative funding levels, and requiring departments to justify their requests—while also maintaining the line-item detail and financial controls required under Iowa law.
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This approach provides the flexibility of ZBB—regular review of activities, justification of improvements, and assessment of alternatives—while also meeting statutory requirements and maintaining financial stability. It allows the City Council to make informed policy decisions, assign priorities, and allocate scarce resources in a transparent, performance-driven manner.

I am also attaching the full budget process overview that is included in the Resident's Guide.

Best Regards,

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Jenny Larson (she/her/hers)
Chief Financial Officer | City of Dubuque
City Hall | 50 W. 13th St., Dubuque, IA, 52001
O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

Finance & Utility Billing Hours: Monday – Thursday 7 am – 5 pm and Friday 7am – 1 pm

---

From: Mike Van Milligen <ctymgr@cityofdubuque.org>
Sent: Monday, April 20, 2026 6:07 PM
To: Chad M. Chandlee <chad@kendallhunt.com>; Jenny Larson <Jlarson@cityofdubuque.org>
Subject: RE: Response to 4/20/26 Email

Chad,

Here is additional information on the greenhouse.

Mike

Michael C. Van Milligen
City Manager
City of Dubuque
50 West 13th Street
Dubuque, IA 52001
Telephone: 563-589-4110
Fax: 563-589-4149
www.cityofdubuque.org

Dubuque: Masterpiece on the Mississippi

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*** Please note, I do not expect a reply outside of business hours or on weekends.***

From: Chad M. Chandlee <chad@kendallhunt.com>
Sent: Monday, April 20, 2026 6:01 PM
To: Jenny Larson <Jlarson@cityofdubuque.org>
Cc: Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: Re: Response to 4/20/26 Email

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Jenny

Thanks for the response. I actually used both calculators, the city one and Dubuque Deserves Better. I also had several other comments regarding the greenhouse and the budget process itself. I would interested in a response to those comments as well.

Below is that additional portion of the email I am talking about.

> Below is the basic information for me. While I can afford this, many of our employees getting these increases cannot. We, meaning the elected council, need to look at our budgets as zero based. Budget dollars should have to be justified to stay in the budget, not having to justify why we are taking them out. If you can't effectively argue as to why we need every line item, then that line item should come out.
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Thanks

Chad

Chad M. Chandlee
President & COO
Kendall Hunt Publishing
Ph. 563-589-1117
cchandlee@kendallhunt.com

> On Apr 20, 2026, at 5:25 PM, Jenny Larson <JLarson@cityofdubuque.org> wrote:
>
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>
> Dear Mr. Chandlee,
>
> Attached you will find a detailed response along with supplementary resources for your review. Should you have any further questions or require clarification on any aspect, please feel free to reach out to me.
>
> Sincerely
>
> **Jenny Larson** (she/her/hers)
> Chief Financial Officer | City of Dubuque
> City Hall | 50 W. 13th St., Dubuque, IA, 52001
> O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

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Date Mon 4/20/2026 6:07 PM
To Chad M. Chandlee <chad@kendallhunt.com>; Jenny Larson <Jlarson@cityofdubuque.org>

1 attachment (3 MB)
Final Greenhouse Combined Memo 4.20.26.pdf;

Chad,

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Mike

Michael C. Van Milligen
City Manager
City of Dubuque
50 West 13th Street
Dubuque, IA 52001
Telephone: 563-589-4110
Fax: 563-589-4149
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Masterpiece on the Mississippi

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

TO: Michael C. Van Milligen, City Manager

FROM: Matthew K. Kalcevich, Parks and Recreation Director

SUBJECT: Park Division Additional Greenhouse Activity Information

DATE: **April 20, 2026**

INTRODUCTION

This memo is to provide additional information related to the Parks and Recreation Department Park Division Greenhouse Activity.

BACKGROUND

A memo was submitted to City Council on April 13, 2026, regarding the Park Division's Greenhouse Activity explaining operations and budget. The Parks and Recreation Department budget hearings were also presented during that meeting. Additional information was requested regarding the Greenhouse Activity.

DISCUSSION

The Greenhouse Activity consists of the entire Horticulture team. The team includes one (1 FTE) full-time Horticulturist; three (3 FTE) full-time Assistant Horticulturists; one (.58 FTE) shared Assistant Horticulturist with Public Works and four (4) Temporary Landscape Crew Member positions (2.42 FTE).

The Horticulture team takes care of all landscaped areas located on City property including roundabouts, highway corridors, high profile locations, parks and several other locations. There are more than thirty-eight (38) identified locations throughout the City that the Horticulture staff are responsible for. Appendix B, included with the memo provided on April 13, 2026, listed those details. Many of these areas include multiple landscaped beds. For example, the Highway 20 corridor from Locust Street to Devon Drive, which was recognized as an area of focus in the recently approved and adopted Parks and Recreation Master Plan, includes multiple large and small landscape beds, along the highway and exit/entrance ramps.

The Parks and Recreation Comprehensive Plan recommended an additional Assistant Horticulturist be added to the Park Division team to assist with the current workload and responsibilities assigned to the Greenhouse activity. This position was requested in the FY2027 budget process but is not recommended at this time.

The Park Division maintains and operates a greenhouse on the North end of the city near Eagle Point Park. Growing plants in this almost 100-year-old historic greenhouse, is only an aspect of the total service portion of the Horticulture team's responsibilities. If the more than 20,000 plants and over 100 hanging baskets grown annually by the Horticulture staff were not grown in the City's greenhouse and purchased from a commercial vendor, there is not a projected decrease to the number of staff or responsibilities assigned to those operations. Annual landscape areas would still need to be designed, plants would still need to be purchased and planted, as well as watered and maintained throughout the growing season. All the other responsibilities of the Horticulture team would also need to continue.

Purchasing plants from a commercial vendor would likely increase the budget in the Greenhouse Activity due to plants being more expensive to purchase from a commercial vendor versus growing the plants in the City's greenhouse. Information provided in the memo on April 13, 2026, stated that on average different varieties and sizes of annual plants grown in the City's greenhouse are estimated at $1 to $2 per plant fully grown. The same plant purchased from a commercial vendor would cost $4 to $7 each. Using these figures, it is an estimated $20,000-$40,000 to grow annual plants, which includes soil, utilities and labor in the City's greenhouse. It would be an estimated cost of around $80,000, if these same plants were purchased for $4/plant from a commercial vendor.

Below is a chart for a portion of the FY2027 requested budget for the Greenhouse Activity. It is important to recognize these budget numbers are not specific to just the greenhouse itself. The building also houses a two-bay shop, a three-bay shop, and the greenhouse potting/office area.

Greenhouse Building Maintenance (General Maintenance and Repairs)	$3,000.00
Greenhouse Electricity	$7,674.00
Greenhouse Natural Gas	$6,611.00
Telecommunications iPhone Data Plan	$540.00
Greenhouse Insurance Liability	$1,019.00
Greenhouse Tech Services (Data Plans for Time and Attendance iPads)	$990.00
Greenhouse Equip Maintenance (Mobile Radio Contract for vehicles)	$1,919.00
TOTAL	$21,753.00

Additionally, there is a FY2026 Project budgeted to replace all the polycarbonate panels on the greenhouse. There has been storm damage to some panels and many of the panels are brittle and yellowing reducing sunlight in the greenhouse. The reduced sunlight causes many issues in the greenhouse that can impact the plants, including growth, watering and additional staff time to ensure the plants stay healthy. This project

is under contract for $146,795.00 and is scheduled to be completed in June 2026. There are no additional projects recommended related to the greenhouse in the FY2027-2031 Capital Improvement Program budget.

The Horticulture team has continued to identify efficiencies and sustainable practices related to the Greenhouse Activity. Annual plants have been replaced with perennial plants in recent years in strategic locations. These practices have been implemented to meet City Council Goals and Priorities related to pollinators. Additionally, if perennials were planted in place of annuals in additional areas, the savings would be minimal. Staff would still have need to maintain those locations where there are plants whether perennial or annual. The FY25 expense for annual plants was only $25,000 of the total budget for the Greenhouse Activity.

Many residents have contacted the Parks and Recreation Department over the years inquiring about these kinds of plantings. A good example is from 2015 when staff positions were frozen in the Park Division and annual plants were not able to be planted due to a limited number of staff. A resident group along South Grandview Avenue formed and paid to have a number of empty annual beds planted with perennial plants. Since that time residents continue to inquire about when annual flowers will be back for the season.

In addition, Parks and Recreation is recommending that the Park Division Greenhouse Activity be retitled to the Horticulture Activity in the Finance Department's Tyler system. This title better aligns with the staffing, operation, and responsibilities for this team. With activities in the Parks Division already titled Storm Area Maintenance and Forestry, this renaming will help increase awareness about what this team's role is as we work to better define each section's function and share details about their work with the community.

ACTION REQUESTED

This memo is provided for informational purposes.

Prepared by Steve Fehsal, Park Division Manager

Commercial Vendor Pricing
Spring Annuals 2026

Plant Inventory								
Item	Veg or Flower	Container size	Plants per pot	Quantity	Plant to Finish	Target Date	Price	Total
Agastache Beelicious	Flow	6	1	72	13 wks	5/18/2026	$ 6.95	$ 500.40
Agastache Maestro Coral	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Agastache Maestro Gold	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Agastache Rosie Posie	Flow	6	1	72	13 wks	5/18/2026	$ 6.95	$ 500.40
Ageratum Monarch Magic	Flow	6	1	102	13 wks	5/18/2026	$ 5.50	$ 561.00
Alternathera Plum Dandy	Veg	6	1	102	13 wks	5/18/2026	$ 7.35	$ 749.70
Angelonia Angel Mist Pink	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Angelonia AngelDance Fuschia Bicolor	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Angelonia AngelDance Violet Bicolor	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Angelonia Archangel Cherry Red	Flow	6	1	208	13 wks	5/18/2026	$ 6.95	$ 1,445.60
Angelonia Archangel Dark Purple	Flow	6	1	208	13 wks	5/18/2026	$ 6.95	$ 1,445.60
Angelonia Archangel Purple	Flow	6	1	208	13 wks	5/18/2026	$ 6.95	$ 1,445.60
Angelonia Gaurdian Angel Berry Sparkler	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Angelonia Gaurdian Angel Blue	Flow	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Begonia Dragon Wing Red Bronze	Flow	6	1	72	10 wks	5/18/2026	$ 6.50	$ 468.00
Begonia Pegasus	Veg	6	1	50	13 wks	5/18/2026	$ 7.95	$ 397.50
Begonia Santa Cruz	Flow	6	1	56	10 wks	5/18/2026	$ 7.65	$ 428.40
Calibrachoa Bumble bee Orange	Flow	6	2	102	10 wks	5/18/2026	$ 7.85	$ 800.70
Calibrachoa Cha Cha Fuschia	Flow	6	2	102	10 wks	5/18/2026	$ 7.85	$ 800.70
Calibrachoa Cha cha Lavender	Flow	6	2	102	10 wks	5/18/2026	$ 7.85	$ 800.70
Celosia Intenz Classic	Flow	6	1	50	10 wks	5/18/2026	$ 6.15	$ 307.50
Celosia Intenz Lipstick	Flow	6	1	50	10 wks	5/18/2026	$ 6.15	$ 307.50
Chrysocephalum Flambe Yellow	Flow	6	1	204	13 wks	5/18/2026	$ 7.35	$ 1,499.40
Cleome Senorita	Flow	4.5	1	104	14 wks	5/18/2026	$ 3.50	$ 364.00
Coleus Colorblaze El Brighto	Veg	6	1	102	10 wks	5/18/2026	$ 6.35	$ 647.70
Coleus Colorblaze Mini Me Chartruese	Veg	6	1	102	10 wks	5/18/2026	$ 6.35	$ 647.70
Coleus MiniMe Watermelon	Veg	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Coleus Rediculous	Veg	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Craspedia Golf Beauty	Flow	6	1	102	13 wks	5/18/2026	$ 7.35	$ 749.70

Cuphea Cherry Bells	Flow	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Cuphea Sugar Bells	Flow	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Cuphea Totally Tempted Frosted Violet	Flow	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Cuphea Totally Tempted Watermelon	Flow	6	1	102	13 wks	5/18/2026	$ 7.25	$ 739.50
Cuphea Vermillionaire	Flow	6	1	102	13 wks	5/18/2026	$ 7.45	$ 759.90
Gazania Frost mix	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.95	$ 2,950.00
Gomphrena Truffla pink	Flow	4.5	1	52	14 wks	5/18/2026	$ 4.05	$ 210.60
Helianthius Yellow	Flow	6	1	50	13 wks	5/18/2026	$ 7.85	$ 392.50
Helianthus Saturn	Flow	6	1	50	13 wks	5/18/2026	$ 7.85	$ 392.50
Helichrysum Silver Yarn	Veg	6	1	102	13 wks	5/18/2026	$ 6.95	$ 708.90
Ipomoea Spotlight Red	Veg	6	1	102	13 wks	5/18/2026	$ 7.00	$ 714.00
Lantana Luscious Goldengate	Flow	6	1	28	13 wks	5/18/2026	$ 7.40	$ 207.20
Lantana Marmalade	Flow	6	1	28	13 wks	5/18/2026	$ 7.40	$ 207.20
Lantana Royal Cosmos	Flow	6	1	56	13 wks	5/18/2026	$ 7.40	$ 414.40
Lantana Tangelow	Flow	6	1	28	13 wks	5/18/2026	$ 7.40	$ 207.20
New Guinea Imp Deep Red	Flow	4.5	1	102	13 wks	5/18/2026	$ 3.10	$ 316.20
New Guinea Imp Rose	Flow	4.5	1	102	13 wks	5/18/2026	$ 3.10	$ 316.20
Pansy Spring Matrix	Flow	4.5	1	5000	13 wks	4/13/2026	$ 2.60	$ 13,000.00
Petchoa Blue Eyed Rose	Flow	6	1	100	10 wks	5/18/2026	$ 6.15	$ 615.00
Petunia Durabloom Hot Pink	Flow	6	2	102	10 wks	5/18/2026	$ 6.85	$ 698.70
Petunia Headiner Blue	Flow	6	2	204	10 wks	5/18/2026	$ 6.85	$ 1,397.40
Petunia Healiner Crimson	Flow	6	2	104	10 wks	5/18/2026	$ 6.85	$ 712.40
Petunia Sling Shot Cherry Tartwheel	Flow	6	2	102	10 wks	5/18/2026	$ 6.85	$ 698.70
Petunia Supertunia Tiara Blue	Flow	6	2	104	13 wks	5/18/2026	$ 7.95	$ 826.80
Saliva Mystical Blue	Flow	6	1	104	13 wks	5/18/2026	$ 7.65	$ 795.60
Saliva Mysty	Flow	6	1	208	13 wks	5/18/2026	$ 7.65	$ 1,591.20
Saliva Unplugged White	Flow	6	1	102	13 wks	5/18/2026	$ 7.65	$ 780.30
Salvia Blue Chill	Flow	6	1	104	13 wks	5/18/2026	$ 7.65	$ 795.60
Salvia Mystic Spires	FLow	6	1	208	13 wks	5/18/2026	$ 7.65	$ 1,591.20
Salvia Mystical White	Flow	6	1	104	13 wks	5/18/2026	$ 7.65	$ 795.60
Salvia Unplugged Red	Flow	6	1	102	13 wks	5/18/2026	$ 7.65	$ 780.30
Swiss Chard Bright Lights	Veg	4.5	1	1000	13 wks	4/13/2026	$ 2.60	$ 2,600.00
Verbena Lascar Purple White	Flow	6	2	204	10 wks	5/18/2026	$ 8.25	$ 1,683.00

Verbena Meteor Shower	Flow	6	1	52	14 wks	5/18/2026	$ 9.00	$ 468.00
Vinca Cascade Cherry	Flow	4.5	1	208	13 wks	5/18/2026	$ 3.15	$ 655.20
Vinca Mega Bloom Orchid Halo	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.85	$ 2,850.00
Vinca Titan-ium Blush	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.85	$ 2,850.00
Vinca Titan-ium Dark Red	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.85	$ 2,850.00
Vinca Titan-ium Mix	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.85	$ 2,850.00
Vinca Titan-ium Polka Dot	Flow	4.5	1	1000	10 wks	5/18/2026	$ 2.85	$ 2,850.00
								$ 76,798.90
			Total plants	*18410*				

Total does not include shipping
Estimated shipping: $2,000

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

TO: Michael C. Van Milligen, City Manager

FROM: Matthew K. Kalcevich, Parks and Recreation Director

SUBJECT: Park Division Greenhouse Activity Information

DATE: **April 10, 2026**

INTRODUCTION

This memo is to provide information related to the greenhouse activity within the City's Parks and Recreation Department Park Division.

BACKGROUND

The Greenhouse activity is a part of the Park Division. The requested budget for fiscal year 2027 is $655,444. A simple breakdown of this budget is provided in Appendix A.

DISCUSSION

The Greenhouse activity includes one (1 FTE) full-time Horticulturist; three (3 FTE) full-time Assistant Horticulturists; one(.58 FTE) shared Assistant Horticulturist with Public Works and four (4)Temporary Landscape Crew Member positions (2.42 FTE).

The staff assigned to this activity are responsible for City owned areas that include landscaping. A comprehensive list of these areas is provided in Appendix B. These landscaped areas can be areas that include annual plants, perennial plants, native plants or any combination of the three. These landscaped areas require regular maintenance including herbicide applications for weed control, replenishment of mulch, pruning, planting, watering, litter control, irrigation repair where necessary and monitoring for good plant health and other issues that may arise. Having knowledgeable and skilled staff allows them to be able to respond in a timely manner when complaints or issues arise.

The Greenhouse Activity has an ongoing cycle that typically starts in the winter months. During the winter months, staff are very busy preparing for the next season, whether it

be mulching landscaped areas as weather allows, preparing tools and equipment, or cleaning and sanitizing pots that are reused for the greenhouse. Staff also is responsible for snow removal duties as are all Park Division employees.

The growing of annual plants in the City's greenhouse is just one part of the entire scope of duties performed by Greenhouse Activity staff. Preparation for the greenhouse operation begins in the winter months with cleaning of pots, baskets and greenhouse benches for the upcoming season. Bags of specialty mixed potting soil are purchased in bulk and annual plants that have been ordered from wholesale vendors begin to arrive in February. Some of the annual plants are seeds and some of them are small plugs. They are potted and put in the greenhouse to begin their growth cycle. The Horticulturist is responsible for the watering and growing of these plants until they are planted in numerous locations throughout the City in May and June. Some plants are also distributed to other City Departments and partners like the Storybook Children's Zoo. The total number of annual plants grown and planted averages 20,000 plants per season. This does not include some plants that are fully grown and purchased from a commercial vendor. A comprehensive list of areas planted with annual plants is provided in Appendix C.

Annual plant seeds or plugs are purchased at wholesale pricing. This allows the Horticulturist to pick new and different varieties of plants and plan new landscape designs where annual plants will be planted each season for a reduced cost. On average different varieties and sizes of annual plants grown in the City's greenhouse are estimated at $1 to $2 per plant fully grown. The same plant purchased from a commercial vendor would cost $4 to $7 each. When purchasing plants from an outside vendor, shipping costs are typically included. There is not a local vendor that can supply the quantities needed for the annual flower planting program.

Typically, in the fall there are some plants that are removed and supplemented with Mums or other fall plants. Most of these plants are not grown in the greenhouse and are purchased from a commercial vendor that can supply the quantities needed. A breakdown of the FY2025 actual budget allocated for plants and landscaping maintenance is provided in Appendix D.

Hanging flower baskets are hung in the Port of Dubuque, Bee Branch Creek Greenway. And the Millwork District. The total number of hanging baskets is three hundred seventy-two (372). The Port of Dubuque and the Bee Branch Baskets are grown by a commercial vendor. The Millwork District baskets are planted and grown in the City's greenhouse. Each location has a different style of basket and has different numbers of plants in them. All of the hanging baskets are owned by the City. The Port of Dubuque and Bee Creek Greenway baskets are shipped to the vendor for planting and establishment. Once fully grown, the baskets are then shipped back and installed in their appropriate locations.

The Public Works Department assists with watering the hanging baskets in the Port of Dubuque. Greenhouse Activity staff water the hanging baskets in the Millwork District. The Bee Branch Creek Greenway hanging baskets are irrigated. All of these hanging baskets are monitored by the Greenhouse activity. The hanging baskets in the Port of

Dubuque and Bee Branch Creek Greenway are replaced in the fall providing new colors that accent the fall season. A cost breakdown of the hanging baskets is provided in Appendix E.

The Greenhouse Activity is a very important and integral part of the Park Division operation. The quantity and quality of service far exceed the budget. The knowledge and experience of an internal City team make taking care of all the assigned areas very streamlined and responsive to community members when needed. Safety is always a priority and at the forefront of operations. The staff take great pride and care of all the landscaped areas throughout the entire City and provide the community with a sense of pride and belonging. Visitors to the community always recognize the many landscaped areas, hanging baskets and beautiful displays of flowers throughout the City.

ACTION REQUESTED

This memo is provided for information purposes.

Prepared by Steve Fehsal, Park Division Manager

Appendix A

FY2027 Budget Request

Line Item Description	FY2027 Proposed Budget	Wages	Uniforms, Physicals, Professional Development	Building Maintenance, Utilities	Contracted Maintenance	Flowers, Mulch,Herbicides	Equipment-Non-Recurring
Greenhouse Full Time	$276,085.00	$276,085.00					
Greenhouse Temp/Seas	$85,669.00	$85,669.00					
Greenhouse Overtime	$3,361.00	$3,361.00					
Special Pay Sick Lv Payout 50%	$559.00	$559.00					
Greenhouse FICA Cty Con	$27,974.00	$27,974.00					
Greenhouse IPERS Cty Con	$34,521.00	$34,521.00					
Greenhouse Health Ins	$56,659.00	$56,659.00					
Greenhouse Life Ins	$204.00	$204.00					
Greenhouse Workers Comp	$5,056.00	$5,056.00					
Greenhouse Unemp Comp	$8,961.00	$8,961.00					
Greenhouse Uniform Allow	$750.00		$750.00				
Greenhouse Physicals	$582.00		$582.00				
Greenhouse Educ Reimb	$1,650.00		$1,650.00				
Greenhouse Uniform Purch	$2,400.00		$2,400.00				
Greenhouse Bldg Mnt	$3,000.00			$3,000.00			
Greenhouse Electricity	$7,674.00			$7,674.00			
Greenhouse Natural Gas	$6,611.00			$6,611.00			
Telecommunications	$540.00			$540.00			
Greenhouse Ins Liab	$1,019.00			$1,019.00			
Greenhouse Tech Svcs	$990.00			$990.00			
Greenhouse Equip Mnt	$1,919.00			$1,919.00			
Greenhouse Otr Cont Svc	$4,000.00				$4,000.00		
Greenhouse Landscaping	$64,860.00					$64,860.00	
GreenhouseTech Equipment	$400.00						$400- iPhone
Greenhouse Vehicles	$60,000.00						$60,000 -Vehicle
TOTAL	$655,444.00	$499,049.00	$5,382.00	$21,753.00	$4,000.00	$64,860.00	$60,400.00

Appendix B

Landscape Maintenance by Greenhouse Activity

Includes landscaped beds planted with perrenial or annual plants, raised planters, and hanging flower baskets

LANDSCAPED AREAS

City Hall
Main Street -multiple areas
Roundabout-Kerper BLvd
Roundabout-University Ave
Roundabout- Delhi
Locust Street Connector
All Veterans Memorial Plaza
897 Central Ave Park
Mathias Ham House
Port of Dubuque-multiple areas
Hwy 20 Corridor-multiple areas
Cathedral Square
Iowa Street islands
9th Street Islands
32nd Street Pavilion
Grandview Ave/Plymouth Court
AY McDonald Park
City Hall Annex
Sutton Pool
Flora Pool
Washington Park
12th Street area
Flat Iron Park
Comiskey Park
Millwork District-hanging baskets and planters
Five Flags Civic Center- 2 planters
Highway 20 West end sign
Kerper Blvd
Island @Cedar Cross & lake Ridge Rd
Federal Building
Miller Riverview Park
Chaplain Schmitt Island
Harvest View Park
Murphy Park
Eagle Point Park
Westbrook Park
Eagle Valley Park
Bee-Branch Creek Greenway

Appendix C

Areas Planted with Annual Flowers

Port of Dubuque

- 5th St
- 5th St & White St
- Bell St
- Bell St urns
- Grand River Center fountain
- Grand River Center pots (14)
- Grand River Center patio
- Riverwalk (11 locations)
- Marina (3 planters)
- William Black (2 planters)

Downtown

- Main St 5th- 9th (10 Planters)
- Grand Opera House Sign
- Five Flags-(3 planters)
- Federal Building (2 locations)
- City Hall
- City Hall Annex
- 6th Street steps (4 locations)
- 6th Street Alley (4 planters)

Parks

- Washington Park
  - Gazebo
  - Time capsule
- Murphy Park
- Miller Riverview Park
- Flat Iron Park
- Sister City International Park
- Eagle Point Park
  - Entrance sign
  - Tollbooth
  - Eagle
  - Pots @ stairs
  - Open Air Pavilion
  - Pots @ Indian Room
  - Veranda planter
  - Veranda pots
  - Bandshell planters
  - Planters around Bridge Complex
  - Riverfront Pavilion
  - Riverfront Restroom
  - Riverwalk(along bluff)
  - Log Cabin
  - Hanging Baskets
  - Planters in select locations(4)
  - Drop in pots (18+/-2)

Other Areas

- Millwork District planters (10)
- Chaplain Schmitt Island sign
- Chaplain Schmitt All Veterans Memorial (24 pots)
- Grandview Boulevard (11)
- Plymouth Court
- Sutton Pool
- Flora Pool
- Ham House

Hanging Baskets

- Millwork District Baskets - 100
- Bee Branch Baskets – 172
- Port of Dubuque Baskets – 100
  - Public Works waters

Annual Plants- other locations

- Bunker Hill Golf Course
- Public Works building (21-25 plants)
- Fire headquarters
- Fire Station #3-Central & 32nd
- Carnegie Stout Library
- Storybook Hill Children's Zoo

KEY

*Areas to be supplemented with fall designs in September

*Irrigated annual beds

*Plants not maintained by Greenhouse Activity

Appendix D

Greenhouse Landscaping Line Item Breakdown -FY2025 Actual Budget

Description	Cost
Spring 2025 Port of Dubuque Hanging Baskets	$10,395.00
Landscape Mulch (1084 Cubic Yards)	$22,680.00
Herbicides	$143.69
Beneficial Insects/Fungicides	$1,183.26
Potting Soil	$4,852.78
Annual seeds and plugs	$12,370.24
Fall Supplements-fully grown annuals	$7,570.30
Misc Supplies-Straw, tarps, handtools, etc.	$5,664.30
TOTAL	$64,859.57

Appendix E

Hanging Flower Baskets

Location	Quantity	Spring Cost	Fall Cost	Total Cost	Funding Source	Grower
Port of Dubuque Riverwalk	100	$10,395.00	$10,700.00	$21,095.00	50% General fund/ 50 % Public Works Fund	Commercial Vendor
Bee Branch Creek Greenway	172	$14,263.00	$14,343.00	$28,606.00	Stormwater	Commercial Vendor
Millwork District	100	$3,000.00	0	$3,000.00	Parks-General Fund	Park Division
Millwork District	100	$9,900.00	0	$9,900.00	Parks-General Fund	Commercial Vendor

Outlook

Re: Response to 4/20/26 Email

From Chad M. Chandlee <chad@kendallhunt.com>
Date Mon 4/20/2026 8:24 PM
To Mike Van Milligen <ctymgr@cityofdubuque.org>
Cc Jenny Larson <JIarson@cityofdubuque.org>

1 attachment (3 MB)
Final Greenhouse Combined Memo 4.20.26.pdf;

Caution! This message was sent from outside your organization. Never give your login information and password over email! Allow sender | Block sender | Report

Thank you both for the additional response.

Thanks

Chad

Chad M. Chandlee
President & COO
Kendall Hunt Publishing
Ph. 563-589-1117
cchandlee@kendallhunt.com

On Apr 20, 2026, at 6:15 PM, Mike Van Milligen <ctymgr@cityofdubuque.org> wrote:

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Chad,

Here is additional information on the greenhouse.

Mike

Michael C. Van Milligen
City Manager
City of Dubuque
50 West 13th Street
Dubuque, IA 52001
Telephone: 563-589-4110

Fax: 563-589-4149
www.cityofdubuque.org

Dubuque: Masterpiece on the Mississippi

Before printing this e-mail, please determine if it is truly necessary

*** Please note, I do not expect a reply outside of business hours or on weekends.***

From: Chad M. Chandlee <chad@kendallhunt.com>
Sent: Monday, April 20, 2026 6:01 PM
To: Jenny Larson <Jlarson@cityofdubuque.org>
Cc: Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: Re: Response to 4/20/26 Email

Jenny

Thanks for the response. I actually used both calculators, the city one and Dubuque Deserves Better. I also had several other comments regarding the greenhouse and the budget process itself. I would interested in a response to those comments as well.

Below is that additional portion of the email I am talking about.

> Below is the basic information for me. While I can afford this, many of our employees getting these increases cannot. We, meaning the elected council, need to look at our budgets as zero based. Budget dollars should have to be justified to stay in the budget, not having to justify why we are taking them out. If you can't effectively argue as to why we need every line item, then that line item should come out.
> Recent discussions on the greenhouse were enlightening. I had no idea we had a greenhouse, hence why I would have never mentioned it. I suspect many Dubuquers would also not know we had a green house. Clearly the numbers show we are better off purchasing from someone rather than doing it ourselves.
>
> Until the city can excel at the basic items I believe we should stick to our knitting instead of taking on these other items. Let's start at zero and build from there. Our budget has grown with the assumption that if we did it last year, then we do it for future years. This creates a road to bloat and insolvency or an out of control tax system.

Thanks

Chad

Chad M. Chandlee
President & COO
Kendall Hunt Publishing
Ph. 563-589-1117
cchandlee@kendallhunt.com

On Apr 20, 2026, at 5:25 PM, Jenny Larson <Jlarson@cityofdubuque.org> wrote:

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Dear Mr. Chandlee,

Attached you will find a detailed response along with supplementary resources for your review. Should you have any further questions or require clarification on any aspect, please feel free to reach out to me.

Sincerely

Jenny Larson (she/her/hers)
Chief Financial Officer | City of Dubuque
City Hall | 50 W. 13th St., Dubuque, IA, 52001
O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

Finance & Utility Billing Hours: Monday – Thursday 7 am – 5 pm and Friday 7am – 1 pm

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Date Mon 4/20/2026 6:02 PM
To Jenny Larson <Jlarson@cityofdubuque.org>
Cc Mike Van Milligen <ctymgr@cityofdubuque.org>

3 attachments (2 MB)
Chandlee_Tax Tool_ Response_2026_04_19.pdf; 2027 City Tax Impact Calculator_TaxImpactTemplateAllTaxing.csv; Outlook-City of Du.png;

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Thanks

Chad

Chad M. Chandlee
President & COO
Kendall Hunt Publishing
Ph. 563-589-1117
cchandlee@kendallhunt.com

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Dear Mr. Chandlee,

Attached you will find a detailed response along with supplementary resources for your review. Should you have any further questions or require clarification on any aspect, please feel free to reach out to me.

Sincerely

Jenny Larson (she/her/hers)
Chief Financial Officer | City of Dubuque
City Hall | 50 W. 13th St., Dubuque, IA, 52001
O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

Finance & Utility Billing Hours: Monday – Thursday 7 am – 5 pm and Friday 7am – 1 pm

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OVERVIEW OF BUDGETING

INTRODUCTION

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

The purpose of this narrative is to identify:

a) what a budget is;

b) why we prepare a budget;

c) alternative types of budgets;

d) major characteristics of the Dubuque budget system; and

e) roles and responsibilities in preparing the annual budget.

WHAT IS A BUDGET?

A budget is several things:

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

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

   b) the resultant expenditure requirements; and

   c) the resources available for meeting the expenditure requirements.

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

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

   b) financing of those activities and projects.

3. The budget is a policy document which:

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

   b) represents a commitment to provide a specific level of service within a given amount of resources; and establishes criteria (objectives, measures and dollar limits) for evaluating and controlling expenditures, revenue collections and performance. Through the budget, policies are made, put into effect, and controlled.

4. The budget is a legal requirement. State law requires the City Manager to prepare the annual budget and the City Council to adopt the annual budget and certify it to the County Auditor by April 30th of each year preceding the beginning of the fiscal year on July 1st. The budget must be on a program - performance basis and show:

   a) expenditures for each program;

   b) income from sources other than property taxes;

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

   d) comparisons between expenditures in each program and between levels of service.

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

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

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

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

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

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

Program Budget

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

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

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

Performance Budgeting

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

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

Zero Base Budgeting

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

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

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

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

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;

2. Reallocation of resources from low-priority activities to high-priority activities;

3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and

4. Allowance for budget reduction or expansion in a planned, logical manner.

Dubuque Budget Approach

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

1. It has line items for control and fiscal management purposes.

2. It is organized by program, department and fund.

3. It attempts to identify, analyze, and articulate the fundamental purposes and objectives of the Dubuque City government. This approach is intended to place emphasis upon commitments, accomplishments, and activities performed rather than upon items purchased and to provide for the establishment of priorities. It attempts to identify, quantify, and analyze the demands on and accomplishments of organizational units in terms of established goals, objectives, and purposes. Are we achieving our goals and living up to our promises? This requires the establishment of workload and demand indicators and evaluation criterion. It is performance that counts.

4. It attempts to identify all costs of each department, activity, and program, including capital expenditure, debt service, and employee benefit costs. What does an activity or department really cost?

5. It presents alternative service and funding levels for all activities in the operating budget. The purpose is to provide the City Council with the widest possible range of alternatives to maximize their opportunity for making policy decisions, assigning priorities and allocating scarce resources to accomplish their policy objectives.

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

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

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

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

ROLES AND RESPONSIBILITIES

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

Let's look at the roles each plays.

City Council

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

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

The City Manager

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

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

Finance Department

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

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

Department Managers, Division Managers, and Supervisors

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

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

BUDGET CYCLE

The budget cycle is a sequence of events covering the life of a budget from beginning to end; from the City Manager's review of prior year accomplishments and future initiatives, to the City Council approval of the final budget amendment. The budget cycle is approximately twelve months long. The critical dates are spelled out in State law: April 30th is when the budget for the following fiscal year must be adopted by the City Council; and July 1st as the beginning of the fiscal year. Throughout the entire budget cycle, public input is encouraged to insure the adopted budget is resident-based. The budget cycle can be summarized as follows:

SPRING	**City Council** formulates negotiation strategy for collective bargaining.
JULY - AUGUST	**City Manager** recommends budget carryover amendment for City Council approval at a public hearing. **City Manager,** along with Department Managers, review fiscal year accomplishments and identify future initiatives for City Council consideration during goal setting.
SEPTEMBER - OCTOBER	**City Council** holds 2-day goal setting to develop Vision and Mission statements, identify 5 year goals and establish Policy agenda including Top Priorities for upcoming fiscal year and Management Agenda/ special projects.
SEPTEMBER OCTOBER	**City departments** prepare Capital Improvement project information and budget requests for review by City Manager.
OCTOBER NOVEMBER DECEMBER	**City departments** prepare operating budget and other budget requests for review by City Manager. **City Manager** holds Public Input meetings to review issues and priorities for the capital budget and the operating budget.
JANUARY FEBRUARY	**City Manager, Chief Financial Officer, and Budget Manager** analyze, review and balance capital and operating budget requests and prepare final budget recommendation.
MARCH	**City Manager** presents draft Policy guidelines and Maximum Property Tax Resolution to City Council for City Council approval.
MARCH APRIL	**City Council** holds public meetings to review recommended budget by department. Meetings are held in the evening and are available for live viewing on City Channel Dubuque.
APRIL	**City Council** holds final public hearing on the recommended budget. The meeting is held in the evening and is available for live viewing on City Channel Dubuque. **City Council** adopts budget and city staff certifies budget by April 30 in compliance with State law.
APRIL MAY	**Budget Manager** reviews budgeted revenues and expenses and recommends adjustments to more accurately reflect the anticipated revenues and expenses for the fiscal year ending June 30. **City Council** reviews and approves an amended fiscal year budget and city staff certifies the budget amendments by May 31 in compliance with State law.

BUDGET AMENDMENT PROCESS

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

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

BUDGET ACCOUNTING BASIS

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

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

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

FUND ACCOUNTING BASIS

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

The City reports the following major governmental funds:

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

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

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

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

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

The City reports the following major proprietary funds:

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

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

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

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

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

The City reports the following non-major governmental funds:

Airport Construction Fund - This fund is used to account for the resources and costs related to airport capital improvements.

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

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

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

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

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

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

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

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

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

Debt service fund – This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

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

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

The City reports the following non-major proprietary funds:

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

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

Governmental Fund Types (Budgetary)

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

- **The General Fund** is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources, which are restricted to finance particular functions or activities of the City. The City's special revenue funds include such funds as Road Use Tax, Community Development, UDAG Repayments, Section 8 Housing, Lead Paint Grant, State Rental Rehab, Cable TV, Special Assessment, Expendable Library Gifts Trust, Tort Liability, Employee Benefits, and TIF funds.
- **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal, interest, and other related costs of the City's general obligation debt. The City uses this fund to pay some of the debt service paid from other funds with the revenue transferred in.

