

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of : **CASCADE** County Name: **DUBUQUE COUNTY, JONES**
 Adopted On: **4/28/2025** Resolution: **Resolution #41-25**

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		City Number: 31-286 Last Official Census: 2,386
Regular	2a	122,290,829	2b	122,290,829		
DEBT SERVICE	3a	133,806,080	3b	133,806,080		
Ag Land	4a	413,409				

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	7.86408	902,769	114,796,505	6.53
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	7.63503	933,694	3.43	

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	7.63503	Consolidated General Fund			933,694	933,694	43 7.63503
		Non-Voted Other Permissible Levies					
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7		0	45 0.00000
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	124,840	124,841	52 1.02085
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	1,058,534	1,058,535	
384.1	3.00375	Ag Land		26	1,242	1,242	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	1,059,776	1,059,777	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	98,934	98,935	0.80901
Rules	Amt Nec	Other Employee Benefits		31	91,308	91,308	0.74665
		Subtotal Employee Benefit Levy (29,30,31)		32	190,242	190,243	65 1.55566
			Valuation				
386	As Req	With 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	190,242	190,243	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	190,060	190,059	70 1.42041
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71 0.00000
		Total Property Taxes (27+39+40+41)		42	1,440,078	1,440,079	72 11.63195

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.

Deanna McClusk

4/29/25

(City Representative)

(Date)

(County Auditor)

(Date)

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF CASCADE - PROPOSED PROPERTY TAX LEVY **CITY #:** 31-286
CASCADE Fiscal Year July 1, 2025 - June 30, 2026

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/14/2025 **Meeting Time:** 05:30 PM **Meeting Location:** Cascade City Hall

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.cityofcascade.org

City Telephone Number
 (563) 852-3114

Iowa Department of Management	Current Year Certified Property Tax 2024 - 2025	Budget Year Effective Property Tax 2025 - 2026	Budget Year Proposed Property Tax 2025 - 2026
Taxable Valuations for Non-Debt Service	114,796,505	122,290,829	122,290,829
Consolidated General Fund	902,769	902,769	933,694
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	95,250	95,250	124,841
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)	98,126	98,126	98,935
Other Employee Benefits	126,127	126,127	91,308
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	129,227,445	133,806,080	133,806,080
Debt Service	239,570	239,570	190,059
CITY REGULAR TOTAL PROPERTY TAX	1,461,842	1,461,842	1,438,837
CITY REGULAR TAX RATE	12.50115	11.78523	11.63195
Taxable Value for City Ag Land	401,290	413,409	413,409
Ag Land	1,205	1,205	1,242
CITY AG LAND TAX RATE	3.00282	2.91479	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Residential	579	607	4.84
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Commercial	2,557	2,712	6.06

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:

The City Regular Tax Rate is decreasing from FY25. The levy amount for Liability, Property & Self Insurance increased due to estimated property tax premium increases.

FUND BALANCE

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2024									
1	1,822,908	696,710	-267,909	55,394	-200,335	0	2,106,768	651,149	2,757,917
2	2,879,479	1,125,526	355,938	375,100	2,635,658	0	7,371,701	5,699,697	13,071,398
3	2,511,746	916,530	126,748	331,537	1,179,740	0	5,066,301	4,248,707	9,315,008
4	2,190,641	905,706	-38,719	98,957	1,255,583	0	4,412,168	2,102,139	6,514,307
Re-Estimated FY 2025									
5	2,190,641	905,706	-38,719	98,957	1,255,583	0	4,412,168	2,102,139	6,514,307
6	2,123,461	1,244,629	379,760	444,154	3,003,760	0	7,195,764	4,902,027	12,097,791
7	2,594,140	797,896	236,100	649,743	3,912,032	0	8,189,911	4,853,888	13,043,799
8	1,719,962	1,352,439	104,941	-106,632	347,311	0	3,418,021	2,150,278	5,568,299
Budget FY 2026									
9	1,719,962	1,352,439	104,941	-106,632	347,311	0	3,418,021	2,150,278	5,568,299
10	2,110,251	1,214,342	305,052	511,003	0	0	4,140,648	4,645,616	8,786,264
11	2,032,644	903,748	265,044	502,980	0	0	3,704,416	4,598,228	8,302,644
12	1,797,569	1,663,033	144,949	-98,609	347,311	0	3,854,253	2,197,666	6,051,919

