

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023  
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
The City of: BLUE GRASS County Name: SCOTT COUNTY, MUSCATINE

**Adopted On: 3/21/2022 Resolution: 2022-07**

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.

		With Gas & Electric			Without Gas & Electric	<b>City Number: 82-771</b> <b>Last Official Census: 1,666</b>	
Regular	2a	87,072,333	2b	86,202,605			
DEBT SERVICE	3a	98,419,883	3b	97,550,155			
Ag Land	4a	1,487,672					

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	705,286	698,241	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	57,176	56,605	52 0.65665
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	762,462	754,846	
Ag Land	3.00375			26	4,469	4,469	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	766,931	759,315	
<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	78,627	77,842	0.90301
Other Employee Benefits	Amt Nec			31	130,105	128,806	1.49422
<b>Total Employee Benefit Levies (29,30,31)</b>				32	208,732	206,648	65 2.39723
<b>Sub Total Special Revenue Levies (28+32)</b>				33	208,732	206,648	
<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	208,732	206,648	
<b>Debt Service Levy 76.10(6)</b>	Amt Nec			40	0	0	70 0.00000
<b>Capital Projects (Capital Improv. Reserve)</b>	0.67500			41		0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	975,663	965,963	72 11.15388

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

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

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

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

**NOTICE OF PUBLIC HEARING - CITY OF BLUE GRASS - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2022 - June 30, 2023**

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

**Meeting Date:** 2/22/2022 **Meeting Time:** 07:00 PM **Meeting Location:** City Council Chambers, 114 N Mississippi Street, Blue Grass, IA Please join my meeting from your computer, tablet or smartphone. <https://meet.goto.com/450167805> You can also dial in using your phone. United States: +1 (646) 749-3112 Access Code: 450-167-805

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

	<b>Current Year Certified Property Tax 2021 - 2022</b>	<b>Budget Year Effective Property Tax 2022 - 2023</b>	<b>Budget Year Proposed Maximum Property Tax 2022 - 2023</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	71,492,360	87,072,333	87,072,333	
Tax Levies:				
Regular General	579,088	579,088	705,286	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	51,491	51,491	57,176	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS	81,068	81,068	78,627	
Other Employee Benefits	129,085	129,085	130,105	
<b>Total Tax Levy</b>	<b>840,732</b>	<b>840,732</b>	<b>971,194</b>	<b>15.51</b>
<b>Tax Rate</b>	<b>11.75975</b>	<b>9.65556</b>	<b>11.15388</b>	

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

Increases in Employee Benefits; property/liability/workman's compensation insurance premiums; increase in payroll expenses; health insurance; 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

**FUND BALANCE**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2021</b>									
Beginning Fund Balance July 1	206,532	729,870	1,723,296	0	292,925	0	2,952,623	303,083	3,255,706
Actual Revenues Except Beg Balance	1,034,158	726,182	676,298	170,950	13,213	0	2,620,801	395,901	3,016,702
Actual Expenditures Except End Balance	1,007,380	369,619	329,705	170,950	0	0	1,877,654	324,808	2,202,462
Ending Fund Balance June 30	233,310	1,086,433	2,069,889	0	306,138	0	3,695,770	374,176	4,069,946
<b>Re-Estimated FY 2022</b>									
Beginning Fund Balance	233,310	1,086,433	2,069,889	0	306,138	0	3,695,770	374,176	4,069,946
Re-Est Revenues	898,080	712,145	730,769	170,950	601,950	0	3,113,894	407,972	3,521,866
Re-Est Expenditures	1,014,036	1,022,961	1,093,674	170,950	0	0	3,301,621	390,962	3,692,583
Ending Fund Balance	117,354	775,617	1,706,984	0	908,088	0	3,508,043	391,186	3,899,229
<b>Budget FY 2023</b>									
Beginning Fund Balance	117,354	775,617	1,706,984	0	908,088	0	3,508,043	391,186	3,899,229
Revenues	918,365	804,808	575,594	170,950	5,900	0	2,475,617	397,829	2,873,446
Expenditures	893,930	448,213	746,544	170,950	0	0	2,259,637	384,230	2,643,867
Ending Fund Balance	141,789	1,132,212	1,536,034	0	913,988	0	3,724,023	404,785	4,128,808