- **Permanent Funds** are used to account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of governmental programs. The City's permanent funds include: Lyons Peony Trust and Library Gifts Trusts.
- **Capital Improvement Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. (Even if a capital project fund is used, not all capital acquisitions need be accounted for in the fund). For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the General Fund or other governmental fund.

Proprietary Fund Types (Budgetary)

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

- **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. The City's enterprise funds include Water, Sewer, Stormwater, Refuse/Solid Waste, Transit, Parking and America's River Project.
- The **Internal Service Fund** accounts for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's Internal Service Funds include Engineering Service, Garage Service, General Service and Stores/Printing.

Self-Insurance Funds (Non-Budgetary)

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

Fiduciary Fund Types (Non-Budgetary)

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

- **Pension Trust Funds** account for assets of pension plans held by a government in a trustee capacity. The City of Dubuque has no such funds.
- **Private Purpose Trust Funds** account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments. The major use of private purpose funds is for escheat property. The City has no such funds.
- **Agency Funds** account for those assets held solely in a custodial capacity by the City as an agent for individuals, private organizations, other governmental units, and/or other funds. The City's Agency Funds include the Cable Equipment Fund (monies received from Mediacom through the Cable Franchise Agreement for distribution), and the Dubuque Metropolitan Area Solid Waste Agency General and DNR Planning. These funds are not budgeted.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

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April 20, 2026

e-mail: ksturm7025@gmail.com

Dear Ms. Sturm,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately,

determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax

calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Kathy Sturm <ksturm7025@gmail.com>
Sent: Sunday, April 19, 2026 7:34 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs will be up $16.72/month - proposed City budget increases impact my spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $0 (0.0%) → adds $0/year in property tax
- Proposed levy increase (10.0637 → 10.1648) → adds $11/year
- Water, sewer, curbside collection & stormwater fees → add ~$189.90/year

Total estimated impact: $201/year ($16.72/month)

This estimate uses City-published FY26 and FY27 data and public assessment values, combined into a single household view. These increases occur within the same calendar year (current + July changes), so they are felt together in real budgets.

The estimate is conservative and does not include potential usage or additional charges. It does not replace the City's method—it shows how costs add up for residents.

These increases are not abstract. They show up in my monthly budget.

I rely on Social Security and IPERS for monthly income. Since I am a single person household I use refuse/recycling twice a month and water/sewer at a rate much lower than average household. To have these costs rise $189.00 a year is not insignificant.

I am counting on you to ensure we are getting real value for this higher investment and to clearly explain these decisions and their impact on residents.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: juliechaberkorn@gmail.com

Dear Ms. Haberkorn,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Julie Haberkorn <juliechaberkorn@gmail.com>
Sent: Saturday, April 18, 2026 8:00 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs will be up $23.46/month - proposed City budget increases impact my spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $18,700 (12.0%) → adds $84/year in property tax
- Proposed levy increase (10.0637 → 10.1648) → adds $8/year
- Water, sewer, curbside collection & stormwater fees → add ~$189.90/year

Total estimated impact: $282/year ($23.46/month)

This estimate uses City-published FY26 and FY27 data and public assessment values, combined into a single household view. These increases occur within the same calendar year (current + July changes), so they are felt together in real budgets.

The estimate is conservative and does not include potential usage or additional charges. It does not replace the City's method—it shows how costs add up for residents.

These increases are not abstract. They show up in my monthly budget.

I am counting on you to ensure we are getting real value for this higher investment and to clearly explain these decisions and their impact on residents.

It seems to me that you and the council don't care what the citizens of Dubuque have to say about wasteful spending. Falls on deaf ears. Watching you're council meetings, you dismiss people like they don't matter and you already have your minds made up on how the council wants their way on certain issues. Dubuque is slowly deteriorating. Streets are bad, lots of empty buildings, city parks not being maintained. Homeless camps popping up along the river, Maus Park, Varner bldg by the Gran River. The back plates of the signals around downtown (12th street all the way up to 32nd street from Central to Elm) are not painted

black anymore and have shrouds missing. Central from 17th St to 14th St looks really rough. Becoming eye sore for tourists. The northend of town we have lost multiple businesses, schools, banks, restaurants. Yet, you still want to continue to raise our property taxes so you can continue on with your wasteful spending. Start budgeting, like the citizens of Dubuque have to budget.

Thank you.
Julie Haberkorn

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: acesplace2508@gmail.com

Dear Ms. Lee,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

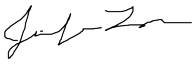
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- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Lisa Lee <acesplace2508@gmail.com>
Sent: Saturday, April 18, 2026 10:22 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs will be up $16.41/month - proposed City budget increases impact my spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $1,400 (9.6%) → adds $6/year in property tax
- Proposed levy increase (10.0637 → 10.1648) → adds $1/year
- Water, sewer, curbside collection & stormwater fees → add ~$189.90/year

Total estimated impact: $197/year ($16.41/month)

This estimate uses City-published FY26 and FY27 data and public assessment values, combined into a single household view. These increases occur within the same calendar year (current + July changes), so they are felt together in real budgets.

The estimate is conservative and does not include potential usage or additional charges. It does not replace the City's method—it shows how costs add up for residents.

These increases are not abstract. They show up in my monthly budget.

I am counting on you to ensure we are getting real value for this higher investment and to clearly explain these decisions and their impact on residents.

Thank you.

Want to see how residents are using City-published data to find out what proposed changes are going to cost? Full methodology and sources: DubuqueDeservesBetter.com/method

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: ryan-tomkins@hotmail.com

Dear Mr. Tomkins,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

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- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Ryan Tomkins <ryan-tomkins@hotmail.com>
Sent: Thursday, April 16, 2026 8:42 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs are up $42.66/month - the City budget impacts my spending

[You don't often get email from ryan-tomkins@hotmail.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Caution! This message was sent from outside your organization. Never give your login information and password over email!

City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Recent assessment increase: $68,100 (22.2%) → taxable portion adds $305/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $17/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $512/year ($42.66/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

Finance Department
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Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: carrie.tedore@gmail.com

Dear Ms. Tedore,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

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• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: carrie.tedore@gmail.com <carrie.tedore@gmail.com>
Sent: Friday, April 17, 2026 2:45 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase ? the City budget impacts my monthly spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $68,500 (26.1%) → taxable portion adds $307/year in property tax
- Proposed Levy rate increase (10.0637 → 10.1648) → adds $15/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $512/year ($42.65/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you for your service.

Carrie

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: patricklydick69@gmail.com

Dear Mr. Ray,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Patrick ray <patricklydick69@gmail.com>
Sent: Thursday, April 16, 2026 12:49 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs are up $24.42/month - the City budget impacts my spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Recent assessment increase: $20,300 (8.1%) → taxable portion adds $91/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $12/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $293/year ($24.42/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: warrenjmeyer@gmail.com

Dear Mr. Meyer,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

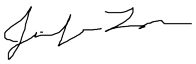
Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Warren Meyer <warrenjmeyer@gmail.com>
Sent: Thursday, April 16, 2026 12:19 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

• Assessment increase: $24,800 (14.9%) → taxable portion adds $111/year in property tax
• Proposed levy rate increase (10.0637 → 10.1648) → adds $9/year
• Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $310/year ($25.80/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: king1339@msn.com

Dear Deacon King,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

If a resident is interested in understanding how their property taxes have changed over multiple years, the most accurate method is to calculate each year's taxes separately, determine the year-to-year change, and then add those individual changes together. For example:

• Calculate Year 1 taxes using that year's assessed value, rollback, and levy.
• Calculate Year 2 taxes using that year's values, then subtract Year 1 to find the change from Year 1 to Year 2.
• Repeat the process for Year 3.
• Add the Year 1→2 change and the Year 2→3 change to get the cumulative change over the three-year period.

This approach aligns with how the State of Iowa requires property taxes to be calculated—one year at a time—while still offering residents a way to understand longer-term impacts.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Deacon Travis J. King <king1339@msn.com>
Sent: Thursday, April 16, 2026 12:14 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household costs are up $21.88/month - the City budget impacts my spending

[You don't often get email from king1339@msn.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Recent assessment increase: $14,100 (7.2%) → taxable portion adds $63/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $9/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $263/year ($21.88/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Sent from my iPhone

THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: mjehlers22@gmail.com

Dear Mr. Ehlers,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

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- **Incorrect assessment inputs.**
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- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
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Total			$6.77	

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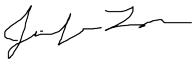
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We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Matt Ehlers <mjehlers22@gmail.com>
Sent: Thursday, April 16, 2026 10:13 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: -$20,100 (-5.5%) → taxable portion adds -$90/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $16/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $115/year ($9.61/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 19, 2026

e-mail: kristinbauerdavis@gmail.com

Dear Ms. Davis,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

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Sincerely,

Jennifer Larson
Chief Financial Officer

From: Kristin Bauer Davis <kristinbauerdavis@gmail.com>
Sent: Thursday, April 16, 2026 9:27 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

[You don't often get email from kristinbauerdavis@gmail.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Caution! This message was sent from outside your organization. Never give your login information and password over email!

City Council,

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Total estimated household impact: $287/year ($23.92/month)

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April 19, 2026

e-mail: jbdavis275@outlook.com

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Sincerely,

Jennifer Larson
Chief Financial Officer

From: Jason Davis <jbdavis275@outlook.com>
Sent: Thursday, April 16, 2026 8:01 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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Total estimated household impact: $287/year ($23.92/month)

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Thank you.

Jason

Jason B Davis
563-564-7751
jbdavis275@outlook.com

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: tammyvandermillen@live.com

Dear Ms. Vandermillen,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

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Sincerely,

Jennifer Larson
Chief Financial Officer

From: Tammy Vandermillen <tammyvandermillen@live.com>
Date: April 14, 2026 at 7:16:31 PM CDT
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>, "David T. Resnick" <dresnick@cityofdubuque.org>, Chris Staver <cstaver@cityofdubuque.org>, Tyson Leyendecker <tleyendecker@cityofdubuque.org>, Laura Roussell <Lroussell@cityofdubuque.org>, Danny Sprank <Dsprank@cityofdubuque.org>, Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increased — please explain the budget impact

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

• Assessment increase: $0 (0.0%) → adds $0/year in property tax
• Levy rate increase (10.0637 → 10.1648) → adds $39/year
• Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $229/year ($19.10/month)

These increases are not abstract. They show up in my monthly budget.

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Thank you.

Get Outlook for iOS

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finance@cityofdubuque.org
www.cityofdubuque.org

March 26, 2026

Rob McDonald
Chief Executive Officer
A.Y. McDonald Manufacturing
4800 Chavenelle Rd
Dubuque IA 52002
e-mail: rmcdonald@aymcdonald.com

Dear Rob,

Thank you for your recent service request dated March 23, 2026. I appreciate the time you took to share your thoughts about the proposed Fiscal Year 2027 property tax rate and the City's financial practices. Input from residents like you is essential to our budgeting process, and your engagement is valued. Below, I will address your questions and concerns using information from the City's FY27 budget and other official resources.

Proposed Property Tax Rate and Impact on Homeowners
For Fiscal Year 2027, the City is proposing a 1% increase in the property tax rate, from $10.0637 to $10.1648 for every $1,000 of assessed value. For an average homeowner in Dubuque, this means an estimated increase of about 3%—or roughly $26.67 per year. Every 1% change in the rate generates about $300,000 for the City, which helps fund services, programs, and improvement initiatives.

Even with the proposed increase, Dubuque will continue to have the lowest property tax rate among Iowa's eleven largest cities. For example, Waterloo's rate is 114% higher, and the average among the other large cities is 53% higher.

Balancing Service Additions with Potential Cuts
You mentioned that residents often request new services while also asking for cuts, and that reductions are rarely made. The City's budget policy requires that any new service be added only when there is a clear source of revenue or a proposed offsetting reduction, unless required by law.

Your suggestion to review the cost-effectiveness of the greenhouse operation is appreciated. All services—including Parks & Recreation—are periodically evaluated for necessity, efficiency, and alternatives. Resident feedback on specific programs like greenhouse is welcomed and considered during departmental budget reviews.

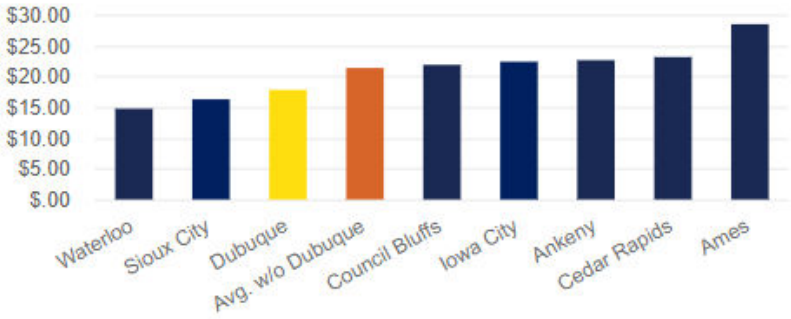
Utility Rates and Comparisons
You asked how Dubuque's fees for water, sewer, stormwater, and refuse compared to other large cities in Iowa. The City maintains public comparison documents online at www.cityofdubuque.org/budget,including the Resident's Guide, departmental budgets, and statewide comparisons.

Based on FY26 adopted rates, Dubuque compares favorably across utilities. For more information and data, please see the Resident's Guide and the Fiscal Year 2026 Dollars and Cents, both available on the City website.

These comparisons show that Dubuque is competitive. The City is second highest on Stormwater fees but has one of the most severe flooding problems in the State of Iowa, partially being dealt with by an approximately $250 million project in the Bee Branch Watershed. It's important to look at the overall financial impact across all city services.

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

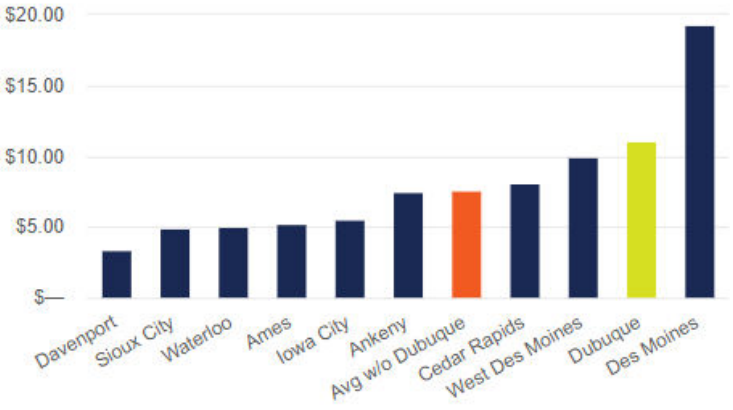
Rank	City	Solid Waste Monthly Rate
8	Ames (FY26)	$ 28.80
7	Cedar Rapids (FY26)	$ 23.32
6	Ankeny (FY26)	$ 22.82
5	Iowa City (FY26)	$ 22.50
4	Council Bluffs (FY26)	$ 22.00
3	**Dubuque (FY26)**	**$ 18.11**
2	Sioux City (FY26)	$ 16.50
1	Waterloo (FY26)	$ 15.00
	Average w/o Dubuque	$ 21.56



The highest rate (Ames (FY26)) is 59% higher than Dubuque's rate, and the average is 19% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

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

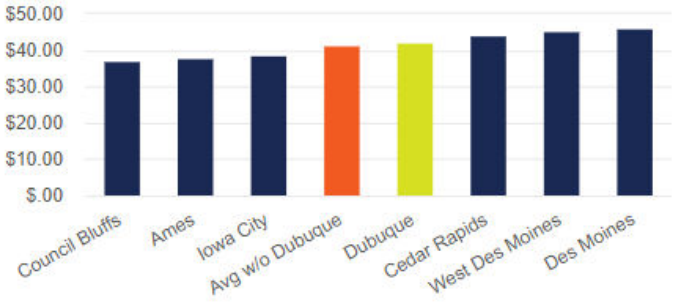


The highest rate (Des Moines (FY26)) is 75% higher than Dubuque's rate, and the average is 31% lower than Dubuque.

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

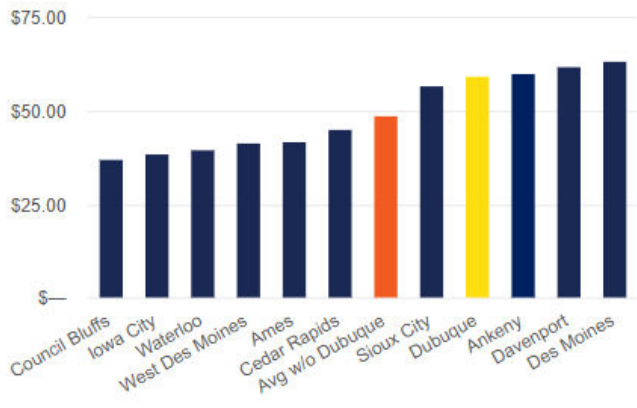
Rank	City	Water Rate (6,000 Gallons/residence avg.)
7	Des Moines (FY26)	46.00
6	West Des Moines (FY26)	45.41
5	Cedar Rapids (FY26)	44.02
4	**Dubuque (FY26)**	**42.18**
3	Iowa City (FY26)	38.59
2	Ames (FY26)	37.77
1	Council Bluffs (FY26)	37.13
	Average w/o Dubuque	41.49



Dubuque's water is some of the best in the world! The highest rate (Des Moines (FY26)) is 9.1% higher than Dubuque's rate, and the average is 1.6% lower than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

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



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

Administrative Overhead Paid by Enterprise Funds

You raised the question of whether enterprise funds (water, sewer, stormwater, refuse) subsidize the general fund and artificially lower the tax rate.

To ensure fairness and accuracy:

- Enterprise funds pay administrative overhead to the City for services they use.
- These include Accounting, Budget, City Manager's Office, Legal, HR, GIS, Communications, Planning, City Clerk, Utility Billing, and Engineering.
- They do not transfer excess revenue into the general fund.

Administrative Overhead Cost-Sharing Structure
From FY27 Budget Guidelines:

- 16.67% each: General Fund, Water, Sanitary Sewer, Stormwater, Refuse
- 8.33% Parking
- 8.32% Landfill (DMASWA)
- Engineering and Utility Billing use separate allocation formulas.

This structure ensures:

- Each fund covers its own fair share,
- No enterprise fund subsidizes general operations, and
- Property taxes are not artificially reduced by enterprise revenues.

Landfill (DMASWA): A Separate Agency Paying the City for Services
You were concerned about landfill tipping fees and whether landfill revenues affect the general fund. Key points:

- DMASWA (the landfill) is a separate legal agency, presented as a distinct component in City finances
- It is financially accountable to the City, but its revenues and expenses do not mix with the City's general fund

DMASWA pays the City for services like accounting, payroll, legal, human resources, accounts payable, communications, GIS, and engineering. This arrangement helps reduce costs for taxpayers, as outside vendors would be more expensive. Sharing City infrastructure and expertise allows the landfill to operate efficiently and affordably, while remaining financially independent from the general fund.

Improvement Packages: Revenue vs. Expense Columns
You asked why some improvement packages show both revenue and expenses, such as the City Manager search costing $50,000 but listing $38,530 in revenue. In these cases, the "revenue" reflects non-property-tax sources like internal loans, grants, fees, or designated funds. This is meant to show the net impact on the tax levy in your example, $11,470. When administrative departments request improvement packages, the costs include corresponding overhead charges to enterprise funds, so each fund

pays its share. This keeps cost-sharing fair and consistent and prevents the general fund from subsidizing enterprise funds.

Transparency and Public Access to Budget Information
The City is committed to transparency. All budget materials, including property tax and utility rate comparisons, Resident's Guides, presentations, and public hearing documents—are available at www.cityofdubuque.org/budget.

- Current and past budget documents
- Presentations
- Residents' Guides
- Property tax comparisons
- Utility rate comparisons
- Open Budget & Open Expenditures tools
- Public meeting schedules

These resources let residents explore how tax dollars are used, compare Dubuque to other cities, and simulate budget decisions.

- Dubuque continues to have the **lowest property tax rate** among Iowa's largest cities
- The FY27 increase represents about **$26.67** for the average homeowner
- Dubuque's **utility rates are competitive**
- Enterprise funds **do not subsidize** the general fund—they pay for administrative overhead
- The landfill (DMASWA) is a **separate agency** that **pays the City** for services, lowering costs for taxpayers
- Improvement packages show the **net tax impact** after accounting for other revenue sources
- All budget documents, including statewide comparisons, are available at **www.cityofdubuque.org/budget**

Thank you again for your thoughtful input and for participating in the City's budgeting process. If you have further questions or would like to discuss these topics, please reach out—we welcome ongoing dialogue and feedback.

Sincerely,



Jennifer Larson
Chief Financial Officer

Service Request 230218

Record Info

Request ID:	230218	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	anonymous
Date Submitted:	3/23/2026 3:43:00 PM	**Cross Street:**	
Address:	4800 CHAVENELLE RD Dubuque		



District:

Comments: Regarding the proposed tax rate increase:

I am advocating for a 0% increase in the tax rate. with the rise of property values, I believe the increase that drives is enough burden on the citizens of Dubuque. I always here Mayor Cavanaugh talking about the difficulty of the budget process as it is unknown what additional services citizens will ask for. I know citizens also ask for a cuts of programs as well, and this is rarely done by the city council. I believe increases of services should be offset by cuts in services. For instance, I believe cutting the greenhouse would make great fiscal sense as I believe the city can purchase the same plants and flowers the greenhouse produces from commercial growers who have much higher volumes to spread their costs over. When you consider the costs of the building, equipment, and manpower on top of the inputs(seed, fertilizer, soils, pots), we are paying way too much for what actually is produced in our own greenhouse.

The city talks a lot about being one of the lowest tax rates of the largest cities in Iowa. To get the entire picture of the total financial burden on citizens, where does Dubuque fall on the same list with water, sewer, storm water, and refuse rates? This should be known to all citizens. I know Waterloo is highest for tax rates but lowest on water and sewer rates. I also would also like to know how much of the enterprise funds (water, sewer, storm water fees) go into the general fund? It may not be as much as it once was because we have had to use that money to prop up the water and sewer infrastructure that was ignored for years. Nonetheless, with the massive increases in these rates the past couple of years, there are probably still substantial dollars going into the general fund from these enterprise funds, which artificially keeps the tax rate low. Also interested in the landfill and the tipping fees we receive from 3 states. How is this money used and does it do the same thing in keeping the tax rate artificially low by ending up in the general fund?

Finally, I am wondering in the improvement packages why some have a "revenue" column in addition to "expense"? See attached. With the city manager search as a $50,000 expense, it shows "revenue" of $38,530 for a net tax impact of $11,470. Obviously, this is money from somewhere else and is it tax dollars already collected? If so, where did it come from? Again, is it there to disguise the net tax impact and actual city spending?

Thank you for your consideration and thank you for you service to the city.

Private Notes:

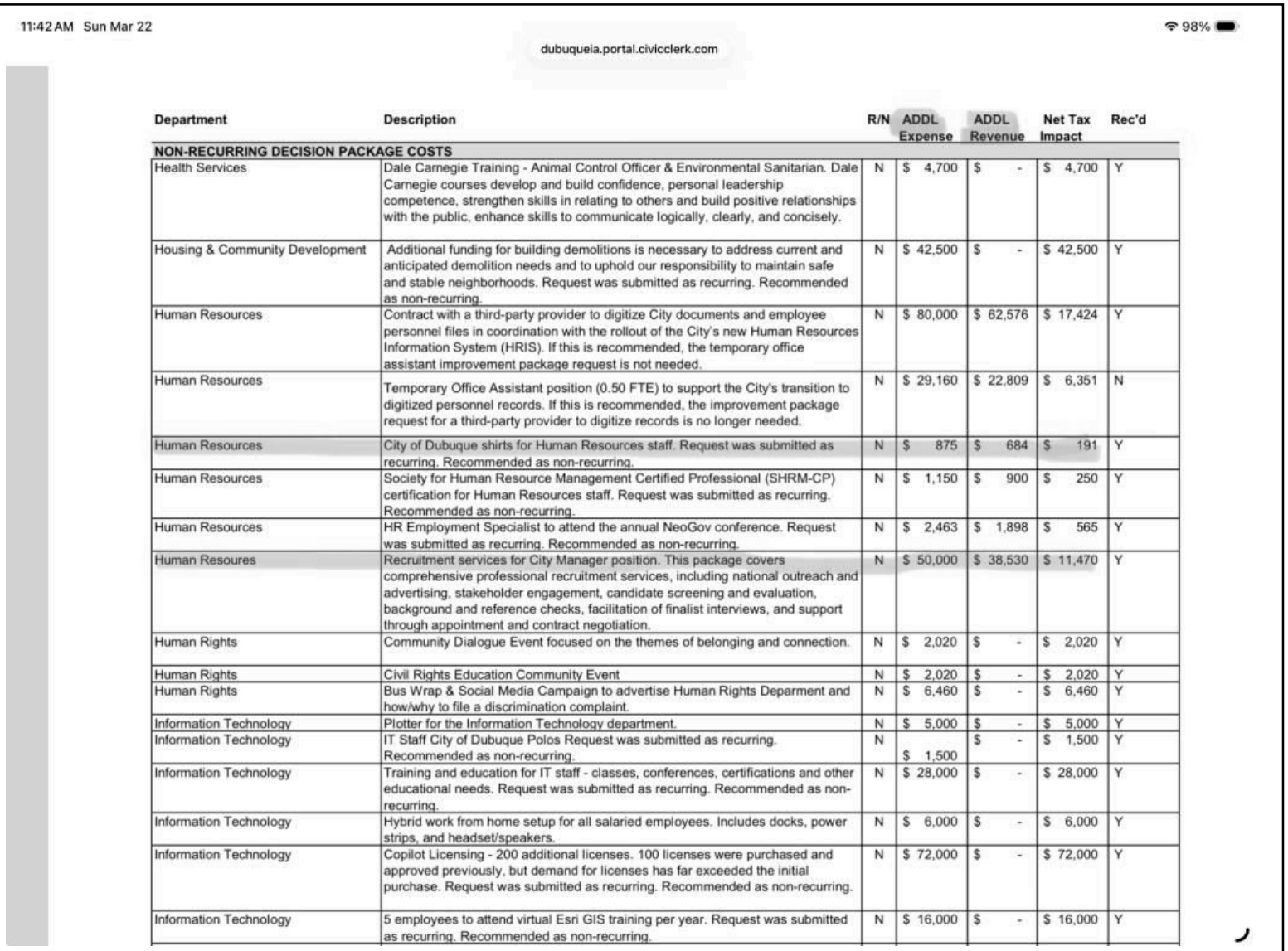
Was resident contacted: Yes

How was resident contacted:	Email
Summary of resident response:	See attached letter emailed.

Submitter Info

Name:	McDonald, Rob D	**Email:**	rmcdonald@aymcdonald.com
Address:	3399 EAGLE POINT DR Dubuque, Iowa 52001 Dubuque, IA 52001		
Phone #:	563-543-0220	**Extension:**	
Alt. Phone #:	563-582-2232	**Extension:**	
Notify:	☑		

Attachments



Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact	Rec'd
NON-RECURRING DECISION PACKAGE COSTS						
Health Services	Dale Carnegie Training - Animal Control Officer & Environmental Sanitarian. Dale Carnegie courses develop and build confidence, personal leadership competence, strengthen skills in relating to others and build positive relationships with the public, enhance skills to communicate logically, clearly, and concisely.	N	$ 4,700	$ -	$ 4,700	Y
Housing & Community Development	Additional funding for building demolitions is necessary to address current and anticipated demolition needs and to uphold our responsibility to maintain safe and stable neighborhoods. Request was submitted as recurring. Recommended as non-recurring.	N	$ 42,500	$ -	$ 42,500	Y
Human Resources	Contract with a third-party provider to digitize City documents and employee personnel files in coordination with the rollout of the City's new Human Resources Information System (HRIS). If this is recommended, the temporary office assistant improvement package request is not needed.	N	$ 80,000	$ 62,576	$ 17,424	Y
Human Resources	Temporary Office Assistant position (0.50 FTE) to support the City's transition to digitized personnel records. If this is recommended, the improvement package request for a third-party provider to digitize records is no longer needed.	N	$ 29,160	$ 22,809	$ 6,351	N
Human Resources	City of Dubuque shirts for Human Resources staff. Request was submitted as recurring. Recommended as non-recurring.	N	$ 875	$ 684	$ 191	Y
Human Resources	Society for Human Resource Management Certified Professional (SHRM-CP) certification for Human Resources staff. Request was submitted as recurring. Recommended as non-recurring.	N	$ 1,150	$ 900	$ 250	Y
Human Resources	HR Employment Specialist to attend the annual NeoGov conference. Request was submitted as recurring. Recommended as non-recurring.	N	$ 2,463	$ 1,898	$ 565	Y
Human Resoures	Recruitment services for City Manager position. This package covers comprehensive professional recruitment services, including national outreach and advertising, stakeholder engagement, candidate screening and evaluation, background and reference checks, facilitation of finalist interviews, and support through appointment and contract negotiation.	N	$ 50,000	$ 38,530	$ 11,470	Y
Human Rights	Community Dialogue Event focused on the themes of belonging and connection.	N	$ 2,020	$ -	$ 2,020	Y
Human Rights	Civil Rights Education Community Event	N	$ 2,020	$ -	$ 2,020	Y
Human Rights	Bus Wrap & Social Media Campaign to advertise Human Rights Deparment and how/why to file a discrimination complaint.	N	$ 6,460	$ -	$ 6,460	Y
Information Technology	Plotter for the Information Technology department.	N	$ 5,000	$ -	$ 5,000	Y
Information Technology	IT Staff City of Dubuque Polos Request was submitted as recurring. Recommended as non-recurring.	N	$ 1,500	$ -	$ 1,500	Y
Information Technology	Training and education for IT staff - classes, conferences, certifications and other educational needs. Request was submitted as recurring. Recommended as non-recurring.	N	$ 28,000	$ -	$ 28,000	Y
Information Technology	Hybrid work from home setup for all salaried employees. Includes docks, power strips, and headset/speakers.	N	$ 6,000	$ -	$ 6,000	Y
Information Technology	Copilot Licensing - 200 additional licenses. 100 licenses were purchased and approved previously, but demand for licenses has far exceeded the initial purchase. Request was submitted as recurring. Recommended as non-recurring.	N	$ 72,000	$ -	$ 72,000	Y
Information Technology	5 employees to attend virtual Esri GIS training per year. Request was submitted as recurring. Recommended as non-recurring.	N	$ 16,000	$ -	$ 16,000	Y

Uploaded On:	Monday, March 23, 2026 3:43 PM

Activity List

Date:	3/23/2026 3:43:00 PM
User:	anonymous
Comments:	

Service Request Open - ID 230218
Routed To: abreitfe@cityofdubuque.org, Aschreye@cityofdubuque.org, Bcavanagh@cityofdubuque.org, cbrumwel@cityofdubuque.org, cburbach@cityofdubuque.org, cstaver@cityofdubuque.org, ctymgr@cityofdubuque.org, dresnick@cityofdubuque.org, Dsprank@cityofdubuque.org, Kwethal@cityofdubuque.org, Lroussell@cityofdubuque.org, tgleason@cityofdubuque.org, tleyendecker@cityofdubuque.org
Comments: Regarding the proposed tax rate increase:

I am advocating for a 0% increase in the tax rate. with the rise of property values, I believe the increase that drives is enough burden on the citizens of Dubuque. I always here Mayor Cavanaugh talking about the difficulty of the budget process as it is unknown what additional services citizens will ask for. I know citizens also ask for a cuts of programs as well, and this is rarely done by the city council. I believe increases of services should be offset by cuts in services. For instance, I believe cutting the greenhouse would make great fiscal sense as I believe the city can purchase the same plants and flowers the greenhouse produces from commercial growers who have much higher volumes to spread their costs over. When you consider the costs of the building, equipment, and manpower on top of the inputs(seed, fertilizer, soils, pots), we are paying way too much for what actually is produced in our own greenhouse.
The city talks a lot about being one of the lowest tax rates of the largest cities in Iowa. To get the entire picture of the total financial burden on citizens, where does Dubuque fall on the same list with water, sewer, storm water, and refuse rates? This should be known to all citizens. I know Waterloo is highest for tax rates but lowest on water and sewer rates. I also would also like to know how much of the enterprise funds (water, sewer, storm water fees) go into the general fund? It may not be as much as it once was because we have had to use that money to prop up the water and sewer infrastructure that was ignored for years. Nonetheless, with the massive increases in these rates the past couple of years, there are probably still substantial dollars going into the general fund from these enterprise funds, which artificially keeps the tax rate low. Also interested in the landfill and the tipping fees we receive from 3 states. How is this money used and does it do the same thing in keeping the tax rate artificially low by ending up in the general fund?
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Thank you for your consideration and thank you for you service to the city.

Date:	3/23/2026 3:43:00 PM
User:	anonymous
Comments:	An automated email has been sent to the submitter(s): rmcdonald@aymcdonald.com

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Date:	3/24/2026 10:57:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service request type changed from "Contact City Council" to "City Manager Service Request_INTERNAL ONLY" by Svalenti@cityofdubuque.org

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Date:	3/24/2026 10:58:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request rerouted to Jlarson@cityofdubuque.org REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed.

From: Mike Van Milligen
Sent: Tuesday, March 24, 2026 10:46 AM
To: Stephanie Valentine
Cc: Jenny Larson ; Laura Bendorf
Subject: Please refer to Jennifer Larson: A new Service Request has been created [Request ID #230218] (Contact City Council) - Dubuque, IA

Date:	3/26/2026 8:03:00 AM
User:	Jlarson@cityofdubuque.org
Comments:	Letter was emailed

Date:	4/1/2026 12:26:00 PM
User:	Svalenti@cityofdubuque.org
Comments:	email sent to City Manager and Assistant City Manager on 4/1/26 at 12:25 pm.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

Finance Department
50 West 13th Street
Dubuque, Iowa 52001-4845
Office (563) 589-4141
Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: rwernimont@gmail.com

Dear Mr. Wernimont,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

- **Autogenerated messages without addresses.**
  Many inquiries we are receiving through this tool do not include a property address, making it impossible to verify or correct information on a case-by-case basis.

Because of these problems, the City is encouraging residents to rely on official tools and information.

For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

Service Request 230690

Record Info

Request ID:	230690	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	Svalenti@cityofdubuque.org
Date Submitted:	4/15/2026 8:38:00 AM	**Cross Street:**	
Address:	Dubuque		
District:			
Comments:	From: Ron Wernimont Date: April 14, 2026 at 8:30:28 PM CDT Subject: My household cost increased — please explain the budget impact I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact: • Assessment increase: $488,000 (697.1%) → taxable portion adds $2,187/year in property tax • Levy rate increase (10.0637 → 10.1648) → adds $25/year • Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year Total estimated household impact: $2,402/year ($200.16/month) These increases are not abstract. They show up in my monthly budget. I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return. Thank you.		
Private Notes:			
Was resident contacted:	Yes		
How was resident contacted:	Email		
Summary of resident response:	See attached		

Submitter Info

Name:	Wernimont, Ron	**Email:**	rwernimont@gmail.com
Address:	Dubuque, IA		
Phone #:	**Extension:**		
Alt. Phone #:	**Extension:**		
Notify:	☐		

Activity List

Date:	4/15/2026 8:38:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request Open - ID 230690 Routed To: Comments: From: Ron Wernimont

Date: April 14, 2026 at 8:30:28 PM CDT
Subject: My household cost increased — please explain the budget impact

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

• Assessment increase: $488,000 (697.1%) → taxable portion adds $2,187/year in property tax
• Levy rate increase (10.0637 → 10.1648) → adds $25/year
• Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $2,402/year ($200.16/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Date:	4/15/2026 8:38:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request rerouted to Jlarson@cityofdubuque.org REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed.

Date:	4/15/2026 1:27:00 PM
User:	Jlarson@cityofdubuque.org
Comments:	Email sent to resident, MVM copied.

Date:	4/21/2026 6:07:00 PM
User:	Svalenti@cityofdubuque.org
Comments:	email sent to City Manager and Assistant City Manager on 4/21/2026 at 6:07 pm.

From: Ron Wernimont <rwernimont@gmail.com>
Sent: Tuesday, April 14, 2026 8:30 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increased — please explain the budget impact

Caution! This message was sent from outside your organization. Never give your login information and password over email!

Allow sender | Block sender | Report

City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $488,000 (697.1%) → taxable portion adds $2,187/year in property tax
- Levy rate increase (10.0637 → 10.1648) → adds $25/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $2,402/year ($200.16/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Outlook

RE: Follow up comment: Water Bill Inflation 7% a Year!!!

