

**Adopted On: (entered upon proposal) Resolution:**

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.

		<b>With Gas &amp; Electric</b>		<b>Without Gas &amp; Electric</b>		<b>City Number: 82-771</b> <b>Last Official Census: 1,452</b>
Regular	2a	71,492,360	2b	70,677,130		
DEBT SERVICE	3a	95,070,588	3b	94,255,358		
Ag Land	4a	1,508,281				

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	579,088	572,485	43	8.10000
<b>Non-Voted Other Permissible Levies</b>								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47	0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	51,491	50,904	52	0.72023
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465	0.00000
<b>Voted Other Permissible Levies</b>								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	630,579	623,389		
Ag Land	3.00375			26	4,531	4,530	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	635,110	627,919		
<b>Special Revenue Levies</b>								
Emergency (if general fund at levy limit)	0.27000			28		0	64	0.00000
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	81,068	80,144		1.13394
Other Employee Benefits	Amt Nec			31	129,085	127,613		1.80558
<b>Total Employee Benefit Levies (29,30,31)</b>				32	210,153	207,757	65	2.93952
<b>Sub Total Special Revenue Levies (28+32)</b>				33	210,153	207,757		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
<b>Total Special Revenue Levies</b>				39	210,153	207,757		
Debt Service Levy 76.10(6)	Amt Nec			40	0	0	70	0.00000
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	845,263	835,676	72	11.75975

\_\_\_\_\_  
( Signature )

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
( County Auditor )

\_\_\_\_\_  
(Date)

**NOTICE OF PUBLIC HEARING - CITY OF BLUE GRASS - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2021 - June 30, 2022**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

**Meeting Date:** 2/16/2021 **Meeting Time:** 07:00 PM **Meeting Location:** City Council Chambers, 114 N Mississippi Street, Blue Grass, IA 52726 <https://global.gotomeeting.com/join/833363925> -You can also dial in using your phone 1 (872) 240-3212. Access Code 833363925

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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.bluegrassia.org](http://www.bluegrassia.org)

City Telephone Number  
 (563) 381-4700

	Current Year Certified Property Tax 2020 - 2021	Budget Year Effective Property Tax 2021 - 2022	Budget Year Proposed Maximum Property Tax 2021 - 2022	Annual % CHG
Regular Taxable Valuation	66,620,340	71,492,360	71,492,360	
Tax Levies:				
Regular General	539,625	539,625	579,088	
Contract for Use of Bridge	0	0		
Opr & Maint Publicly Owned Transit	0	0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0		
Opr & Maint of City-Owned Civic Center	0	0		
Planning a Sanitary Disposal Project	0	0		
Liability, Property & Self-Insurance Costs	43,875	43,875	51,491	
Support of Local Emer. Mgmt. Commission	0	0		
Emergency	0	0		
Police & Fire Retirement	0	0		
FICA & IPERS	77,325	77,325	81,068	
Other Employee Benefits	129,042	129,042	129,085	
<b>Total Tax Levy</b>	<b>789,867</b>	<b>789,867</b>	<b>840,732</b>	<b>6.43</b>
<b>Tax Rate</b>	<b>11.85624</b>	<b>11.04827</b>	<b>11.75975</b>	

**Explanation of significant increases in the budget:**

Increases: Employee benefits; property/liability/workman's comp insurance premiums; increase in payroll; increase in overall operating expenditures due to City growth

**If applicable, the above notice also available online at:**

[www.bluegrassia.org](http://www.bluegrassia.org)

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**Commercial & Industrial Replacement Claim Estimation**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

	Commercial - Non-TIF	Commercial - TIF	Industrial - Non-TIF	Industrial - TIF
Taxable	12,584,702	6,020,840	1,184,904	0
100% Assessed	14,651,983	6,020,840	1,316,560	0
<b>REPLACEMENT</b>				
<b>General Fund</b>	3	14,546		REVENUES, LINE 18
<b>Special Fund</b>	4	4,848		REVENUES, LINE 18
<b>Debt Fund</b>	5	0		REVENUES, LINE 18
<b>Capital Reserve Fund</b>	6	0		REVENUES, LINE 18

**REPLACEMENT PAYMENT PERCENTAGE**

Beginning in FY 2021-2022, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

**Proration Percentage**

75%

**Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.**

Other State Grants & Reimbursements	General	Special Revenue	TIF Sp. Revenue	Debt Service	Capital Projects	Proprietary
		2,650				

