

# 31-286

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Cascade County Name: DUBUQUE & JONES Date Budget Adopted: 03/11/13  
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

County Auditor Date Stamp		563-852-3114 Telephone Number	Signature
<b>January 1, 2012 Property Valuations</b>			
Regular	2a	With Gas & Electric <b>63,790,856</b>	Without Gas & Electric 63,790,856
<b>Debt Service Value</b>	3a	<b>83,598,985</b>	83,598,985
Ag Land	4a	<b>209,770</b>	
			Last Official Census <b>2,159</b>

				(A) TAXES LEVIED			(B) Property Taxes			(C) Rate		
Code	Dollar	Purpose	Request with	Utility Replacement	Levied		Rate					
Sec.	Limit											
384.1	8.10000	Regular General levy	5	516,706	516,706	43	8.10000					
-384		Non-Voted Other Permissible Levies										
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000					
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000					
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000					
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000					
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000					
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000					
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000					
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000					
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000					
-384		Voted Other Permissible Levies										
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000					
12(2)	0.81000	Memorial Building	16		0	54	0.00000					
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000					
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000					
12(5)	As Voted	County Bridge	19		0	57	0.00000					
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000					
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000					
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000					
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000					
12(21)	0.27000	Support Public Library	23		0	61	0.00000					
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000					
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	<b>516,706</b>	<b>516,706</b>							
384.1	3.00375	Ag Land	26	630	630	63	3.00375					
<b>Total General Fund Tax Levies (25 + 26)</b>			27	<b>517,336</b>	<b>517,336</b>							<b>Do Not Add</b>
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64	0.00000					
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000					
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000					
Rules	Amt Nec	Other Employee Benefits	31	18,500	18,500		0.29001					
<b>Total Employee Benefit Levies (29,30,31)</b>			32	<b>18,500</b>	<b>18,500</b>	65	<b>0.29001</b>					
<b>Sub Total Special Revenue Levies (28+32)</b>			33	<b>18,500</b>	<b>18,500</b>							
Valuation												
386	As Req	With Gas & Elec	Without Gas & Elec									
	SSMID 1 (A)	(B)		34	0	66	0.00000					
	SSMID 2 (A)	(B)		35	0	67	0.00000					
	SSMID 3 (A)	(B)		36	0	68	0.00000					
	SSMID 4 (A)	(B)		37	0	69	0.00000					
	SSMID 5 (A)	(B)		555	0	565	0.00000					
	SSMID 6 (A)	(B)		556	0	566	0.00000					
	SSMID 7 (A)	(B)		1177	0	###	0.00000					
<b>Total SSMID</b>			38	<b>0</b>	<b>0</b>							<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			39	<b>18,500</b>	<b>18,500</b>							
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	0	70	0.00000					
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000					
<b>Total Property Taxes (27+39+40+41)</b>			42	<b>535,836</b>	<b>535,836</b>	72	<b>8.39001</b>					

**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.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

( County Auditor )

Fund Balance Worksheet for City of **Cascade**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,156,994	55	261,167	0	-369,761	0	1,048,455	2,768,707	3,817,162
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,134,820	225,426	526,472	263,201	1,320,609	0	3,470,528	3,616,830	7,087,358
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,026,979	206,319	616,302	263,201	399,528	0	2,512,329	3,246,398	5,758,727
Ending Fund Balance June 30 (pg 12, line 270) *	4	1,264,835	19,162	171,337	0	551,320	0	2,006,654	3,139,139	5,145,793
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	1,264,835	19,162	171,337	0	551,320	0	2,006,654	3,139,139	5,145,793
Re-Est Revenues	6	1,098,563	222,712	589,624	255,107	4,568,819	0	6,734,825	3,846,450	10,581,275
Re-Est Expenditures	7	1,098,563	222,712	589,624	255,107	3,881,467	0	6,047,473	3,646,471	9,693,944
Ending Fund Balance	8	1,264,835	19,162	171,337	0	1,238,672	0	2,694,006	3,339,118	6,033,124
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	1,264,835	19,162	171,337	0	1,238,672	0	2,694,006	3,339,118	6,033,124
Revenues	10	1,056,753	228,844	584,389	558,375	290,000	0	2,718,361	3,820,739	6,539,100
Expenditures	11	1,024,277	228,844	884,389	558,375	2,350,000	0	5,045,885	3,821,023	8,866,908
Ending Fund Balance	12	1,297,311	19,162	-128,663	0	-821,328	0	366,482	3,338,834	3,705,316