From Barton, Thomas <thomas.barton@wfafinet.com>
Date Tue 4/21/2026 7:21 AM
To Christopher Vallee <Cvallee@cityofdubuque.org>; Mike Van Milligen <ctymgr@cityofdubuque.org>
Cc Jenny Larson <Jlarson@cityofdubuque.org>; Christopher Lester <Clester@cityofdubuque.org>

You don't often get email from thomas.barton@wfafinet.com. Learn why this is important

Caution! This message was sent from outside your organization. Never give your login information and password over email! Allow sender | Block sender | Report

Thanks, all. We have a sink faucet that sometimes isn't turned off just right and it can leak a hair. Nothing special about Monday or Tuesday over the long haul. And we just don't use any water other than flushing and a little kitchen water. BUT…I'm not going to wind up in the soup line over this. I think the bottom line is I've seen an average increase of 8% a year, and that feels high to me. And you're going to explain how there's more to it than that. Understood. Just please understand where I'm coming from, too. No need to spend any more time on this one; you've more than heard me and I appreciate that. THANK YOU.

On a far more serious note, I was in Iowa City in the Ped Mall Saturday night, although far earlier than when the shootings. That community for years has felt like City Government has been way too soft on crime. Not so in Dubuque. Our camera system has deterred a ton of crime, and I thank you City folks for that. It means a lot to this old Dubuquer who grew up two doors up from the White House Tavern at the corner of West Locust and Angella St. by the notorious Key Apartments, my childhood playground, where my mom was the manager. People love to say DBQ is more dangerous than it was back in the day. I can tell you firsthand that you could get you're a$$ kicked in 1978, too. I wish we had today's camera system back then.

Thanks for all you do.

Tom Barton
President
BARTON WEALTH MANAGEMENT, LLC
WELLS FARGO ADVISORS FINANCIAL NETWORK
4991 Radford Ct, Dubuque, IA 52002
phone: (563) 556-1000
fax: (563) 556-1133
thomas.barton@wfafinet.com
www.bartonwealthmanagement.com

From: Christopher Vallee <Cvallee@cityofdubuque.org>
Sent: Monday, April 20, 2026 2:41 PM
To: Mike Van Milligen <ctymgr@cityofdubuque.org>
Cc: Jenny Larson <Jlarson@cityofdubuque.org>; Christopher Lester <Clester@cityofdubuque.org>
Subject: RE: Follow up comment: Water Bill Inflation 7% a Year!!!

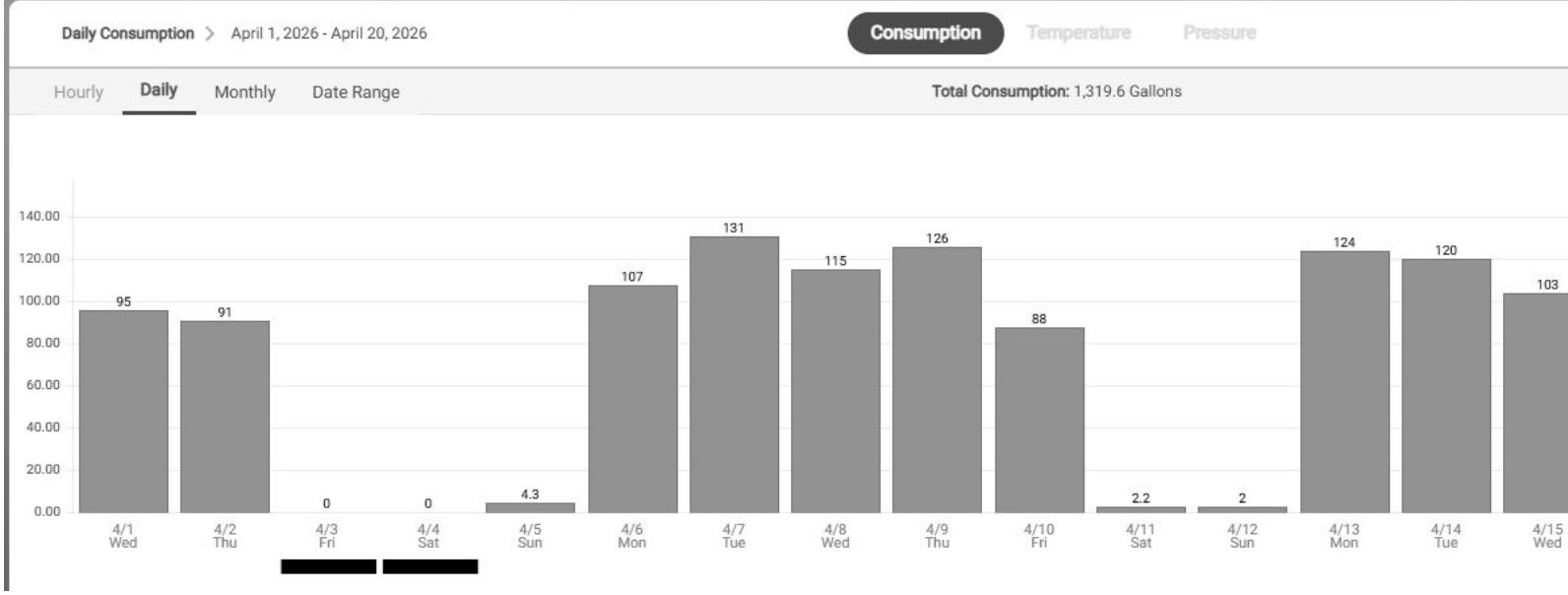
Mike,

We have the consumption data from 7/2009 through current. And yes Mr. Barton would be correct, if he uses less than the 1,496 gallons his bill would have been the same month after month and would change with our rate increases yearly. I have updated the spreadsheet to show all consumption from 7/2009 under the Consumption History tab. Below is a snippet of Usage for March and April and it appears that there may be a very small leak occurring. I am guessing they are opened M-F and Saturday and Sundays should be Zero usage, but the last 2 weekends there was water going through the meter. I would suggest Mr. Barton create an online profile and sign up for leak alerts and he will also be able to see daily consumption. The usage on Mondays & Tuesdays seems to be higher days than the rest of the week. Is there more staff on those days?

March



April



Thank you,

Chris Vallee
Utility Billing Supervisor | City of Dubuque
City Hall | 50 W. 13th Street
Dubuque, Iowa 52001
O: 563-589-4144 | D: 563-589-4242

50% Discount on City Utility Bills

Are you or is someone you know eligible for a 50% discount on the base rate of your monthly City utility bills (water, sewer, garbage, and stormwater)? Learn more and apply at www.cityofdubuque.org/UBdiscount

---

From: Mike Van Milligen <ctymgr@cityofdubuque.org>
Sent: Monday, April 20, 2026 1:46 PM
To: Christopher Vallee <Cvallee@cityofdubuque.org>
Cc: Jenny Larson <Jlarson@cityofdubuque.org>; Christopher Lester <Clester@cityofdubuque.org>
Subject: Follow up comment: Water Bill Inflation 7% a Year!!!
Importance: High

From: Barton, Thomas <thomas.barton@wfafinet.com>
Sent: Monday, April 20, 2026 1:36 PM
To: Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: Re: Water Bill Inflation 7% a Year!!!

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So I asked about the bill once and for years they said I was under some kind of minimum use level and paid a certain rate even if I wasn't using much water. Not sure if increased usage increases the amount of the bill proportionately.

Tom Barton
President

BARTON WEALTH MANAGEMENT, LLC
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4991 Radford Ct, Dubuque, IA 52002
phone: (563) 556-1000
fax: (563) 556-1133
thomas.barton@wfafinet.com
www.bartonwealthmanagement.com

From: Mike Van Milligen <ctymgr@cityofdubuque.org>
Sent: Monday, April 20, 2026 1:32:29 PM
To: Barton, Thomas <thomas.barton@wfafinet.com>
Subject: RE: Water Bill Inflation 7% a Year!!!

Correct Tom, that is the property we looked at.

Mike

From: Barton, Thomas <thomas.barton@wfafinet.com>
Sent: Monday, April 20, 2026 1:21 PM
To: Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: Re: Water Bill Inflation 7% a Year!!!

I'm referring to my office at 4991 Radford Ct.

Tom Barton
President

BARTON WEALTH MANAGEMENT, LLC
WELLS FARGO ADVISORS FINANCIAL NETWORK
4991 Radford Ct, Dubuque, IA 52002
phone: (563) 556-1000
fax: (563) 556-1133
thomas.barton@wfafinet.com
www.bartonwealthmanagement.com

From: Mike Van Milligen <ctymgr@cityofdubuque.org>
Sent: Monday, April 20, 2026 1:16:18 PM
To: Barton, Thomas <thomas.barton@wfafinet.com>
Subject: RE: Water Bill Inflation 7% a Year!!!

Tom,

I checked your water consumption. Looking at usage data by calendar year, including year-over-year percentage increases:

- 2021: 15,331
- 2022: 18,211 (+18.8%)
- 2023: 20,847 (+14.5%)
- 2024: 21,766 (+4.4%)
- 2025: 23,547 (+8.2%)

Any thoughts?

Mike

Michael C. Van Milligen
City Manager
City of Dubuque
50 West 13th Street
Dubuque, IA 52001
Telephone: 563-589-4110
Fax: 563-589-4149
www.cityofdubuque.org

Dubuque: Masterpiece on the Mississippi

Before printing this e-mail, please determine if it is truly necessary

*** Please note, I do not expect a reply outside of business hours or on weekends.***

From: Barton, Thomas <thomas.barton@wfafinet.com>
Sent: Monday, April 20, 2026 9:56 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>; Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: RE: Water Bill Inflation 7% a Year!!!

You don't often get email from thomas.barton@wfafinet.com. Learn why this is important

Check that. Water bill is now $60, so the inflation rate is now 8.44% a year over the past 17 years.

Tom Barton
President
BARTON WEALTH MANAGEMENT, LLC
WELLS FARGO ADVISORS FINANCIAL NETWORK
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phone: (563) 556-1000
fax: (563) 556-1133
thomas.barton@wfafinet.com
www.bartonwealthmanagement.com

From: Barton, Thomas
Sent: Wednesday, April 15, 2026 7:58 AM
To: bcavanagh@cityofdubuque.org; dresnick@cityofdubuque.org; cstaver@cityofdubuque.org; tleyendecker@cityofdubuque.org; lroussell@cityofdubuque.org; dsprank@cityofdubuque.org;

kwethal@cityofdubuque.org; ctymgr@cityofdubuque.org
Subject: Water Bill Inflation 7% a Year!!!

Council Members and Mike,

First off, THANK YOU for all you do. I have five terms on school board in similar moccasins and the sleddin' is tougher today than it's ever been. I appreciate what you folks do.

When I opened my office in Dubuque in 2009, my water bill was $15 a month. It's now $50. That's a 233% increase in 17 years, or 7.34% a year compounded. 7.34%! Total inflation over that period is 54% or 2.57% compounded. No showers, no car washing, no kids' pools; we still flush a few times a day and drink a little water in our little 1000 square foot office. That's it. How can we be so far above the inflation rate? It's just too much. Some relief would make a lot of sense.

Thank you.

Tom Barton
President
BARTON WEALTH MANAGEMENT, LLC
WELLS FARGO ADVISORS FINANCIAL NETWORK
4991 Radford Ct, Dubuque, IA 52002
phone: (563) 556-1000
fax: (563) 556-1133
thomas.barton@wfafinet.com
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View our Electronic communications guidelines.
FINET123456

Service Request 230892

Record Info

Request ID:	230892	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	Svalenti@cityofdubuque.org
Date Submitted:	4/24/2026 11:43:00 AM	**Cross Street:**	
Address:	Dubuque		
District:			

Comments:

From: Alex Gaul
Sent: Thursday, April 23, 2026 6:52 AM
Subject: Re: Greenhouse

I haven't heard back on this, but I was reading the Telegraph Herald today and saw that greenhouse payroll is reported at roughly $500,000.
Steve Fehsal mentioned there are 3 full-time employees, 4 part-time, and 1 employee shared with Public Works. I understand there are additional employment costs like taxes and benefits, but even factoring that in, the total still seems high for what would effectively be 3 full-time employees and about 5 part-time equivalents (assuming the shared employee splits time roughly 50/50).
Using the City's published wage charts, a Parks Groundskeeper or Parks Landscape employee at a Step 3 rate is just under $35,000 annually (based on the July 2025–June 2026 schedule). Based on that, I'm trying to reconcile how the greenhouse payroll reaches the $500,000 range.
Are there additional employees, supervisory roles, or other payroll allocations (overtime, seasonal labor, or overhead) included in that number that weren't mentioned?
Thanks,
Alex Gaul
995 Richards Rd

On Tue, Apr 14, 2026 at 8:52 AM Alex Gaul wrote:
I would like to better understand your position on not considering the greenhouse as a potential area for budget review. It seems reasonable that all departments should be open to evaluation when looking for efficiencies and cost savings.
Is it possible that this area has simply gone unreviewed for some time?
Many worthwhile improvements begin with a single perspective and are strengthened through further review and discussion.
As a homeowner and taxpayer, I take seriously the amount we contribute, and it would be reassuring to know that all areas of spending are being thoughtfully and objectively reviewed. I believe most residents would expect an open-minded approach when it comes to managing public funds responsibly.
I would appreciate any additional context you can provide on this.
Thank you,
Alex Gaul

Private Notes:	
Was resident contacted:	Yes
How was resident contacted:	Email
Summary of resident response:	An email with details related to the questions asked was sent directly to the resident.

Submitter Info

Name:	Gaul, Alex	**Email:**	alexmgaul@gmail.com

Address:	995 Richards Rd Dubuque, IA 52003
Phone #:	**Extension:**
Alt. Phone #:	**Extension:**
Notify:	☐

Activity List

Date:	4/24/2026 11:43:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request Open - ID 230892 Routed To: Comments: From: Alex Gaul Sent: Thursday, April 23, 2026 6:52 AM Subject: Re: Greenhouse I haven't heard back on this, but I was reading the Telegraph Herald today and saw that greenhouse payroll is reported at roughly $500,000. Steve Fehsal mentioned there are 3 full-time employees, 4 part-time, and 1 employee shared with Public Works. I understand there are additional employment costs like taxes and benefits, but even factoring that in, the total still seems high for what would effectively be 3 full-time employees and about 5 part-time equivalents (assuming the shared employee splits time roughly 50/50). Using the City's published wage charts, a Parks Groundskeeper or Parks Landscape employee at a Step 3 rate is just under $35,000 annually (based on the July 2025–June 2026 schedule). Based on that, I'm trying to reconcile how the greenhouse payroll reaches the $500,000 range. Are there additional employees, supervisory roles, or other payroll allocations (overtime, seasonal labor, or overhead) included in that number that weren't mentioned? Thanks, Alex Gaul 995 Richards Rd On Tue, Apr 14, 2026 at 8:52 AM Alex Gaul wrote: I would like to better understand your position on not considering the greenhouse as a potential area for budget review. It seems reasonable that all departments should be open to evaluation when looking for efficiencies and cost savings. Is it possible that this area has simply gone unreviewed for some time? Many worthwhile improvements begin with a single perspective and are strengthened through further review and discussion. As a homeowner and taxpayer, I take seriously the amount we contribute, and it would be reassuring to know that all areas of spending are being thoughtfully and objectively reviewed. I believe most residents would expect an open-minded approach when it comes to managing public funds responsibly. I would appreciate any additional context you can provide on this. Thank you, Alex Gaul

Date:	4/24/2026 11:43:00 AM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request rerouted to Jlarson@cityofdubuque.org, Mkalcevi@cityofdubuque.org REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed.

From: Mike Van Milligen
Sent: Friday, April 24, 2026 7:42 AM
To: Stephanie Valentine
Cc: Jenny Larson ; Laura Bendorf ; Matthew Kalcevich ; Cori Burbach
Subject: Please refer to Jennifer and Matt: Greenhouse

Date:	4/24/2026 4:57:00 PM
User:	Mkalcevi@cityofdubuque.org
Comments:	Please let us know of anything else we can do to help.

Service Request 230580

Record Info

Request ID:	230580	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	Svalenti@cityofdubuque.org
Date Submitted:	4/10/2026 8:53:00 AM	**Cross Street:**	
Address:	Dubuque		
District:			
Comments:	From: Paul Schultz Date: April 8, 2026 at 8:36:42 PM CDT Subject: Administrative recharges The recharges spiking the monthly solid waste fees are a vastly disproportionate % of revenue compared to the three water fees. $2.3M in overhead subsidies to the General Fund is over 30% of the yearly SW Program Revenue. This overhead recharge is greater than the total wages and benefits of the solid waste collection activity. Excessive! The recharge system and formula goal is not fair but being partially used as a means to brag about Dubuque having the lowest property tax rate among the 10 largest cities. Enterprise Funds by law are to only pass on legitimate public utility expenses thru their user fees and not subsidize property owners thru the General Fund. I realize that this huge recharge problem may not be able to be fixed this late in this year, but I should be started next year. Paul Schultz 1040 Carmel Dr Apt 387 Dubuque, IA 52003 563.845.1714		
Private Notes:			
Was resident contacted:	Yes		
How was resident contacted:	Email		
Summary of resident response:	Good morning, Paul, Thank you for taking the time to share your concerns regarding the administrative overhead recharges affecting the enterprise funds, particularly the solid waste collection activity. Your feedback is valuable, and we recognize the importance of ensuring that cost allocations are fair and transparent. As we plan for future years, we will carefully review these allocations to strive for greater equity in the cost-sharing process. Please know that your input will be considered as we work to make improvements. Thank you again for bringing this issue to our attention.		

Submitter Info

Name:	Schultz, Paul	**Email:**	schultzpf777@hotmail.com
Address:	1040 Carmel Dr Apt 387 Dubuque, IA 52003		
Phone #:	563-845-1714	**Extension:**	
Alt. Phone #:	**Extension:**		

Notify: ☐

Activity List

Date: 4/10/2026 8:53:00 AM
User: Svalenti@cityofdubuque.org
Comments: Service Request Open - ID 230580
Routed To:
Comments: From: Paul Schultz
Date: April 8, 2026 at 8:36:42 PM CDT
Subject: Administrative recharges

The recharges spiking the monthly solid waste fees are a vastly disproportionate % of revenue compared to the three water fees.

$2.3M in overhead subsidies to the General Fund is over 30% of the yearly SW Program Revenue. This overhead recharge is greater than the total wages and benefits of the solid waste collection activity. Excessive!

The recharge system and formula goal is not fair but being partially used as a means to brag about Dubuque having the lowest property tax rate among the 10 largest cities.

Enterprise Funds by law are to only pass on legitimate public utility expenses thru their user fees and not subsidize property owners thru the General Fund.

I realize that this huge recharge problem may not be able to be fixed this late in this year, but I should be started next year.

Paul Schultz
1040 Carmel Dr Apt 387
Dubuque, IA 52003
563.845.1714

Date: 4/10/2026 8:53:00 AM
User: Svalenti@cityofdubuque.org
Comments: Service Request rerouted to Jlarson@cityofdubuque.org

REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed.

From: Mike Van Milligen
Sent: Thursday, April 9, 2026 10:04 AM
To: Stephanie Valentine
Cc: Jenny Larson ; Cori Burbach
Subject: please refer to Jennifer : Administrative recharges

Date: 4/13/2026 9:07:00 AM
User: Jlarson@cityofdubuque.org
Comments: E-mailed resident

Date: 4/14/2026 1:22:00 PM

User:	Svalenti@cityofdubuque.org
Comments:	emailed to the City Manager and the Assistant City Manger. 04/14/2026 at 1:21pm

Service Request 230563

Record Info

Request ID:	230563	**Request Type:**	City Manager Service Request_INTERNAL ONLY
Priority:	1	**Entered By:**	Svalenti@cityofdubuque.org
Date Submitted:	4/8/2026 3:11:00 PM	**Cross Street:**	
Address:	Dubuque		
District:			

Comments:

From: Paul Kern
Date: April 8, 2026 at 12:19:06 PM CDT
Subject: Request for Greater Budget Transparency and Clarification

After watching the recent budget meetings, I noticed that the presentations primarily show prior year figures, last year's budget, and the requested budget for each department. However, I did not see a clear comparison to the actual amounts spent by each department relative to those budgets.

Could you please explain why actual expenditures are not included alongside the requested figures? Adding a simple line item that shows the actual amount spent for each year would provide valuable transparency and allow for a more accurate evaluation of departmental budgeting.

As it stands, the proposed future budgets appear to reflect administrative decisions rather than being grounded in demonstrated spending patterns. Including actual expenditure data would help ensure accountability and better inform both council members and the public.

Additionally, I am concerned about the significant increase in the Engineering Department's employee budget, which appears to have nearly doubled over a two-year period despite the addition of only one full-time employee. This raises questions that I believe warrant closer review and explanation.

I respectfully request that these concerns be addressed and that future budget presentations include actual spending data for clarity and accountability.

Regards,

Paul Kern

74 S Grandview Ave
Dubuque, IA 52003

Private Notes:	
Was resident contacted:	Yes
How was resident contacted:	Email
Summary of resident response:	Dear Mr. Kern, Thank you for your thoughtful feedback regarding the City of Dubuque's budget process and your suggestions for enhancing transparency, particularly regarding the inclusion of actual departmental expenditures alongside budgeted and requested figures. We appreciate your engagement and advocacy for clear, accountable public budgeting. You are correct that the City's recommended budget documents—such as the FY 2027 Policy Budget, Residents Guide, and Capital Improvement Program—primarily present prior year figures, the previous year's adopted budget, and the requested budget for each department. The City's current budget format is designed to provide a comprehensive overview of departmental goals, objectives, and resource allocations, and to facilitate public understanding of major policy decisions and service levels. However, as you noted, the main

summary tables and presentations do not always display a direct, side-by-side comparison of actual expenditures versus budgeted amounts for each department in the same line item. Instead, actual expenditures for the two most recent years are included in the detailed financial reports and line-item summaries within the Policy Budget document. For example, the Engineering Department's section includes tables showing two years of actual expenses, the prior year's adopted budget, and the recommended budget for the new fiscal year, broken down by expense category (employee expense, supplies and services, equipment, etc.). This approach is consistent with the City's adopted budget and fiscal policy guidelines, which emphasize transparency, fiscal control, and performance measurement. The City also provides annual audited financial statements that compare actual expenditures to budgeted amounts at the fund level, as required by state law. We recognize that including a clear, consolidated line item for actual expenditures alongside budgeted and requested figures in the main departmental summaries would provide additional value for residents and council members. Your suggestion aligns with best practices in public budgeting and would further support accountability and informed decision-making. We will consider your feedback as part of our ongoing efforts to improve the budget process. The City is committed to continuous improvement and welcomes resident input on how to make our financial documents more accessible and useful. I also want to address your concern regarding the significant increase in the Engineering Department's employee budget. After a recent internal review, it was discovered that, in the FY25 budget, we inadvertently omitted $1,477,520 in FY 2025 salaries that were charged to capital projects and the related internal service recharges for the same amount. The related internal service recharges move the salaries from the operating budget to the capital budget in order to charge employee time to the specific capital projects. This omission resulted in an understatement of the department's operating employee expense for FY25. We have since corrected this error, and the revised budget document now accurately reflects the amount of Engineering salaries in FY25. The updated document is attached for your reference. We appreciate your attention to detail and your commitment to transparency. The City strives to provide clear explanations for all significant budget changes, and we are committed to continuous improvement. Your request for the City to include actual spending data in future budget presentations is well-taken, and your recommendation will be formally documented and considered as we review and update our budget presentation practices for future years.

Submitter Info

Name:	Kern, Paul	**Email:**	paul@pkaflic.com
Address:	74 S Grandview Ave Dubuque, IA 52003		
Phone #:	563-599-1329	**Extension:**	
Alt. Phone #:	**Extension:**		
Notify:	☐		

Activity List

Date:	4/8/2026 3:11:00 PM
User:	Svalenti@cityofdubuque.org
Comments:	Service Request Open - ID 230563 Routed To: Comments: From: Paul Kern Date: April 8, 2026 at 12:19:06 PM CDT Subject: Request for Greater Budget Transparency and Clarification After watching the recent budget meetings, I noticed that the presentations primarily show prior year figures, last year's budget, and the requested budget for each department. However, I did not see a clear comparison to the actual amounts spent by each department relative to those budgets.

Could you please explain why actual expenditures are not included alongside the requested figures? Adding a simple line item that shows the actual amount spent for each year would provide valuable transparency and allow for a more accurate evaluation of departmental budgeting.

As it stands, the proposed future budgets appear to reflect administrative decisions rather than being grounded in demonstrated spending patterns. Including actual expenditure data would help ensure accountability and better inform both council members and the public.

Additionally, I am concerned about the significant increase in the Engineering Department's employee budget, which appears to have nearly doubled over a two-year period despite the addition of only one full-time employee. This raises questions that I believe warrant closer review and explanation.

I respectfully request that these concerns be addressed and that future budget presentations include actual spending data for clarity and accountability.

Regards,

Paul Kern

74 S Grandview Ave
Dubuque, IA 52003

Date: 4/8/2026 3:24:00 PM
User: Svalenti@cityofdubuque.org
Comments: Service Request rerouted to Jlarson@cityofdubuque.org

REMINDER: Please select "On Hold" button at the top (select reason - ready for CMO review) to indicate request has been completed.

From: Mike Van Milligen
Sent: Wednesday, April 8, 2026 2:46 PM
To: Stephanie Valentine
Cc: Jenny Larson ; Cori Burbach
Subject: Please refer to Jenninfer: Request for Greater Budget Transparency and Clarification

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Date: 4/13/2026 9:43:00 AM
User: Jlarson@cityofdubuque.org
Comments: Responded to resident by email.

Date: 4/14/2026 1:26:00 PM
User: Svalenti@cityofdubuque.org
Comments: Emailed to City Manager and Assistant City Manager. 4/14/2026 at 1:25 pm

Outlook

RE: One question and some comments

From Jenny Larson <Jlarson@cityofdubuque.org>
Date Tue 3/24/2026 12:47 PM
To Clark Scholz <clarkscholz34@gmail.com>
Cc Mike Van Milligen <ctymgr@cityofdubuque.org>; Laura Bendorf <Lbendorf@cityofdubuque.org>

Hi Clark,

You can access all budget documents on the City's website—just visit the budget page at https://www.cityofdubuque.org/85/Budget. For previous years, use the links in the left-hand column. If you're interested in the 2026 Resident's Budget Guide specifically, here's a direct link: https://www.cityofdubuque.org/DocumentCenter/View/60544.

Our property tax benchmarks begin in 1989, the year Dubuque adopted a 1% local option sales tax, leading to significant savings for property owners. Since 2010, residential property taxes have increased by an average of $20.25 per year, with an annual percentage change of 3.03% over the last seventeen years.

For the Parks and Recreation Department, the Greenhouse activity's adopted Fiscal Year 2026 budget is $573,984, funded entirely by property taxes.

All enterprise funds contribute to administrative overhead for services provided by various departments, including Finance Accounting and Budget, City Manager's Office, Sustainability, GIS, Communications, Human Resources, Planning, City Clerk's Office, Legal Services, Utility Billing, Engineering Administration, and Project Engineering. With the exception of Engineering and Utility Billing, administrative departments' net operating budgets are distributed among the following funds:

- General Fund: 16.67%
- Water Fund: 16.67%
- Sanitary Sewer Fund: 16.67%
- Stormwater Fund: 16.67%
- Refuse Fund: 16.67%
- Parking: 8.33%
- Landfill: 8.32%

Engineering Administration and Project Engineering net operating budgets are charged equally to the General, Water, Sanitary Sewer, and Stormwater funds (25% each). Utility Billing costs are evenly divided among the Water, Sanitary Sewer, Stormwater, and Refuse funds (25% each).

Below are the changes to your City share of taxes resulting from the property revaluation on January 1, 2025, applicable to taxes paid in September 2026 and March 2027:

2925 Burlington

	2027	2026	$ Chg	% Chg
Total Assessed Value	$ 88,000	$ 74,900	$13,100	17.49%
Residential Rollback	44.5345%	47.4316%		6.51%
Gross Taxable Value	$ 39,190	$ 35,526	$3,664	10.31%
Homestead 65+ Exempt	$ (6,500)	$ (6,500)		

Net Taxable Value	$ 32,690	$ 29,026	$3,664	12.62%
City Rate Proposed/Adopted	$ 10.16480	$ 10.06372	$ 0.10	1.00%
Gross City Taxes	$ 332.29	$ 292.11	$ 40.18	13.75%
Homestead Credit	$ (49.30)	$ (48.81)	$ (0.49)	1.00%
Net City Taxes	**$ 282.99**	**$ 243.30**	**$ 39.69**	**16.31%**

Based on the proposed tax rate of $10.16480 for Fiscal Year 2027, your net City taxes are projected to increase by 16.31%, or $39.69..

Let me know if you have any questions or need additional details.

Best Regards,

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Jenny Larson (she/her/hers)
Chief Financial Officer | City of Dubuque
City Hall | 50 W. 13th St., Dubuque, IA, 52001
O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

Finance & Utility Billing Hours: Monday – Thursday 7 am – 5 pm and Friday 7am – 1 pm

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From: Mike Van Milligen <ctymgr@cityofdubuque.org>
Sent: Tuesday, March 24, 2026 11:38 AM
To: Clark Scholz <clarkscholz34@gmail.com>
Subject: RE: One question and some comments

Thank you Clark. We will answer your questions.

Mike

From: Clark Scholz <clarkscholz34@gmail.com>
Sent: Tuesday, March 24, 2026 11:35 AM
To: Mike Van Milligen <ctymgr@cityofdubuque.org>
Subject: One question and some comments

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Question: I am having trouble finding the FY2026 Resident's Guide, where can I find it?

Comments:

1. Your presentation on page 7 indicates a 1.52% annual increase since 1989. I believe that having 36 years of data may skew that figure. I believe using the average rate from 2010 may more accurately reflect conditions faced today.

2. I see Mr. McDonald is already trying out some issues(Grand Standing) for the 2027 election. I will admit Mr. McDonald may have a point on the Greenhouse and the enterprise funds going to the general fund. What is the budget for the Greenhouse and can you clear up the enterprise fund issue?

3. If Mr. McDonald would read the FY2026 Dollar and Cents flyer he would get his answer on city fees for water/sewer/garbage rates.

4. Using publically available information on Beacon. Mr. McDonald would have a 3.21% increase in city taxes paid using $10.16 levy rate. If you use a 0% increase on average home owner the levy rate is $9.86. This would result in a 0.91% increase in city taxes paid or $3.57. The Northend property owners would still face a near 13% (16% if the levy is $10.16) increase. I have the mathematics too back this up. My comment too Mr. Mc Donald and our newest council members is "Really". They can honestly justify this, "really"? Maybe I should be great full foe a 13% increase instead of 16% but comparing it too 0.91% "Really"?

Please share this with all the council members, especially our newly elected members. I will be attending the AprIL 6, 2026 meeting too ask any council member too look the tax payer in the eye and justify a levy rate that results in the Northend taking double digit % increases versus a average home owner 0%, what makes the and Mr. McDonald so special.

Sorry for the long email but there are some council members (and citizens) that can't see the forest through the trees. By the way I do believe I stand a better chance of being the next city manger before we see a $9.86 levy rate.

Thank for letting me vent.

Clark Schloz P.E.
2925 Burlington Street
Dubuque, Iowa 52001
563-357-7214

THE CITY OF DUBUQUE
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Fax (563) 690-6689
TTY (563) 690-6678
finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: phdbq@msn.com

Dear Mr. Henkes,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

Examining assessments from 2023 and 2026 to gauge changes misrepresents annual tax fluctuations. Property taxes are calculated and billed each year, based on that year's assessment, rollback, and levy. A multi-year comparison blends years with varying rollback rates and levy rates, often skipping intermediate adjustments. While this method can reveal longer-term trends, it does not reflect the actual tax change residents will see for the upcoming year.

When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
Sanitary Sewer*	$31.84	$34.73	$2.89	9%
Refuse	$18.11	$19.74	$1.63	9%
Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

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For accurate information:

- You can access the City's official property tax and utility impact calculator, which uses verified data and correct year-to-year comparisons. The tool can be found at the following link: www.cityofdubuque.org/FY2027budget.
- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: PERRY HENKES <phdbq@msn.com>
Sent: Tuesday, April 14, 2026 11:30 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

[You don't often get email from phdbq@msn.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $58,800 (16.8%) → taxable portion adds $264/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $18/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $472/year ($39.31/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.
PH
Sent from my iPhone

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Finance Department
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finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: nickbreitfelder@gmail.com

Dear Mr. Breitfelder,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

Combining taxes and fees into a single figure fundamentally alters the context, as property taxes and utility fees are calculated using entirely distinct methods. Property taxes rely on the formula: assessed value × rollback × levy rate. In contrast, utilities are based on usage or flat service charges determined by separate enterprise funds. Merging these two creates a composite number that fails to represent any actual billing process, rendering it ineffective for evaluating specific changes in property taxes. Instead, this approach answers a broader question but cannot accurately measure tax adjustments.

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When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

It's important to recognize that property taxes are not just determined by your home's assessed value; they are also affected by your share of the city's total property value. A calculator that considers only your assessed value without accounting for citywide changes cannot accurately show whether your share of the levy has increased or decreased. In fact, if your home's value grows less than the city average, your taxes could go down—even if your assessment, the levy, and your fees all rise. This nuance is lost in combined calculators.

While residents certainly care about their total household costs—including taxes and utilities—combining these figures does not reveal whether the property tax portion is increasing or decreasing. It does not mirror the city's legal method for calculating taxes and does not match what appears on a property tax statement. Thus, it answers, "What is my combined cost of living?" rather than, "Did my property taxes go up?" Both questions matter, but they are fundamentally different.

Single-year tax calculators are not limited in their scope; rather, they adhere to state law by using the assessment, rollback, and levy for one year. This is precisely how Iowa property taxes are calculated. While multi-year, combined tools can shed light on overall household expenses and broader financial pressures, they cannot replace the state's formula or verify the accuracy of the city's tax model.

In summary, tools that combine costs can help residents visualize the total cost of living, but they do not measure property tax changes, reflect taxable value, include rollback effects, or show how the levy share shifts. Nor do they represent the state's annual tax calculation process. This distinction explains why conclusions drawn from the city's tax model may diverge from those shown by combined-cost tools.

Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
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Refuse	$18.11	$19.74	$1.63	9%
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Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

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- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,



Jennifer Larson
Chief Financial Officer

From: Nick Breitfelder <nickbreitfelder@gmail.com>
Sent: Tuesday, April 14, 2026 8:01 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: Tax increase and utility admin overhead

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $42,200 (16.2%) → adds $189/year in property tax
- Levy rate increase (10.0637 → 10.1648) → adds $14/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189/year

Total estimated household impact: $393/year ($32.75/month)

I have adjusted these to include the 3% rollback change for residential properties.

I would love to see the City Council ask the real question about administrative overhead charges to our utilities, as they are required by law to match actual usage of the administration by that utility. Jenny Larson's answer during the budget hearing was that they do not tie to specific usage by the utility. This would make them an illegal property tax levy increase, not a legal charge to the utility.

Thank you.

Nick Breitfelder
2005 Broadlawn

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finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: pkaflic@gmail.com

Dear Mr. Kern,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

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When looking at multi-year shifts, the significant impact of the 6.11% rollback decrease this year can be obscured. The residential rollback reduction lowers taxable value for nearly every home, but a multi-year average can mask this critical change, causing single-year decreases shown in the city's calculator to disappear in broader trend tools.

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Key Issues with the External Calculator:

- **Incorrect assessment inputs.**
  The tool instructs residents to enter assessment figures that do not align with actual assessment cycles. The tool compares FY2025 (based on 1/1/2023 assessments) to FY2028 (based on 1/1/2026 assessments). This is not an accurate way to calculate changes. A correct comparison would use FY2026 (1/1/2024 assessments) and FY2027 (1/1/2025 assessments).

- **Miscalculated tax changes.**
  The methodology used does not reflect the City's actual levy structure and results in overstated increases of approximately four times the actual increase.

- **Incorrect utility fee calculations.**
  The tool does not apply the City's recommended Fiscal year 2027 monthly rate changes, leading to inaccurate household cost estimates. The tool is calculating an estimated 2.6 times the actual increase.

The proposed utility rates for Fiscal Year 2027 compared to those adopted for Fiscal Year 2026 are:

	FY2026 Rate	Recommended FY2027 Rate	$ Change per Month	% Change
Water*	$22.50	$23.17	$1.26	3%
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Stormwater	$11.03	$12.02	$0.99	9%
Total			$6.77	

**3,200 gallons per month is the average residential user with a 5/8 inch water meter.*

Low-income customers are eligible for a 50% discount on their base city utility rates.

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- We have also provided the Excel worksheet that shows the correct calculation method, so you can see exactly how the numbers are derived.

We appreciate your engagement and hope this helps clarify the situation. Please let us know if you have any questions about how your specific property may be affected.

Sincerely,

Jennifer Larson
Chief Financial Officer

From: Paul Kern <pkaflic@gmail.com>
Sent: Tuesday, April 14, 2026 8:36 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increased — please explain the budget impact

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $31,000 (8.7%) → taxable portion adds $139/year in property tax
- Levy rate increase (10.0637 → 10.1648) → adds $17/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $346/year ($28.85/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

Thank you.