**LOCAL EMC SUPPORT**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

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	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
<b>TOTAL FOR FY 2023</b>	<b>0</b>	<b>0</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	298,744	96,476						395,220	417,248
Jail	1,800							1,800	400
Emergency Management								0	0
Flood Control								0	0
Fire Department	148,521	3,814						152,335	135,464
Ambulance								0	0
Building Inspections	32,511	4,862						37,373	25,734
Miscellaneous Protective Services								0	0
Animal Control	500							500	300
Other Public Safety								0	0
<b>TOTAL (lines 1 - 10)</b>	<b>482,076</b>	<b>105,152</b>				<b>0</b>		<b>587,228</b>	<b>579,146</b>
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks		77,000						77,000	68,887
Parking - Meter and Off-Street								0	0
Street Lighting	24,000							24,000	19,081
Traffic Control and Safety	13,399	2,104						15,503	11,729
Snow Removal		18,000						18,000	17,530
Highway Engineering	37,000							37,000	28,353
Street Cleaning								0	0
Airport (if not Enterprise)								0	0
Garbage (if not Enterprise)								0	0
Other Public Works	118,755	168,293						287,048	338,647
<b>TOTAL (lines 12 - 21)</b>	<b>193,154</b>	<b>265,397</b>				<b>0</b>		<b>458,551</b>	<b>484,227</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>									
Welfare Assistance								0	0
City Hospital								0	0
Payments to Private Hospitals								0	0
Health Regulation and Inspection								0	0
Water, Air, and Mosquito Control								0	0
Community Mental Health								0	0
Other Health and Social Services								0	0
<b>TOTAL (lines 23 - 29)</b>	<b>0</b>	<b>0</b>				<b>0</b>		<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>									
Library Services	57,693							57,693	57,122
Museum, Band and Theater								0	0
Parks	32,498							32,498	6,541
Recreation	2,175							2,175	0
Cemetery	4,500							4,500	4,500
Community Center, Zoo, & Marina								0	0
Other Culture and Recreation								0	0
<b>TOTAL (lines 31 - 37)</b>	<b>96,866</b>	<b>0</b>				<b>0</b>		<b>96,866</b>	<b>68,163</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>GOVERNMENT ACTIVITIES CONT.</b>										
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
	39									
	40								0	0
	41								0	0
	42								0	0
	43								0	0
	44			892,473					892,473	128,703
	45	0	0	892,473			0		892,473	128,703
<b>GENERAL GOVERNMENT</b>										
	46	5,600	491						6,091	6,371
	47	82,625	14,121						96,746	89,615
	48	4,375							4,375	0
	49	16,500							16,500	35,805
	50	3,500							3,500	5,696
	51	10,993							10,993	0
	52	118,347	37,800						156,147	97,082
	53	241,940	52,412	0			0		294,352	234,569
	54				170,950				170,950	170,950
	55								0	0
	56								0	0
	57	0	0	0			0		0	0
	58	1,014,036	422,961	892,473	170,950		0		2,500,420	1,665,758
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>										
	59								0	0
	60							271,312	271,312	211,655
	61								0	0
	62								0	0
	63								0	0
	64							119,650	119,650	113,153
	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							390,962	390,962	324,808
	74	1,014,036	422,961	892,473	170,950		0	390,962	2,891,382	1,990,566
	75		600,000						600,000	10,894
	76			201,201					201,201	201,002
	77	0	600,000	201,201	0		0	0	801,201	211,896
	78	1,014,036	1,022,961	1,093,674	170,950		0	390,962	3,692,583	2,202,462
	79	117,354	775,617	1,706,984	0	908,088	0	391,186	3,899,229	4,069,946