**Commercial & Industrial Replacement Claim Estimation**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

					Commercial - Reg	Industrial - Reg	Replacement
<b>Special Fund - Total All SSMIDS</b>							
SSMID 1	Taxable	1			0	0	0
	Assessed	2			0	0	0
SSMID 2	Taxable	3			0	0	0
	Assessed	4			0	0	0
SSMID 3	Taxable	5			0	0	0
	Assessed	6			0	0	0
SSMID 4	Taxable	7			0	0	0
	Assessed	8			0	0	0
SSMID 5	Taxable	9			0	0	0
	Assessed	10			0	0	0
SSMID 6	Taxable	11			0	0	0
	Assessed	12			0	0	0
SSMID 7	Taxable	13			0	0	0
	Assessed	14			0	0	0
SSMID 8	Taxable	15			0	0	0
	Assessed	16			0	0	0
	Assessed	17			0	0	0

**FUND BALANCE**

City Name: BLUJE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2020</b>										
	1	167,651	412,175	1,564,395	0	345,337	0	2,489,558	316,100	2,805,658
	2	980,698	688,104	689,126	170,950	11,318	0	2,540,196	405,106	2,945,302
	3	941,817	370,409	530,225	170,950	63,730	0	2,077,131	418,123	2,495,254
	4	206,532	729,870	1,723,296	0	292,925	0	2,952,623	303,083	3,255,706
<b>Re-Estimated FY 2021</b>										
	5	206,532	729,870	1,723,296	0	292,925	0	2,952,623	303,083	3,255,706
	6	1,076,372	605,385	664,985	170,950	15,094	0	2,532,786	408,085	2,940,871
	7	1,070,721	585,187	923,435	170,950	0	0	2,750,293	385,836	3,136,129
	8	212,183	750,068	1,464,846	0	308,019	0	2,735,116	325,332	3,060,448
<b>Budget FY 2022</b>										
	9	212,183	750,068	1,464,846	0	308,019	0	2,735,116	325,332	3,060,448
	10	776,197	612,145	730,769	170,950	1,950	0	2,292,011	407,972	2,699,983
	11	918,593	422,961	901,719	170,950	0	0	2,414,223	390,962	2,805,185
	12	69,787	939,252	1,293,896	0	309,969	0	2,612,904	342,342	2,955,246

**LOCAL EMC SUPPORT**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

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.

	<b>Request with Utility Replacement</b>	<b>Property Taxes Levied</b>
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg. Mgmt. Comm.	0	0
<b>TOTAL FOR FY 2022</b>	<b>0</b>	<b>0</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUE GRASS

Fiscal Year July 1, 2020 - June 30, 2021

		GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>GOVERNMENT ACTIVITIES CONT.</b>										
<b>PUBLIC SAFETY</b>										
1	Police Department/Crime Prevention	323,783	95,409						419,192	363,099
2	Jail	1,800							1,800	700
3	Emergency Management								0	0
4	Flood Control								0	0
5	Fire Department	142,800	3,814						146,614	144,140
6	Ambulance								0	0
7	Building Inspections	30,199	4,563						34,762	24,572
8	Miscellaneous Protective Services								0	0
9	Animal Control	500							500	350
10	Other Public Safety								0	0
11	TOTAL (lines 1 - 10)	499,082	103,786				0		602,868	532,861
<b>PUBLIC WORKS</b>										
12	Roads, Bridges, & Sidewalks		73,000						73,000	68,660
13	Parking - Meter and Off-Street								0	0
14	Street Lighting	23,329							23,329	18,022
15	Traffic Control and Safety	12,687	1,955						14,642	8,222
16	Snow Removal		18,000						18,000	13,310
17	Highway Engineering	27,000							27,000	81,037
18	Street Cleaning								0	0
19	Airport (if not Enterprise)								0	0
20	Garbage (if not Enterprise)								0	0
21	Other Public Works	224,960	171,949						396,909	186,781
22	TOTAL (lines 12 - 21)	287,976	264,904				0		552,880	376,032
<b>HEALTH &amp; SOCIAL SERVICES</b>										
23	Welfare Assistance								0	0
24	City Hospital								0	0
25	Payments to Private Hospitals								0	0
26	Health Regulation and Inspection								0	0
27	Water, Air, and Mosquito Control								0	0
28	Community Mental Health								0	0
29	Other Health and Social Services								0	0
30	TOTAL (lines 23 - 29)	0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>										
31	Library Services	57,122							57,122	56,388
32	Museum, Band and Theater								0	0
33	Parks	14,492							14,492	23,880
34	Recreation	2,175							2,175	0
35	Cemetery	4,500							4,500	4,000
36	Community Center, Zoo, & Marina								0	0
37	Other Culture and Recreation								0	0
38	TOTAL (lines 31 - 37)	78,289	0				0		78,289	84,268