Paul Kern

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finance@cityofdubuque.org
www.cityofdubuque.org

April 15, 2026

e-mail: jason@dubuquept.com

Dear Mr. Meyer,

Thank you for reaching out and for taking the time to look into how the City's budget may affect your household.

It has come to our attention that the "Dubuque Deserves Better" property tax and utility fee impact calculator contains several inaccuracies. Because of these issues, the results it produces do not reflect actual City tax or utility impacts.

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Sincerely,



Jennifer Larson
Chief Financial Officer

From: Jason Meyer <jason@dubuquept.com>
Sent: Wednesday, April 15, 2026 6:29 AM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>
Subject: My household cost increase — the City budget impacts my monthly spending

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City Council,

I am a Dubuque resident and my household costs have increased significantly. Here is my estimated impact:

- Assessment increase: $237,800 (27.6%) → taxable portion adds $1,066/year in property tax
- Proposed levy rate increase (10.0637 → 10.1648) → adds $50/year
- Water, sewer, curbside collection & stormwater fee increases → adds ~$189.90/year

Total estimated household impact: $1,305/year ($108.76/month)

These increases are not abstract. They show up in my monthly budget.

I am counting on you to make sure we are getting real value for our much higher investment. Please provide a clear explanation of how these budget decisions were made and what residents are getting in return.

This will ultimately be passed on to tenants which of course they will try to pass on. Wish you could figure out how to pay within a budget. It's easy to spend other people's money.

Thank you.

THE CITY OF DUBUQUE
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finance@cityofdubuque.org
www.cityofdubuque.org

April 27, 2026

Rob McDonald
3399 Eagle Point Drive
Dubuque, IA 52001

E-mail: RMcDonald@aymcdonald.com

Dear Rob,

I am writing to provide an overview of the City's approach to administrative cost allocation and its impact on utility rates and the General Fund. The City's fiscal policy dictates that any fund benefiting from administrative services must contribute proportionally to the associated costs. This policy is designed to protect the General Fund from unintended subsidies and ensures that utility rates charged to residents accurately reflect the full cost of operating Water, Sewer, Stormwater, Refuse Collection, Parking, and Landfill services.

Administrative Overhead Recharges (AOR) are a widely accepted governmental accounting practice. External auditors expect cost allocations to be reasonable, consistent, and clearly documented. It is important to note that the City's AOR calculation is not only clearly documented but also formally adopted by City Council as part of the annual budget process, ensuring transparency and accountability.

The Phase-In Period (2013–2024)
The City's current cost-allocation model was not implemented all at once. The modern method was introduced in FY2013 and phased in over more than ten years, with full implementation reached in approximately FY2024–FY2025. This gradual approach was adopted for several reasons:

- Avoid rate shocks to utility customers
- Allow enterprise funds to gradually absorb their appropriate share
- Prevent sudden budget reductions for General Fund departments
- Provide time for organizational restructuring

By FY2024–FY2025, nearly all major enterprise funds had reached full implementation, which explains why AOR amounts began reflecting the full allocation percentages in recent years.

How AOR Is Calculated (FY27 Example)
Each administrative department's total annual budget is allocated to the funds receiving services from that department. The formulas used are consistent, auditable, and thoroughly documented. The calculation methodology is reviewed and approved by City Council annually, ensuring that the allocation process is both transparent and officially sanctioned.

1. **Even-Split Administrative Departments (16.67% each):** Departments that support all major funds equally (Finance, Planning, City Clerk, Legal, City Manager's Office, Communications, Human Resources, GIS) have their budgets split evenly among General Fund, Water, Sanitary Sewer, Stormwater, Refuse/Solid Waste, and Parking/Landfill.
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These allocations correspond with the structure shown in the FY27 Administrative Overhead spreadsheet.

Why AOR Is Necessary
- Without AOR, utility rates would be understated
- Property taxpayers would subsidize utility operations
- Long-term capital planning would be distorted
- Utilities would eventually face larger rate increases to "catch up"
- Accurate cost allocation is required for responsible budgeting and audit compliance

It is essential to clarify that recommended enterprise fund rate increases are primarily driven by the capital needs of the City's utility operations, not by administrative overhead recharges. The increases are due to substantial investments required to maintain and replace infrastructure, vehicles, and equipment within the enterprise funds, rather than rising operating costs or administrative allocations.

From Fiscal Year 2026 through Fiscal Year 2031, the City is planning significant capital investments, including:

- $239,827,415 for infrastructure improvements
- $1,584,932 for vehicles and equipment
- $240,793,347 total over the six-year period

These long-term capital, vehicle, and equipment needs, essential for maintaining reliable and compliant Water, Sanitary Sewer, Stormwater, and Refuse services, are the primary reason for the recommended enterprise fund rate increases.

The Administrative Overhead Recharge is a consistent, policy-driven, auditor-supported method for assigning administrative costs to the funds using those services. The system has been in place for more than a decade, with gradual implementation to ensure fairness, transparency, and stability. Staff will continue to review and refine the allocation model to maximize equity and avoid sudden financial impacts across funds.

We appreciate you reaching out, and we're happy to answer any additional questions you may have.

Sincerely,



Jennifer Larson
Chief Financial Officer

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Masterpiece on the Mississippi

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

TO: Michael C. Van Milligen, City Manager

FROM: Jennifer Larson, Chief Finance Officer

SUBJECT: Administrative Overhead Recharge

DATE: April 16, 2026

INTRODUCTION

The purpose of this memorandum is to provide requested information on the Administrative Overhead Recharge.

BACKGROUND

Administrative overhead recharges play a critical role in ensuring the City's budgeting, rate-setting, and financial reporting remain accurate, equitable, and aligned with Council-adopted fiscal policy. The practice reflects the City's long-standing guideline that those who utilize or directly benefit from a service should also help pay for it, as outlined in the FY27 Budget & Fiscal Policy Guidelines.

DISCUSSION

The City's fiscal policy establishes that Enterprise Funds—Water, Sewer, Stormwater, Refuse Collection, Parking, and others—are intended to be self-supporting through user fees.

Administrative departments such as Finance, Engineering, Legal, Planning, the City Manager's Office, City Clerk, and Communications provide essential support to these utilities. Recharging ensures enterprise Funds cover their fair share of administrative and overhead costs, the General Fund is not subsidizing utility operations through property taxes, cost-of-service principles are applied consistently across departments.

Accurate and complete accounting of all costs, including administrative support, is essential for establishing utility rates that reflect the true cost of service. Without recharging, rates would appear artificially low, enterprise Funds would understate operating costs, future rate increases might be larger when unaccounted costs surface, long-term utility planning and capital investment decisions could be distorted, and property taxpayers would be subsidizing enterprise funds.

Recharging is a widely accepted governmental accounting practice. External auditors expect administrative costs to be allocated reasonably and consistently. Transparent and well-documented overhead allocation supports the City's award-winning financial management practices, ensures compliance with accounting standards, and reduces audit risk associated with inconsistent or incomplete cost allocation.

The calculation of administrative overhead includes Engineering Admin and Project Management costs not assigned to capital projects are split evenly between Water, Sanitary Sewer, Stormwater, General Fund (25% cost share).

Finance and General Administrative Department’s net cost is split evenly among Water, Sanitary Sewer, Stormwater, Solid Waste Collection, General Fund (16.67% cost share). Parking and Landfill split a share (8.33% cost share). Administrative departments include Finance, Planning, City Clerk, Legal, City Manager’s Office, Communications, Human Resources, and GIS.

Utility Billing cost is split evenly among enterprise funds appearing on customer bills Water, Sanitary Sewer, Stormwater, Solid Waste Collection (25% cost share).

Administrative overhead recharges are essential for maintaining the integrity of the City's financial policies, ensuring fair cost distribution across all funds, supporting accurate rate-setting and long-term planning, preserving transparency for both Council and residents, and protecting the General Fund from unintended subsidies.

The policy framework, and its careful, phased implementation over time, ensures that each fund pays an appropriate share of the administrative services on which it relies.

As we plan for future years, we will carefully review these allocations to strive for maximum equity in the cost-sharing process. Any modifications should be implemented over several years, to avoid significant changes for any one entity.

Attachments

CITY OF DUBUQUE ADMINISTRATIVE OVERHEAD ANALYSIS--FY 2027

Percent Split if recharged to all funds	**16.67 %**	**16.67 %**	**16.67 %**	**16.67 %**	**3.22 %**	**8.33 %**	
Percent Implemented	**100.00 %**	**100.00 %**	**100.00 %**	**100.00 %**	**38.66 %**	**100.00 %**	

DISTRIBUTION OF ADMIN RECHARGE NET REVENUE		**GF**	**SEWER**	**STORM**	**WATER**	**REFUSE**	**Combined PARKING**	**LANDFILL**		
Department	**FY27 Budget**	**100**	**610**	**620**	**600**	**670**	**650**	**950**	**TOTAL**	**Ent %**
Engineering Admin	$364,696	$91,174	$91,174	$91,174	$91,174	$0	$0	$0	$364,696	75.00 %
Project Engineering	$868,548	$217,137	$217,137	$217,137	$217,137	$0	$0	$0	$868,548	75.00 %
Utility Billing	$1,111,260	$0	$259,968	$259,968	$259,968	$259,968	$71,388	$0	$1,111,260	100.00 %
Accounting	$2,626,606	$572,025	$437,768	$437,768	$437,768	$437,768	$84,625	$218,884	$2,626,606	78.22 %
City Manager's Office	$1,763,713	$384,105	$293,952	$293,952	$293,952	$293,952	$56,824	$146,976	$1,763,713	78.22 %
Sustainability	$404,163	$88,018	$67,361	$67,361	$67,361	$67,361	$13,021	$33,680	$404,163	78.22 %
GIS	$364,334	$109,708	$60,722	$60,722	$60,722	$60,722	$11,738	$0	$364,334	69.89 %
Communications	$456,128	$114,033	$76,021	$76,021	$76,021	$76,021	$0	$38,011	$456,128	75.00 %
Media Services	$267,580	$89,192	$44,597	$44,597	$44,597	$44,597	$0	$0	$267,580	66.67 %
Budget	$549,465	$119,661	$91,578	$91,578	$91,578	$91,578	$17,703	$45,789	$549,465	78.22 %
Human Resources	$1,791,130	$390,074	$298,522	$298,522	$298,522	$298,522	$57,707	$149,261	$1,791,130	78.22 %
Planning	$1,076,365	$324,110	$179,394	$179,394	$179,394	$179,394	$34,679	$0	$1,076,365	69.89 %
City Clerk's Office	$386,940	$84,268	$64,490	$64,490	$64,490	$64,490	$12,467	$32,245	$386,940	78.22 %
Legal	$1,182,622	$257,552	$197,104	$197,104	$197,104	$197,104	$38,102	$98,552	$1,182,622	78.22 %
FY 2027 Amount	**$13,213,550**	**$2,841,057**	**$2,379,788**	**$2,379,788**	**$2,379,788**	**$2,071,477**	**$398,254**	**$763,398**	**$13,213,550**	

BASIS FOR OVERHEAD FACTORS:

Utility Billing split over Water, Sewer,Storm, Refuse.Administrative Department split evenly between GF, Water, Sewer, Storm, Refuse, Parking/Landfill. Engineering Admin/Project Engineering split between General Fund, Saniatary Sewer, Storm, Water.

	Percent Self-Supporting			
Activity	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2027 Rec'd**
Adult Athletics	77.2%	84.3%	61.7%	51.1%
McAleece Concessions	114.5%	116.6%	115.3%	117.0%
Youth Sports	17.4%	16.8%	12.2%	19.2%
Therapeutic & After School	56.2%	12.8%	17.6%	24.8%
Recreation Classes	100.2%	64.6%	66.2%	36.6%
Swimming	41.6%	44.1%	40.0%	39.3%
Golf	107.9%	113.0%	94.5%	105.7%
Port of Dubuque Marina	75.5%	85.6%	81.2%	85.1%
Park Division	17.5%	13.3%	17.2%	14.6%
Library	1.2%	1.2%	1.1%	1.0%
Airport	106.7%	88.2%	97.6%	97.6%
Building Inspections	106.7%	120.7%	96.5%	99.3%
Planning Services	62.7%	70.7%	45.2%	71.7%
Health Food/Environmental Inspections	37.5%	48.8%	38.3%	40.0%
Animal Control	58.5%	57.8%	51.7%	48.5%
Housing - General Inspection	95.6%	143.7%	107.6%	90.5%
Federal Building Maintenance	62.2%	83.2%	86.2%	85.7%

N. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

The Fiscal Year 2018 administrative overhead formula was recommended modified. The modification removed Neighborhood Development, Economic Development and Workforce Development from all recharges to utility funds. In addition, the Landfill calculation is modified to remove Geographic Information Systems and Planning Services. The Fiscal Year 2027 administrative overhead formula is recommended to be modified to include the Landfill in Communication Department recharges.

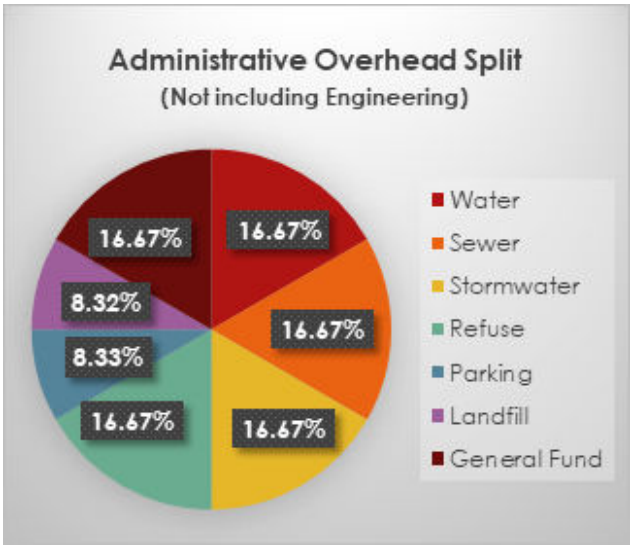
In Fiscal Year 2027, the general fund is recommended to support $2,841,058 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

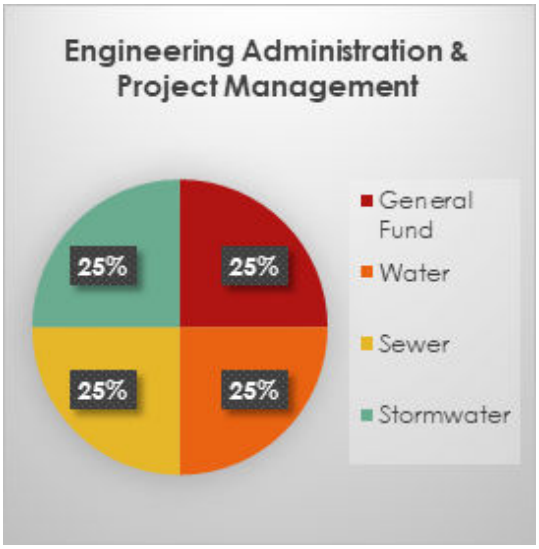
GUIDELINE

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.

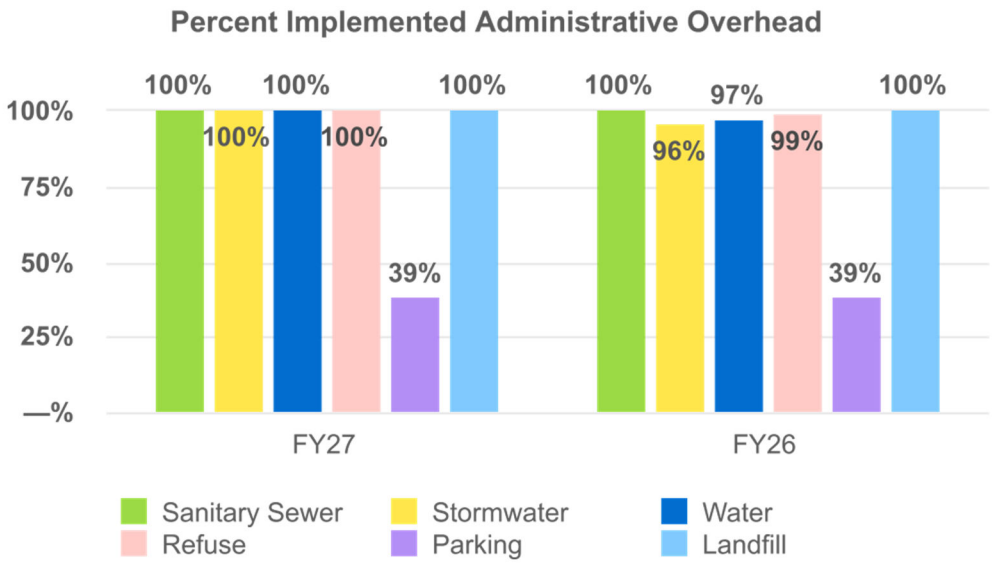
Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses. In Fiscal Year 2027, the Communications Department is also recharged to the Landfill.

When the overhead recharges are fully implemented, the split of the cost of administrative overhead excluding Engineering will be as follows:





The implementation percent of the administrative overhead recharges in Fiscal Year 2027 as compared to Fiscal Year 2026 is as follows:



O. OUTSIDE FUNDING

DISCUSSION

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

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

GUIDELINE

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

P. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not

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April 27, 2026

Jeff Schueller
E-mail: jschu234@msn.com

Dear Jeff,

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How AOR Is Calculated (FY27 Example)
Each administrative department's total annual budget is allocated to the funds receiving services from that department. The formulas used are consistent, auditable, and thoroughly documented. The calculation methodology is reviewed and approved by City Council annually, ensuring that the allocation process is both transparent and officially sanctioned.

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These allocations correspond with the structure shown in the FY27 Administrative Overhead spreadsheet.

Why AOR Is Necessary
- Without AOR, utility rates would be understated
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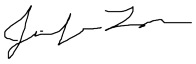
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Sincerely,



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TO: Michael C. Van Milligen, City Manager

FROM: Jennifer Larson, Chief Finance Officer

SUBJECT: Administrative Overhead Recharge

DATE: April 16, 2026

INTRODUCTION

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McAleece Concessions	114.5%	116.6%	115.3%	117.0%
Youth Sports	17.4%	16.8%	12.2%	19.2%
Therapeutic & After School	56.2%	12.8%	17.6%	24.8%
Recreation Classes	100.2%	64.6%	66.2%	36.6%
Swimming	41.6%	44.1%	40.0%	39.3%
Golf	107.9%	113.0%	94.5%	105.7%
Port of Dubuque Marina	75.5%	85.6%	81.2%	85.1%
Park Division	17.5%	13.3%	17.2%	14.6%
Library	1.2%	1.2%	1.1%	1.0%
Airport	106.7%	88.2%	97.6%	97.6%
Building Inspections	106.7%	120.7%	96.5%	99.3%
Planning Services	62.7%	70.7%	45.2%	71.7%
Health Food/Environmental Inspections	37.5%	48.8%	38.3%	40.0%
Animal Control	58.5%	57.8%	51.7%	48.5%
Housing - General Inspection	95.6%	143.7%	107.6%	90.5%
Federal Building Maintenance	62.2%	83.2%	86.2%	85.7%

N. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

The Fiscal Year 2018 administrative overhead formula was recommended modified. The modification removed Neighborhood Development, Economic Development and Workforce Development from all recharges to utility funds. In addition, the Landfill calculation is modified to remove Geographic Information Systems and Planning Services. The Fiscal Year 2027 administrative overhead formula is recommended to be modified to include the Landfill in Communication Department recharges.

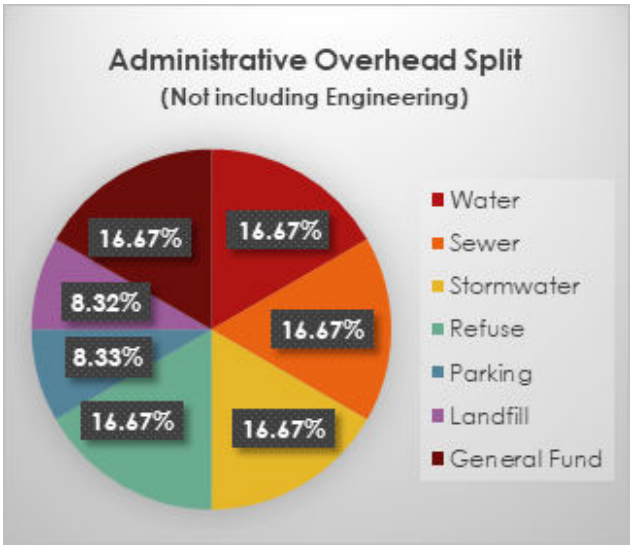
In Fiscal Year 2027, the general fund is recommended to support $2,841,058 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

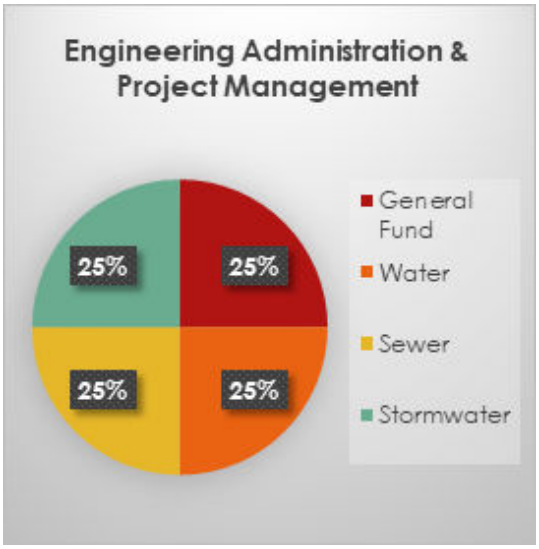
GUIDELINE

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.

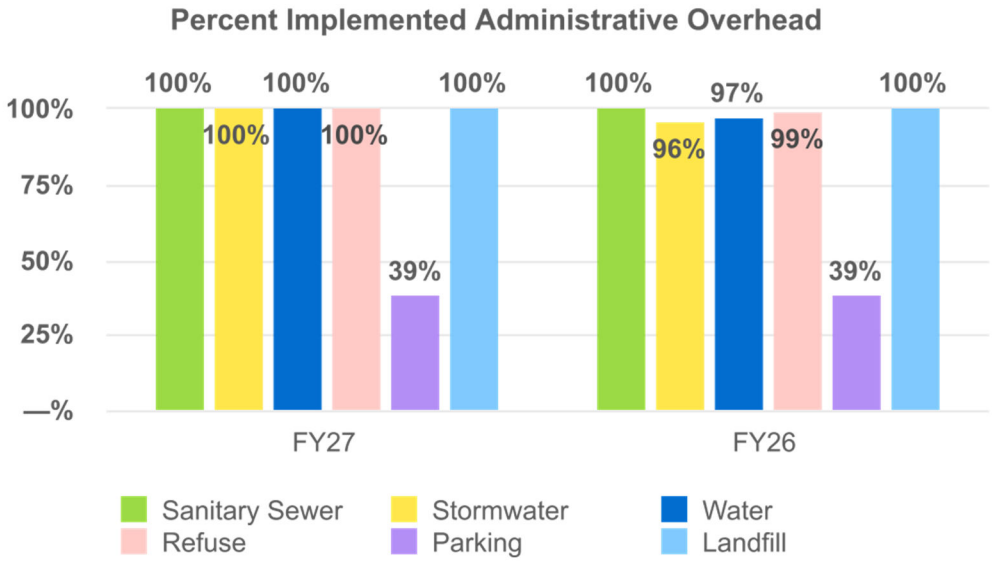
Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses. In Fiscal Year 2027, the Communications Department is also recharged to the Landfill.

When the overhead recharges are fully implemented, the split of the cost of administrative overhead excluding Engineering will be as follows:





The implementation percent of the administrative overhead recharges in Fiscal Year 2027 as compared to Fiscal Year 2026 is as follows:



O. OUTSIDE FUNDING

DISCUSSION

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

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

GUIDELINE

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

P. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not

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finance@cityofdubuque.org
www.cityofdubque.org

April 27, 2026

Carrie Tedore
E-mail: carrie.tedore@gmail.com

Dear Carrie,

Thank you for your message and for taking the time to review the information related to the FY2027 utility rates. I appreciate your thoughtful questions and want to provide a clear explanation of how these proposed rates were developed and why they are needed.

The proposed rate changes are based on actual service costs
Each utility, water, sewer, stormwater, and solid waste, uses a ten-year financial model that tracks operating costs, capital needs, debt payments, and cash balances. These models are updated regularly by our independent financial advisor, Independent Public Advisors.

For example, when corrections were made to under- and over-billed refuse accounts after a billing system audit in April, the models were updated immediately. This allowed us to maintain the planned General Fund loan of $675,554, and reduce the rate increase from 9% to 8%.

Rate increases are being driven by operating and capital needs
The documentation shows that the primary drivers of rate pressures are:

- Required equipment replacement (like refuse trucks)
- Capital project timing
- Debt and regulatory requirements

These are real, measurable costs—not administrative overhead.

Changes in assumptions lead to updated financial modeling
When project schedules change, financial models are re-run to determine the impact on rates. For example, staff requested updated sanitary sewer cash flows by removing a

$4 million FY27 project specifically so we could understand how that change affected projected rates. This ensures the City is continually aligning proposed rates with actual cost drivers.

Rates were not adjusted to target revenue
Your concern about rate adjustments being made for revenue reasons is understandable. The documented record shows the opposite. When recurring revenue increased due to billing corrections, the models maintained the loan requirement and reduced the planned rate increases from 9% to 8% for refuse. There is no documentation indicating that rate changes were made to match a revenue target.

The following describes each utility, including what your bill pays for, why costs are changing, how rates are calculated, and what this means for residents.

WATER: What Your Bill Pays For

- Treating, pumping, and delivering clean drinking water
- Maintaining water mains, valves, hydrants, and repairs
- Replacing aging infrastructure
- Paying long-term debt for past water improvements
- Essential staffing and customer service
- Administrative support used by all utilities (policy-based allocation appears in cash-flow file)

Why Costs Are Changing

- Rising costs for electricity, chemicals, maintenance, and staffing
- Scheduled replacement of aging water mains and equipment
- Debt payments from past system upgrades
- Need to maintain healthy reserves for emergencies and repairs

How We Calculate Water Rate
We use a ten-year cash-flow model to add up all expected costs, operations, capital projects, and debt, and determine the minimum rate needed to cover them.

What This Means for Residents
Rate adjustments ensure the system stays safe, reliable, and able to meet state and federal standards. They are based on **actual cost of service**, not revenue targets.

SANITARY SEWER: What Your Bill Pays For

- Treating wastewater safely and meeting state environmental regulations
- Maintaining pipes, pumps, lift stations, and treatment equipment
- Major multi-year projects like Catfish Creek sewer improvements
- Paying debt from past sewer infrastructure upgrades
- Essential staffing and 24/7 operations

Why Costs Are Changing

- Large capital projects are underway or required in the next decade
- Equipment at the plant and in the system needs scheduled replacement
- Project changes (such as removing or shifting a major project) require recalculating rates with updated cash-flow models

The City's financial advisor re-ran sewer cash-flow models when a $4 million project was removed to accurately update rate needs.

How We Calculate Sanitary Sewer Rate

The City uses a cost-of-service cash-flow model that projects operating expenses, capital investments, debt service, and reserve needs. Each change in project timing or scope affects the required rate path.

What This Means for Residents

Sewer rates reflect the real cost of treating wastewater safely and protecting waterways, ensuring our system stays reliable and compliant.

STORMWATER: What Your Bill Pays For

- Maintaining channels, pipes, inlets, detention basins, and culverts
- Stormwater projects that reduce flooding and erosion
- Upgrades to drainage systems citywide
- Equipment (vactor truck, trucks, cameras) used to maintain the system
- Permit compliance and environmental protection programs

Why Costs Are Changing

- Extensive capital needs such as drainage repairs and basin maintenance
- Stormwater cash reserves must stay above minimum levels

How We Calculate Stormwater Rate

We add up operating needs, planned stormwater projects, debt, and reserve requirements using the Stormwater cost of service cash flow model and set a rate that keeps the system financially sustainable.

What This Means for Residents

Stormwater rates protect homes, neighborhoods, and streets from flooding, funding the drainage system that prevents costly damage.

REFUSE: What Your Bill Pays For

- Weekly trash collection
- Equipment like refuse trucks (11-year lifecycle confirmed in modeling)
- Container replacement and maintenance
- Landfill tipping fees
- Transfer operations and recycling support

- Customer service and billing

Why Costs Are Changing

- Refuse trucks must be replaced with an 11-year cycle, directly affecting debt and rate needs.
- Repayment of an internal loan
- Billing system audit performed in April 2026 increased annual revenue and reduced the FY 2027 recommended rate increase from 9% to 8%.

How We Calculate Refuse Rate

The Refuse rate is based on a cost-of-service cash-flow model that accounts for operations, equipment replacements, debt, and repayment of an internal loan.

What This Means for Residents

Rates ensure the City can replace trucks, maintain reliable weekly pickup, and repay the internal loan.

Thank you again for raising these questions. Ensuring that utility rates are fair, transparent, and tied directly to service costs is a priority for all of us. Your engagement helps us meet that standard.

We appreciate you reaching out, and we're happy to answer any additional questions you may have.

Sincerely,



Jennifer Larson
Chief Financial Officer

Outlook

Fwd: Request for Cost-of-Service Validation Prior to Utility Rate Approval (FY2027)

From Mike Van Milligen <ctymgr@cityofdubuque.org>
Date Mon 4/27/2026 2:21 PM
To Jenny Larson <Jlarson@cityofdubuque.org>

1 attachment (19 KB)
FY26 Per-Resident Cost Comparison Supporting Cost-of-Service Evaluation.docx;

From: Carrie Tedore <carrie.tedore@gmail.com>
Sent: Monday, April 27, 2026 1:46 PM
To: Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>; Trish Gleason <Tgleason@cityofdubuque.org>; Jason Lehman <Jlehman@cityofdubuque.org>; Crenna Brumwell <Cbrumwel@cityofdubuque.org>
Subject: Request for Cost-of-Service Validation Prior to Utility Rate Approval (FY2027)

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Mayor and Members of the City Council,

Based on the materials provided to date, the current record does not provide a sufficient basis for Council to validate and approve the proposed FY2027 utility rates.
This is not a challenge to the need for rate adjustments. It is a request to ensure that the basis for those rates is supported by a demonstrable, defensible cost-of-service framework that can be evaluated prior to approval.

What Has Been Provided
The City has provided:

- Comparative rate data showing how Dubuque's utility rates compare to other Iowa cities
- A summary of proposed year-over-year rate increases
- General descriptions of how administrative overhead and shared costs are allocated across funds

These materials are helpful in understanding relative positioning and the magnitude of proposed increases.

Why This Is Not Sufficient for Approval
While useful, these materials do not demonstrate that the proposed rates are derived from a validated cost-of-service methodology, nor do they allow Council to verify that costs allocated to utility ratepayers are directly tied to the services they receive.
Specifically:

- **Rate comparisons do not validate cost**
  Comparing Dubuque to other cities may show that rates are not the highest, but it does not show that underlying costs are appropriate, efficiently managed, or correctly assigned.
- **Administrative cost allocation is not demonstrated to be usage-based**
  Administrative and shared costs are distributed using fixed percentage allocations across funds. The presence of an allocation methodology does not, on its own, demonstrate that the resulting costs are allocated based on measurable use or that they support cost-of-service rate setting. However, no supporting analysis has been provided that:
  - identifies the cost drivers used
  - demonstrates linkage to actual usage, demand, or benefit received
  - or shows how these allocations translate into rates charged to customers
- **No traceable connection between cost and rate**
  The materials do not establish a clear, verifiable link between:
  - underlying costs
  - allocation methodology
  - and the resulting utility rates

An allocation approach based on uniform percentage distributions, without demonstrated linkage to measurable cost drivers, does not provide a sufficient basis to support rate-setting decisions. Allocating costs using fixed percentage distributions across funds, without demonstrated linkage to measurable service demand, does not establish a cost-of-service basis for rate setting.
All allocated costs—including administrative overhead—become part of the total cost recovered through utility rates and must therefore meet a cost-of-service standard.
The proposed rate adjustments are presented as percentage increases across utilities, but the materials provided do not demonstrate that those percentages are derived from changes in underlying cost drivers. In the absence of a demonstrated cost-of-service framework, it is not clear whether these adjustments reflect actual service costs or are being used to achieve targeted revenue outcomes.

Per-Resident Cost Context
To better understand Dubuque's cost structure, the table below compares per-resident spending across a consistent set of peer cities.
Ames has been excluded from the primary comparison due to materially different enterprise and capital structures that make it less comparable for this analysis. Including Ames does not materially change the overall conclusion.
The purpose of this comparison is not to suggest that higher spending is inherently inappropriate. It is to illustrate that Dubuque's cost structure is consistently higher across multiple categories, which increases the importance of demonstrating how those costs are allocated and reflected in utility rates.

Per-Resident Spend — Selected Iowa Cities (FY26)

Category	Dubuque	Peer Avg	Variance	% Over Avg
Enterprise	$1,745	$908	+$837	**+92%**
Capital (CapEx)	$852	$743	+$109	+15%
Public Safety	$722	$550	+$172	+31%
Debt Service	$219	$287	-$68	-24%
Community & Econ Dev	$398	$228	+$170	+75%
General Government	$290	$156	+$134	**+86%**
Public Works	$722	$286	+$436	**+152%**
Culture & Recreation	$722	$185	+$537	**+290%**
Health & Social	$20	$4	+$16	+400%
TOTAL	**$4,800**	**$3,325**	**+$1,475**	**+44%**

Dubuque's per-resident spending is higher than peer cities across most categories, with the largest differences in Public Works, General Government, and Culture & Recreation.

Key Observations:

- Dubuque's total spending per resident is approximately 44% higher than comparable cities
- Public Works spending is more than double peer averages
- General Government costs are significantly elevated, consistent with increased administrative overhead
- Culture & Recreation spending is nearly four times higher than peers and comparable to Public Safety, which is unusual relative to similar cities

These differences do not, on their own, indicate a problem. However, they materially increase the importance of demonstrating that costs allocated to utility ratepayers are directly tied to the services they receive. This makes it especially important that any costs allocated to utility ratepayers be demonstrably tied to the provision of utility services, rather than broader cost distribution across the City's financial structure.

Absent that demonstration, it is not possible to determine whether utility rates reflect the cost of providing utility services or a broader cost structure being distributed across funds.

Understanding the Cumulative Impact

For most residents, these decisions are not experienced as individual line items—they are experienced as a total. Year over year, increases in water, sewer, stormwater, and solid waste combine with rising costs in other areas of daily life. While each individual adjustment may appear modest in isolation, together they create a meaningful and growing financial burden.

This is especially true for households already managing tight budgets. Essential services like water and sanitation are not optional. When increases are not clearly tied to the cost of providing those services, the impact is felt most by those least able to absorb it.

In this context, the question is not whether Dubuque charges less than other cities. It is whether the costs being charged to residents are clearly justified, appropriately allocated, and transparently supported.

Role of Council

Council's role in approving utility rates is not limited to reviewing information—it requires exercising judgment over whether those rates are supported by a defensible cost-of-service foundation.

That responsibility depends on having sufficient information to validate how costs are determined, allocated, and ultimately passed on to residents.

This is not a function that can be delegated. Approval rests with Council, and so does the responsibility to ensure that the basis for that approval is sound.

Timing and Process Consideration

This matter is being advanced on a timeline that requires submission to the County Auditor within days. This constraint makes it particularly important that the basis for these rates be clearly demonstrated prior to approval, not after. Approving rates without a validated cost-of-service basis under these conditions creates a governance risk, as Council would be certifying rates without the ability to independently evaluate the methodology supporting them.

Based on the materials provided, at least one rate adjustment appears to be driven by revenue timing rather than a demonstrated change in cost of service. For example, the adjustment from a proposed 9% to 8% increase in solid waste is attributed to the identification of additional revenue rather than a change in underlying cost drivers. This raises the question of whether the adjustment reflects a cost-of-service model or a revenue-based offset.

Absent documentation demonstrating a clear, cost-of-service basis for these adjustments, approval would not reflect validation of the rates—it would reflect acceptance of them without the ability to independently verify their basis as cost-of-service.

Before approving the FY2027 utility rates, I respectfully request that Council require documentation that clearly demonstrates:

• The specific cost-of-service model used, including all underlying assumptions

• The measurable cost drivers used to allocate administrative and shared costs, and why those drivers are appropriate

• Evidence that allocations are proportional to actual use or benefit received, rather than based on uniform percentage distributions
• A traceable reconciliation showing how total utility-related costs flow through allocation methodology into the final rates charged to customers
• Confirmation that the resulting rates are rational, consistent, and supported by a defensible cost-of-service standard
Council is being asked to approve rates that affect every household in the community.
If the information provided does not meet the standard required to validate these rates, then approval does not represent an informed exercise of judgment—it represents acceptance without independent verification of their basis.

Ms. Gleason, Will you please include this email and attachment as part of the budget process public record?

Respectfully submitted,

Carrie Tedore
804 W 3rd Street

Utility Rate Validation

Per-Resident Cost Comparison (FY2026)

Prepared for review in advance of FY2027 rate approval.