LOCAL EMC SUPPORT

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

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.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2026	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: CASCADE
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY									
Police Department/Crime Prevention	1	264,964						264,964	233,548
Jail	2							0	0
Emergency Management	3	650						650	356
Flood Control	4	500						500	0
Fire Department	5	294,854						294,854	31,874
Ambulance	6	143,670						143,670	90,512
Building Inspections	7							0	0
Miscellaneous Protective Services	8							0	0
Animal Control	9							0	0
Other Public Safety	10							0	0
TOTAL (lines 1 - 10)	11	704,638	0			0		704,638	356,290
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	284,600	230,257					514,857	671,457
Parking - Meter and Off-Street	13							0	0
Street Lighting	14		13,000					13,000	11,411
Traffic Control and Safety	15							0	0
Snow Removal	16		60,386					60,386	36,358
Highway Engineering	17							0	0
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20	320,604						320,604	307,974
Other Public Works	21							0	0
TOTAL (lines 12 - 21)	22	605,204	303,643			0		908,847	1,027,200
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							0	0
Water, Air, and Mosquito Control	27							0	0
Community Mental Health	28							0	0
Other Health and Social Services	29							0	0
TOTAL (lines 23 - 29)	30	0	0			0		0	0
CULTURE & RECREATION									
Library Services	31	184,119						184,119	151,914
Museum, Band and Theater	32							0	0
Parks	33	86,025						86,025	147,568
Recreation	34	165,617						165,617	0
Cemetery	35							0	0
Community Center, Zoo, & Marina	36							0	157,390
Other Culture and Recreation	37							0	0
TOTAL (lines 31 - 37)	38	435,761	0			0		435,761	456,872

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: CASCADE
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	280,000						280,000	441,712
Economic Development	40	26,015						26,015	126,748
Housing and Urban Renewal	41							0	0
Planning & Zoning	42							0	0
Other Com & Econ Development	43							0	0
TIF Rebates	44		205,100					205,100	0
TOTAL (lines 39 - 44)	45	306,015	0	205,100		0		511,115	568,460
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	11,306						11,306	10,298
Clerk, Treasurer, & Finance Adm.	47	169,099						169,099	234,946
Elections	48							0	2,500
Legal Services & City Attorney	49	10,000						10,000	9,864
City Hall & General Buildings	50	196,117						196,117	135,927
Tort Liability	51	20,000						20,000	0
Other General Government	52	20,000						20,000	0
TOTAL (lines 46 - 52)	53	406,522	0	20,000		0		426,522	393,535
DEBT SERVICE									
Gov Capital Projects	54			452,191	3,912,032			3,912,032	1,179,740
Gov Capital Projects	55								0
TIF Capital Projects	56								0
TOTAL CAPITAL PROJECTS	57	0	0	0	3,912,032	0		3,912,032	1,179,740
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	2,458,140	323,643	205,100	3,912,032	0		7,351,106	4,313,634
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						522,030	522,030	370,765
Sewer Utility	60						432,304	432,304	421,340
Electric Utility	61						1,978,010	1,978,010	1,832,959
Gas Utility	62						1,327,864	1,327,864	1,030,583
Airport	63							0	0
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						582,080	582,080	582,560
Enterprise CAPITAL PROJECTS	71							0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							4,842,288	4,238,707
TOTAL ALL EXPENDITURES (lines 58+73)	74	2,458,140	323,643	205,100	3,912,032	0		12,193,394	8,552,341
Regular Transfers Out	75	136,000	474,253	197,552				11,600	762,667
Internal TIF Loan Transfers Out	76							31,000	0
Total ALL Transfers Out	77	136,000	474,253	197,552	0	0		11,600	762,667
Total Expenditures and Other Fin Uses (lines 74+77)	78	2,594,140	797,896	649,743	3,912,032	0		4,853,888	9,315,008
Ending Fund Balance June 30	79	1,719,962	1,352,439	-106,632	347,311	0		2,150,278	6,514,307