**RE-ESTIMATED REVENUES DETAIL**

City Name: BLUE GRASS

Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
Taxes Levied on Property	1 627,920	207,757						835,677	736,839
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 627,920	207,757		0	0			835,677	736,839
Delinquent Property Taxes	4							0	0
TIF Revenues	5		730,769					730,769	676,298
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 7,190	2,396						9,586	11,346
Utility franchise tax (Iowa Code Chapter 364.2)	7 19,981							19,981	40,121
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	295,000						295,000	258,021
Subtotal - Other City Taxes (lines 6 thru 12)	13 27,171	297,396		0	0			324,567	309,488
Licenses & Permits	14 24,975							24,975	45,261
Use of Money & Property	15 12,917				1,950		202	15,069	17,272
Intergovernmental:									
Federal Grants & Reimbursements	16 636							636	10,894
Road Use Taxes	17	202,144					282,200	202,144	217,310
Other State Grants & Reimbursements	18 17,196	4,848						22,044	39,374
Local Grants & Reimbursements	19 74,000							74,000	179,498
Subtotal - Intergovernmental (lines 16 thru 19)	20 91,832	206,992	0	0	0		0	298,824	447,076
Charges for Fees & Service:									
Water Utility	21							0	0
Sewer Utility	22							282,200	274,779
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27						125,570	125,570	120,912
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 50,699							50,699	275
Subtotal - Charges for Service (lines 21 thru 33)	34 50,699	0		0	0		407,770	458,469	395,966
Special Assessments	35 1,315							1,315	0
Miscellaneous	36 31,000							31,000	56,396
Other Financing Sources:									
Regular Operating Transfers In	37				600,000			600,000	10,894
Internal TIF Loan Transfers In	38 30,251			170,950				201,201	201,002
Subtotal ALL Operating Transfers In	39 30,251	0	0	170,950	600,000	0	0	801,201	211,896
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	120,210
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 30,251	0	0	170,950	600,000	0	0	801,201	332,106
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 898,080	712,145	730,769	170,950	601,950	0	407,972	3,521,866	3,016,702
Beginning Fund Balance July 1	44 233,310	1,086,433	2,069,889	0	306,138	0	374,176	4,069,946	3,255,706

**EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 290,139	97,320						387,459	395,220	417,248
Jail	2 1,800							1,800	1,800	400
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5 82,124	3,814						85,938	152,335	135,464
Ambulance	6							0	0	0
Building Inspections	7 33,879	5,129						39,008	37,373	25,734
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 500							500	500	300
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 408,442	106,263				0		514,705	587,228	579,146
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	106,000						106,000	77,000	68,887
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 22,500							22,500	24,000	19,081
Traffic Control and Safety	15 9,741	1,479						11,220	15,503	11,729
Snow Removal	16	18,000						18,000	18,000	17,530
Highway Engineering	17 27,000							27,000	37,000	28,353
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21 118,864	165,829						284,693	287,048	338,647
TOTAL (lines 12 - 21)	22 178,105	291,308				0		469,413	458,551	484,227
<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 65,931							65,931	57,693	57,122
Museum, Band and Theater	32							0	0	0
Parks	33 20,025							20,025	32,498	6,541
Recreation	34 4,000							4,000	2,175	0
Cemetery	35 4,500							4,500	4,500	4,500
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 94,456	0				0		94,456	96,866	68,163