Based on the materials provided to date, the current record does not demonstrate a cost-of-service basis sufficient to validate proposed utility rates. Dubuque's per-resident cost structure is materially higher than comparable cities across multiple categories. This does not, on its own, indicate a problem. However, it significantly increases the importance of demonstrating that utility rates are derived from a defensible cost-of-service framework.

Category	Dubuque	Peer Avg	Variance	% Over Avg
Enterprise	**$1,745**	$908	+$837	**+92%**
Capital (CapEx)	**$852**	$743	+$109	**+15%**
Public Safety	**$722**	$550	+$172	**+31%**
Debt Service	**$219**	$287	-$68	-24%
Community & Econ Dev	**$398**	$228	+$170	**+75%**
General Government	**$290**	$156	+$134	**+86%**
Public Works	**$722**	$286	+$436	**+152%**
Culture & Recreation	**$722**	$185	+$537	**+290%**
Health & Social	**$20**	$4	+$16	**+400%**
TOTAL	**$4,800**	**$3,325**	**+$1,475**	**+44%**

Key Observations

Dubuque exceeds peer averages across nearly all major spending categories, indicating a consistently higher cost structure rather than isolated variance.

- Total per-resident spending is ~44% higher than peer average
- Public Works is ~150% higher than peers
- General Government is ~86% higher, consistent with elevated administrative overhead
- Culture & Recreation is ~290% higher, an unusual allocation relative to peers

- Higher costs are not isolated to a single function, but are broadly distributed across operational and administrative categories

Implication for Rate-Setting

In a utility rate-setting context, costs recovered through rates must be demonstrably linked to the provision of utility services and proportionate to the use or benefit received. These differences do not, on their own, indicate a problem. However, they materially increase the importance of demonstrating that costs allocated to utility ratepayers are:

- based on measurable cost drivers
- proportionate to actual use or benefit received
- and directly traceable to the rates charged

Without this linkage, it is not possible to determine whether utility rates reflect the cost of service or a broader allocation of costs across funds. Absent this level of demonstrated linkage, it is not possible to validate that proposed utility rates reflect the cost of service rather than broader cost distribution.

Source: City of Dubuque FY2026–FY2027 Budget Materials and Peer City Comparisons

Outlook

Fwd: Request for Cost-of-Service Validation Prior to Utility Rate Approval (FY2027)

From Carrie Tedore <carrie.tedore@gmail.com>

Date Mon 4/27/2026 8:13 PM

To Brad Cavanagh <Bcavanagh@cityofdubuque.org>; David T. Resnick <dresnick@cityofdubuque.org>; Chris Staver <cstaver@cityofdubuque.org>; Tyson Leyendecker <tleyendecker@cityofdubuque.org>; Laura Roussell <Lroussell@cityofdubuque.org>; Danny Sprank <Dsprank@cityofdubuque.org>; Katy Wethal <Kwethal@cityofdubuque.org>; Trish Gleason <Tgleason@cityofdubuque.org>; Jason Lehman <Jlehman@cityofdubuque.org>; Crenna Brumwell <Cbruwel@cityofdubuque.org>; Jenny Larson <Jlarson@cityofdubuque.org>

1 attachment (233 KB)

Tedore_Carrie_ Response_2026_04_27.pdf;

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Council Members,

Thank you for the response provided by the Finance Department regarding the FY2027 utility rates.

I appreciate the additional context on operating costs, capital needs, and the use of long-range financial models. That information is helpful in understanding general system pressures.

However, my original questions remain unanswered.

The response provides high-level descriptions of cost categories and system needs. It does not provide the underlying detail or methodology necessary to evaluate how those costs are allocated or how they result in the proposed rates.

Based on materials presented throughout the budget process, the City has described administrative and shared cost allocations as being distributed using fixed, policy-based percentage splits across funds.

This raises a different concern.

The following items remain unaddressed in a manner that allows for independent validation:

- Whether the current allocation methodology reflects actual usage, demand, or benefit received, as opposed to predefined percentage distributions
- The basis for concluding that these allocations produce cost-of-service rates, rather than distributing broader City costs across utility ratepayers
- A reconciliation demonstrating how these allocated costs translate into the final rates charged to customers, such that the relationship between service cost and rate can be independently verified

A policy-based allocation model, even if consistently applied, does not, by itself, establish that resulting utility rates are cost-of-service based.

Without this information, it is not possible to determine whether the proposed rates reflect a defensible cost-of-service framework or a broader distribution of City costs across utility ratepayers.

This distinction is fundamental. Utility rates are intended to recover the cost of providing specific services. If administrative or shared costs are included, they must be demonstrably tied to those services through a transparent and verifiable methodology.

At this time, that linkage has not been demonstrated.

Accordingly, approval of the proposed rates would not represent validation of a cost-of-service basis, but rather acceptance without the ability to independently verify how costs are determined, allocated, and passed on to residents.

I respectfully request that the documentation necessary to support this validation be provided prior to any approval of the FY2027 utility rates.

Respectfully,
Carrie Tedore

---------- Forwarded message ---------
From: **Jenny Larson** <Jlarson@cityofdubuque.org>
Date: Mon, Apr 27, 2026 at 5:29 PM
Subject: RE: Request for Cost-of-Service Validation Prior to Utility Rate Approval (FY2027)
To: Carrie Tedore <carrie.tedore@gmail.com>
Cc: Mike Van Milligen <ctymgr@cityofdubuque.org>

Dear Ms. Tedore,

Please find attached a document that addresses your concerns regarding utility rates. When you have a moment, I invite you to review the materials. Should you have any questions or require further clarification, feel free to reach out.

Best Regards,

City of Dubuque logo

Jenny Larson (she/her/hers)
Chief Financial Officer | City of Dubuque
City Hall | 50 W. 13th St., Dubuque, IA, 52001
O: 563.589.4322 (M-Th 7:30am - 5pm & Fri. 7:30am- noon)

Finance & Utility Billing Hours: Monday – Thursday 7 am – 5 pm and Friday 7am – 1 pm

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Fax (563) 690-6689
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finance@cityofdubuque.org
www.cityofdubque.org

April 28, 2026

Rob Smith
1057 Bonnie Ct
Dubuque, IA 52003
E-mail: grovetools@aol.com

Dear Mr. Smith,

I am writing to provide an overview of the City's approach to administrative cost allocation and its impact on utility rates and the General Fund. The City's fiscal policy dictates that any fund benefiting from administrative services must contribute proportionally to the associated costs. This policy is designed to protect the General Fund from unintended subsidies and ensures that utility rates charged to residents accurately reflect the full cost of operating Water, Sewer, Stormwater, Refuse Collection, Parking, and Landfill services.

Administrative Overhead Recharges (AOR) are a widely accepted governmental accounting practice. External auditors expect cost allocations to be reasonable, consistent, and clearly documented. It is important to note that the City's AOR calculation is not only clearly documented but also formally adopted by City Council as part of the annual budget process, ensuring transparency and accountability.

The Phase-In Period (2013–2024)
The City's current cost-allocation model was not implemented all at once. The modern method was introduced in FY2013 and phased in over more than ten years, with full implementation reached in approximately FY2024–FY2025. This gradual approach was adopted for several reasons:

- Avoid rate shocks to utility customers
- Allow enterprise funds to gradually absorb their appropriate share
- Prevent sudden budget reductions for General Fund departments
- Provide time for organizational restructuring

By FY2024–FY2025, nearly all major enterprise funds had reached full implementation, which explains why AOR amounts began reflecting the full allocation percentages in recent years.

How AOR Is Calculated (FY27 Example)
Each administrative department's total annual budget is allocated to the funds receiving services from that department. The formulas used are consistent, auditable, and thoroughly documented. The calculation methodology is reviewed and approved by City Council annually, ensuring that the allocation process is both transparent and officially sanctioned.

1. **Even-Split Administrative Departments (16.67% each):** Departments that support all major funds equally (Finance, Planning, City Clerk, Legal, City Manager's Office, Communications, Human Resources, GIS) have their budgets split evenly among General Fund, Water, Sanitary Sewer, Stormwater, Refuse/Solid Waste, and Parking/Landfill.
2. **Utility Billing (25% to each utility):** Costs are distributed only among the utilities appearing on customer bills: Water, Sewer, Stormwater, Refuse.
3. **Engineering Admin & Project Engineering (25% Four-Way Split):** These overhead costs (not assigned to capital projects) are shared evenly among General Fund, Water, Sewer, and Stormwater.

These allocations correspond with the structure shown in the FY27 Administrative Overhead spreadsheet.

Why AOR Is Necessary
- Without AOR, utility rates would be understated
- Property taxpayers would subsidize utility operations
- Long-term capital planning would be distorted
- Utilities would eventually face larger rate increases to "catch up"
- Accurate cost allocation is required for responsible budgeting and audit compliance

It is essential to clarify that recommended enterprise fund rate increases are primarily driven by the capital needs of the City's utility operations, not by administrative overhead recharges. The increases are due to substantial investments required to maintain and replace infrastructure, vehicles, and equipment within the enterprise funds, rather than rising operating costs or administrative allocations.

From Fiscal Year 2026 through Fiscal Year 2031, the City is planning significant capital investments, including:

- $239,827,415 for infrastructure improvements
- $1,584,932 for vehicles and equipment
- $240,793,347 total over the six-year period

These long-term capital, vehicle, and equipment needs, essential for maintaining reliable and compliant Water, Sanitary Sewer, Stormwater, and Refuse services, are the primary reason for the recommended enterprise fund rate increases.

The Administrative Overhead Recharge is a consistent, policy-driven, auditor-supported method for assigning administrative costs to the funds using those services. The system has been in place for more than a decade, with gradual implementation to ensure fairness, transparency, and stability. Staff will continue to review and refine the allocation model to maximize equity and avoid sudden financial impacts across funds.

We appreciate you reaching out, and we're happy to answer any additional questions you may have.

Sincerely,



Jennifer Larson
Chief Financial Officer

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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

TO: Michael C. Van Milligen, City Manager

FROM: Jennifer Larson, Chief Finance Officer

SUBJECT: Administrative Overhead Recharge

DATE: April 16, 2026

INTRODUCTION

The purpose of this memorandum is to provide requested information on the Administrative Overhead Recharge.

BACKGROUND

Administrative overhead recharges play a critical role in ensuring the City's budgeting, rate-setting, and financial reporting remain accurate, equitable, and aligned with Council-adopted fiscal policy. The practice reflects the City's long-standing guideline that those who utilize or directly benefit from a service should also help pay for it, as outlined in the FY27 Budget & Fiscal Policy Guidelines.

DISCUSSION

The City's fiscal policy establishes that Enterprise Funds—Water, Sewer, Stormwater, Refuse Collection, Parking, and others—are intended to be self-supporting through user fees.

Administrative departments such as Finance, Engineering, Legal, Planning, the City Manager's Office, City Clerk, and Communications provide essential support to these utilities. Recharging ensures enterprise Funds cover their fair share of administrative and overhead costs, the General Fund is not subsidizing utility operations through property taxes, cost-of-service principles are applied consistently across departments.

Accurate and complete accounting of all costs, including administrative support, is essential for establishing utility rates that reflect the true cost of service. Without recharging, rates would appear artificially low, enterprise Funds would understate operating costs, future rate increases might be larger when unaccounted costs surface, long-term utility planning and capital investment decisions could be distorted, and property taxpayers would be subsidizing enterprise funds.

Recharging is a widely accepted governmental accounting practice. External auditors expect administrative costs to be allocated reasonably and consistently. Transparent and well-documented overhead allocation supports the City's award-winning financial management practices, ensures compliance with accounting standards, and reduces audit risk associated with inconsistent or incomplete cost allocation.

The calculation of administrative overhead includes Engineering Admin and Project Management costs not assigned to capital projects are split evenly between Water, Sanitary Sewer, Stormwater, General Fund (25% cost share).

Finance and General Administrative Department’s net cost is split evenly among Water, Sanitary Sewer, Stormwater, Solid Waste Collection, General Fund (16.67% cost share). Parking and Landfill split a share (8.33% cost share). Administrative departments include Finance, Planning, City Clerk, Legal, City Manager’s Office, Communications, Human Resources, and GIS.

Utility Billing cost is split evenly among enterprise funds appearing on customer bills Water, Sanitary Sewer, Stormwater, Solid Waste Collection (25% cost share).

Administrative overhead recharges are essential for maintaining the integrity of the City's financial policies, ensuring fair cost distribution across all funds, supporting accurate rate-setting and long-term planning, preserving transparency for both Council and residents, and protecting the General Fund from unintended subsidies.

The policy framework, and its careful, phased implementation over time, ensures that each fund pays an appropriate share of the administrative services on which it relies.

As we plan for future years, we will carefully review these allocations to strive for maximum equity in the cost-sharing process. Any modifications should be implemented over several years, to avoid significant changes for any one entity.

Attachments

CITY OF DUBUQUE ADMINISTRATIVE OVERHEAD ANALYSIS--FY 2027

Percent Split if recharged to all funds	**16.67 %**	**16.67 %**	**16.67 %**	**16.67 %**	**3.22 %**	**8.33 %**	
Percent Implemented	**100.00 %**	**100.00 %**	**100.00 %**	**100.00 %**	**38.66 %**	**100.00 %**	

DISTRIBUTION OF ADMIN RECHARGE NET REVENUE		**GF**	**SEWER**	**STORM**	**WATER**	**REFUSE**	**Combined PARKING**	**LANDFILL**		
Department	**FY27 Budget**	**100**	**610**	**620**	**600**	**670**	**650**	**950**	**TOTAL**	**Ent %**
Engineering Admin	$364,696	$91,174	$91,174	$91,174	$91,174	$0	$0	$0	$364,696	75.00 %
Project Engineering	$868,548	$217,137	$217,137	$217,137	$217,137	$0	$0	$0	$868,548	75.00 %
Utility Billing	$1,111,260	$0	$259,968	$259,968	$259,968	$259,968	$71,388	$0	$1,111,260	100.00 %
Accounting	$2,626,606	$572,025	$437,768	$437,768	$437,768	$437,768	$84,625	$218,884	$2,626,606	78.22 %
City Manager's Office	$1,763,713	$384,105	$293,952	$293,952	$293,952	$293,952	$56,824	$146,976	$1,763,713	78.22 %
Sustainability	$404,163	$88,018	$67,361	$67,361	$67,361	$67,361	$13,021	$33,680	$404,163	78.22 %
GIS	$364,334	$109,708	$60,722	$60,722	$60,722	$60,722	$11,738	$0	$364,334	69.89 %
Communications	$456,128	$114,033	$76,021	$76,021	$76,021	$76,021	$0	$38,011	$456,128	75.00 %
Media Services	$267,580	$89,192	$44,597	$44,597	$44,597	$44,597	$0	$0	$267,580	66.67 %
Budget	$549,465	$119,661	$91,578	$91,578	$91,578	$91,578	$17,703	$45,789	$549,465	78.22 %
Human Resources	$1,791,130	$390,074	$298,522	$298,522	$298,522	$298,522	$57,707	$149,261	$1,791,130	78.22 %
Planning	$1,076,365	$324,110	$179,394	$179,394	$179,394	$179,394	$34,679	$0	$1,076,365	69.89 %
City Clerk's Office	$386,940	$84,268	$64,490	$64,490	$64,490	$64,490	$12,467	$32,245	$386,940	78.22 %
Legal	$1,182,622	$257,552	$197,104	$197,104	$197,104	$197,104	$38,102	$98,552	$1,182,622	78.22 %
FY 2027 Amount	**$13,213,550**	**$2,841,057**	**$2,379,788**	**$2,379,788**	**$2,379,788**	**$2,071,477**	**$398,254**	**$763,398**	**$13,213,550**	

BASIS FOR OVERHEAD FACTORS:

Utility Billing split over Water, Sewer,Storm, Refuse.Administrative Department split evenly between GF, Water, Sewer, Storm, Refuse, Parking/Landfill. Engineering Admin/Project Engineering split between General Fund, Saniatary Sewer, Storm, Water.

	Percent Self-Supporting			
Activity	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2027 Rec'd**
Adult Athletics	77.2%	84.3%	61.7%	51.1%
McAleece Concessions	114.5%	116.6%	115.3%	117.0%
Youth Sports	17.4%	16.8%	12.2%	19.2%
Therapeutic & After School	56.2%	12.8%	17.6%	24.8%
Recreation Classes	100.2%	64.6%	66.2%	36.6%
Swimming	41.6%	44.1%	40.0%	39.3%
Golf	107.9%	113.0%	94.5%	105.7%
Port of Dubuque Marina	75.5%	85.6%	81.2%	85.1%
Park Division	17.5%	13.3%	17.2%	14.6%
Library	1.2%	1.2%	1.1%	1.0%
Airport	106.7%	88.2%	97.6%	97.6%
Building Inspections	106.7%	120.7%	96.5%	99.3%
Planning Services	62.7%	70.7%	45.2%	71.7%
Health Food/Environmental Inspections	37.5%	48.8%	38.3%	40.0%
Animal Control	58.5%	57.8%	51.7%	48.5%
Housing - General Inspection	95.6%	143.7%	107.6%	90.5%
Federal Building Maintenance	62.2%	83.2%	86.2%	85.7%

N. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

The Fiscal Year 2018 administrative overhead formula was recommended modified. The modification removed Neighborhood Development, Economic Development and Workforce Development from all recharges to utility funds. In addition, the Landfill calculation is modified to remove Geographic Information Systems and Planning Services. The Fiscal Year 2027 administrative overhead formula is recommended to be modified to include the Landfill in Communication Department recharges.

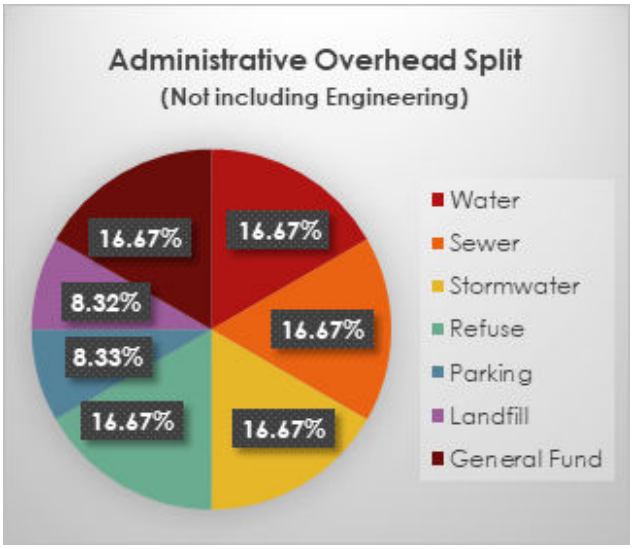
In Fiscal Year 2027, the general fund is recommended to support $2,841,058 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

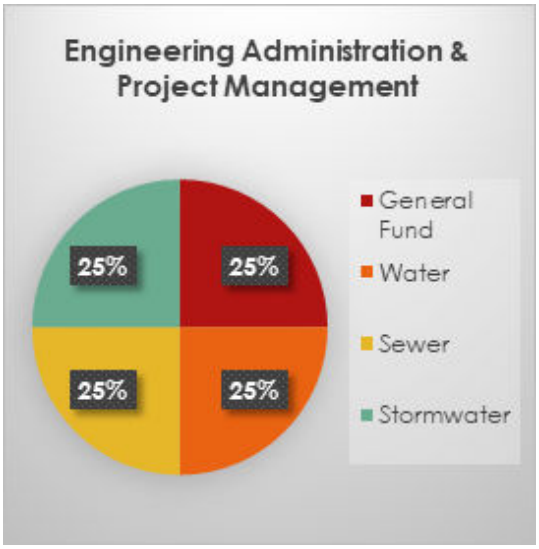
GUIDELINE

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.

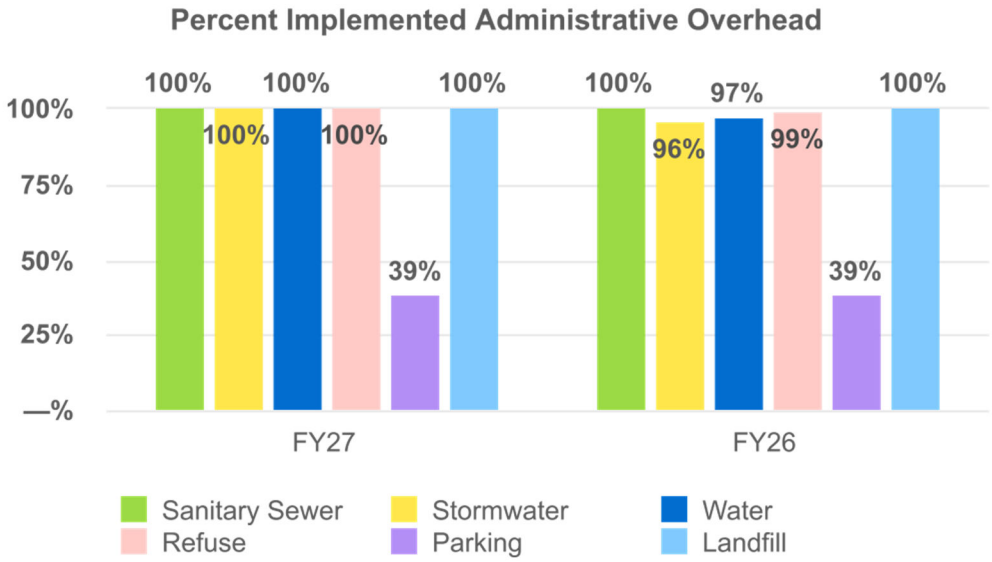
Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses. In Fiscal Year 2027, the Communications Department is also recharged to the Landfill.

When the overhead recharges are fully implemented, the split of the cost of administrative overhead excluding Engineering will be as follows:





The implementation percent of the administrative overhead recharges in Fiscal Year 2027 as compared to Fiscal Year 2026 is as follows:



O. OUTSIDE FUNDING

DISCUSSION

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

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

GUIDELINE

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

P. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not

Excessive Use of Administrative Overhead Recharges to fund the General Fund Departments.

I am concerned after reading Rob McDonald email to the council on April 24th. He brought up valid questions and I believe they need to be answered; 1) Why are the monies from the fee being used to fund other departments. 2) Why have these departments true budgets increased so much, and the percentage of AOR dollars being used to fund the departments also increased. It seems that each department presents their BLUE SKY budget knowing they can pull AOR dollars for what they want or need.

Submitter

Smith, Rob

1057 Bonnie Ct

Dubuque, IA 52003

563-590-0236

grovetools@aol.com

Trish Gleason

From: Crenna Brumwell
Sent: Tuesday, April 28, 2026 3:09 PM
To: Trish Gleason
Subject: Hemmer response. ATTACH TO AGENDA

Importance: High

Please attach to agenda . Response sent to Paul Hemmer.

Thank you for your inquiry. Based on the information you have included, I believe you have some misinformation. While Mr. Lindahl retired as City Attorney in 2016, he took on a new status as Senior Counsel at that time. Since 2016 he has worked approximately 29 hours/week as a part-time salaried employee. Last August he celebrated his 50th Anniversary with the City of Dubuque; that institutional knowledge is invaluable and the City of Dubuque continues to reap the benefits of his knowledge and experience.

As to his pay, Mr. Lindahl, as well as the other attorneys in the City Attorney's Office are paid significantly less than the state average of $252/hour across the different types of legal practice. Mr. Lindahl's rate of $103.80 hour is a bargain for over 50 years of legal service and the experience possesses. Municipal law is unique; we practice in many areas of law. Below is a chart for Iowa wherein I have highlighted the different types of law we practice on a regular basis.

Practice area	Average lawyer hourly rate
Administrative	$330
Appellate	$196
Bankruptcy	$466
Business	$313

Practice area	Average lawyer hourly rate
Civil Litigation	$310
Civil Rights and Constitutional Law	Currently unavailable
Collections	$243
Commercial Sale of Goods	$373
Construction	$234
Contracts	$297
Corporate	$264
Criminal	$138
Elder Law	$235
Employment Labor	$327
Family	$288
Government	$225
Immigration	$358
Insurance	$238
Intellectual Property	$300
Juvenile	$113
Mediation and Arbitration	$220
Medical Malpractice	Currently unavailable
Other	$165
Personal Injury	$317
Real Estate	$289
Small Claims	$281
Tax	$269
Traffic Offenses	$245
Trusts	$314
Wills and Estates	$288
Worker's Compensation	$180

The above list is NOT all inclusive as our scope of work goes beyond those areas listed.

Additionally, Mr. Lindahl is a published legal scholar, a member of the Iowa Public Information Board appointed by Governor Kim Reynolds, a former staff member at the University of Iowa College of Law, and award winning City Attorney recognized for his service by the International Municipal Lawyer's Association.

How Mr. Lindahl spends his free time is none of my concern. As his supervisor, I am fully aware he regularly goes above and beyond in his commitment of time outside of traditional workday and on weekends, much like the remainder of the salaried staff in the City Attorney's Office.

If you view the budget presentation for the City Attorney's Office, you will hear a discussion about the volume and breadth of work done by the office as well as the idea that we are constantly evaluating the structure of the office to meet the needs of the organization. For example, a civilian position was eliminated int he last year and replaced with a junior associate attorney due to the volume of work and demands within the organization for legal assistance.

As to your question on the use of outside legal counsel retained by the City, outside counsel is used for very specialized legal matters where the staff of a city attorney's office would not be expected to be an expert. This would include matters such as municipal bonds (regulated by the Securities and Exchange Commission), environmental law, and toxic torts (ex. PFAS). Attorneys have very specific ethical rules which require competency in order to practice an area of law. It would take years of work on that single subject for an attorney in the City Attorney's Office to become competent in handling toxic torts; that is not a good use of tax dollars and it would not be responsible to take that on internally.

Copyrighted
April 28, 2026

City of Dubuque
City Council

ACTION # 1.

ITEM TITLE:	Establishing Water Utility Rates for Fiscal Year 2027
SUMMARY:	City Manager recommending City Council adopt the ordinances establishing water utility rates for Fiscal Year 2027. **ORDINANCE** Establishing City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 1 Water Use and Service, Article C Rates, Section 13-1c-1(A) Fixing Water Rates for Residential, Commercial, Industrial, and All Other Uses **ORDINANCE** Establishing the City of Dubuque Code of Ordinances Title 13 Public Utilities Chapter 1 Water Use and Service, Article C Rates Section 13-1c-2 Fixing Water Rates for Fire Sprinkler Service
SUGGUESTED DISPOSITION:	Receive and File; Motion B; Motion A

ATTACHMENTS:

1. Staff Memo Water Rates Comparison - FINAL 4.24.2026
2. Water Fire Sprinkler Rate Comparison FY 2026 to FY2027 - FINAL 4.24.2026
3. Water Utility Fiscal Year Rate Comparison FY2026 to FY2027- FINAL 4.24.2026
4. FY27 Ordinance Water Use and Service Rates - FINAL 4.24.2026
5. FY27 Sprinkler Service Ordinance - FINAL 4.24.2026
6. Online Public Input
7. Public Input - Rob McDonald

THE CITY OF DUBUQUE
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Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

TO: Michael C. Van Milligen, City Manager

FROM: Christopher Lester, Water Department Director

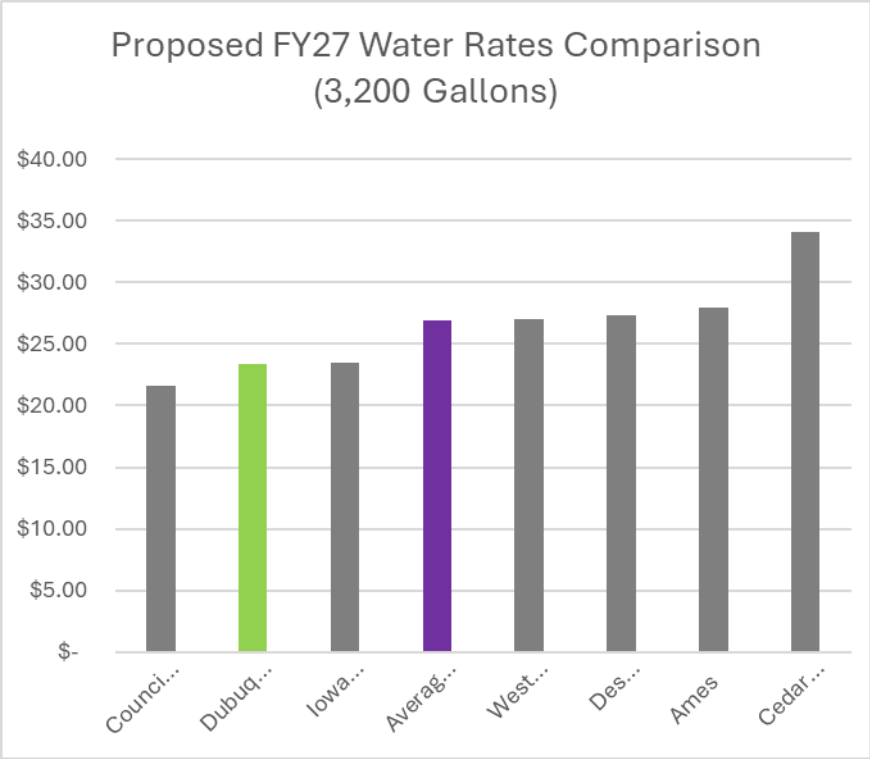
SUBJECT: Establishing Water Rates under City of Dubuque Code of Ordinances Section Title 13 Public Utilities Chapter 1 Article C – Rates, Section 13-1C-1(a) Residential, Commercial, Industrial, and other uses; and Section 13-1C-2 Fire Sprinkler Service

DATE: April 28, 2026

INRODUCTION
The purpose of this memorandum is to provide two ordinances for review and approval. These ordinances establish the FY27 City of Dubuque Code of Ordinances Title 13 Public Utilities Chapter 1 Article C, Section 13-1C-1(a) Fixing Water Rates for Residential and Industrial Use and all other uses; and Section 13-1C Fixing Water Rates for Fire Sprinkler Service.

DISCUSSION
It is recommended in the Water Department's budget request for FY27 that a 3% rate increase be implemented. It is also recommended that the Minimum Monthly Water Charge be increased to $10.83, which also reflects a 3% rate increase.

Proposed and approved rate structures of comparable Iowa communities with lime softening treatment similar to Dubuque, are compared in the following table. The calculation is based on the average residential usage of 3,200 gallons per month.



Rank, Lowest to Highest	City	Proposed FY27 Water Cost for 3,200 Gallons
1	Council Bluffs	$ 21.59
2	**Dubuque**	**$ 23.17**
3	Iowa City	$ 23.52
4	West Des Moines	$ 27.07
5	Des Moines	$ 27.36
6	Ames	$ 27.97
7	Cedar Rapids	$ 34.05

The proposed rate increase of 3% would place Dubuque as having the **second** lowest water rate. The highest rate (Cedar Rapids) is 32.0% higher than Dubuque's rate. The average without Dubuque is 16.21% higher than Dubuque's proposed rate.

RECOMMENDATION
It is recommended the attached proposed ordinances be submitted to the City Council for adoption during the FY27 Budget Hearings with an effective date of July 1, 2026.

cc: Crenna Brumwell, City Attorney
Jenny Larson, Chief Financial Officer
Adrienne Breitfelder, City Clerk
Randy Gehl, Public Information Officer

File

City of Dubuque

Fire Sprinkler Rate Comparison

FY2026 to FY2027

	Actual FY26 8.00%	Proposed FY27 3.00%
Up to 200 (minimum)	$ 32.24	$ 33.21
200-299	$ 38.70	$ 39.86
300-399	$ 45.06	$ 46.41
400-599	$ 51.58	$ 53.13
600-799	$ 57.96	$ 59.70
800-999	$ 64.45	$ 66.38
1,000 - 1,199	$ 70.92	$ 73.05
1,200 - 1,399	$ 77.30	$ 79.62
1,400 - 1,599	$ 83.75	$ 86.26
1,600 - 1,799	$ 90.21	$ 92.92
1,800 - 1,999	$ 96.60	$ 99.50
2,000 - 2,199	$ 103.08	$ 106.17
2,200 - 2,399	$ 109.51	$ 112.80
2,400 - 2,599	$ 115.98	$ 119.46
2,600 - 2,799	$ 122.41	$ 126.08
2,800 - 2,900	$ 129.03	$ 132.89
3,000 - 3,499	$ 135.28	$ 139.34
Over 3,500*	$ 6.43	$ 6.62

*(for each additional 500 heads or fraction thereof)

City of Dubuque

Water Utility Fiscal Year

Rate Comparison

FY2026 to FY2027

Rates based on units of one-hundred cubic feet (748 gallons)

Monthly Consumption (CCF)		Actual FY26 8.00%	Proposed FY27 3.00%
First	30	$ 5.30	$ 5.46
Next	120	$ 4.31	$ 4.44
Next	350	$ 4.01	$ 4.13
Next	500	$ 3.53	$ 3.64
Over	1,000	$ 3.13	$ 3.22

Monthly Consumption (Gals)		FY26 8.00%	FY27 3.00%
First	22,440	$ 0.00703	$ 0.00724
Next	89,760	$ 0.00577	$ 0.00594
Next	261,800	$ 0.00537	$ 0.00553
Next	374,000	$ 0.00474	$ 0.00488
Over	748,000	$ 0.00415	$ 0.00427

Rates shall be subject to the following minimum monthly charge according to the size of the meter:

Meter Size	Cubic Feet	Gallons	Actual FY26 8.00%	Proposed FY27 3.00%
5/8	2	1,496	$ 10.52	$ 10.83
3/4	5	3,740	$ 26.26	$ 27.08
1	8	5,984	$ 42.07	$ 43.32
1 1/2	26	19,448	$ 127.69	$ 131.52
2	46	34,408	$ 226.81	$ 233.56
3	106	79,288	$ 485.77	$ 500.14
4	168	125,664	$ 747.97	$ 770.10
6	368	275,264	$ 1,551.32	$ 1,597.38
8	625	467,500	$ 2524.72	$ 2,599.67

a) For users outside the city limits, an additional charge equal to 50% of the above rates will be made
b) A **$10.83** minimum monthly charge shall be assessed for meters not in service, this reflects the 3% rate increase.

ORDINANCE NO. _____-26

ESTABLISHING CITY OF DUBUQUE CODE OF ORDINANCES TITLE 13 PUBLIC UTILITIES, CHAPTER 1 WATER USE AND SERVICE, ARTICLE C RATES, SECTION 13-1C-1(A) FIXING WATER RATES FOR RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND ALL OTHER USES

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. Section 13-1C-1(A) of the City of Dubuque Code of Ordinances, is hereby unchanged, and shall read as follows:

Section 13-1C-1A: Residential, Commercial, Industrial and All Other Uses.

A. Rates Established: The rates to be charged for water for residential, commercial, industrial and all other uses and purposes by any person, firm or corporation within the city shall be based on units of one hundred cubic feet (748 gallons) or per gallon as follows:

Monthly Consumption (in Hundreds of Cubic Feet)	Charge per Hundred Cubic Feet
First 30	$5.46
Next 120	$4.44
Next 350	$4.13
Next 500	$3.64
Over 1,000	$3.22

Monthly Consumption (in Gallons)	Charge per Gallon
First 22,440	$0.00724
Next 89,760	$0.00594
Next 261,800	$0.00553
Next 374,000	$0.00488
Over 748,000	$0.00427

Rates shall be subject to the following minimum monthly charge according to the size of the meter:

Meter Size Inches	Monthly Consumption (In Hundreds of Cubic Feet)	Monthly Consumption (In Gallons)	Minimum Charge
5/8	2	1,496	$10.83
3/4	5	3,740	$27.08
1	8	5,984	$43.32
1 1/2	26	19,448	$131.52
2	46	34,408	$233.56
3	106	79,288	$500.14
4	168	125,664	$770.10
6	368	275,264	$1,597.38
8	625	467,500	$2,599.67

A property owner shall pay a $50.00 disconnect fee for water service that is disconnected by the city for a meter not in service. When a tenant account is subject to disconnection due to delinquency, the tenant shall pay the $50.00 disconnect fee.

A $50.00 service call fee shall be changed to property owners or tenant account for those service calls that are determined to be related to customer negligence.

A $10.83 minimum monthly charge shall be assessed for meters not in service.

Section 2. This Ordinance shall take effect July 1, 2026.

Passed, approved and adopted this ____ day of _____, 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Trish Gleason, Assistant City Clerk

ORDINANCE NO. _____-26

ESTABLISHING THE CITY OF DUBUQUE CODE OF ORDINANCES TITLE 13 PUBLIC UTILITIES CHAPTER 1 WATER USE AND SERVICE, ARTICLE C RATES SECTION 13-1C-2 FIXING WATER RATES FOR FIRE SPRINKLER SERVICE

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. Section 13-1C-2 of the City of Dubuque Code of Ordinances is hereby unchanged, and shall read as follows:

Section 13-1C-2: Fire Sprinkler Service.