City Name: CASCADE
Fiscal Year July 1, 2024 - June 30, 2025

RE-ESTIMATED REVENUES DETAIL

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
Taxes Levied on Property	1	999,224	224,253	239,570				1,463,047	1,193,127
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	999,224	224,253	239,570	0	0	0	1,463,047	1,193,127
Delinquent Property Taxes	4							0	0
TIF Revenues	5				379,760			379,760	355,938
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6							0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11							0	0
Other Local Option Taxes	12		400,000					400,000	390,243
Subtotal - Other City Taxes (lines 6 thru 12)	13	0	400,000	0	0	0	0	400,000	390,243
Licenses & Permits	14	15,450						15,450	25,349
Use of Money & Property	15	102,500	44,907				20,800	168,207	194,746
Intergovernmental:									
Federal Grants & Reimbursements	16							0	0
Road Use Taxes	17		338,000					338,000	337,029
Other State Grants & Reimbursements	18	62,681			1,658,760			1,721,441	630,001
Local Grants & Reimbursements	19	25,756	10,016	7,032	1,025,000			1,067,804	47,204
Subtotal - Intergovernmental (lines 16 thru 19)	20	88,437	348,016	0	2,683,760		0	3,127,245	1,014,234
Charges for Fees & Service:									
Water Utility	21						549,750	549,750	362,295
Sewer Utility	22						901,000	901,000	875,608
Electric Utility	23						2,035,627	2,035,627	1,836,260
Gas Utility	24						1,193,250	1,193,250	1,105,358
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27	337,000						337,000	330,088
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32							0	0
Other Fees & Charges for Service	33	235,000					201,600	235,000	273,898
Subtotal - Charges for Service (lines 21 thru 33)	34	572,000	0	0	0	0	4,679,627	5,251,627	4,783,507
Special Assessments	35							0	0
Miscellaneous	36	70,550			320,000			390,550	2,535,161
Other Financing Sources:									
Regular Operating Transfers In	37	192,800	227,453	197,552			201,600	819,405	762,667
Internal TIF Loan Transfers In	38	31,000		0			0	31,000	0
Subtotal A.L.L. Operating Transfers In	39	223,800	227,453	0	0	0	201,600	850,405	762,667
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	1,816,426
Proceeds of Capital Asset Sales	41	51,500						51,500	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	275,300	227,453	0	0	0	201,600	901,905	2,579,093
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	2,123,461	1,244,629	379,760	3,003,760	0	4,902,027	12,097,791	13,071,398
Beginning Fund Balance July 1	44	2,190,641	905,706	-38,719	1,255,583	0	2,102,139	6,514,307	2,757,917
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	4,314,102	2,150,335	341,041	4,259,343	0	7,004,166	18,612,098	15,829,315

EXPENDITURES SCHEDULE PAGE 1

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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1 296,874							296,874	264,964	233,548
Jail	2							0	0	0
Emergency Management	3 1,000							1,000	650	356
Flood Control	4 2,000							2,000	500	0
Fire Department	5 64,340							64,340	294,854	31,874
Ambulance	6 151,077							151,077	143,670	90,512
Building Inspections	7							0	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9							0	0	0
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 515,291	0				0		515,291	704,638	356,290
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 171,400	284,529						455,929	514,857	671,457
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14	12,000						12,000	13,000	11,411
Traffic Control and Safety	15 1,000							1,000	0	0
Snow Removal	16	51,389						51,389	60,386	36,358
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20 335,200							335,200	320,604	307,974
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22 506,600	348,918				0		855,518	908,847	1,027,200
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							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
CULTURE & RECREATION										
Library Services	31 246,349							246,349	184,119	151,914
Museum, Band and Theater	32							0	0	0
Parks	33 60,370							60,370	86,025	147,568
Recreation	34 199,444							199,444	165,617	0
Cemetery	35							0	0	0
Community Center, Zoo, & Marina	36							0	0	157,390
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 506,163	0				0		506,163	435,761	456,872