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: BLUE GRASS

Fiscal Year July 1, 2020 - June 30, 2021

	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>GOVERNMENT ACTIVITIES CONT.</b>									
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
39									0
40									0
41									0
42									0
43									0
44			752,485					752,485	195,350
45	0	0	752,485			0		752,485	195,350
<b>GENERAL GOVERNMENT</b>									
46	5,600	471						6,071	6,111
47	78,770	13,462						92,232	89,609
48									871
49	25,000							25,000	22,917
50	3,500							3,500	2,743
51	10,880							10,880	0
52	70,730	37,564						108,294	152,758
53	194,480	51,497	0			0		245,977	275,009
54				170,950				170,950	170,950
55									63,730
56									0
57	0	0	0			0		0	63,730
58	1,059,827	420,187	752,485	170,950	0	0		2,403,449	1,698,200
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
59									0
60							264,106	264,106	308,322
61									0
62									0
63									0
64							121,730	121,730	109,801
65									0
66									0
67									0
68									0
69									0
70									0
71									0
72									0
73									0
74	1,059,827	420,187	752,485	170,950	0	0		385,836	418,123
<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)</b>									
<b>TOTAL ALL EXPENDITURES (lines 58+73)</b>									
75	10,894	165,000						175,894	44,002
76			170,950					170,950	334,929
77	10,894	165,000		0		0		346,844	378,931
<b>Total ALL Transfers Out</b>									
78	1,070,721	585,187	923,435	170,950	0	0		3,136,129	2,495,254
<b>Total Expenditures and Other Fin Uses (lines 74+77)</b>									
79	212,183	750,068	1,464,846	0	308,019	0		3,060,448	3,255,706
<b>Ending Fund Balance June 30</b>									

**RE-ESTIMATED REVENUES DETAIL**

City Name: BLUE GRASS

Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
1 Taxes Levied on Property	579,744	203,672						783,416	656,783
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	579,744	203,672		0	0			783,416	656,783
4 Delinquent Property Taxes								0	0
5 TIF Revenues			664,985					664,985	689,072
6 Other City Taxes:									
Utility Tax Replacement Excise Taxes	7,621	2,695						10,316	10,522
7 Utility franchise tax (Iowa Code Chapter 364.2)	27,159							27,159	0
8 Parimutuel wager tax								0	0
9 Gaming wager tax								0	0
10 Mobile Home Taxes								0	0
11 Hotel/Motel Taxes								0	0
12 Other Local Option Taxes		211,000						211,000	236,025
13 Subtotal - Other City Taxes (lines 6 thru 12)	34,780	213,695		0	0			248,475	246,547
14 Licenses & Permits	24,800							24,800	37,172
15 Use of Money & Property	13,313				4,200		515	18,028	24,695
Intergovernmental:									
16 Federal Grants & Reimbursements	10,894							10,894	6,950
17 Road Use Taxes		181,500					281,500	181,500	186,638
18 Other State Grants & Reimbursements	23,921	6,518						30,439	50,708
19 Local Grants & Reimbursements	69,000							69,000	155,232
20 Subtotal - Intergovernmental (lines 16 thru 19)	103,815	188,018	0	0	0		0	291,833	399,528
Charges for Fees & Service:									
21 Water Utility								0	0
22 Sewer Utility							281,500	281,500	259,482
23 Electric Utility								0	0
24 Gas Utility								0	0
25 Parking								0	0
26 Airport								0	0
27 Landfill/Garbage							126,070	126,070	116,943
28 Hospital								0	0
29 Transit								0	0
30 Cable TV, Internet & Telephone								0	0
31 Housing Authority								0	0
32 Storm Water Utility								0	0
33 Other Fees & Charges for Service	27,710							27,710	250
34 Subtotal - Charges for Service (lines 21 thru 33)	27,710	0		0	0	0	407,570	435,280	376,675
35 Special Assessments								0	1,920
36 Miscellaneous	7,000							7,000	133,979
37 Other Financing Sources:									
Regular Operating Transfers In	165,000				10,894			175,894	44,002
38 Internal TIF Loan Transfers In				170,950				170,950	334,929
39 Subtotal ALL Operating Transfers In	165,000	0		170,950	10,894		0	346,844	378,931
40 Proceeds of Debt (Excluding TIF Internal Borrowing)	120,210							120,210	0
41 Proceeds of Capital Asset Sales								0	0
42 Subtotal-Other Financing Sources (lines 36 thru 38)	285,210	0		170,950	10,894		0	467,054	378,931
43 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	1,076,372	605,385	664,985	170,950	15,094	0	408,085	2,940,871	2,945,302
44 Beginning Fund Balance July 1	206,532	729,870	1,723,296	0	292,925	0	303,083	3,255,706	2,805,658
45 TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	1,282,904	1,335,255	2,388,281	170,950	308,019	0	711,168	6,196,577	5,750,960

**EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUJE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 283,744	96,476						380,220	419,192	363,099
Jail	2 1,800							1,800	1,800	700
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5 136,521	3,814						140,335	146,614	144,140
Ambulance	6							0	0	0
Building Inspections	7 32,511	4,862						37,373	34,762	24,572
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 500							500	500	350
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 455,076	105,152				0		560,228	602,868	532,861
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	77,000						77,000	73,000	68,660
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 24,000							24,000	23,329	18,022
Traffic Control and Safety	15 13,399	2,104						15,503	14,642	8,222
Snow Removal	16 18,000							18,000	18,000	13,310
Highway Engineering	17 27,000							27,000	27,000	81,037
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21 114,755	168,293						283,048	396,909	186,781
TOTAL (lines 12 - 21)	22 179,154	265,397				0		444,551	552,880	376,032
<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
<b>CULTURE &amp; RECREATION</b>										
Library Services	31 57,693							57,693	57,122	56,388
Museum, Band and Theater	32							0	0	0
Parks	33 14,565							14,565	14,492	23,880
Recreation	34 2,175							2,175	2,175	0
Cemetery	35 4,500							4,500	4,500	4,000
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 78,933	0				0		78,933	78,289	84,268

**EXPENDITURES SCHEDULE PAGE 2**

City Name: BLUJE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40							0	0	0
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		730,769					730,769	752,485	195,350
TOTAL (lines 39 - 44)	45	0	730,769			0		730,769	752,485	195,350
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	5,600	491					6,091	6,071	6,111
Clerk, Treasurer, & Finance Adm.	47	82,625	14,121					96,746	92,232	89,609
Elections	48	4,375						4,375	0	871
Legal Services & City Attorney	49	31,500						31,500	25,000	22,917
City Hall & General Buildings	50	3,500						3,500	3,500	2,743
Tort Liability	51	10,993						10,993	10,880	0
Other General Government	52	66,837	37,800					104,637	108,294	152,758
TOTAL (lines 46 - 52)	53	205,430	52,412	0		0		257,842	245,977	275,009
<b>DEBT SERVICE</b>										
Gov Capital Projects	54			170,950				170,950	170,950	170,950
TIF Capital Projects	55							0	0	63,730
TOTAL CAPITAL PROJECTS	56							0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	0	0	170,950		0		170,950	170,950	1,698,200
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							0	0	0
Sewer Utility	60						271,312	271,312	264,106	308,322
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64						119,650	119,650	121,730	109,801
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							0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							390,962	385,836	418,123
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	918,593	422,961	170,950		0		390,962	2,789,285	2,116,323
Regular Transfers Out	75								175,894	44,002
Internal TIF Loan / Repayment Transfers Out	76							170,950	170,950	334,929
Total ALL Transfers Out	77	0	0	0		0	0	170,950	346,844	378,931
Total Expenditures & Fund Transfers Out (lines 74+77)	78	918,593	422,961	170,950		0		390,962	3,136,129	2,495,254
Ending Fund Balance June 30	79	69,787	939,252	1,293,896	309,969	0	342,342	2,955,246	3,060,448	3,255,706