Customers who have fire sprinkler service shall be billed for this service on a monthly basis. The monthly charge shall be as follows:

CURRENT NUMBER OF HEADS	MONTHLY CHARGES
Up to 200 (minimum)……..	$33.21
200-299 ……..	$39.86
300-399 ……..	$46.41
400-599 ……..	$53.13
600-799 ……..	$59.70
800 -999 ……..	$66.38
1,000 - 1,199 ……..…….....……..	$73.05
1,200 - 1,399 ……..…….....……..	$79.62
1,400 - 1,599 ……..…….....……..	$86.26
1,600 - 1,799 ……..…….....……..	$92.92
1,800 - 1,999 ……..…….....……..	$99.50
2,000 - 2,199 ……..…….....……..	$106.17
2,200 - 2,399 ……..…….....……..	$112.80
2,400 - 2,599 ……..…….....……..	$119.46
2,600 - 2,799 ……..…….....……..	$126.08
2,800 - 2,900 ……..…….....……..	$132.89
3,000 - 3,499 ……..…….....……..	$139.34
Over 3,500*……..…….....……..	$6.62

*(for each additional 500 heads or fraction thereof)

Section 2. This Ordinance shall take effect July 1, 2026.

Passed, approved and adopted this ____ day of _____, 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Trish Gleason, Assistant City Clerk

Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 12, 2025 6:14 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2027, which begins July 1, 2026, and ends on June 30, 2027.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2027 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Beautification of South Grandview Avenue. A once historic Avenue now in disrepair. South Grandview Avenue is one of the highest traveled walk ways in the City of Dubuque and should be treated with the level of attention it draws from citizens and out of town visitors as it is the main throufair from Highway 151 to Senior High School (among many other uses for out of town visitors). While "private funds" may or may not be available to assist in the continued maintenance of this Avenue, it seems requests by citizens of Dubuque for improvements do not make it to the top the City's list. Additionally, when asked if residents along this Avenue can take care of it themselves, they are denied. Therefore, it is my request that funds be allocated for beautification of this once great Avenue. Specific improvements include but are not limited to grass maintenance, including watering, seeding, fertilizing, and edging, flower bed repairs, trimming of trees within the median area, completion of the new light/flag poles, and a switch from LED lights to a lower lumen warmer glowing bulb. It would be preferred that the contractors hired for this maintenance live in Iowa. On

	numerous occasions the contractors hired have disregard to Iowa law as it relates to blowing grass into the street and onto the cars driving by. Thank you for your time in considering this request.
First Name	Carolyn
Last Name	Davis
Street Address	980 S Grandview Ave
City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.



Jenny Larson

From: noreply@civicplus.com
Sent: Thursday, November 6, 2025 1:16 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

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What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	The city needs to prioritize safety of all citizens. That means making sure that the police and fire departments are fully staffed at a safe level. This should be a top priority over any additional housing development subsidies. The city should NOT spend another penny on the airport subsidizing flights that obviously Dubuquers do not use. Giving a national corporation with no ties to our community guaranteed money for half-empty flights is short-sighted at best when that money could be used to offer safety to all citizens. Put the people first instead of a corporation that is just looking for a profit. That is true for all other decisions the city needs to make.
First Name	Kelly
Last Name	Fagan
Street Address	3189 Kaufmann Avenue
City	Dubuque
State	Iowa

Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.



Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 6:36 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Finish fixing alleys in the north end
First Name	Alley
Last Name	Fixer
Street Address	50 W 13th st
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 3:12 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

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What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Posted this on FB but didn't get a response. Can you please share with us ahead of the meeting a few things to ensure we can bring productive ideas? It would be helpful to know how much of the budget is "discretionary" (meaning how much money do you actually have to make decisions with, beyond the fixed parts of the budget like staff expenses and other things that aren't flexible). Then I would like to see the framework and set of criteria you use to make budget decisions. How does the City prioritize and make tradeoffs between potential projects given a limited amount of money? How do you use the goals and priorities to inform decision-making and how do you make tradeoffs across those? Please post here or or the City's website more guidance so that we are not wasting our time showing up with a random list of ideas that aren't aligned to how the City will make decisions. Thanks!
First Name	Alison
Last Name	Fuller
Street Address	1145 S Grandview Ave

City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Saturday, April 18, 2026 9:57 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	No! No to climate Action Coordinator! Leave our blue skies alone!
First Name	Amy
Last Name	Gaul
Street Address	22851 Wulfekuhle rd
City	Holy Cross
State	IA
Zip	52053
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 12, 2025 5:48 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	I would really like the City to continue and finish The Alleys on the West End. The Alley between Asbury and Cherry st , green st, Finely st are in dire need of repair.. Thank you !
First Name	Kathy
Last Name	Ginter
Street Address	1735 Asbury rd
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 5, 2025 9:31 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Fare free city busses, lower income and people who can't drive can get around town easier, I lived in iowa city the last 3 years and they tried this during covid with great success and it just stuck because ridership has gone up
First Name	Zach
Last Name	Gloss
Street Address	2289 Chaney road apt 12
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 6:10 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Allow Murals to be painted on the 7 doors at Fire Headquarters incorporated with community themes for the Downtown District Additionally allow murals to be painted on the 2 doors at Fire Station #4 on University Ave. Partner with the Community Outreach Department to source local artists to Dubuqu Reason: The brown doors at Fire HQ and Fire Station #4 are so bland and need to be updated to better reflect the vibrant Community that Dubuque is!
First Name	Jonnathan "Jonn"
Last Name	Johnson
Street Address	11 Mt Vernon CT
City	Madison
State	Wi

Zip	53719
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 8:49 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Finish the irrigation system at Bunker Hill Golf course. It's sad that this project has gotten put on the back burner. The irrigation project (that is drastically needed) started in 2013 with the installation of new controllers and pump station. The following 2 years a section of the course was completed with new Toro heads, HDPP laterals and PVC mains. The designer gave the City a two option plan in which the City decided to only put in half the design. Now this system (if completed) will be an already aging system with the "new" heads becoming obsolete. The full project would have cost the City fractions of the 2026 numbers. This in my opinion was a folly by City personel. The problem actually lies with the misconception that Bunker Hill is and should remain "self-supportive". This policy should be changed to ensure the quality that area golfers expect and deserve. Thanks.
First Name	Gerald
Last Name	Lange
Street Address	260 Angela Jean Cir

City	Peosta
State	Ia
Zip	52068
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 8, 2026 12:48 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	We need a new fire station on the West End. The population density has increased here and that impacts the response time for fire and emergencies.
First Name	Mary Jo
Last Name	Mai
Street Address	2168 Northstar Drive
City	Dubuque
State	iA
Zip	52002
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Friday, March 27, 2026 9:35 AM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	1.) Would it be possible to leave a crushed limestone trail on top of the new sewer line being installed up the catfish creek water shed? 2.) Reduce mowing requirements by installing prairie on city owed land. 3.) examined the utilities payment process to reduced friction in the system. From the bill date to receiving the bill via email is about a week with the audit. This leaves approximately 14-18 calendar days to pay the bill. Since the US postal system turn around time has increased would it be possible to expand the time frame to pay the utilities. Autopay and other forms of payment where the city saves payment info is not ideal.
First Name	Matt
Last Name	Mohr
Street Address	560 Sunset Ridge
City	Dubuque
State	IA

Zip	52003
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Monday, March 2, 2026 6:37 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

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What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	We should use part of our budget to increase school safety. We as parents are tired of multiple gun threats in our schools yearly with out any repercussions to the parties responsible for said gun threats, and additionally no plans, or reassurance on how we can protect the children going forward. We play phone tag with the school district to end in no results, or to be told it doesn't fit in the budgets. Let's use our tax dollars to increase security or install metal detectors to protect the future generations of Dubuque we are raising!
First Name	Brianna
Last Name	Murphy
Street Address	2840 Burlington St
City	Dubuque
State	IA
Zip	52001

Attachment(s): *Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Friday, November 7, 2025 11:16 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

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What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	Repair/replace "donar wall" at the Port of Dubuque. Estimate is $40,000. Passangers getting off Viking and ACL ships ask about it.
First Name	Nelson
Last Name	Klavitter
Street Address	865 Kirkwood St
City	Dubuque1
State	IA
Zip	52001
Attachment(s):	Port2.jpg

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, March 1, 2026 7:46 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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The City's operating budget (day-to-day costs of providing city services) is around $184 million and the capital budget, which includes major projects and improvements, is approximately $90 million.

What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Make Main Street, white st, and central Ave tree lined. Increase small business incentives for downtown store fronts, both new and existing. Fund community gardening projects or gardening supplies for new gardeners, canning equipment, and general food preservation. It would be great if there was a place that people could take their fresh produce to have it canned or preserved, with the "cost" being a portion of it being sent to local foodbanks.
First Name	Seth
Last Name	Peters
Street Address	1366 Thomas Place
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.



Jenny Larson

From: noreply@civicplus.com
Sent: Thursday, November 13, 2025 4:26 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Please prioritize the 2027 budget by fully funding the primary (Public Safety, Maintaining Public Places, Housing/Building Codes, Ordinance Enforcement) and secondary (Utilities, Streets, Flood Control, Public Property Mgmt., Traffic Regulations) responsibilities of municipal government as defined by Iowa Code, Chapter 364, first, before moving on to discretionary tertiary responsibilities (Environmental & Energy Initiatives, Community Development, Affordable Housing). Please keep in mind the city's overuse of TIF and continuation in the rise of property taxes due to non-essential capital projects (like a $100M new civil center) will never achieve affordable housing or rent in Dubuque, rather it will continue its out-of-control spiral upwards. Overbuilding apartment units will not create downward pressure on rent, especially in a city that is losing population to neighboring communities. We have heavily invested in tertiary city initiatives for 15 years. Time to step back and see if the ROI is worth those prior investments before making more. Please fully fund our street, water, and sewer rehabilitation programs (like lead pipe abatement); restoring Eagle Point

	Park to its former glory; and establishing an ambulance in the heart of Ward One, where EMS and ambulance response times are considerably higher than all other wards. Also consider suspending non-critical positions like the Community Impact & Neighborhood Support Director, Director of the Office of Economic Mobility, Director of Sustainability, and Arts & Cultural Affairs Manager and their departments, all non-essential positions that can be accomplished through volunteer boards/commissions or community partners.
First Name	John
Last Name	Pregler
Street Address	1525 Pego Court
City	Dubuque
State	Iowa
Zip	52003
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Jenny Larson

From: noreply@civicplus.com
Sent: Tuesday, April 21, 2026 9:16 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Budget Comment: Administrative Recharge Administrative recharge is a common practice among municipalities, and its use in Dubuque is not, in itself, a concern. The issue is how it is being applied—and at what scale. Based on current budget materials, administrative recharge appears to generate approximately $3 million annually flowing into the General Fund. At that level, it raises an important policy question: Is this structure strictly recovering the true cost of services provided to enterprise funds, or is it functioning, in part, as a mechanism to support General Fund operations? That distinction matters for transparency, rate-setting integrity, and public trust. Best practices, including guidance from the National League of Cities, emphasize that internal service charges and enterprise fund allocations should be: • Clearly tied to the actual cost of service delivery • Transparent in methodology • Not structured to generate surplus revenue beyond cost recovery When charges exceed the cost of service—or are used to

	materially support unrelated operating expenses—it can create both policy concerns and potential legal ambiguity, particularly for enterprise funds that are expected to be self-supporting. Given the magnitude of the administrative recharge in Dubuque, additional clarity would be helpful in the following areas: • The methodology used to calculate recharge rates • Documentation showing that charges align with actual costs (cost-of-service basis) • A comparison to peer cities as a percentage of enterprise fund expenditures • Whether any portion of the recharge is intended to contribute to General Fund balancing Providing this information would help residents and Council better understand whether current practices align with established best practices—or whether this is an area that warrants further review.
First Name	Carrie
Last Name	Tedore
Street Address	804 W 3rd Street
City	Dubuque
State	IA
Zip	52001
Attachment(s):	*Field not completed.*

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Jenny Larson

From: noreply@civicplus.com
Sent: Monday, March 23, 2026 6:19 PM
To: Jenny Larson; Laura Bendorf; Shannon Soppe; Nikesh Shah
Subject: Online Form Submittal: Fiscal Year 2027 Budget Input

This sender is trusted.

Fiscal Year 2027 Budget Input

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What ideas do you have for the City's FY2027 Budget beginning on July 1, 2026?	Dear Mayor Brad Cavanagh and Members of the City Council, I am writing as a concerned resident to urge the City Council to reconsider any plans to invest in Microsoft Copilot government licenses for widespread deployment. While I appreciate the internal testing, research, and policy development efforts by our IT team under CIOs Chris Kohlmann & Joe Pregler—including the adoption of Copilot for limited internal use and the July 2025 AI policy—the recent developments with Microsoft's AI products make this a poor fiscal choice for our taxpayers.[1][2] Microsoft has faced significant setbacks with Copilot, including low adoption rates (only about 3.3% of eligible users opt in), feature pullbacks in Windows 11 due to privacy complaints and unreliability, and negative publicity around hallucinations and security risks. Government entities have restricted it over data leakage concerns, and enterprise reviews highlight its failure to deliver promised ROI amid governance burdens. Committing funds now risks sunk costs on a product Microsoft itself is rethinking.[3][4][5][6][7][8] Even if deployed, an inferior product like Copilot would likely

drive staff to gravitate toward unapproved software—free tools like ChatGPT or others—to achieve their goals efficiently, undermining policy, security, and the investment itself.

Staying locked into the Microsoft ecosystem limits our options when superior, commercially available alternatives exist that prioritize security, cost savings, and flexibility—such as open-source AI platforms for data analysis, compliant no-code tools for citizen services, and specialized public sector solutions for resident engagement. These options often feature on-premises deployment, lower or no per-user fees, and reduced vendor dependency compared to Copilot's add-ons.[9][10][11]

Redirecting resources to these would align with our smart city goals, like ongoing AI pilots in traffic management and public safety, while avoiding Microsoft's pitfalls. I recommend pausing Copilot procurement, piloting diverse alternatives, and updating our AI policy to embrace multi-vendor strategies.[12]

Thank you for considering this input to protect Dubuque's budget and innovation.

Sources

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[7] Whitepaper: A critical look at Microsoft Copilot in government ... https://www.supplyvalueconsulting.com/whitepaper-a-critical-look-at-microsoft-copilot-in-government-environments-risks-and-opportunities/
[8] Windows Copilot Pullback: Privacy, Reliability and Admin Controls ... https://windowsforum.com/threads/windows-copilot-pullback-privacy-reliability-and-admin-controls-on-windows-11.405308/

	[9] The best Microsoft Copilot Studio alternatives in 2026 - Ringly.io https://www.ringly.io/blog/microsoft-copilot-studio-alternatives [10] Best AI Software for Government & Public Sector https://www.whippy.ai/ai-software/best-ai-software-for-government-public-sector [11] Open-Source AI/ML Solution for Government Missions | MetroStar https://www.metrostar.com/onyx-ml-tool/ [12] Dubuque City Case Study - Vaidio https://www.vaidio.ai/dubuque-city-case-study
First Name	Justin
Last Name	Thiltgen
Street Address	1293 Walnut Street
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.



Jenny Larson

From: noreply@civicplus.com
Sent: Sunday, November 9, 2025 7:51 AM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	I have a question regarding Eagle Point Park. We've been charging people to enter the park for some time now. Based on the levels of people driving through the park, how does it make sense? Although I don't have the actual data, it appears to me that the salaries, plus benefits paid just to sit in that booth to collect the money exceed the funds received. Are we actually losing money on charging to get into the park?
First Name	Michael
Last Name	Welu
Street Address	3065 Arbor Oaks Dr.
City	Dubuque
State	Iowa
Zip	52001
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.



Jenny Larson

From: noreply@civicplus.com
Sent: Wednesday, November 5, 2025 7:54 PM
To: Jenny Larson; Joe Link; Laura Bendorf
Subject: Online Form Submittal: Fiscal Year 2026 Budget Input

This sender is trusted.

Fiscal Year 2026 Budget Input

City staff are asking Dubuque residents and stakeholders to provide their input as they prepare the City's operating and capital improvement program budgets for fiscal year (FY) 2026, which begins July 1, 2025, and ends on June 30, 2026.

Submitted input will be reviewed by staff and will assist in the development of a recommended FY2026 budget. The City Council will consider the recommended budget and the public will have additional opportunities to offer input during eight public meetings in April.

The City's operating budget (day-to-day costs of providing city services) is around $172 million and the capital budget, which includes major projects and improvements, is approximately $86 million.

What ideas do you have for the City's FY2026 Budget beginning on July 1, 2025?	I would love to see some sort of athletic/activity center for the community. Basketball courts, walking track, batting cages, golf simulator, etc. Peosta has one, it would be great to see this in Dubuque.
First Name	Ben
Last Name	Wilson
Street Address	652 Kingsley Ct.
City	Dubuque
State	IA
Zip	52003
Attachment(s):	*Field not completed.*

Email not displaying correctly? View it in your browser.

Trish Gleason

From: Rob McDonald <RMcDonald@aymcdonald.com>
Sent: Friday, April 24, 2026 5:22 PM
To: Brad Cavanagh; Chris Staver; Laura Roussell; Katy Wethal; Tyson Leyendecker; Danny Sprank; David T. Resnick
Cc: Trish Gleason
Subject: Excessive Use of Administrative Overhead Recharges to Fund General Fund Departments

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PLEASE UPLOAD AS PUBLIC INPUT TO THE APRIL 28TH FINAL BUDGET HEARING

Mayor and Council,

With all the budget meetings completed, I have some concerns to share concerning the administrative overhead recharges (AOR) allocations.

It appears after many presentations and memos, the calculation of the AOR is rather arbitrary. I studied the AOR's for fiscal year 2022 through fiscal year 2027 and documented them. I see no rhyme or reason for how these numbers were arrived at and see absolutely no evidence of any tie in back to actual services provided from the general fund departments to the enterprise fund departments. Probably the most shocking were the extraordinary AOR increases taken in fiscal year 2024 that range from 19.5% -79.2% increases (in one year) for the seven departments I am tracking: City attorney's office, city clerk's office, city manager's office, planning, finance, communications, and human resources. The amount taken from the water enterprise fund that year DOUBLED from the previous year which is where most of the large increases for FY2024 came from. Stormwaters AOR contribution increased 80% from the previous year.

Another eye opener was seeing the actual AOR dollar increases from FY2022 through FY2027 in the various departments:

City Attorney's Office	176%
City Clerk's Office	224%
City Manager's Office	196%
Planning	209%
Finance	201%
Communications	388%
Human Resources	366%

Lastly, I calculated the percent of total department expenses covered by the administrative overhead recharge for each department in FY2022 and again for FY2027 and the dramatic increases in just 5 years tell the story of just how dependent these 7 general fund departments have become on the excess funding provided by enterprise funds:

	FY2022 AOR % of Total Expenses	FY2027 AOR % of Total Expenses
City Attorney's Office	50%	78%
City Clerk's Office	32%	55%
City Manager's Office	44%	71%
Planning	39%	64%
Finance	48%	62%
Communications	18%	51%
Human Resources	35%	78%
Total AOR Dollars	$ 4,096,742	$ 9,006,161

Administrative Overhead Recharges paid out of the enterprise funds in actual dollars increased 220% from FY2022 to FY2027.

I have not seen any good documentation yet so far to demonstrate that the AOR's are not just selected in an arbitrary and capricious manner over these last five years. 5 year projections by the city show these fees continuing on a steep climb of increases. Something very telling regarding the AOR's that has been discussed by council and city staff regarding changing the allocation structure is that the city manager has recommended any changes in reducing AOR's for the future should happen over a number of years. At one point the city manager suggested it should possibly be over 15 years. This goes to show and demonstrate the dependency that has been created by this city staff and council in relying on the enterprise funds to an unrealistic level to support the general fund departments.

It is in the same manner that it appears decisions are being made on fee rates being charged to citizens for the enterprise funds. It would appear that the sharp increases in fees of late are driven by the need to feed the administrative overhead recharges that are used to cover general fund departments. The numbers certainly demonstrate that and the explanations by city staff do little to give sound reasoning for the large increases.

I implore you to give great consideration to reducing the proposed fee structure for water, sewer, storm water, and refuse for FY2027. Throughout all the discussions during budget hearings regarding the AOR, there has yet to be a convincing and logical argument made why these have grown so much in the last number of years. This Council needs to take action to correct past decisions that have put city finances on a slippery slope by over-relying on enterprise funds to pay the bills, thereby robbing these critical infrastructure departments of the necessary funds they should have to bring infrastructure to a bare minimum level that it has slipped well below in the last number of years. Our west end sewer capacity problem is the poster child for exactly what I am describing.

Rob McDonald
3399 Eagle Point Drive

Rob McDonald
President and CEO
A.Y. McDonald Industries, Inc.
Dubuque

RMcDonald@aymcdonald.com
O: 563-583-7311,,5265
aymcdonald.com

A.Y. McDONALD INDUSTRIES

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The Customer is the Boss.

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April 28, 2026

City of Dubuque
City Council

ACTION # 2.

ITEM TITLE:	Establishing Sanitary Sewer Utility Rates for Fiscal Year 2027
SUMMARY:	City Manager recommending City Council adopt the ordinance establishing sewer rates for Fiscal Year 2027 **ORDINANCE** City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 2 Sewers and Sewage Disposal, Article C Rates, Section 13-2c-3 Rates Established for Fiscal Year 2027
SUGGUESTED DISPOSITION:	Receive and File; Motion B; Motion A

ATTACHMENTS:

1. Staff Memo - Sanitary Sewer Rates FY2027
2. Ordinance 13-2C-3, Rates Established, FY27

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TO: Michael C. Van Milligen, City Manager

FROM: Deron Muehring, Water & Resource Recovery Center Director

SUBJECT: Sanitary Sewer Rate Changes for Fiscal Year 2027

DATE: April 23, 2026

INTRODUCTION:
The purpose of this memo is to recommend modification of Sections 13-2C-3(B) and 13-2C-3(C)(7) of the Code of Ordinances, thereby adjusting the sanitary sewer rates as proposed with the Fiscal Year 2026 budget.

DISCUSSION:
The proposed FY27 sanitary sewer rate adjustment is necessary to fund the continued operation, maintenance, and long-term improvement of Dubuque's wastewater collection and treatment system. This includes the daily operation of the Water & Resource Recovery Center (WRRC), where wastewater from homes, businesses, and industries is treated before being safely returned to the environment, as well as the operation and maintenance of the City's 22 sanitary sewer lift stations and more than 300+ miles of sanitary sewer mains. These fees support essential services such as treatment, pumping, cleaning, televising, repairs, regulatory compliance, laboratory testing, odor mitigation, and emergency response.

The proposed FY27 rate adjustment supports continued reinvestment in aging infrastructure and system reliability. Planned investments include improvements to treatment processes, replacement of obsolete controls and equipment, lift station reliability upgrades, odor reduction measures, and facility planning efforts that will guide future capital needs. These investments are necessary to maintain dependable service, reduce the risk of failures, comply with environmental requirements, and position the utility to meet future community needs.

The proposed adjustment also reflects the increasing cost of providing wastewater service. Over the past decade, many of the core inputs required to operate wastewater utilities have risen significantly faster than general inflation. Costs for electricity, natural gas, chemicals, equipment, and construction have all increased materially, placing upward pressure on the cost to maintain current service levels. At the WRRC specifically, electricity costs have increased by more than 120 percent over the past ten years even though the WRRC has reduced energy use per million gallons treated by approximately 20 percent over the past three fiscal years through improved operations and process management. These are not discretionary costs—they are the essential inputs required

to pump wastewater, operate treatment processes, disinfect flows, manage solids, and maintain system reliability.

The proposed 9% increase for FY27 will result in a $2.87 increase in the monthly sanitary sewer fee for the average household in Dubuque, based on typical usage of 3,200 gallons of water per month as outlined in Table 1 below. As a user fee, it is based on the amount of water used and corresponding wastewater generated. For lower consumption households, those that might only use 2,000 gallons per month, the current fee would be $19.92 per month. This would increase by $1.79 to $21.71 per month as proposed in FY2026.

Table 1. Monthly fee comparison for a household that uses 3,200 gallons of water per month.

	FY26 (Current)	FY27 (Proposed)	$ Increase	% Increase
Monthly Cost	$31.86	$34.73	$2.87	9%

To ensure rates remain aligned with peer communities across Iowa, the proposed rates are routinely benchmarked against the largest cities in the state that own and operate their own wastewater treatment facilities. A comparison of the monthly sanitary sewer fee for the average household is shown in the table below.

Table 2. Comparison of the sanitary sewer fee for a household that uses 3,200 gallons of water per month.

Rank	City	Average Monthly Sanitary Sewer Fee*
1	Ankeny	$40.97
2	Des Moines	$38.32
3	Davenport	$38.19
4	Cedar Rapids	$35.91
5	Dubuque	$34.73
6	Sioux City	$32.87
7	Ames	$30.34
8	Waterloo	$28.01
9	West Des Moines	$25.25
10	Iowa City	$23.86
11	Council Bluffs	$20.17
	Average without Dubuque	$31.39

***Based on 5/8 Meter & 3,200 Gal**

The average fee in Dubuque is 14.6% lower than the highest fee. And the average of the other cities is 9.6% lower than the fee in Dubuque.

A comparison of average annual rate increases from FY20 to FY27, Dubuque's proposed 9% increase will result in an average annual rate increase of 6.4% over the period—ranking it fourth highest (or fifth lowest) among the peer cities analyzed as reflected in Table 2 below. While slightly above the group average of 5.2%, the increase reflects the

scope and scale of the planned infrastructure improvements, some of which are already under construction.

Table 3. Comparison of average annual rate increase from the largest cities in Iowa that own and operate a wastewater facility.

Rank	City	Average Annual Increase
1	Sioux City	8.8%
2	Council Bluffs*	7.5%
3	Cedar Rapids	6.5%
4	Dubuque	6.4%
5	Waterloo	5.8%
6	Ames	4.0%
7	Davenport	2.1%
8	Iowa City	1.7%
	Average without Dubuque	5.2%

Additionally, the composition of sewer revenue by user class can vary significantly from city to city. In Dubuque, residential users account for approximately 52% of sanitary sewer revenue, while industrial users contribute about 25%. In some peer communities, industrial users may represent a larger share of the overall revenue, which can help offset costs and reduce the financial burden on residential ratepayers. The breakdown is shown in Table 3 below.

Table 4. Breakdown of sanitary sewer fee revenue by customer classification for FY2025 through March 25, 2025.

Customer Classification	Percent Revenue Contribution
Residential	52%
Industrial	25%
Commercial	22%
Other	1%

Every dollar generated through sanitary sewer fees is reinvested directly into wastewater collection and treatment systems. The proposed FY27 adjustment will help ensure the City can continue providing safe, reliable, and environmentally responsible wastewater service while responsibly addressing aging infrastructure, rising operating costs, and future system demands.

RECOMMENDATION:

I recommend amending the City Code of Ordinances to increase the sanitary sewer fees by 9% in support of the proposed Fiscal Year 2027 budget.

ACTION REQUESTED

I respectfully request passing the attached ordinance, amending Sections 13-2C-3(B) and 13-2C-3(C)(7) of the Code of Ordinances to increase the sanitary sewer fees by 9% in support of the proposed with the Fiscal Year 2027 budget.

Attach.

Cc: Crenna Brumwell, City Attorney
Jennifer Larson, Chief Financial Officer
Adrienne Breitfelder, City Clerk

ORDINANCE NO. _____-26

CITY OF DUBUQUE CODE OF ORDINANCES TITLE 13 PUBLIC UTILITIES, CHAPTER 2 SEWERS AND SEWAGE DISPOSAL, ARTICLE C RATES, SECTION 13-2C-3 RATES ESTABLISHED FOR FISCAL YEAR 2027

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. Section 13-2C-3 of the City of Dubuque Code of Ordinances reads as follows:

13-2C-3: RATES ESTABLISHED:

Contributors whose property lies within the corporate limits of the city, except as otherwise provided in this article, shall pay to the city at the same time payment for water services is made, a sewer service charge computed on water consumption on the following rates:

. . . .

B. Schedule Of Rates:

Rate per each 100 cubic feet	$8.11
Rate per each gallon	$0.0108

C. Service Charge:

. . . .

7. Where the quantity of water consumed is such that the minimum of service is charged, the minimum sewer service charge, according to the size of the meter, shall be as follows:

Meter Size (Inches)	Minimum Charge	Allowance (Cubic Feet)	Allowance (Gallons)
5/8	$14.90	200	1,496
3/4	$37.23	500	3,740
1 or larger	$59.58	800	5,984

Section 2. This Ordinance shall take effect on the 1st day of July, 2026.

Passed, approved, and adopted this 28th day of April 2026.

_____

Brad M. Cavanagh, Mayor

Attest:

_____

Adrienne N. Breitfelder, City Clerk

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April 28, 2026

City of Dubuque
City Council

ACTION # 3.

ITEM TITLE:	Establishing Water and Resource Recovery Center (WRRC) Fee Schedules Fiscal Year 2027
SUMMARY:	City Manager recommending City Council adoption of the attached resolution adjusting the fees charged for services performed by the Water and Resource Recovery Center (WRRC) for Fiscal Year 2027. **RESOLUTION** Establishing the Schedule of Rates for the Disposal of Private Hauled Waste to the Water & Resource Recovery Center as Provided for in 13-2b-8(F) of the City of Dubuque Code of Ordinances
SUGGUESTED DISPOSITION:	Receive and File; Adopt Resolution(s)

ATTACHMENTS:

1. Staff Memo, FY27 WRRC Fees, 4-23-26
2. Resolution, Establishing the Schedule of Rates for Disposal of Waste Hauled to WRRC, 4-2026

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

TO: Michael C. Van Milligen, City Manager

FROM: Deron Muehring, Water & Resource Recovery Center Director

SUBJECT: WRRC Fee Schedule for Fiscal Year 2027

DATE: April 23, 2026

INTRODUCTION:
The purpose of this memo is to recommend adjustments and formal adoption of fees charged for services performed at the Water & Resource Recovery Center (WRRC) for Fiscal Year 2027. These changes are intended to ensure that the fees appropriately reflect the cost of providing services and infrastructure.

BACKGROUND:
The WRRC's hauled waste program serves an important role in supporting the broader Dubuque-area economy. By accepting high-strength and domestic waste transported by regional haulers—including waste from industries, commercial kitchens, food processors, car washes, and septic systems—the WRRC enables local businesses to operate in compliance with environmental regulations without building costly, stand-alone treatment systems. This service benefits employers ranging from industrial manufacturers that support hundreds of local jobs to restaurants that serve thousands of patrons each week. It also provides a safe, regulated destination for residential septic and holding tank waste, protecting groundwater and public health. Hauled waste services are priced to reflect the full cost of treatment and are reviewed annually to ensure appropriate cost recovery without subsidizing from general utility revenues.

The WRRC's Environmental Lab is a state-certified facility that plays a critical role in maintaining public health and environmental quality throughout the region. In addition to monitoring water samples throughout the WRRC treatment process to ensure permit compliance and operational efficiency, the lab provides fee-based analytical services for private well owners, small community water systems, industrial clients, and wastewater operators across the tri-state area. These services enable customers to meet regulatory requirements, investigate water quality concerns, and verify the safety of drinking water and recreational water sources. The lab's certification ensures that all analyses meet state standards and produce legally defensible results. Lab fees are reviewed annually to ensure they reflect the true cost of service, including consumables and staff time, without generating a profit.

The services provided by the Environmental Lab—and the WRRC's acceptance of hauled waste—directly support several of the City of Dubuque's core priorities, including

protecting the environment, delivering high-quality municipal services, and fostering regional partnerships. The hauled waste program reduces the need for redundant infrastructure across the region and ensures that commercial, industrial, and residential waste is treated in a centralized, compliant, and environmentally responsible manner. The Environmental Lab strengthens the City's capacity to respond to water quality concerns, ensures compliance with state and federal standards, and builds trust with residents and businesses who depend on accurate and timely data.

In June of 2025, the City Council adopted Resolution 183-25 establishing the tipping fee rates for hauled waste received at the WRRC and Resolution 184-25 establishing the WRRC Environmental Laboratory Fee Schedule.

DISCUSSION:

The WRRC Environmental Lab is a state-certified facility that performs water sample testing to support regulatory compliance and facility optimization at the WRRC. This includes sampling of influent and effluent flows, monitoring of intermediate process streams, and calculation of permit-mandated performance metrics such as the required 85% reduction in total suspended solids. State certification requires routine audits and adherence to standard methods, which makes the lab's results legally defensible for regulatory purposes. In addition to internal testing, the lab provides analytical services to residents and organizations throughout the tri-state area, including tests for private wells and small treatment systems. These services are priced to recover only the cost of analysis, not to generate profit. The WRRC reviews these fees annually to ensure they remain aligned with supply and labor costs.

The fees charged by the WRRC Environmental Lab are generally comparable to those charged by other municipal and private laboratories in the region. The table below presents the existing Environmental Lab fee schedule.

Laboratory Test	Fee
Ammonia Nitrogen	$20
Bacteria (18 hour)	$32
Bacteria (24 hour)	$30
Biochemical Oxygen Demand (BOD)	$25
Chemical Oxygen Demand (COD)	$32
E. coli (Quantitray Method)	$40
Fecal Coliform (MPN)	$27
Grease and Oil (Hexane Extraction)	$54
Nitrate	$20
Nitrite	$20
pH	$10
Pseudomonas	$30
Total Dissolved Solids	$19
Total Kjeldahl Nitrogen (TKN)	$31
Total Phosphorus	$19
Total Suspended Solids (TSS)	$20
Volatile Suspended Solids (VSS)	$19

A review of current laboratory fees was completed in advance of the FY2027 budget process, including verification of updated vendor pricing and associated operating costs. Costs have not risen to the point where fee adjustments are warranted. As such, the WRRC laboratory fees are proposed to remain unchanged for FY2027 to continue providing cost-effective services to customers. Fees will be re-evaluated again as part of the FY2028 budget process.

A hauled waste fee schedule was proposed as part of an FY25 improvement package request and approved by City Council in spring 2024. That request established a multi-year strategy to incrementally increase fees to better recover the costs associated with accepting and treating hauled waste. In addition to offsetting current operating costs, these revenues were intended to help fund an $8.1 million capital improvement project for hauled waste receiving upgrades at the WRRC. This project—funded as part of the FY26 Capital Improvement Program—will provide for a new receiving facility, improve sample collection and waste screening capabilities, and enhance site access and control. These upgrades are essential to maintaining system reliability and permit compliance as hauled waste volumes and pollutant loads increase.

Under the adopted funding strategy, disposal fees were scheduled to increase again with the FY27 budget. Based on the FY25 improvement package adopted as part of the FY25 budget, the proposed rate schedule for hauled waste is outlined below:

Waste Type	**FY25 Rate**	**FY26 Rate**	**FY27 Rate**
High Strength Waste	$0.080	$0.105	$0.130
Fats, Oils & Grease (FOG)	$0.063	$0.080	$0.105
Septage	$0.090	$0.110	$0.140

The City's request for federal Community Project Funding through Representative Ashley Hinson's office was successfully included in the federal funding bill, providing $2 million for the High Strength Waste Receiving & Storage Project. As a result of this anticipated funding, the fee increases proposed for FY2027 are lower than they otherwise would have been absent the federal assistance. This outside funding helps reduce the cost burden on program users while allowing the City to continue advancing the infrastructure needed to safely and effectively manage high-strength waste. The table below compares the fee levels that were previously projected to be necessary to support the project with the FY2027 fees now proposed following the inclusion of federal funding. As shown in the far-right column, the proposed FY2027 rates are lower than originally anticipated, reflecting the benefit of outside funding assistance.

Waste Type	**FY27 Rate**	**Proposed FY27 Rate**
High Strength Waste	$0.130	$0.119
Fats, Oils & Grease (FOG)	$0.105	$0.092
Septage	$0.140	$0.127

For waste originating outside the City of Dubuque, an additional charge is appropriate because the WRRC exists first and foremost to serve Dubuque residents and local

businesses. While the facility can accept hauled waste from outside the city when capacity allows, the direct benefit of doing so to Dubuque ratepayers is limited if fees only recover the cost of treatment.

Standard tipping fees are structured to cover the cost to receive, handle, and treat the waste, but accepting outside waste also utilizes treatment capacity, staff attention, and infrastructure availability that would otherwise remain available for local needs, system resiliency, or future community growth. A modest additional charge for out-of-city waste helps ensure that Dubuque residents receive a benefit in return for making City-owned capacity available to regional users.

This approach recognizes that outside users are accessing a public asset funded and maintained to serve the City of Dubuque, while helping ensure local ratepayers receive fair value when that capacity is used by others.

The proposed tipping fee for Inorganic Waste from commercial operations in FY27 is recommended to increase by 9%, consistent with the rate adjustment proposed for sanitary sewer utility customers.

The proposed tipping fees for hauled waste for FY27 is outlined in the table below.

Waste Type	**FY26 Rate**	**Proposed FY27 Rate**
High Strength Waste	$0.105	$0.119
Fats, Oils & Grease (FOG)	$0.080	$0.092
FOG (outside city)	$0.100	$0.112
Septage	$0.110	$0.127
Septage (outside city)	$0.140	$0.157
Inorganic Waste (e.g., grit, etc.)	$0.165	$0.180
Inorganic Waste (outside city)	$0.180	$0.200

RECOMMENDATION:

I recommend adoption of fees charged for services performed at the Water & Resource Recovery Center (WRRC) for Fiscal Year 2027 as outlined herein.