EXPENDITURES SCHEDULE PAGE 2

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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39 20,000							20,000	280,000	441,712
Economic Development	40 20,000							20,000	26,015	126,748
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	0
TIF Rebates	44		154,712					154,712	205,100	0
TOTAL (lines 39 - 44)	45 40,000	0	154,712			0		194,712	511,115	568,460
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46 11,035							11,035	11,306	10,298
Clerk, Treasurer, & Finance Adm.	47 153,755							153,755	169,099	234,946
Elections	48 2,500							2,500	0	2,500
Legal Services & City Attorney	49 10,000							10,000	10,000	9,864
City Hall & General Buildings	50 162,300							162,300	196,117	135,927
Tort Liability	51 24,000							24,000	20,000	0
Other General Government	52 20,000	20,000						20,000	20,000	0
TOTAL (lines 46 - 52)	53 363,590	20,000	0			0		383,590	426,522	393,535
DEBT SERVICE										
Gov Capital Projects	54			502,980				502,980	452,191	331,537
TIF Capital Projects	55							0	3,912,032	1,179,740
TOTAL CAPITAL PROJECTS	56							0	0	0
TOTAL CAPITAL PROJECTS	57 0	0	0			0		0	3,912,032	1,179,740
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58 1,931,644	368,918	154,712	502,980		0		2,958,254	7,351,106	4,313,634
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							382,103	522,030	370,765
Sewer Utility	60							384,333	432,304	421,340
Electric Utility	61							1,996,936	1,978,010	1,832,959
Gas Utility	62							1,235,296	1,327,864	1,030,583
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							582,960	582,080	582,560
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	500
TOTAL Business Type Expenditures (lines 59 - 72)	73							4,581,628	4,842,288	4,238,707
TOTAL ALL EXPENDITURES (lines 58 + 73)	74 1,931,644	368,918	154,712	502,980		0		4,581,628	4,842,288	4,238,707
Regular Transfers Out	75 101,000	534,830						7,539,882	12,193,394	8,552,341
Internal TIF Loan / Repayment Transfers Out	76		110,332					16,600	819,405	762,667
Total ALL Transfers Out	77 101,000	534,830	110,332	0		0		762,762	850,405	762,667
Total Expenditures & Fund Transfers Out (lines 74+77)	78 2,032,644	903,748	265,044	502,980		0		8,302,644	13,043,799	9,315,008
Ending Fund Balance June 30	79 1,797,569	1,663,033	144,949	-98,609	347,311	0		6,051,919	5,568,299	6,514,307

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

REVENUES DETAIL

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1,059,777	190,243		190,059	0			1,440,079	1,463,047	1,193,127
Loss: Uncollected Property Taxes - Levy Year								0	0	0
Net Current Property Taxes (line 1 minus line 2)	1,059,777	190,243		190,059	0			1,440,079	1,463,047	1,193,127
Delinquent Property Taxes								0	0	0
TIF Revenues			305,052					305,052	379,760	355,938
Other City Taxes:										
Utility Tax Replacement Excise Taxes	-1	-1		1	0			-1	0	0
Utility franchise tax (Iowa Code Chapter 364.2)								0	0	0
Parimutuel wager tax								0	0	0
Gaming wager tax								0	0	0
Mobile Home Taxes								0	0	0
Hotel/Motel Taxes								0	0	0
Other Local Option Taxes		400,000						400,000	400,000	390,243
Subtotal - Other City Taxes (lines 6 thru 12)	-1	399,999		1	0			399,999	400,000	390,243
Licenses & Permits	16,400							16,400	15,450	25,349
Use of Money & Property	103,650	52,357					18,800	174,807	168,207	194,746
Intergovernmental:										
Federal Grants & Reimbursements								0	0	0
Road Use Taxes	58,858	340,100						340,100	338,000	337,029
Other State Grants & Reimbursements	27,458	8,709		8,024				58,858	1,721,441	630,001
Local Grants & Reimbursements	86,316	348,809		8,024				44,191	1,067,804	47,204
Subtotal - Intergovernmental (lines 16 thru 19)							0	443,149	3,127,245	1,014,234
Charges for Fees & Service:										
Water Utility							452,200	452,200	549,750	362,295
Sewer Utility							920,500	920,500	901,000	875,608
Electric Utility							2,008,006	2,008,006	2,035,627	1,836,260
Gas Utility							1,239,510	1,239,510	1,193,250	1,105,358
Parking								0	0	0
Airport								0	0	0
Landfill/Garbage	347,000							347,000	337,000	330,088
Hospital								0	0	0
Transit								0	0	0
Cable TV, Internet & Telephonic								0	0	0
Housing Authority								0	0	0
Storm Water Utility								0	0	0
Other Fees & Charges for Service	243,700							243,700	235,000	273,898
Subtotal - Charges for Service (lines 21 thru 33)	590,700	0		0	0	0	4,620,216	5,210,916	5,251,627	4,783,507
Special Assessments									0	0
Miscellaneous	33,100							33,100	390,550	2,535,161
Other Financing Sources:										
Regular Operating Transfers In	220,309	222,934		202,587			6,600	652,430	819,405	762,667
Internal TIF Loan Transfers In				110,332				110,332	31,000	0
Subtotal ALL Operating Transfers In	220,309	222,934		312,919			6,600	762,762	850,405	762,667
Proceeds of Debt (Excluding TIF Internal Borrowing)								0	0	1,816,426
Proceeds of Capital Asset Sales							6,600	762,762	901,905	2,579,093
Subtotal-Other Financing Sources (lines 38 thru 40)	220,309	222,934		312,919	0	0	6,600	762,762	12,097,791	13,071,398
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	2,110,251	1,214,342		511,003	0	0	4,645,616	8,786,264	6,514,307	2,757,917
Beginning Fund Balance July 1	1,719,962	1,352,439		-106,632	347,311	0	2,150,278	5,568,299	6,514,307	15,829,315
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	3,830,213	2,566,781		404,371	347,311	0	6,795,894	14,354,563	18,612,098	15,829,315