**REVENUES DETAIL**  
City Name: BLUE GRASS  
Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1	627,919	207,757		0	0			835,676	783,416	656,783
2								0	0	0
3	627,919	207,757		0	0			835,676	783,416	656,783
4								0	0	0
5			730,769					730,769	664,985	689,072
Other City Taxes:										
6	7,190	2,396		0	0			9,586	10,316	10,522
7								0	27,159	0
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12		220,000						220,000	211,000	236,025
13	7,190	222,396		0	0			229,586	248,475	246,547
14	24,975							24,975	24,800	37,172
15	12,917				1,950		202	15,069	18,028	24,695
Intergovernmental:										
16								0	10,894	6,950
17		177,144						177,144	181,500	186,638
18	17,196	4,848	0	0	0		0	22,044	30,439	50,708
19	74,000							74,000	69,000	155,232
20	91,196	181,992		0	0		0	273,188	291,833	399,528
Charges for Fees & Service:										
21								0	0	0
22								282,200	281,500	259,482
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27								125,570	126,070	116,943
28								0	0	0
29								0	0	0
30								0	0	0
31								0	0	0
32								0	0	0
33	6,000							6,000	27,710	250
34	6,000	0		0	0	0	0	407,770	435,280	376,675
35								0	0	1,920
36	6,000							6,000	7,000	133,979
Other Financing Sources:										
37								0	175,894	44,002
38				170,950				170,950	170,950	334,929
39	0	0	0	170,950	0	0	0	170,950	346,844	378,931
40								0	120,210	0
41								0	0	0
42	0	0	0	170,950	0	0	0	170,950	467,054	378,931
43	776,197	612,145	730,769	170,950	1,950	0	407,972	2,699,983	2,940,871	2,945,302
44	212,183	750,068	1,464,846	0	308,019	0	325,332	3,060,448	3,255,706	2,805,658
45	988,380	1,362,213	2,195,615	170,950	309,969	0	733,304	5,760,431	6,196,577	5,750,960
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>										

**ADOPTED BUDGET SUMMARY**

City Name: BLUJE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	627,919	207,757		0	0			835,676	783,416	656,783
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	627,919	207,757		0	0			835,676	783,416	656,783
Delinquent Property Taxes	0	0		0	0			0	0	0
TIF Revenues			730,769					730,769	664,985	689,072
Other City Taxes	7,190	222,396		0	0			229,586	248,475	246,547
Licenses & Permits	24,975	0		0	0		0	24,975	24,800	37,172
Use of Money and Property	12,917	0		0	1,950		202	15,069	18,028	24,695
Intergovernmental	91,196	181,992		0	0			273,188	291,833	399,528
Charges for Fees & Service	6,000	0		0	0		407,770	413,770	435,280	376,675
Special Assessments	0	0		0	0		0	0	0	1,920
Miscellaneous	6,000	0		0	0		0	6,000	7,000	133,979
Sub-Total Revenues	776,197	612,145	730,769	0	1,950		407,972	2,529,033	2,473,817	2,566,371
<b>Other Financing Sources:</b>										
<b>Total Transfers In</b>	0	0	0	170,950	0	0	0	170,950	346,844	378,931
Proceeds of Debt	0	0	0	0	0	0	0	0	120,210	0
Proceeds of Capital Asset Sales	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Sources</b>	776,197	612,145	730,769	170,950	1,950	0	407,972	2,699,983	2,940,871	2,945,302
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	455,076	105,152	0			0		560,228	602,868	532,861
Public Works	179,154	265,397	0			0		444,551	552,880	376,032
Health and Social Services	0	0	0			0		0	0	0
Culture and Recreation	78,933	0	0			0		78,933	78,289	84,268
Community and Economic Development	0	0	730,769			0		730,769	752,485	195,350
General Government	205,430	52,412	0			0		257,842	245,977	275,009
Debt Service	0	0	0	170,950	0	0		170,950	170,950	170,950
Capital Projects	0	0	0		0	0		0	0	63,730
<b>Total Government Activities Expenditures</b>	918,593	422,961	730,769	170,950	0	0		2,243,273	2,403,449	1,698,200
Business Type Proprietary: Enterprise & ISF							390,962	390,962	385,836	418,123
<b>Total Gov &amp; Bus Type Expenditures</b>	918,593	422,961	730,769	170,950	0	0	390,962	2,634,235	2,789,285	2,116,323
<b>Total Transfers Out</b>	0	0	170,950	0	0	0	0	170,950	346,844	378,931
Total ALL Expenditures/Fund Transfers Out	918,593	422,961	901,719	170,950	0	0	390,962	2,805,185	3,136,129	2,495,254
Excess Revenues & Other Sources Over										
	-142,396	189,184	-170,950	0	1,950	0	17,010	-105,202	-195,258	450,048
<b>Beginning Fund Balance July 1</b>	212,183	750,068	1,464,846	0	308,019	0	325,332	3,060,448	3,255,706	2,805,658
<b>Ending Fund Balance June 30</b>	69,787	939,252	1,293,896	0	309,969	0	342,342	2,955,246	3,060,448	3,255,706