ACTION REQUESTED

I respectfully request adoption of the attached resolution adjusting the fees charged for services performed at the Water & Resource Recovery Center for Fiscal Year 2027.

Attach.

Cc: Crenna Brumwell, City Attorney
Jennifer Larson, Chief Financial Officer
Mikaela Tully, WRRC Lab Supervisor

Prepared by: Deron Muehring, City of Dubuque WRRC, 795 Julien Dubuque Drive, Dubuque, IA 52003 (563)589-4177
Return to: Adrienne N. Breitfelder, City Clerk, 50W 13th Street, Dubuque, IA 52001 (563)589-4100

RESOLUTION NO. - 26

ESTABLISHING THE SCHEDULE OF RATES FOR THE DISPOSAL OF PRIVATE HAULED WASTE TO THE WATER & RESOURCE RECOVERY CENTER AS PROVIDED FOR IN 13-2B-8(F) OF THE CITY OF DUBUQUE CODE OF ORDINANCES

WHEREAS, the Water & Resource Recovery Center (WRRC) provides wastewater treatment for residential, commercial, and industrial users in the city of Dubuque and surrounding areas; and

WHEREAS, the WRRC receives wastewater through the sanitary sewer collection system and permitted waste hauled to the treatment facility; and

WHEREAS, hauled waste can be categorized as domestic septage; high strength waste (waste with higher levels of pollutants than domestic waste); fats, oils, and grease (FOG); and inorganic waste.

WHEREAS, provided for in 13-2B-8(F) of the City Code of Ordinances, the rate to be charged for domestic sewage discharged at the wastewater plant by private haulers shall be established by resolution;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. Establishes the rates for the disposal of private hauled waste at the WRRC pursuant to the schedule of rates as follows:

Private Hauled Waste Disposal Rate Schedule

High Strength Waste	$0.119 per gallon
Fats, Oils, & Grease (FOG)	$0.092 per gallon
FOG [originating outside city limits]	$0.112 per gallon
Septage	$0.127 per gallon
Septage [originating outside city limits]	$0.157 per gallon
Inorganic waste (e.g., car wash grit)	$0.180 per gallon
Inorganic waste [originating outside city limits]	$0.200 per gallon

Section 2. The given rate schedule shall take effect on July 1, 2026.

Passed, approved and adopted this _____ day of _____, 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Adrienne Breitfelder, City Clerk

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April 28, 2026

City of Dubuque
City Council

ACTION # 4.

ITEM TITLE:	Establishing Stormwater Management Utility Rates for Fiscal Year 2027
SUMMARY:	City Manager recommending City Council adopt the ordinance establishing stormwater management utility rates for Fiscal Year 2027. **ORDINANCE** Amending City of Dubuque Code of Ordinances Section 13-4-5 (D) SFU Rate, Charges; Utility Revenues
SUGGUESTED DISPOSITION:	Receive and File; Motion B; Motion A

ATTACHMENTS:

1. 2026-4-24 FY27 Recommend Storm Utility Rate Change - GNP Approval Memo to City Manager
2. Ordinance_FY2027_Stormwater_Utility_Adjustment

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TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 24, 2026

SUBJECT: Fiscal Year 2027 Recommended Stormwater Management Utility Fee Rate Change

INTRODUCTION

The purpose of this memo is to outline a recommendation to modify Section 13-4-5 (D) of the Code of Ordinances, thereby adjusting the stormwater utility fee rate as proposed with the Fiscal Year 2027 budget.

BACKGROUND

In February of 2003, Ordinance 7-03 was passed establishing a Stormwater Management Utility and established the associated user fee. Even after establishing the stormwater utility fee, stormwater management activities were funded from several sources: 15% from the stormwater utility fee, 22% from property taxes, 5% from sales tax, and 58% from DRA distribution funds. Beginning with the adoption of the FY2009 budget, the Stormwater Management Utility has been a self-supporting enterprise fund – all stormwater management activities have been funded exclusively by the stormwater management utility and permit fees.

The Stormwater Utility was formed on July 1, 2003, to update and expand the City's aging infrastructure, comply with the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, and implement the various elements of the 2001 Drainage Basin Master Plan Stormwater Management Plan (amended in 2013), which outlined improvements in both the Catfish Creek and Bee Branch watersheds. The flood mitigation improvements in the Catfish Creek Watershed have been completed. The improvements in the Bee Branch Watershed are part of the multi-phased, fiscally responsible, holistic Bee Branch Watershed Flood Mitigation Project which will mitigate flooding, improve water quality, stimulate investment, and enhance the quality of life. The City's has been able to garner support from local, state, and federal partners with over $169 million in outside funding to help offset the cost of the overall $250 million project. Since 2001, the City has made steady progress on the various phases of the project.

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

Phase	Description	Status
1	Carter Road Detention Basin	Complete
2	West 32nd Street Detention Basin	Complete
3	Historic Millwork District	Complete
4	Lower Bee Branch Creek Restoration	Complete
5	Flood Mitigation Gate & Pump Replacement	Under Contract
6	Impervious Surface Reduction	1/3 of alleys converted to “Green Alleys”
7	Upper Bee Branch Creek Restoration Railroad Culverts	Complete
8	22nd Street Storm Sewer Improvements	Complete from Elm Street to N. Main
9	Flood Mitigation Maintenance Facility	Site Cleanup/Preparation
10	North End Storm Sewer Improvements	Initiate Design in 2028
11	Water Plant Flood Protection	Initiate Design in 2024
12A	17th Street Storm Sewer Improvements	Complete from Elm St. to Heeb St.
12B	17th Street / W. Locust Street Reconstruction	Complete Design in 2026, Construct in 2027

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

The City has been able to provide stormwater management services within the rate structure established by Ordinance 16-14.

DISCUSSION

The recommended Fiscal Year 2027-2031 Capital Improvement Program Budget includes an additional $5,121,112 for the Flood Mitigation Gate and Pump Replacement, a key component of the Bee Branch Creek Restoration Project (Phase 5 of the Bee Branch Watershed Flood Mitigation Project). Combined with funding allocated in prior fiscal years (FY24-FY26), the total project investment is $28,456,106.

The recommended Fiscal Year 2027-2031 Capital Improvement Program Budget includes $12,275,000 shared across four funding sources to complete final design work in Fiscal Year 2027 and begin construction in Fiscal Year 2028 for the 17th/W. Locust Street Reconstruction Project, part of the Bee Branch Creek Restoration Project (Phase 12B of the Bee Branch Watershed Flood Mitigation Project). Design for this project was largely completed in the late 2010s and early 2020s, but progress was paused due to funding challenges during the COVID-19 pandemic.

Fiscal Year 2027 will be the nineteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2027 Stormwater User Fee is proposed to increase from $11.03 per SFU to $12.02 per SFU, a 9.00% increase.

	Rate Per Single Family Unit (SFU)
Fiscal Year 2021 - Adopted Per Ordinance 21-20	$8.29
Fiscal Year 2022 - Adopted Per Ordinance 10-21	$8.85
Fiscal Year 2023 - Adopted Per Ordinance 13-22	$9.00
Fiscal Year 2024 - Adopted Per Ordinance 14-23	$10.00
Fiscal Year 2025 - Adopted Per Ordinance 14-24	$10.50
Fiscal Year 2026 - Adopted Per Ordinance 14-25	$11.03
Fiscal Year 2027 - Recommended	**$12.02**

RECOMMENDATION

I recommend amending the City Code of Ordinances to establish the Stormwater Utility Fee rate for FY27 at $12.02.

BUDGET IMPACT

The proposed rate increases to $12.02 per month for the average homeowner in FY27.

ACTION TO BE TAKEN

I respectfully request passing the attached ordinance amending Section 13-4-5 (D) of the City Code of Ordinances to establish the stormwater management utility fee rate at $12.02 starting July 1, 2026.

cc: Jenny Larson, Chief Financial Officer
Laura Bendorf, Budget Manager
Crenna Brumwell, City Attorney
Robert Schiesl, Assistant City Engineer

ORDINANCE NO. -26

AMENDING CITY OF DUBUQUE CODE OF ORDINANCES SECTION 13-4-5 (D) SFU RATE, CHARGES; UTILITY REVENUES

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. That City of Dubuque Code of Ordinances Section 13-4-5 is hereby amended to read as follows:

(D) The SFU rate to be applied to residential and nonresidential properties shall be $12.02 per SFU.

Section 2. This Ordinance shall take effect on the 1st day of July, 2026.

Passed, approved and adopted this 28th day of April 2026.

_____
Brad M. Cavanagh, Mayor

Attest:

_____
Trish L. Gleason, Assistant City Clerk

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April 28, 2026

City of Dubuque
City Council

ACTION # 5.

ITEM TITLE: Five-Year Street Construction Program for Fiscal Years 2027-2031

SUMMARY: City Manager recommending City Council approval of the Annual Five-Year Street Construction Program for Fiscal Year 2027-2031.
RESOLUTION Adopting the Five-Year Street Construction Program for Fiscal Years 2027 - 2031

SUGGUESTED DISPOSITION:

ATTACHMENTS:

1. 2027 - 2031 Street Construction Program - Staff Council MEMO
2. 2027 - 2031 Street Construction Program - RESOLUTION
3. Five Year Street Program 2027-2031 - Proposed

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TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 24, 2026

RE: Five-Year Street Construction Program for Fiscal Years 2027 - 2031

INTRODUCTION

The enclosed resolution provides for the City Council approval of the Annual Five-Year Street Construction Program for Fiscal Years 2027 - 2031.

DISCUSSION

The Five-Year Street Construction Program for Fiscal Years 2027 - 2031, which is part of the Five-Year Capital Improvement Projects, includes the estimated costs for the street construction work and the anticipated year during which each project will be undertaken. The Five-Year Street Construction Program is considered annually by the City Council as part of the budget process.

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 $844,281 and represents 0.24% 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 $16,417,822, or 4.65% of the total CIP.

RECOMMENDATION

I recommend that the City Council accept the Annual Five-Year Construction Program for Fiscal Years 2027 - 2031.

ACTION TO BE TAKEN

The City Council is requested to approve this resolution for the acceptance of the Five-Year Construction Program for Fiscal Years 2027 - 2031.

cc: Jenny Larson, Chief Financial Officer
Laura Bendorf, Budget Manager
Robert Schiesl, Assistant City Engineer
Nate Steffen, Civil Engineer

Prepared by Kerry Bradley City of Dubuque Engineering 50 W. 13th St. Dubuque, IA 52001 (563)589-4270
Return to Adrienne N. Breitfelder City Clerk City of Dubuque, 50 W. 13th St. Dubuque, IA 52001 (563)589-4100

RESOLUTION NO. _____-26

ADOPTING THE FIVE-YEAR STREET CONSTRUCTION PROGRAM FOR FISCAL YEARS 2027 - 2031

WHEREAS, a recommended Five-Year Street Construction Program for the Fiscal Year 2027 - 2031 beginning July 1, 2026 and ending June 30, 2031, for the City of Dubuque has been prepared and submitted to the City Council; and

WHEREAS, the Five-Year Street Construction Program: 1) describes specific capital improvement projects; 2) provides estimated costs for those projects; 3) proposes sources of funding; and 4) schedules the fiscal/calendar year during which each project will be undertaken; and

WHEREAS, the capital improvement projects for the first year of such five-year program are included in the Fiscal Year 2027 budget; and

WHEREAS, the adoption of the Five-Year Street Construction Program is a prudent measure to provide continuity of programs and is in the best interest of the City of Dubuque.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

SSECTION 1. That the Five-Year Street Construction Program for Fiscal Years 2027 – 2031 beginning July 1, 2026, set out in the Fiscal Years 2027 - 2031 recommended Capital Improvement Budget, is hereby approved and adopted as the proposed allocation of City resources for capital improvements as scheduled in the years shown, subject to annual review and revision.

Passed, adopted and approved this the 28th day of April 2026.

Attest: Brad M. Cavanagh, Mayor

Trish L. Gleason, Assistant City Clerk

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STREET CONSTRUCTION PROGRAM 2027-2031 SUMMARY
CALENDAR YEAR 2027 / 2028
FISCAL YEAR 2027

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
14th Street Overpass Bridge	Washington Street	Sycamore Street	Bridge / Street Construction	$ 3,876,000	RAISE Grant, Fed STBG	$ 3,323,892
East - West Corridor Capacity Improvements	University / Pennsylvania	University / Delhi	Design and Property Acquisition	$ 100,000		
Central / White Corridor Complete Street Improvements	11th Street	22nd Street	Design and Construction	$ 330,000		
			Preliminary Cost Estimate - Annual Street Construction Program	$ 4,306,000	**Total:**	$ 3,323,892
			PROPOSED BUDGET FY 2027	**$ 4,306,000**		

PROGRAM FINANCING:		
CITY ANNUAL STREET PROGAM	$	982,108
SPECIAL ASSESSMENTS		
FEDERAL STBG FUNDS	$	890,145
FEDERAL GRANT FUNDS	$	2,433,747
STATE GRANT		
PRIVATE PARTICIPATION		
TOTAL STREET PROGRAM FINANCING:	**$**	**4,306,000**

ADDITIONAL STREET RELATED IMPROVEMENT PROJECTS

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
Street Construction General Repairs			General Repairs	$ 130,000		
Concrete Street Section Repair Program			General Repairs	$ 565,500		
Pavement Rehabilitation - Concrete Street Repair			General Repairs	$ 500,000		
Pavement Preservation - Joint Sealing			General Repairs	$ 25,000		
Asphalt Milling Program			HMA Resurfacing Program	$ 162,899		
Bridge Repairs/Maintenance			General Repairs	$ 500,000		
Pavement Marking Project			Pavement Markings	$ 260,000	Iowa DOT Funding	$ 25,000
			TOTAL ADDITIONAL STREET RELATED COSTS:	**$ 2,143,399**		
			TOTAL STREET RELATED IMPROVEMENT COSTS:	**$ 6,449,399**		

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STREET CONSTRUCTION PROGRAM 2027-2031 SUMMARY
CALENDAR YEAR 2028 / 2029
FISCAL YEAR 2028

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
14th Street Overpass Bridge	Washington Street	Sycamore Street	Bridge / Street Construction	$ 9,118,000	RAISE Grant, Fed STBG	$ 7,539,946
East - West Corridor Capacity Improvements	University / Pennsylvania	University / Delhi	Design and Property Acquisition	$ 5,714,000	BUILD Grant	$ 4,451,200
17th / Locust Street Reconstruction	Heeb Street	Kirkwood Street	Design and Construction	$ 2,055,000		
Central / White Corridor Complete Street Improvements	11th Street	22nd Street	Design and Construction	$ 1,760,000		
	Preliminary Cost Estimate - Annual Street Construction Program			$ 18,647,000	**Total:**	$ 11,991,146

PROPOSED BUDGET FY 2028 **$ 18,647,000**

PROGRAM FINANCING:	
CITY ANNUAL STREET PROGAM	$ 6,655,854
SPECIAL ASSESSMENTS	
FEDERAL STBG FUNDS	$ 2,045,072
FEDERAL GRANT FUNDS	$ 9,946,075
STATE GRANT	
PRIVATE PARTICIPATION	

TOTAL STREET PROGRAM FINANCING: **$ 18,647,001**

ADDITIONAL STREET RELATED IMPROVEMENT PROJECTS

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
Street Construction General Repairs			General Repairs	$ 135,000		
Concrete Street Section Repair Program			General Repairs	$ 229,676		
Pavement Rehabilitation - Concrete Street Repair			General Repairs	$ 525,000		
Pavement Preservation - Joint Sealing			General Repairs	$ 25,000		
Asphalt Milling Program			HMA Resurfacing Program	$ 168,601		
Bridge Repairs/Maintenance			General Repairs	$ 500,000		
Pavement Marking Project			Pavement Markings	$ 260,000	Iowa DOT Funding	$ 25,000

TOTAL ADDITIONAL STREET RELATED COSTS: **$ 1,843,277**

TOTAL STREET RELATED IMPROVEMENT COSTS: **$ 20,490,278**

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STREET CONSTRUCTION PROGRAM 2027-2031 SUMMARY
CALENDAR YEAR 2029 / 2030
FISCAL YEAR 2029

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
14th Street Overpass Bridge	Washington Street	Sycamore Street	Bridge / Street Construction	$ 23,150,000	RAISE Grant, Fed STBG	$ 21,708,869
US20 - NW Arterial Intersection Improvements	Old Highway Intersection	Cresent Ridge Intersection	Highway Corridor / Intersection Improvements	$ 4,027,993	Federal STBG	$ 4,027,993
East - West Corridor Capacity Improvements	University / Pennsylvania	University / Delhi	Design and Property Acquisition	$ 2,932,000	BUILD Grant	$ 2,225,600
17th / Locust Street Reconstruction	Heeb Street	Kirkwood Street	Construction	$ 2,270,000		
Central / White Corridor Complete Street Improvements	11th Street	22nd Street	Design and Construction	$ 1,780,000		

Preliminary Cost Estimate - Annual Street Construction Program $ 34,159,993 **Total:** $ 27,962,462

PROPOSED BUDGET FY 2029 **$ 34,159,993**

PROGRAM FINANCING:		
CITY ANNUAL STREET PROGAM	$	6,197,531
SPECIAL ASSESSMENTS		
FEDERAL STBG FUNDS	$	9,559,229
FEDERAL GRANT FUNDS	$	17,403,233
STATE GRANT		
PRIVATE PARTICIPATION	$	1,000,000

TOTAL STREET PROGRAM FINANCING: **$ 34,159,993**

ADDITIONAL STREET RELATED IMPROVEMENT PROJECTS

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
Street Construction General Repairs			General Repairs	$ 140,000		
Concrete Street Section Repair Program			General Repairs	$ 255,215		
Pavement Rehabilitation - Concrete Street Repair			General Repairs	$ 550,000		
Pavement Preservation - Joint Sealing			General Repairs	$ 50,000		
Asphalt Milling Program			HMA Resurfacing Program	$ 174,503		
Bridge Repairs/Maintenance			General Repairs	$ 535,000		
Pavement Marking Project			Pavement Markings	$ 260,000	Iowa DOT Funding	$ 25,000

TOTAL ADDITIONAL STREET RELATED COSTS: **$ 1,964,718**

TOTAL STREET RELATED IMPROVEMENT COSTS: **$ 36,124,711**

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STREET CONSTRUCTION PROGRAM 2027-2031 SUMMARY
CALENDAR YEAR 2030 / 2031
FISCAL YEAR 2030

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
US20 - NW Arterial Intersection Improvements	Old Highway Intersection	Cresent Ridge Intersection	Highway Corridor / Intersection Improvements	$ 1,972,007	Federal STBG	$ 1,972,007
East - West Corridor Capacity Improvements	University / Pennsylvania	University / Delhi	Construction	$ 4,927,000	BUILD Grant	$ 3,821,600
17th / Locust Street Reconstruction	Heeb Street	Kirkwood Street	Construction	$ 440,000		
Central / White Corridor Complete Street Improvements	11th Street	22nd Street	Design and Construction	$ 2,900,000		
	Preliminary Cost Estimate - Annual Street Construction Program			$ 10,239,007	**Total:**	$ 5,793,607

PROPOSED BUDGET FY 2030 **$ 10,239,007**

PROGRAM FINANCING:		
	CITY ANNUAL STREET PROGAM	$ 4,445,400
	SPECIAL ASSESSMENTS	
	FEDERAL STBG FUNDS	$ 1,972,007
	FEDERAL GRANT FUNDS	$ 3,821,600
	STATE GRANT	
	PRIVATE PARTICIPATION	
	TOTAL STREET PROGRAM FINANCING:	**$ 10,239,007**

ADDITIONAL STREET RELATED IMPROVEMENT PROJECTS

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
Street Construction General Repairs			General Repairs	$ 140,000		
Concrete Street Section Repair Program			General Repairs	$ 281,647		
Pavement Rehabilitation - Concrete Street Repair			General Repairs	$ 575,000		
Pavement Preservation - Joint Sealing			General Repairs	$ 50,000		
Asphalt Milling Program			HMA Resurfacing Program	$ 180,611		
Bridge Repairs/Maintenance			General Repairs	$ 535,000		
Green Alley Program			Alley Reconstruction	$ 350,000	Special Assessments	$ 35,000
Pavement Marking Project			Pavement Markings	$ 270,000	Iowa DOT Funding	$ 25,000
			TOTAL ADDITIONAL STREET RELATED COSTS:	**$ 2,382,258**		
			TOTAL STREET RELATED IMPROVEMENT COSTS:	**$ 12,621,265**		

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STREET CONSTRUCTION PROGRAM 2027-2031 SUMMARY
CALENDAR YEAR 2030 / 2031
FISCAL YEAR 2031

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
East - West Corridor Capacity Improvements	University / Pennsylvania	University / Delhi	Construction	$ 4,927,000	BUILD Grant	$ 3,821,600
Central / White Corridor Complete Street Improvements	11th Street	22nd Street	Design and Construction	$ 3,000,000		
Preliminary Cost Estimate - Annual Street Construction Program				$ 7,927,000	**Total:**	$ 3,821,600
PROPOSED BUDGET FY 2030				**$ 7,927,000**		

PROGRAM FINANCING:		
	CITY ANNUAL STREET PROGAM	$ 4,105,400
	SPECIAL ASSESSMENTS	
	FEDERAL STBG FUNDS	
	FEDERAL GRANT FUNDS	$ 3,821,600
	STATE GRANT	
	PRIVATE PARTICIPATION	
TOTAL STREET PROGRAM FINANCING:		**$ 7,927,000**

ADDITIONAL STREET RELATED IMPROVEMENT PROJECTS

Street	From	To	Construction Type	Cost Estimate	Funding Assistance	
Street Construction General Repairs			General Repairs	$ 150,000		
Concrete Street Section Repair Program			General Repairs	$ 309,000		
Pavement Rehabilitation - Concrete Street Repair			General Repairs	$ 600,000		
Pavement Preservation - Joint Sealing			General Repairs	$ 75,000		
Asphalt Milling Program			HMA Resurfacing Program	$ 186,933		
Bridge Repairs/Maintenance			General Repairs	$ 570,000		
Pavement Marking Project			Pavement Markings	$ 270,000	Iowa DOT Funding	$ 25,000
TOTAL ADDITIONAL STREET RELATED COSTS:				**$ 2,160,933**		
TOTAL STREET RELATED IMPROVEMENT COSTS:				**$ 10,087,933**		

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City of Dubuque
City Council

ACTION # 6.

ITEM TITLE:	Establishing Solid Waste Utility Rates for Fiscal Year 2027
SUMMARY:	City Manager recommending City Council adopt the ordinance establishing solid waste utility rates for Fiscal year 2027. **ORDINANCE** Amending City of Dubuque Code of Ordinances Title 13 Public Utilities, Chapter 6 Solid Waste
SUGGUESTED DISPOSITION:	Receive and File; Motion B; Motion A

ATTACHMENTS:

1. Staff Memo
2. FY27 Solid Waste Ordinance - Revisions 04-28-26

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Public Works Department
925 Kerper Court
Dubuque, IA 52001
Office (563) 589-4250
Fax (563) 589-4252
TTY (563) 589-4193
publicworks@cityofdubuque.org
www.cityofdubuque.org

TO: Michael C Van Milligen, City Manager

FROM: Arielle Swift, Public Works Director

SUBJECT: Proposed Revisions to Section 13-6 of the Codes of Ordinance

DATE: April 24, 2026

INTRODUCTION
The purpose of this memorandum is to submit a proposed ordinance for your review and approval.

DISCUSSION
Title 13 of the Codes of Ordinance is entitled “Public Utilities”. Chapter 6 of Title 13 is titled “Solid Waste”.

I recommend the revision of paragraph 1, 2, 3, 5, and 6 of Section 13-6A-10 titled “Rates and Charges Established; Exceptions”, subsection A titled “Refuse” and revisions to the rate table embedded in Section 13-6A-10 titled “Rates and Charges Established; Exceptions”. Changes would modify language to include the recommended FY2027 rate increase.

I recommend the revision of paragraph 1, 2, 3, 4, 5, and 6 of Section 13-6A-10 titled “Rates and Charges Established; Exceptions”, subsection C titled “Organic Materials” and revisions to the rate table embedded in Section 13-6A-10 titled “Rates and Charges Established; Exceptions”. Changes would modify language to include the recommended FY2027 rate increase.

I recommend the revision of paragraph 1, 2, 3, 4, 5, 6, and 7 of Section 13-6A-10 titled “Rates and Charges Established; Exceptions”, subsection D titled “Bulky Waste” and revisions to the rate table embedded in Section 13-6A-10 titled “Rates and Charges Established; Exceptions”. Changes would modify language to include the recommended FY2027 rate increase.

Attached are the recommended ordinance and Effect of Amendment detailing the changes proposed for Sections aforementioned.

ACTION STEP
The purpose of this memorandum is to recommend the proposed ordinance be approved by the City Manager and the City Council.

Prepared by: Arielle Swift, Public Works, 925 Kerper Court, Dubuque, IA 52001 563 589-4250

ORDINANCE NO._____- 26

AMENDING CITY OF DUBUQUE CODE OF ORDINANCES TITLE 13 PUBLIC UTILITIES, CHAPTER 6 SOLID WASTE

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA:

Section 1. Title 13, Chapter 6 of the City of Dubuque Code of Ordinances is hereby amended to read as follows:

13-6-1 : DEFINITIONS:

For the purpose of this chapter the following definitions shall apply:

BUILDING MATERIALS:	Any material such as lumber, floor coverings, brick, plaster, sheet metal or any other substances accumulated as a result of repairs or additions to existing buildings, construction of new buildings or demolition of existing structures.
BULKY ITEM(S)	Any items that do not fit into a city-issued refuse cart and that are larger than three feet by two feet or weigh more than 40 pounds.
CLASS I PREMISES:	Shall mean and include the following properties in the City of Dubuque: Single-family dwellings. Multiple-family dwellings up to and including six (6) dwelling units. Dwelling units in business or commercial premises. Where two (2) or more laterally connected or joined dwelling units, including condominiums, townhouses, and row houses, in which each dwelling unit has separate access and utility service, each dwelling unit shall constitute a single-family dwelling.
CLASS II PREMISES:	Residential premises other than Class I residential premises, located in the City of Dubuque, including: Dwellings in trailer courts;

	Schools, colleges, churches, convents, nursing homes, rooming houses and other semiprivate institutions; and Multiple-family dwellings exceeding six (6) dwelling units.
CLASS III PREMISES:	All business and commercial premises located in the City of Dubuque, including that part of a residential premises with a business or commercial use.
DWELLING:	Shall mean and include any building or portion thereof containing one or more dwelling units.
DWELLING UNIT:	Shall mean and include one or more connected rooms having complete kitchen facilities and arranged, designed, or used as living quarters for one family only.
FOOD SCRAPS:	Solid, semisolid, and liquid animal and vegetable residuals resulting from the handling, preparing, cooking, storing, serving and consuming of food.
GARBAGE:	All solid and semisolid, putrescible animal and vegetable wastes resulting from the handling, preparing, cooking, storing, serving and consuming of food or of material intended for use as food, and all offal, excluding useful industrial byproducts, and shall include all such substances from all public and private establishments and from all residences.
HAZARDOUS WASTES:	Waste materials, including, but not limited to, poisons, pesticides, herbicides, acids, caustics, biohazardous wastes, flammable or explosive materials and similar harmful wastes which require special handling, and which must be disposed of in such a manner as to conserve the environment and protect the public health and safety.
ORGANIC WASTE:	Any biodegradable waste material originating from plants, animals, or other natural sources that can be decomposed or broken down into simpler organic compounds through biological processes. This includes but is not limited to food scraps, yard waste, paper products, and other biodegradable materials. Organic waste does not include materials such as plastics, metals, or glass which do not readily decompose under natural conditions.
OWNER:	In addition to the record titleholder, any person residing in, renting, leasing, occupying, operating, or transacting business in any premises and as between such parties, the duties, responsibilities, liabilities, and obligations hereafter imposed shall be joint and several.
PREMISES:	A building or part of a building and its grounds located in the City of Dubuque.

RECYCLABLE MATERIALS:	Materials, as designated by the City of Dubuque and set out in this chapter, which would otherwise become solid waste that can be source separated, collected, processed, and returned to the economic stream in the form of raw materials or products.
REFUSE:	All landfilled material generated by occupiers of land within the City of Dubuque corporate limits, whether recyclable or nonrecyclable material.
SOLID WASTE:	Garbage, refuse, rubbish, recyclable materials, organic waste, and other similar discarded solid or semisolid materials, including, but not limited to, such materials resulting from industrial, commercial, agricultural, and domestic activities. Solid waste does not include toxic or hazardous materials.
YARD WASTE:	Organic materials generated from routine maintenance and landscaping activities within residential, commercial, or public properties. This includes grass clippings, leaves, branches, shrub trimmings, and other vegetative matter originating from the maintenance of lawns, gardens, and outdoor landscapes. Yard waste does not include materials such as soil, rocks, or construction debris.

13-6-2 : DEPOSITS ON OTHER PUBLIC OR PRIVATE PROPERTY:

A. Prohibition: No person shall throw, rake, deposit, dump, drop, spill or store (other than the placement of containers for collection as provided herein) any solid waste or toxic and hazardous wastes upon the streets, sidewalks, rights of way or any public or private property within the city.

B. Exception: This section shall not apply to junk dealers, auto salvage dealers, pawnbrokers or secondhand dealers licensed under title 4, chapter 6 of this code.

13-6-3 : WRAPPING AND DRAINING OF CERTAIN SOLID WASTES:

All solid waste consisting of waste animal and vegetable matter which may attract flies, dogs, cats, rodents, and other animals shall be drained of all excess liquid, wrapped in paper or disposable containers, and placed or stored, until collected, in covered suitable containers.

13-6-4 : UNLAWFUL ACCUMULATIONS:

A. Health Or Sanitation Hazard: It shall be unlawful for any person to permit to accumulate on any premises, improved or vacant, or on any public place in the city, such quantities of solid waste, either in containers or not, that shall constitute a health or sanitation hazard.

B. Storage Within Or Close To Buildings: It shall be unlawful for any person to accumulate quantities of refuse, papers, garbage, ashes or other solid waste within or close to any building in the city, unless the same is stored in containers in such a manner as not to create a health or fire hazard.

13-6-5 : STORAGE AND ACCUMULATION RESTRICTED:

A. Within the corporate limits of the city, all garbage or refuse consisting of waste animal or vegetable matter upon which rats may feed, and all small dead animals, shall be placed and stored until collected in covered metal containers of a type prescribed by the health officer.

B. Dumping On Premises Or Waterways Prohibited: It is unlawful for any person to dump or place on any premises, land or waterway, any dead animals, or any waste vegetable or animal matter of any kind.

C. Providing Harborage For Rats: It shall be unlawful for any person to place, leave, dump, or permit to accumulate any garbage, rubbish or trash in any building or on any premises, improved or vacant, or on any open lot or alley in the city so that the same shall or may afford food or harborage for rats.

D. Lumber And Boxes Placed On Elevated Racks: It shall be unlawful for any person to permit to accumulate on any premises, improved or vacant, or on any open lot or alley in the city any lumber, boxes, barrels, bottles, cans, containers or similar material that may be permitted to remain thereon unless same shall be placed on open racks that are elevated not less than eighteen inches (18") above the ground, and evenly piled or stacked.

13-6-6 : HAZARDOUS AND PROHIBITED WASTES REGULATED:

A. Deposits Prohibited Except For Special Collection: No person shall deposit in a solid waste container or otherwise offer for city collection any hazardous wastes or prohibited wastes, except when a special collection is established by the city manager.

B. Transportation By Owner: Hazardous wastes and prohibited wastes shall be transported by the owner to a sanitary disposal project licensed by the Iowa Department of Natural Resources to accept such wastes.

C. Prohibited Wastes Described: "Prohibited wastes" includes, but is not limited to, waste oils, lead acid batteries and tires.

D. The City of Dubuque solid waste collection service will not collect, including but not limited to, the following materials: Industrial waste; oil soaked rags, solvents, liquid paints, acids, chemicals, or other explosive or highly combustible or flammable or hazardous materials; caustics, poisons, pesticides or herbicides; radioactive or toxic waste, biomedical waste; liquids, including motor oil; gaseous waste; septage, raw sewage,

sludge and industrial process sludge; manure contaminated hay and straw or animal feces unless properly bagged; carcasses, viscera, or entrails of animals, unless properly contained, wrapped, or packaged; hot ashes; and building materials that are not bagged.

13-6-7 : VEHICLES HAULING SOLID WASTE:

A. Dropping, Sifting Or Leaking Of Load: No person shall haul any solid waste upon the streets, alleys or public places of the city unless the vehicle used for such purpose is so constructed or loaded or the load securely covered as to prevent any of its load from dropping, sifting, leaking, or otherwise escaping or its load covering from dropping from the vehicle, except that materials may be dropped for the purpose of securing traction, or water or other substance may be applied on a roadway in cleaning or maintaining such roadway.

B. Sanitary Condition: All vehicles, containers and dumpsters used for the collection and removal of solid waste shall be kept in a clean, inoffensive, and sanitary condition. All solid waste shall be handled in such a way as to prevent the scattering, spilling or leakage of same.

13-6-8 : USE OF STATE APPROVED DUMP SITE OR DISPOSAL PROJECT:

A. State Licensed Project: No person shall haul or cause to be hauled any solid waste to any sanitary disposal project, dump site or any other area unless such disposal project, dump site or other area is licensed by and in full compliance with all regulations in the state in which it is located.

B. Filling Or Excavating; Permit Required: No person shall use dirt, stone, brick, concrete or similar inorganic material for fill, landscaping, excavation or grading without first obtaining a building permit, if required by other provisions of this code, and only in conformance with all provisions of the zoning and subdivision ordinances of this code.

ARTICLE A. CITY OR PRIVATE COLLECTION SERVICE

13-6A-1: CITY MANAGER'S AUTHORITY GENERALLY:

The City Manager, or designee, is hereby authorized and directed to employ City owned vehicles and equipment and the necessary operating personnel to collect refuse, recyclable materials, organic waste, and bulky items and to collect fees and administer the program as provided for in this article in the City, upon the terms and conditions of this article.

13-6A-2: AVAILABILITY OF COLLECTION SERVICE:

A. Collection service is provided within to City residents and businesses as described in this Chapter. The City Manager may consider requests for service outside of city limits, at the City Manager's sole discretion.

B. Class I Premises: City solid waste collection services shall be mandatory.

C. Class II Premises: Class II premises not serviced by City solid waste collection services may apply to the City Manager for such collection services.

D. Class III Premises: Class III premises not serviced by City solid waste collection services may apply to the City Manager for such collection services.

E. Recycling Services: Class II premises not serviced by City solid waste collection services and Class III premises may apply to the City Manager for such recycling services.

F. Refusal Of Service: The City Manager may refuse solid waste collection services or recycling services because of quantities or characteristics beyond the capacity or capability to be handled efficiently or safely by City personnel and equipment.

13-6A-3: REFUSE COLLECTION SERVICE:

A. All City of Dubuque solid waste customers shall use a city-issued cart for collection. The base rate gives access to a 35-gallon tipper cart for weekly refuse collection.

B. In cases where a customer may choose multiple refuse carts or a cart larger than the base rate 35-gallon cart, the customer may choose from three additional cart sizes of forty-eight (48), sixty-four (64), or ninety-six (96) gallons.

C. Excess Refuse: Official City of Dubuque single-use refuse stickers shall be applied to each additional standard 35-gallon bag or small item (not exceeding 3 feet by 2 feet or heavier than 40 pounds) which does not fit in the subscribed cart.

D. Electronics or items larger than 3 feet by 2 feet or heavier than 40 pounds must be scheduled as a bulky item pick-up.

E. The City Manager may require additional cart capacity if the subscribed cart is insufficient. The City shall notify the applicable account holder in writing of the additional capacity requirement, deliver the larger cart, and adjust the monthly bill.

F. All refuse placed into City-issued carts must be in tied bags.

G. Except for Class II premises, biomedical waste shall be placed in suitable containers separately from all other solid waste. Sharp objects, such as hypodermic needles, syringes, and lancets, shall be securely contained in hard plastic or metal disposable containers with screw-on or tightly secured lids for collection. Other biomedical waste, such as soiled bandages, disposable sheets, and medical gloves, shall be placed in thick disposable plastic bags or shall be double-bagged.

H. Glass and similar materials shall be placed in puncture-resistant boxes and securely closed.

13-6A-4: RECYCLING COLLECTION SERVICE:

A. One City owned curbside recycling container shall be provided by the City to each dwelling for the collection of recyclable materials. If additional recycling capacity is needed, a second container may be issued.

B. The following types of solid waste are curbside recyclable materials: Rigid plastics with a recycling symbol between #1 – 5, Paper/cardboard/newspaper, and metal materials (such as cans, clean foil, pans).

C. When a customer's recycling container is frequently contaminated with nonrecyclable material and violations persist, the City may remove the container and stop the weekly collection.