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Cascade

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 5 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 (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	159,294							159,294	173,588	149,444
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,000	330
Flood Control	4	2,500		132,271					134,771	2,500	46,288
Fire Department	5	69,475							69,475	66,824	33,947
Ambulance	6	86,550							86,550	221,980	187,594
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	315							315	630	255
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	319,134	0	132,271			0		451,405	466,522	417,858
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	99,250	184,844						284,094	266,133	227,799
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		19,500						19,500	32,500	19,221
Traffic Control and Safety	15		1,000						1,000	1,000	0
Snow Removal	16		5,000						5,000	4,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	58,680							58,680	58,982	59,922
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	157,930	210,344	0			0		368,274	362,615	306,942
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	98,793							98,793	81,994	73,526
Museum, Band and Theater	32	3,000							3,000	0	3,000
Parks	33	51,185							51,185	117,967	49,531
Recreation	34	85,572		300,000					385,572	63,372	105,197
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	18,285							18,285	19,536	3,685
TOTAL (lines 31 - 37)	38	256,835	0	300,000			0		556,835	282,869	234,939

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		3,800							3,800	3,800	4,300
Economic Development	40		15,902		90,000					105,902	184,485	15,000
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		13,500							13,500	26,528	53,037
TOTAL (lines 39 - 44)	45		33,202	0	90,000			0		123,202	214,813	72,337
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		10,774							10,774	10,980	12,526
Clerk, Treasurer, & Finance Adm.	47		140,386	18,500	261					159,147	161,104	162,438
Elections	48		2,500							2,500	0	2,165
Legal Services & City Attorney	49		2,500							2,500	5,000	2,857
City Hall & General Buildings	50		21,610							21,610	32,060	129,343
Tort Liability	51									0	0	0
Other General Government	52									0	0	21,415
TOTAL (lines 46 - 52)	53		177,770	18,500	261			0		196,531	209,144	330,744
<b>DEBT SERVICE</b>	54					558,375				558,375	255,107	263,201
Gov Capital Projects	55						350,000			350,000	258,426	54,715
TIF Capital Projects	56						2,000,000			2,000,000	3,803,221	344,813
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		2,350,000	0		2,350,000	4,061,647	399,528
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		944,871	228,844	522,532	558,375	2,350,000	0		4,604,622	5,852,717	2,025,549
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								230,447	230,447	295,683	168,915
Sewer Utility	60								403,543	403,543	190,571	172,176
Electric Utility	61								2,048,976	2,048,976	2,012,527	2,036,288
Gas Utility	62								893,420	893,420	965,424	696,464
Airport	63								0	0	0	0
Landfill/Garbage	64								130,405	130,405	126,028	111,649
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								3,706,791	3,706,791	3,590,233	3,185,492
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		944,871	228,844	522,532	558,375	2,350,000	0	3,706,791	8,311,413	9,442,950	5,211,041
Regular Transfers Out	75		79,406						114,232	193,638	133,663	139,279
Internal TIF Loan / Repayment Transfers Out	76				361,857					361,857	117,331	408,407
<b>Total ALL Transfers Out</b>	77		79,406	0	361,857	0	0	0	114,232	555,495	250,994	547,686
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		1,024,277	228,844	884,389	558,375	2,350,000	0	3,821,023	8,866,908	9,693,944	5,758,727
<b>Ending Fund Balance June 30</b>	79		1,297,311	19,162	-128,663	0	-821,328	0	3,338,834	3,705,316	6,033,124	5,145,793