**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
1 PUBLIC SAFETY BLDG PROJ NOTE (REFINANCED)	2,390,696	GO	2013-12	119,241	51,709	170,950			170,950	0
2 '16 FREIGHTLINER PUMPER TRUCK PURCHASE	400,000	NON-GO	2012-22	19,863	7,137	27,000			27,000	0
3 '21 FREIGHTLINER DUMP TRUCK PURCHASE	117,075	NON-GO	2020-26	4,455	3,583	8,038			8,038	0
4		-				0				0
5		-				0				0
6		-				0				0
7		-				0				0
8		-				0				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
TOTALS				143,559	62,429	205,988	0	0	205,988	0

**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
<b>TOTALS</b>				143,559	62,429	205,988	0	0	205,988	0

**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
<b>TOTALS</b>				143,559	62,429	205,988	0	0	205,988	0

**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
<b>TOTALS</b>				143,559	62,429	205,988	0	0	205,988	0

**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 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
<b>TOTALS</b>				143,559	205,988	0	0	205,988	0

**LONG TERM DEBT SCHEDULE - LT DEBT6**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal 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
<b>TOTALS</b>				143,559	205,988	0	0	205,988	0

**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 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
<b>TOTALS</b>				143,559	205,988	0	0	205,988	0

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

	Principal Due FY 2022	Interest Due FY 2022	Total Obligation Due FY 2022	Bond Reg./ Paying Agent Fees Due FY 2022	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	119,241	51,709	170,950	0	0	170,950	0
NON GO - TOTAL	24,318	10,720	35,038	0	0	35,038	0
GRAND - TOTAL	143,559	62,429	205,988	0	0	205,988	0

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2021 - June 30, 2022

The City of: BLUE GRASS

The City Council will conduct a public hearing on the proposed budget as follows:

Location: City Council Chambers 114 N. Mississippi Street Blue Grass, IA 52726 <https://global.gotomeeting.com/join/332599509> You can also dial in using your phone - United States: +1 (224) 501-3412 Access Code: 332-599-509 Meeting Date: 3/15/2021 Meeting Time: 07:00 PM

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 11.75975

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.

Phone Number  
(563) 381-4700

City Clerk/Finance Officer's NAME  
Ann Schmidt

		Budget FY 2022	Re-estimated FY 2021	Actual FY 2020
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	835,676	783,416	656,783
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	835,676	783,416	656,783
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	730,769	664,985	689,072
Other City Taxes	6	229,586	248,475	246,547
Licenses & Permits	7	24,975	24,800	37,172
Use of Money and Property	8	15,069	18,028	24,695
Intergovernmental	9	273,188	291,833	399,528
Charges for Fees & Service	10	413,770	435,280	376,675
Special Assessments	11	0	0	1,920
Miscellaneous	12	6,000	7,000	133,979
Other Financing Sources	13	0	120,210	0
Transfers In	14	170,950	346,844	378,931
<b>Total Revenues and Other Sources</b>	15	2,699,983	2,940,871	2,945,302
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	560,228	602,868	532,861
Public Works	17	444,551	552,880	376,032
Health and Social Services	18	0	0	0
Culture and Recreation	19	78,933	78,289	84,268
Community and Economic Development	20	730,769	752,485	195,350
General Government	21	257,842	245,977	275,009
Debt Service	22	170,950	170,950	170,950
Capital Projects	23	0	0	63,730
<b>Total Government Activities Expenditures</b>	24	2,243,273	2,403,449	1,698,200
Business Type / Enterprises	25	390,962	385,836	418,123
<b>Total ALL Expenditures</b>	26	2,634,235	2,789,285	2,116,323
Transfers Out	27	170,950	346,844	378,931
Total ALL Expenditures/Transfers Out	28	2,805,185	3,136,129	2,495,254
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-105,202	-195,258	450,048
Beginning Fund Balance July 1	30	3,060,448	3,255,706	2,805,658
<b>Ending Fund Balance June 30</b>	31	2,955,246	3,060,448	3,255,706