13-6A-5: ORGANIC WASTE COLLECTION SERVICE:

A. All organic waste shall be separated from all other solid waste and shall be composted on the premises or placed in organic collection containers for collection.

B. Any premises composting on site shall maintain all compost piles in accordance with Title 6, Chapter 4 of this Code.

C. Organic waste shall be collected according to the schedule established by the City Manager.

D. The following materials may be collected curbside: branches and tree limbs - less than 5 feet long (must be bundled), flowers and potted plants (no pots), food scraps - fruit and vegetables, peels, pits, coffee grounds, eggshells, bread and grain products, grass clippings, leaves, plants, weeds, brush, natural Christmas trees, bones, dairy products, meat, poultry, fish, and non-wax coated paper products.

E. Preparation Of Organic Waste: Organic waste collected by the City shall be placed in biodegradable paper bags no more than 35-gallons, bundled branches, privately owned 35-gallon containers, subscribed city-issued 64-gallon organic waste carts, or subscribed city issued 13-gallon organic waste carts.

F. Organic waste set-out in a biodegradable paper bag requires single use stickers. The bags shall be no more than 35-gallon capacity, minimum two-ply weatherized material, and designed for yard waste collection capacity.

G. Disposable organic waste bags shall not exceed 40 pounds without tearing or falling apart. Cardboard boxes or plastic bags shall not be used for organic waste collection.

H. Organic waste set out in privately owned 35-gallon cans require a single-use yard waste sticker or an annual decal.

13-6A-6: BULKY ITEM COLLECTION SERVICE:

A. No person shall place bulky items that are larger than 3 feet by 2 feet in diameter or weigh over 40 pounds out for collection except in accordance with the provisions of this chapter.

B. Premises receiving City solid waste collection service are eligible to set out bulky items for collection provided the customer schedules in advance of their collection. Items which are placed out for collection which have not been previously scheduled for collection will not be collected and the property owner shall be responsible for their removal.

13-6A-7: FREQUENCY, TIME, AND AREAS OF COLLECTION:

A. Frequency And Time Of Collection: Collections shall be made not more than once weekly at such time and in such areas of the City as shall be determined and set out in schedules prepared by the City Manager in accordance with the provisions of this article. All collections shall be made between the hours of 6:00 A.M. and 9:00 P.M.

B. Collection Schedule: The collection schedule shall not include official City holidays unless otherwise determined by the City Manager. However, a Saturday may be substituted as the collection day to replace the collection which would otherwise be made on the day of the week the holiday occurs.

C. Authority To Change Schedule: The City Manager is hereby authorized and empowered to change or amend the collection schedules from time to time as the City Manager may deem necessary.

13-6A-8: STORAGE, CONTAINMENT, AND SET-OUT LOCATIONS OF SOLID WASTE:

A. Alleys: Where collections are made from alleys, solid waste containers shall be placed in one location for each dwelling, in clear view and at the owner's property line abutting the alley and on the days designated.

B. Streets: Where collections are made from the street, solid waste containers shall be placed in one location for each dwelling, in clear view and in the street right-of-way on the owner's property side of the curb and on the days designated in said schedule. Such containers shall be placed so as not to interfere with vehicular and pedestrian traffic and when emptied shall be promptly removed by the owner.

C. Time Limit For Placement Of Containers On Streets: No person shall place solid waste or recycling at the street for collection more than 24 hours before the scheduled collection day. No person shall leave solid waste containers or recycling containers at the street for more than 24 hours after the scheduled collection day.

All solid waste shall be placed at the designated collection location for City collection by 6:00 A.M. on the scheduled collection day.

D. Duty When Solid Waste Not Collected: Any solid waste not in compliance with this chapter shall not be collected by the City and shall be removed by the owner within 24 hours after the scheduled collection day and stored in such a manner as not to create a health, safety, or fire hazard.

E. Solid waste collection containers stored in the right-of-way for longer than 24 hours after the scheduled collection day may be subject to removal at the property owner's expense.

F. The City may make exceptions for the storage and set out of solid waste containers for elderly or disabled persons upon application to the Public Works Department.

G. On collection days, solid waste containers shall be placed in plain view at a point within two feet of the curb or alley line.

H. If a customer would like to change the location of the normal set-out for collection, it must be approved by the City.

I. Containers must have a two-foot radius around each container, and the lid of the container must open toward the street or alley.

J. Material not intended for collection shall not be kept on or near the curb or alley line. The city shall not be responsible for any material so placed which is collected for disposal.

13-6A-9: OWNERSHIP OF MATERIALS; UNAUTHORIZED COLLECTING PROHIBITED:

From the time of placement for collection as provided in section 13-6A-8 of this article, all solid waste and recyclable materials and recycling containers which meet the requirements of this chapter placed for collection by the City shall become and be the property of the City and it shall be a violation of this section for any person other than authorized personnel of the City to collect, pick up, or cause to be collected or picked up, any such materials.

13-6A-10: RATES AND CHARGES ESTABLISHED; EXCEPTIONS:

A. Refuse:

1. Base Fee and Conditions: A fee of nineteen dollars and fifty-six cents ($19.56) per dwelling unit per month shall be paid to the City by the account holder for solid waste collection services. The fee shall be in payment for collection and disposal of one (1) thirty-five (35)-gallon City owned cart per month per cart.

2. Optional Carts: The fee for a forty-eight (48)-gallon solid waste cart shall be twenty-one dollars and ninety cents ($21.90) per month. The fee for a sixty-four (64)-gallon solid waste cart is twenty-six dollars and twenty-seven cents ($26.27) per month per cart. The fee for a ninety-six (96)-gallon solid waste cart is thirty-six dollars and eighty-nine cents ($36.89) per month per cart.

3. Alley Cart Fees: The fee for a forty-eight (48)-gallon solid waste cart is nineteen dollars and fifty-six cents ($19.56) per month per cart. The fee for a sixty-four (64)-gallon solid waste cart is twenty-one dollars and seventeen cents ($21.17) per month per cart. The fee for a ninety-six (96)-gallon solid waste cart is thirty dollars and fifty-three ($30.53) per month per cart.

4. Shared Carts: In multifamily dwellings, where the property owner is the account holder, the owner can opt to using shared ninety-six (96) gallon carts. Each unit will be billed the basic service, and the number of units will share one or more ninety-six (96) gallon carts.

5. Single-Use Refuse Stickers: The fee for a single use refuse sticker shall be two dollars ($2.00) and shall be applied to each additional standard solid waste container or bag.

6. A fee of twenty dollars ($20.00) shall be paid to the City for each removal of refuse containers from the curb.

B. Recycling:

1. For Class II premises not serviced by City solid waste collection services for recycling collection, upon approval of an application for City recycling collection a fee of eight dollars ($8.00) per month per ninety-six (96) gallon container (or volume equivalence) shall be paid to the City by the property owner of each.

2. A fee of twenty dollars ($20.00) shall be paid to the City for each removal of recycling containers from the curb.

C. Organic Materials:

1. The fee for single-use brush-tie shall be one dollar and seventy-five cents ($1.75) each.

2. The fee for single use stickers shall be one dollar and seventy-five cents ($1.75) each.

3. The fee paid to the City by a customer of record with the City for no more than one annual yard debris decal for a privately-owned rigid thirty-five (35) gallon container shall be forty-three dollars and fifty cents ($43.50) each. A decal shall only be used by the customer of record with the City who purchased it.

4. The fee paid to the City for subscription to a sixty-four (64) gallon City-issued organic material cart shall be ten dollars and eighty cents ($10.80) per cart per month and a thirty-five gallon City-issued organic material cart shall be five dollars and forty cents ($5.40) per cart per month

5. The minimum fee paid to the City for collection of a scheduled leaf rake out is twenty-one dollars and sixty cents ($21.60) for a forty (40) standard leaf bag equivalent pile of leaves in the parking lane at the curb.

6. A fee of twenty-one dollars and sixty cents ($21.60) shall be paid to the City for each removal of organic material containers from the curb.

D. Bulky Waste:

1. A fee of fourteen dollars ($14.00) shall be paid by the owner for each time the service is provided for up to the equivalent of three (3) cubic yards of solid waste.

2. An additional fee of fourteen dollars ($14.00) shall be paid for each additional three (3) cubic yards of solid waste.

3. A fee of nine dollars ($9.00) shall be paid to the City for each tire.

4. A fee of twenty-five dollars ($25.00) shall be paid to the City by the owner for each appliance collected in the service (such as stoves, microwaves, dishwashers, refrigerators, and dehumidifiers).

5. A fee of six dollars and fifty cents ($6.50) shall be paid to the City for metal material that is larger than two feet by three feet (2' x 3') and or heavier than forty (40) pounds (such as grills, bed rails, exercise bikes).

6. A fee of twenty-five dollars ($25.00) shall be paid to the City for each collection of a TV or monitor.

7. A fee of six dollars and fifty cents ($6.50) shall be paid to the City for the collection of items with a plug in/chord per pick-up (such as VCR's, computer tower, or computer printer), Excluding TVs and monitors.

8. A fee of twenty dollars ($20.00) shall be paid to the City for each collection requested by the for service on a day not receiving weekly collection at the service address in which the collection crew is not in that service area or is not a current weekly solid waste customer of the City.

Service Type		FY27 Rates
Refuse	35-Gallon Cart	$19.56
	48-Gallon Cart	$21.90
	64-Gallon Cart	$26.27
	96-Gallon Cart	$36.89
	48-Gallon - ALLEY CART	$19.56
	64-Gallon - ALLEY CART	$21.17
	96-Gallon - ALLEY CART	$30.53
	Shared Cart Fee Per Unit	$19.56
	Single-Use Trash Sticker	$2.00
	Discount for Income Eligible Customers (see Paragraph F of Section 13-6A-F)	($9.78)
Organic Waste	Annual Yard Waste Decal	$43.50
	64-Gallon Cart	$10.80
	35-Gallon Cart (New)	$5.40
	13-Gallon Cart	$2.00
	Leaf Rake-Out	$21.60
	Yard Waste Brush Ties	$1.75
	Single-Use Yard Waste Sticker	$1.75
Recycling	Recycling Only - Residential & Commercial	$8.00
Bulky Items	1 Hopper - 3 Cubic Yd of Refuse	$14.00
	Tire	$9.00
	Large Metal Material Pick-Up	$6.50
	Appliance	$25.00
	TV and Monitors	$25.00
	Electronic Pick-Up	$6.50
Miscellaneous	Off-Route/Non-Customer Fee	$20.00
	Right-Of-Way Removal Fee	$20.00

13-6A-11: CHARGES; BILLING AND COLLECTION:

A. City Billing: The City Manager is authorized to bill tenants upon the written request of the property owner and according to a procedure to be established by the City Manager. The property owner in such cases shall provide any information on each tenant's mailing address to aid in the collection of fees for City services. In all cases, the property owner shall remain liable for the payment of all charges required by this chapter.

B. Monthly Billing: All accounts shall be billed monthly. The payment of bills is subject to the terms of section 13-1C-4 of this title.

C. Unpaid Billing For Class I Premises: The collection of solid waste provided Class I premises and the maintenance of the availability of such service, whether or not such service is used regularly or not at all by the owner of such Class I premises, is hereby declared a benefit to said premises at least equal to the monthly charges specified, and in case of failure to pay the monthly charge when billed as heretofore provided, then the monthly charge shall become a lien against the property benefited or served and shall be collected in the same manner as general Property Taxes.

D. Certify Delinquent Accounts To County Treasurer: It is the duty of the City Treasurer to certify the actual rates and fees plus the costs of administration to the County Treasurer

as provided in section 13-1C-4 of this title and all such costs will constitute a lien against said property and be collected with and in the same manner as general Property Taxes on said property.

E. In cases of extreme financial hardship, the City may make adjustments in the monthly collection charges as deemed appropriate. In such cases, the City may require proof of financial status or extreme hardship, as the City may deem necessary.

F. When resident(s) of a Class I premises meets the HUD "Section 8" guidelines for the size of the household may, upon application to the City Manager or designee, be exempted from one-half (1/2) the established 35-gallon refuse collection service rate. After the initial application, annual review is required.

13-6 A-12: PRIVATE COLLECTION SERVICE:

A. License Required: No person shall engage in the business of removing or hauling solid waste from the premises of another person without a license to do so from the City Manager. The issuance of such license shall be in the manner prescribed and subject to the terms of title 4, chapter 1 of this Code.

B. Application For License; Fee: Application for such license shall specify the type of equipment and vehicles to be used, the routes to be traveled, the places to be served and the name and residence of the applicant. Such persons shall pay, at the Office of the City Treasurer, an annual license fee of $25.00 per year for each vehicle engaged in such business.

C. Display Of License Number On Vehicle: No person shall operate a vehicle licensed under this section unless the license number is prominently displayed on the lower portion of the driver's side of the windshield in clear view. Such license number shall be affixed to the vehicle not less than five (5) days after the day of issue.

D. Separability Of Provisions: It is the intention of the City Council that each subsection, paragraph, sentence, clause, and provision of this section is separable, and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this section nor any part thereof other than that affected by such decision.

Section 2. This ordinance shall take effect July 1, 2026.

Passed, approved, and adopted this____day _____, 2026.

_____
Brad Cavanagh, Mayor

Attest:

_____
Trish L. Gleason, Assistant City Clerk

EFFECT OF AMENDMENT

13-6-1 : DEFINITIONS:

For the purpose of this chapter the following definitions shall apply:

BUILDING MATERIALS:	Any material such as lumber, floor coverings, brick, plaster, sheet metal or any other substances accumulated as a result of repairs or additions to existing buildings, construction of new buildings or demolition of existing structures.
BULKY ITEM(S)	Any items that do not fit into a city-issued refuse cart and that are larger than three feet by two feet or weigh more than 40 pounds.
CLASS I PREMISES:	Shall mean and include the following properties in the City of Dubuque: A. Single-family dwellings. B. Multiple-family dwellings up to and including six (6) dwelling units. C. Dwelling units in business or commercial premises. Where two (2) or more laterally connected or joined dwelling units, including condominiums, townhouses, and row houses, in which each dwelling unit has separate access and utility service, each dwelling unit shall constitute a single-family dwelling.
CLASS II PREMISES:	Residential premises other than Class I residential premises, located in the City of Dubuque, including: A. Dwellings in trailer courts; B. Schools, colleges, churches, convents, nursing homes, rooming houses and other semiprivate institutions; and C. Multiple-family dwellings exceeding six (6) dwelling units.
CLASS III PREMISES:	All business and commercial premises located in the City of Dubuque, including that part of a residential premises with a business or commercial use.
DWELLING:	Shall mean and include any building or portion thereof containing one or more dwelling units.

DWELLING UNIT:	Shall mean and include one or more connected rooms having complete kitchen facilities and arranged, designed, or used as living quarters for one family only.
FOOD SCRAPS:	Solid, semisolid, and liquid animal and vegetable residuals resulting from the handling, preparing, cooking, storing, serving and consuming of food.
GARBAGE:	All solid and semisolid, putrescible animal and vegetable wastes resulting from the handling, preparing, cooking, storing, serving and consuming of food or of material intended for use as food, and all offal, excluding useful industrial byproducts, and shall include all such substances from all public and private establishments and from all residences.
HAZARDOUS WASTES:	Waste materials, including, but not limited to, poisons, pesticides, herbicides, acids, caustics, biohazardous wastes, flammable or explosive materials and similar harmful wastes which require special handling, and which must be disposed of in such a manner as to conserve the environment and protect the public health and safety.
ORGANIC WASTE:	Any biodegradable waste material originating from plants, animals, or other natural sources that can be decomposed or broken down into simpler organic compounds through biological processes. This includes but is not limited to food scraps, yard waste, paper products, and other biodegradable materials. Organic waste does not include materials such as plastics, metals, or glass which do not readily decompose under natural conditions.
OWNER:	In addition to the record titleholder, any person residing in, renting, leasing, occupying, operating, or transacting business in any premises and as between such parties, the duties, responsibilities, liabilities, and obligations hereafter imposed shall be joint and several.
PREMISES:	A building or part of a building and its grounds located in the City of Dubuque.
RECYCLABLE MATERIALS:	Materials, as designated by the City of Dubuque and set out in this chapter, which would otherwise become solid waste that can be source separated, collected, processed, and returned to the economic stream in the form of raw materials or products.
REFUSE:	All landfilled material generated by occupiers of land within the City of Dubuque corporate limits, whether recyclable or nonrecyclable material.
SOLID WASTE:	Garbage, refuse, rubbish, recyclable materials, organic waste, and other similar discarded solid or semisolid materials, including, but not limited to, such materials

	resulting from industrial, commercial, agricultural, and domestic activities. Solid waste does not include toxic or hazardous materials.
YARD WASTE:	Organic materials generated from routine maintenance and landscaping activities within residential, commercial, or public properties. This includes grass clippings, leaves, branches, shrub trimmings, and other vegetative matter originating from the maintenance of lawns, gardens, and outdoor landscapes. Yard waste does not include materials such as soil, rocks, or construction debris.

13-6-2 : DEPOSITS ON OTHER PUBLIC OR PRIVATE PROPERTY:

A. Prohibition: No person shall throw, rake, deposit, dump, drop, spill or store (other than the placement of containers for collection as provided herein) any solid waste or toxic and hazardous wastes upon the streets, sidewalks, rights of way or any public or private property within the city.

B. Exception: This section shall not apply to junk dealers, auto salvage dealers, pawnbrokers or secondhand dealers licensed under title 4, chapter 6 of this code.

13-6-3 : WRAPPING AND DRAINING OF CERTAIN SOLID WASTES:

All solid waste consisting of waste animal and vegetable matter which may attract flies, dogs, cats, rodents, and other animals shall be drained of all excess liquid, wrapped in paper or disposable containers, and placed or stored, until collected, in covered suitable containers.

13-6-4 : UNLAWFUL ACCUMULATIONS:

A. Health Or Sanitation Hazard: It shall be unlawful for any person to permit to accumulate on any premises, improved or vacant, or on any public place in the city, such quantities of solid waste, either in containers or not, that shall constitute a health or sanitation hazard.

B. Storage Within Or Close To Buildings: It shall be unlawful for any person to accumulate quantities of refuse, papers, garbage, ashes or other solid waste within or close to any building in the city, unless the same is stored in containers in such a manner as not to create a health or fire hazard.

13-6-5 : STORAGE AND ACCUMULATION RESTRICTED:

A. Within the corporate limits of the city, all garbage or refuse consisting of waste animal or vegetable matter upon which rats may feed, and all small dead animals, shall be placed and stored until collected in covered metal containers of a type prescribed by the health officer.

B. Dumping On Premises Or Waterways Prohibited: It is unlawful for any person to dump or place on any premises, land or waterway, any dead animals, or any waste vegetable or animal matter of any kind.

C. Providing Harborage For Rats: It shall be unlawful for any person to place, leave, dump, or permit to accumulate any garbage, rubbish or trash in any building or on any premises, improved or vacant, or on any open lot or alley in the city so that the same shall or may afford food or harborage for rats.

D. Lumber And Boxes Placed On Elevated Racks: It shall be unlawful for any person to permit to accumulate on any premises, improved or vacant, or on any open lot or alley in the city any lumber, boxes, barrels, bottles, cans, containers or similar material that may be permitted to remain thereon unless same shall be placed on open racks that are elevated not less than eighteen inches (18") above the ground, and evenly piled or stacked.

13-6-6 : HAZARDOUS AND PROHIBITED WASTES REGULATED:

A. Deposits Prohibited Except For Special Collection: No person shall deposit in a solid waste container or otherwise offer for city collection any hazardous wastes or prohibited wastes, except when a special collection is established by the city manager.

B. Transportation By Owner: Hazardous wastes and prohibited wastes shall be transported by the owner to a sanitary disposal project licensed by the Iowa Department of Natural Resources to accept such wastes.

C. Prohibited Wastes Described: "Prohibited wastes" includes, but is not limited to, waste oils, lead acid batteries and tires.

D. The City of Dubuque solid waste collection service will not collect, including but not limited to, the following materials: Industrial waste; oil soaked rags, solvents, liquid paints, acids, chemicals, or other explosive or highly combustible or flammable or hazardous materials; caustics, poisons, pesticides or herbicides; radioactive or toxic waste, biomedical waste; liquids, including motor oil; gaseous waste; septage, raw sewage, sludge and industrial process sludge; manure contaminated hay and straw or animal feces unless properly bagged; carcasses, viscera, or entrails of animals, unless properly contained, wrapped, or packaged; hot ashes; and building materials that are not bagged.

13-6-7 : VEHICLES HAULING SOLID WASTE:

A. Dropping, Sifting Or Leaking Of Load: No person shall haul any solid waste upon the streets, alleys or public places of the city unless the vehicle used for such purpose is so constructed or loaded or the load securely covered as to prevent any of its load from dropping, sifting, leaking, or otherwise escaping or its load covering from dropping from the vehicle, except that materials may be dropped for the purpose of securing traction, or

water or other substance may be applied on a roadway in cleaning or maintaining such roadway.

B. Sanitary Condition: All vehicles, containers and dumpsters used for the collection and removal of solid waste shall be kept in a clean, inoffensive, and sanitary condition. All solid waste shall be handled in such a way as to prevent the scattering, spilling or leakage of same.

13-6-8 : USE OF STATE APPROVED DUMP SITE OR DISPOSAL PROJECT:

A. State Licensed Project: No person shall haul or cause to be hauled any solid waste to any sanitary disposal project, dump site or any other area unless such disposal project, dump site or other area is licensed by and in full compliance with all regulations in the state in which it is located.

B. Filling Or Excavating; Permit Required: No person shall use dirt, stone, brick, concrete or similar inorganic material for fill, landscaping, excavation or grading without first obtaining a building permit, if required by other provisions of this code, and only in conformance with all provisions of the zoning and subdivision ordinances of this code.

ARTICLE A. CITY OR PRIVATE COLLECTION SERVICE

13-6A-1: CITY MANAGER'S AUTHORITY GENERALLY:

The City Manager, or designee, is hereby authorized and directed to employ City owned vehicles and equipment and the necessary operating personnel to collect refuse, recyclable materials, organic waste, and bulky items and to collect fees and administer the program as provided for in this article in the City, upon the terms and conditions of this article.

13-6A-2: AVAILABILITY OF COLLECTION SERVICE:

A. Collection service is provided within to City residents and businesses as described in this Chapter. The City Manager may consider requests for service outside of city limits, at the City Manager's sole discretion.

B. Class I Premises: City solid waste collection services shall be mandatory.

C. Class II Premises: Class II premises not serviced by City solid waste collection services may apply to the City Manager for such collection services.

D. Class III Premises: Class III premises not serviced by City solid waste collection services may apply to the City Manager for such collection services.

E. Recycling Services: Class II premises not serviced by City solid waste collection services and Class III premises may apply to the City Manager for such recycling services.

F. Refusal Of Service: The City Manager may refuse solid waste collection services or recycling services because of quantities or characteristics beyond the capacity or capability to be handled efficiently or safely by City personnel and equipment.

13-6A-3: REFUSE COLLECTION SERVICE:

A. All City of Dubuque solid waste customers shall use a city-issued cart for collection. The base rate gives access to a 35-gallon tipper cart for weekly refuse collection.

B. In cases where a customer may choose multiple refuse carts or a cart larger than the base rate 35-gallon cart, the customer may choose from three additional cart sizes of forty-eight (48), sixty-four (64), or ninety-six (96) gallons.

C. Excess Refuse: Official City of Dubuque single-use refuse stickers shall be applied to each additional standard 35-gallon ~~solid waste container,~~ bag~~,~~ or small item (not exceeding 3 feet by 2 feet or heavier than 40 pounds) which does not fit in the subscribed cart.

D. Electronics or items larger than 3 feet by 2 feet or heavier than 40 pounds must be scheduled as a bulky item pick-up.

E. The City Manager may require additional cart capacity if the subscribed cart is insufficient. The City shall notify the applicable account holder in writing of the additional capacity requirement, deliver the larger cart, and adjust the monthly bill.

F. All refuse placed into City-issued carts must be in tied bags.

G. Except for Class II premises, biomedical waste shall be placed in suitable containers separately from all other solid waste. Sharp objects, such as hypodermic needles, syringes, and lancets, shall be securely contained in hard plastic or metal disposable containers with screw-on or tightly secured lids for collection. Other biomedical waste, such as soiled bandages, disposable sheets, and medical gloves, shall be placed in thick disposable plastic bags or shall be double-bagged.

H. Glass and similar materials shall be placed in puncture-resistant boxes and securely closed.

13-6A-4: RECYCLING COLLECTION SERVICE:

A. One City owned curbside recycling container shall be provided by the City to each dwelling for the collection of recyclable materials. If additional recycling capacity is needed, a second container may be issued.

B. The following types of solid waste are curbside recyclable materials: Rigid plastics with a recycling symbol between #1 – 5, Paper/cardboard/newspaper, and metal materials

(such as cans, clean foil, pans).

C. When a customer's recycling container is frequently contaminated with nonrecyclable material and violations persist, the City may remove the container and stop the weekly collection.

13-6A-5: ORGANIC WASTE COLLECTION SERVICE:

A. All organic waste shall be separated from all other solid waste and shall be composted on the premises or placed in yard waste collection containers for collection.

B. Any premises composting on site shall maintain all compost piles in accordance with Title 6, Chapter 4 of this Code.

C. Organic waste shall be collected according to the schedule established by the City Manager.

D. The following materials may be collected curbside: branches and tree limbs - less than 5 feet long (must be bundled), flowers and potted plants (no pots), food scraps - fruit and vegetables, peels, pits, coffee grounds, eggshells, bread~~,~~ and grain products, grass clippings, leaves, plants, weeds, brush, natural Christmas trees, bones, dairy products, meat, poultry, fish, and non-wax coated paper products.

E. Preparation Of Organic Waste: Organic waste collected by the City shall be placed in biodegradable paper bags no more than 35-gallons, bundled branches, privately owned 35-gallon containers, subscribed city-issued 64-gallon organic waste carts, or subscribed city issued 13-gallon organic waste carts.

F. Organic waste set-out in a biodegradable paper bag requires single use stickers. The bags shall be no more than 35-gallon capacity, minimum two-ply weatherized material, and designed for yard waste collection capacity.

G. Disposable organic waste bags shall not exceed 40 pounds without tearing or falling apart. Cardboard boxes or plastic bags shall not be used for organic waste collection.

H. Organic waste set out in privately owned 35-gallon cans require a single-use yard waste sticker or an annual decal.

13-6A-6: BULKY ITEM COLLECTION SERVICE:

A. No person shall place bulky items that are larger than 3 feet by 2 feet in diameter or weigh over 40 pounds out for collection except in accordance with the provisions of this chapter.

B. Premises receiving City solid waste collection service are eligible to set out bulky items for collection provided the customer schedules in advance of their collection. Items

which are placed out for collection which have not been previously scheduled for collection will not be collected and the property owner shall be responsible for their removal.

13-6A-7: FREQUENCY, TIME, AND AREAS OF COLLECTION:

A. Frequency And Time Of Collection: Collections shall be made not more than once weekly at such time and in such areas of the City as shall be determined and set out in schedules prepared by the City Manager in accordance with the provisions of this article. All collections shall be made between the hours of 6:00 A.M. and 9:00 P.M.

B. Collection Schedule: The collection schedule shall not include official City holidays unless otherwise determined by the City Manager. However, a Saturday may be substituted as the collection day to replace the collection which would otherwise be made on the day of the week the holiday occurs.

C. Authority To Change Schedule: The City Manager is hereby authorized and empowered to change or amend the collection schedules from time to time as the City Manager may deem necessary.

13-6A-8: STORAGE, CONTAINMENT, AND SET-OUT LOCATIONS OF SOLID WASTE:

A. Alleys: Where collections are made from alleys, solid waste containers shall be placed in one location for each dwelling, in clear view and at the owner's property line abutting the alley and on the days designated.

B. Streets: Where collections are made from the street, solid waste containers shall be placed in one location for each dwelling, in clear view and in the street right-of-way on the owner's property side of the curb and on the days designated in said schedule. Such containers shall be placed so as not to interfere with vehicular and pedestrian traffic and when emptied shall be promptly removed by the owner.

C. Time Limit For Placement Of Containers On Streets: No person shall place solid waste or recycling at the street for collection more than 24 hours before the scheduled collection day. No person shall leave solid waste containers or recycling containers at the street for more than 24 hours after the scheduled collection day.

All solid waste shall be placed at the designated collection location for City collection by 6:00 A.M. on the scheduled collection day.

D. Duty When Solid Waste Not Collected: Any solid waste not in compliance with this chapter shall not be collected by the City and shall be removed by the owner within 24 hours after the scheduled collection day and stored in such a manner as not to create a health, safety, or fire hazard.

E. Solid waste collection containers stored in the right-of-way for longer than 24 hours after the scheduled collection day may be subject to removal at the property owner's

expense.

F. The City may make exceptions for the storage and set out of solid waste containers for elderly or disabled persons upon application to the Public Works Department.

G. On collection days, solid waste containers shall be placed in plain view at a point within two feet of the curb or alley line.

H. If a customer would like to change the location of the normal set-out for collection, it must be approved by the City.

I. Containers must have a two-foot radius around each container, and the lid of the container must open toward the street or alley.

J. Material not intended for collection shall not be kept on or near the curb or alley line. The city shall not be responsible for any material so placed which is collected for disposal.

13-6A-9: OWNERSHIP OF MATERIALS; UNAUTHORIZED COLLECTING PROHIBITED:

From the time of placement for collection as provided in section 13-6A-8 of this article, all solid waste and recyclable materials and recycling containers which meet the requirements of this chapter placed for collection by the City shall become and be the property of the City and it shall be a violation of this section for any person other than authorized personnel of the City to collect, pick up, or cause to be collected or picked up, any such materials.

13-6A-10: RATES AND CHARGES ESTABLISHED; EXCEPTIONS:

A. Refuse.

1. Base Fee and Conditions: A fee of $~~17.25~~18.11 per dwelling unit per month shall be paid to the City by the account holder for solid waste collection services. The fee shall be in payment for collection and disposal of one (1) 35-gallon City owned cart per month per cart.

2. Optional Carts: The fee for a 48-gallon solid waste cart shall be $~~19.31~~20.28 per month. The fee for a 64-gallon solid waste cart is $~~23.16~~24.32 per month per cart. The fee for a 96-gallon solid waste cart is $~~32.53~~34.16 per month per cart.

3. Alley Cart Fees: The fee for a 48-gallon solid waste cart is $~~17.25~~18.11 per month per cart. The fee for a 64-gallon solid waste cart is $~~18.76~~19.60 per month per cart. The fee for a 96-gallon solid waste cart is $~~26.92~~28.27 per month per cart.

4. Shared Carts: In multifamily dwellings, where the property owner is the account holder, the owner can opt to using shared 96-gallon carts. Each unit will be

billed the basic service, and the number of units will share one or more 96-gallon carts.

5. Single-use Refuse stickers: The fee for a single use refuse sticker shall be $2.00 and shall be applied to each additional standard solid waste container, bag, or small item.

6. A fee of $20.00 shall be paid to the City for each removal of refuse containers from the curb.

B. Recycling.

1. For Class II premises not serviced by City solid waste collection services for recycling collection, upon approval of an application for City recycling collection a fee of $7.00 per month per 96-gallon container (or volume equivalence) shall be paid to the City by the property owner of each.

2. A fee of $20.00 shall be paid to the City for each removal of recycling containers from the curb.

C. Organic Waste.

1. The fee for single-use brush-tie shall be $1.50 each.

2. The fee for single use stickers shall be $1.50 each.

3. The fee paid to the City by a customer of record with the City for an annual yard waste decal for a privately-owned rigid 35-gallon container shall be $40.00 each. A decal shall only be used by the customer of record with the City who purchased it.

4. The fee paid to the City for subscription to a 64-gallon City-issued organic waste cart shall be $10.00 per cart per month.

5. The minimum fee paid to the City for collection of a scheduled leaf rake out is $20.00 for a forty (40) standard leaf bag equivalent pile of leaves in the parking lane at the curb.

3. A fee of $20.00 shall be paid to the City for each removal of organic waste containers from the curb.

D. Bulky Waste.

1. A fee of $13.00 shall be paid by the owner for each time the service is provided for up to the equivalent of three (3) cubic yards of solid waste.

2. An additional fee of $13.00 shall be paid for each additional three (3) cubic yards of solid waste.

3. A fee of $6.00 shall be paid to the City for each tire.

4. A fee of $20.00 shall be paid to the City by the owner for each appliance collected in the service (such as stoves, microwaves, dishwashers, refrigerators, and dehumidifiers).

5. A fee of $6.00 shall be paid to the City for metal material that is larger than 2 feet by 3 feet and or heavier than 40 pounds (such as grills, bed rails, exercise bikes).

6. A fee of $20.00 shall be paid to the City for each collection of a TV or monitor.

7. A fee of $6.00 shall be paid to the City for the collection of items with a plug in/chord per pick-up (such as VCR's, computer tower, or computer printer), Excluding TVs and monitors.

8. A fee of $20.00 shall be paid to the City for each collection requested by the for service on a day not receiving weekly collection at the service address in which the collection crew is not in that service area or is not a current weekly solid waste customer of the City.

Service Type		FY25 Rates
Refuse	35-Gallon Cart	$~~17.25~~18.11
	48-Gallon Cart	$~~19.31~~20.28
	64-Gallon Cart	$~~23.16~~24.32
	96-Gallon Cart	$~~32.53~~34.16
	48-Gallon - ALLEY CART	$~~17.25~~18.11
	64-Gallon - ALLEY CART	$~~18.67~~19.60
	96-Gallon - ALLEY CART	$~~26.92~~28.27
	Shared Cart Fee Per Unit	$~~17.25~~18.11
	Single-Use Trash Sticker	$2.00
	Discount for Income Eligible Customers (see Paragraph F of Section 13-6A-F)	($~~8.63~~9.06)
Organic Waste	Annual Yard Waste Decal	$40.00
	64-Gallon Cart	$10.00
	13-Gallon Cart	$1.00
	Leaf Rake-Out	$20.00
	Yard Waste Brush Ties	$1.50

	Single-Use Yard Waste Sticker	$1.50
Recycling	Recycling Only - Residential & Commercial	$7.00
Bulky Items	1 Hopper - 3 Cubic Yd of Refuse	$13.00
	Tire	$6.00
	Large Metal Material Pick-Up	$6.00
	Appliance	$20.00
	TV and Monitors	$20.00
	Electronic Pick-Up	$6.00
Miscellaneous	Off-Route/Non-Customer Fee	$20.00
	Right-Of-Way Removal Fee	$20.00

13-6A-11: CHARGES; BILLING AND COLLECTION:

A. City Billing: The City Manager is authorized to bill tenants upon the written request of the property owner and according to a procedure to be established by the City Manager. The property owner in such cases shall provide any information on each tenant's mailing address to aid in the collection of fees for City services. In all cases, the property owner shall remain liable for the payment of all charges required by this chapter.

B. Monthly Billing: All accounts shall be billed monthly. The payment of bills is subject to the terms of section 13-1C-4 of this title.

C. Unpaid Billing For Class I Premises: The collection of solid waste provided Class I premises and the maintenance of the availability of such service, whether or not such service is used regularly or not at all by the owner of such Class I premises, is hereby declared a benefit to said premises at least equal to the monthly charges specified, and in case of failure to pay the monthly charge when billed as heretofore provided, then the monthly charge shall become a lien against the property benefited or served and shall be collected in the same manner as general Property Taxes.

D. Certify Delinquent Accounts To County Treasurer: It is the duty of the City Treasurer to certify the actual rates and fees plus the costs of administration to the County Treasurer as provided in section 13-1C-4 of this title and all such costs will constitute a lien against said property and be collected with and in the same manner as general Property Taxes on said property.

E. In cases of extreme financial hardship, the City may make adjustments in the monthly collection charges as deemed appropriate. In such cases, the City may require proof of financial status or extreme hardship, as the City may deem necessary.

F. When resident(s) of a Class I premises meets the HUD "Section 8" guidelines for the size of the household may, upon application to the City Manager or designee, be exempted from one-half (1/2) the established 35-gallon refuse collection service rate. After the initial application, annual review is required.

13-6A-12: PRIVATE COLLECTION SERVICE:

A. License Required: No person shall engage in the business of removing or hauling solid waste from the premises of another person without a license to do so from the City Manager. The issuance of such license shall be in the manner prescribed and subject to the terms of title 4, chapter 1 of this Code.

B. Application For License; Fee: Application for such license shall specify the type of equipment and vehicles to be used, the routes to be traveled, the places to be served and the name and residence of the applicant. Such persons shall pay, at the Office of the City Treasurer, an annual license fee of $25.00 per year for each vehicle engaged in such business.

C. Display Of License Number On Vehicle: No person shall operate a vehicle licensed under this section unless the license number is prominently displayed on the lower portion of the driver's side of the windshield in clear view. Such license number shall be affixed to the vehicle not less than five (5) days after the day of issue.

D. Separability Of Provisions: It is the intention of the City Council that each subsection, paragraph, sentence, clause, and provision of this section is separable, and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this section nor any part thereof other than that affected by such decision.