ADOPTED BUDGET SUMMARY

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
Revenues & Other Financing Sources										
Taxes Levied on Property	1,059,777	190,243		190,059	0	0		1,440,079	1,463,047	1,193,127
Less: Uncollected Property Taxes-Levy Year	0	0		0	0	0		0	0	0
Net Current Property Taxes	1,059,777	190,243		190,059	0	0		1,440,079	1,463,047	1,193,127
Delinquent Property Taxes	0	0		0	0	0		0	0	0
TIF Revenues		305,052						305,052	379,760	355,938
Other City Taxes	-1	399,999		1	0	0		399,999	400,000	390,243
Licenses & Permits	16,400	0						16,400	15,450	25,349
Use of Money and Property	103,650	52,357		0	0	0	18,800	174,807	168,207	194,746
Intergovernmental	86,316	348,809		8,024	0	0	0	443,149	3,127,245	1,014,234
Charges for Fees & Service	590,700	0		0	0	0	4,620,216	5,210,916	5,251,627	4,783,507
Special Assessments	0	0		0	0	0	0	0	0	0
Miscellaneous	33,100	0		0	0	0	0	33,100	390,550	2,535,161
Sub-Total Revenues	1,889,942	991,408		198,084	0	0	4,639,016	8,023,502	11,195,886	10,492,305
Other Financing Sources:										
Total Transfers In	220,309	222,934		312,919	0	0	6,600	762,762	850,405	762,667
Proceeds of Debt	0	0		0	0	0	0	0	0	1,816,426
Proceeds of Capital Asset Sales	0	0		0	0	0	0	0	51,500	0
Total Revenues and Other Sources	2,110,251	1,214,342		511,003	0	0	4,645,616	8,786,264	12,097,791	13,071,398
Expenditures & Other Financing Uses										
Public Safety	515,291	0		0		0		515,291	704,638	356,290
Public Works	506,600	348,918		0		0		855,518	908,847	1,027,200
Health and Social Services	0	0		0		0		0	0	0
Culture and Recreation	506,163	0		0		0		506,163	435,761	456,872
Community and Economic Development	40,000	0		0		0		194,712	511,115	568,460
General Government	363,590	20,000		0		0		383,590	426,522	393,535
Debt Service	0	0		502,980		0		502,980	452,191	331,537
Capital Projects	0	0		0		0		0	3,912,032	1,179,740
Total Government Activities Expenditures	1,931,644	368,918		502,980	0	0		2,958,254	7,351,106	4,313,634
Business Type Proprietary: Enterprise & ISF								4,581,628	4,842,288	4,238,707
Total Gov & Bus Type Expenditures	1,931,644	368,918		502,980	0	0		7,539,882	12,193,394	8,552,341
Total Transfers Out	101,000	534,830		0		0	16,600	762,762	850,405	762,667
Total ALL Expenditures/Fund Transfers Out	2,032,644	903,748		502,980	0	0	4,598,228	8,302,644	13,043,799	9,315,008
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	77,607	310,594		8,023		0	47,388	483,620	-946,008	3,756,390
Beginning Fund Balance July 1	1,719,962	1,352,439		-106,652	347,311	0	2,150,278	5,568,299	6,514,307	2,757,917
Ending Fund Balance June 30	1,797,569	1,663,033		-98,609	347,311	0	2,197,666	6,051,919	5,568,299	6,514,307