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	517,336	18,500		0	0			535,836	514,578	475,560
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	517,336	18,500		0	0			535,836	514,578	475,560
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			576,203					576,203	576,258	503,479
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	0	0		0	0			0	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	17,360							17,360	15,970	16,291
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	239,300							239,300	234,600	234,837
Subtotal - Other City Taxes (lines 6 thru 12)	13	256,660	0		0	0			256,660	250,570	251,128
Licenses & Permits	14	6,730							6,730	7,880	7,008
Use of Money & Property	15	10,142	2,000	1,418				28,301	41,861	39,471	38,938
Intergovernmental:											
Federal Grants & Reimbursements	16	1,000							1,000	61,000	109,302
Road Use Taxes	17		208,344						208,344	202,946	204,784
Other State Grants & Reimbursements	18	4,000				290,000			294,000	365,533	14,909
Local Grants & Reimbursements	19	47,025		6,768					53,793	349,835	80,894
Subtotal - Intergovernmental (lines 16 thru 19)	20	52,025	208,344	6,768	0	290,000		0	557,137	979,314	409,889
Charges for Fees & Service:											
Water Utility	21							317,173	317,173	291,350	291,129
Sewer Utility	22							275,345	275,345	246,366	254,784
Electric Utility	23							2,090,676	2,090,676	2,069,736	1,901,074
Gas Utility	24							980,266	980,266	1,086,124	945,796
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							128,978	128,978	187,263	125,021
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	188,860							188,860	98,390	187,511
Subtotal - Charges for Service (lines 21 thru 33)	34	188,860	0		0	0		3,792,438	3,981,298	3,979,229	3,705,315
Special Assessments	35				2,880				2,880	4,113	11,222
Miscellaneous	36	25,000							25,000	24,000	38,718
Other Financing Sources:											
Regular Operating Transfers In	37				193,638				193,638	133,663	139,279
Internal TIF Loan Transfers In	38				361,857				361,857	117,331	408,407
Subtotal ALL Operating Transfers In	39	0	0	0	555,495	0	0	0	555,495	250,994	547,686
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	3,954,868	1,098,415
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	555,495	0	0	0	555,495	4,205,862	1,646,101
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	1,056,753	228,844	584,389	558,375	290,000	0	3,820,739	6,539,100	10,581,275	7,087,358
Beginning Fund Balance July 1	44	1,264,835	19,162	171,337	0	1,238,672	0	3,339,118	6,033,124	5,145,793	3,817,162
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,321,588	248,006	755,726	558,375	1,528,672	0	7,159,857	12,572,224	15,727,068	10,904,520

**CITY OF Cascade**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	517,336	18,500		0	0			535,836	514,578	475,560
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	517,336	18,500		0	0			535,836	514,578	475,560
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			576,203					576,203	576,258	503,479
Other City Taxes	6	256,660	0		0	0			256,660	250,570	251,128
Licenses & Permits	7	6,730	0					0	6,730	7,880	7,008
Use of Money and Property	8	10,142	2,000	1,418	0	0	0	28,301	41,861	39,471	38,938
Intergovernmental	9	52,025	208,344	6,768	0	290,000		0	557,137	979,314	409,889
Charges for Fees & Service	10	188,860	0		0	0	0	3,792,438	3,981,298	3,979,229	3,705,315
Special Assessments	11	0	0		2,880	0		0	2,880	4,113	11,222
Miscellaneous	12	25,000	0		0	0	0	0	25,000	24,000	38,718
Sub-Total Revenues	13	1,056,753	228,844	584,389	2,880	290,000	0	3,820,739	5,983,605	6,375,413	5,441,257
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	555,495	0	0	0	555,495	250,994	547,686
Proceeds of Debt	15	0	0	0	0	0	0	0	0	3,954,868	1,098,415
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,056,753	228,844	584,389	558,375	290,000	0	3,820,739	6,539,100	10,581,275	7,087,358
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	319,134	0	132,271			0		451,405	466,522	417,858
Public Works	19	157,930	210,344	0			0		368,274	362,615	306,942
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	256,835	0	300,000			0		556,835	282,869	234,939
Community and Economic Development	22	33,202	0	90,000			0		123,202	214,813	72,337
General Government	23	177,770	18,500	261			0		196,531	209,144	330,744
Debt Service	24	0	0	0	558,375		0		558,375	255,107	263,201
Capital Projects	25	0	0	0		2,350,000	0		2,350,000	4,061,647	399,528
Total Government Activities Expenditures	26	944,871	228,844	522,532	558,375	2,350,000	0		4,604,622	5,852,717	2,025,549
Business Type Proprietary: Enterprise & ISF	27							3,706,791	3,706,791	3,590,233	3,185,492
Total Gov & Bus Type Expenditures	28	944,871	228,844	522,532	558,375	2,350,000	0	3,706,791	8,311,413	9,442,950	5,211,041
Total Transfers Out	29	79,406	0	361,857	0	0	0	114,232	555,495	250,994	547,686
Total ALL Expenditures/Fund Transfers Out	30	1,024,277	228,844	884,389	558,375	2,350,000	0	3,821,023	8,866,908	9,693,944	5,758,727
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	32,476	0	-300,000	0	-2,060,000	0	-284	-2,327,808	887,331	1,328,631
Beginning Fund Balance July 1	33	1,264,835	19,162	171,337	0	1,238,672	0	3,339,118	6,033,124	5,145,793	3,817,162
Ending Fund Balance June 30	34	1,297,311	19,162	-128,663	0	-821,328	0	3,338,834	3,705,316	6,033,124	5,145,793