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
	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
TOTALS				867,153	200,568	1,067,721	18,219	0	895,880	190,060

LONG TERM DEBT SCHEDULE - LT DEBT3
 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
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				867,153	200,568	1,067,721	18,219	0	895,880	190,060

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
	92					0				0
	93					0				0
	94					0				0
	95					0				0
	96					0				0
	97					0				0
	98					0				0
	99					0				0
	100					0				0
	101					0				0
	102					0				0
	103					0				0
	104					0				0
	105					0				0
	106					0				0
	107					0				0
	108					0				0
	109					0				0
	110					0				0
	111					0				0
	112					0				0
	113					0				0
	114					0				0
	115					0				0
	116					0				0
	117					0				0
	118					0				0
	119					0				0
	120					0				0
TOTALS				867,153	200,568	1,067,721	18,219	0	895,880	190,060

LONG TERM DEBT SCHEDULE - LT DEBTS
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
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
TOTALS				867,153	200,568	1,067,721	18,219	0	895,880	190,060

LONG TERM DEBT SCHEDULE - LT DEBT 6
 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				867,153	200,568	1,067,721	18,219	0	895,880	190,060

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				867,153	200,568	1,067,721	18,219	0	895,880	190,060

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

	Principal Due FY 2026	Interest Due FY 2026	Total Obligation Due FY 2026	Bond Reg./ Paying Agent Fees Due FY 2026	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	402,839	96,327	499,166	3,814	0	312,920	190,060
NON GO - TOTAL	464,314	104,241	568,555	14,405	0	582,960	0
GRAND - TOTAL	867,153	200,568	1,067,721	18,219	0	895,880	190,060

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

City of: **CASCADE**

The City Council will conduct a public hearing on the proposed Budget at: **City Hall Meeting Date: 4/28/2025 Meeting Time: 06:00 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				11.63195
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) 852-3114		City Clerk/Finance Officer's NAME Deanna McCusker		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,440,079	1,463,047	1,193,127
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,440,079	1,463,047	1,193,127
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	305,052	379,760	355,938
Other City Taxes	6	399,999	400,000	390,243
Licenses & Permits	7	16,400	15,450	25,349
Use of Money and Property	8	174,807	168,207	194,746
Intergovernmental	9	443,149	3,127,245	1,014,234
Charges for Fees & Service	10	5,210,916	5,251,627	4,783,507
Special Assessments	11	0	0	0
Miscellaneous	12	33,100	390,550	2,535,161
Other Financing Sources	13	0	51,500	1,816,426
Transfers In	14	762,762	850,405	762,667
Total Revenues and Other Sources	15	8,786,264	12,097,791	13,071,398
Expenditures & Other Financing Uses				
Public Safety	16	515,291	704,638	356,290
Public Works	17	855,518	908,847	1,027,200
Health and Social Services	18	0	0	0
Culture and Recreation	19	506,163	435,761	456,872
Community and Economic Development	20	194,712	511,115	568,460
General Government	21	383,590	426,522	393,535
Debt Service	22	502,980	452,191	331,537
Capital Projects	23	0	3,912,032	1,179,740
Total Government Activities Expenditures	24	2,958,254	7,351,106	4,313,634
Business Type / Enterprises	25	4,581,628	4,842,288	4,238,707
Total ALL Expenditures	26	7,539,882	12,193,394	8,552,341
Transfers Out	27	762,762	850,405	762,667
Total ALL Expenditures/Transfers Out	28	8,302,644	13,043,799	9,315,008
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	483,620	-946,008	3,756,390
Beginning Fund Balance July 1	30	5,568,299	6,514,307	2,757,917
Ending Fund Balance June 30	31	6,051,919	5,568,299	6,514,307