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: Cascade

Fiscal Year  
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME? (I)
-1 CEDC Loan Guarantee	204,809					0		0
-2 Ambulance Loan	400,000		40,000	14,015		54,015	54,015	0
-3 RISE Industrial Park Street Project	645,000		105,000	4,200		109,200	109,200	0
-4 2006 Street Improvement Project	156,600		15,660	2,326		17,986	17,986	0
-5 Polk Street Lift Station Improvement Project	145,000		20,000	2,460	205	22,665	22,665	0
-6 2008 Street Improvement Project	165,000		16,500	3,910		20,410	20,410	0
-7 2012B GO Bonds-Water Improv & 1st Ave Resurface	3,200,000		225,000	45,570		270,570	270,570	0
-8 2012A Water System Improvement Project	995,000		40,000	24,510		64,510	64,510	0
-9						0		0
-10						0		0
-11						0		0
-12						0		0
-13						0		0
-14						0		0
-15						0		0
-16						0		0
-17						0		0
-18						0		0
-19						0		0
-20						0		0
-21						0		0
-22						0		0
-23						0		0
-24						0		0
-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			462,160	96,991	205	559,356	559,356	0

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year

2014

City Name: Cascade

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			462,160	96,991	205	559,356	559,356	0

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of                     **Cascade**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Cascade City Hall                      
on                     03/11/13                     at                     7:00 p.m.                      
(Date) xx/xx/xx (hour)

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 . . . . . \$                     8.39001                      
The estimated tax levy rate per \$1000 valuation on Agricultural land 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.

563-852-3114  
phone number

                    Shelley Annis                      
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	535,836	514,578	475,560
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>535,836</b>	<b>514,578</b>	<b>475,560</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	576,203	576,258	503,479
Other City Taxes	6	256,660	250,570	251,128
Licenses & Permits	7	6,730	7,880	7,008
Use of Money and Property	8	41,861	39,471	38,938
Intergovernmental	9	557,137	979,314	409,889
Charges for Fees & Service	10	3,981,298	3,979,229	3,705,315
Special Assessments	11	2,880	4,113	11,222
Miscellaneous	12	25,000	24,000	38,718
Other Financing Sources	13	555,495	4,205,862	1,646,101
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>6,539,100</b>	<b>10,581,275</b>	<b>7,087,358</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	451,405	466,522	417,858
Public Works	16	368,274	362,615	306,942
Health and Social Services	17	0	0	0
Culture and Recreation	18	556,835	282,869	234,939
Community and Economic Development	19	123,202	214,813	72,337
General Government	20	196,531	209,144	330,744
Debt Service	21	558,375	255,107	263,201
Capital Projects	22	2,350,000	4,061,647	399,528
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>4,604,622</b>	<b>5,852,717</b>	<b>2,025,549</b>
Business Type / Enterprises	24	3,706,791	3,590,233	3,185,492
<b>Total ALL Expenditures</b>	<b>25</b>	<b>8,311,413</b>	<b>9,442,950</b>	<b>5,211,041</b>
Transfers Out	26	555,495	250,994	547,686
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>8,866,908</b>	<b>9,693,944</b>	<b>5,758,727</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-2,327,808</b>	<b>887,331</b>	<b>1,328,631</b>
Beginning Fund Balance July 1	29	6,033,124	5,145,793	3,817,162
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>3,705,316</b>	<b>6,033,124</b>	<b>5,145,793</b>

RECEIVED

31-286

JUN 04 2014

IOWA DEPT. OF MANAGEMENT CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of DUBUQUE & JONES County, Iowa:

The City Council of Cascade in said County/Countries met on May 27, 2014 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 37-14

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014 (AS AMENDED LAST ON n/a.)

Be it Resolved by the Council of the City of Cascade May 14, 2014

Section 1. Following notice published and the public hearing held, May 27, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 27 day of May, 2014. Shelley Annis, City Clerk/Finance Officer.

Signature of Mayor, dated May 29, 2014.