**EXPENDITURES SCHEDULE PAGE 2**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>GOVERNMENT ACTIVITIES</b>										
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
39								0	0	0
40								0	0	0
41								0	0	0
42								0	0	0
43								0	0	0
44			575,594					575,594	892,473	128,703
45	0	0	575,594			0		575,594	892,473	128,703
<b>GENERAL GOVERNMENT</b>										
46	5,600	450						6,050	6,091	6,371
47	83,741	16,711						100,452	96,746	89,615
48								0	4,375	0
49	25,000							25,000	16,500	35,805
50	25,000							25,000	3,500	5,696
51	12,968							12,968	10,993	0
52	60,618	33,481						94,099	156,147	97,082
53	212,927	50,642	0			0		263,569	294,352	234,569
54				170,950				170,950	170,950	170,950
55								0	0	0
56								0	0	0
57	0	0	0			0		0	0	0
58	893,930	448,213	575,594	170,950		0		2,088,687	2,500,420	1,665,758
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
59								0	0	0
60							261,923	261,923	271,312	211,655
61								0	0	0
62								0	0	0
63								0	0	0
64							122,307	122,307	119,650	113,153
65								0	0	0
66								0	0	0
67								0	0	0
68								0	0	0
69								0	0	0
70								0	0	0
71								0	0	0
72								0	0	0
73							384,230	384,230	390,962	324,808
74	893,930	448,213	575,594	170,950		0	384,230	2,472,917	2,891,382	1,990,566
75								0	600,000	10,894
76			170,950					170,950	201,201	201,002
77	0	0	170,950	0		0	0	170,950	801,201	211,896
78	893,930	448,213	746,544	170,950		0	384,230	2,643,867	3,692,583	2,202,462
79	141,789	1,132,212	1,536,034	0	913,988	0	404,785	4,128,808	3,899,229	4,069,946
<b>Ending Fund Balance June 30</b>										

**REVENUES DETAIL**  
City Name: BLUE GRASS  
Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1	759,315	206,648		0	0			965,963	835,677	736,839
2								0	0	0
3	759,315	206,648		0	0			965,963	835,677	736,839
4								0	0	0
5			575,594					575,594	730,769	676,298
Other City Taxes:										
6	7,616	2,084		0	0			9,700	9,586	11,346
7								0	19,981	40,121
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12		260,000						260,000	295,000	258,021
13	7,616	262,084		0	0			269,700	324,567	309,488
14	27,500							27,500	24,975	45,261
15	11,932				5,900		209	18,041	15,069	17,272
Intergovernmental:										
16		123,349						123,349	636	10,894
17		208,250						208,250	202,144	217,310
18	19,002	4,477						23,479	22,044	39,374
19	75,000							75,000	74,000	179,498
20	94,002	336,076		0	0		0	430,078	298,824	447,076
Charges for Fees & Service:										
21								0	0	0
22								271,800	282,200	274,779
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27								125,820	125,570	120,912
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	50,699	275
34	6,000	0		0	0	0	397,620	403,620	458,469	395,966
35								0	1,315	0
36	12,000							12,000	31,000	56,396
Miscellaneous										
Other Financing Sources:										
37								0	600,000	10,894
38				170,950				170,950	201,201	201,002
39	0	0	0	170,950	0	0	0	170,950	801,201	211,896
40								0	0	120,210
41								0	0	0
42	0	0	0	170,950	0	0	0	170,950	801,201	332,106
<b>Subtotal-Other Financing Sources (lines 38 thru 40)</b>										
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>										
43	918,365	804,808	575,594	170,950	5,900	0	397,829	2,873,446	3,521,866	3,016,702
44	117,354	775,617	1,706,984	0	908,088	0	391,186	3,899,229	4,069,946	3,255,706
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>										
45	1,035,719	1,580,425	2,282,578	170,950	913,988	0	789,015	6,772,675	7,591,812	6,272,408

**ADOPTED BUDGET SUMMARY**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	1 759,315	206,648		0	0	0		965,963	835,677	736,839
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0	0		0	0	0
Net Current Property Taxes	3 759,315	206,648		0	0	0		965,963	835,677	736,839
Delinquent Property Taxes	4 0	0		0	0	0		0	0	0
TIF Revenues	5		575,594					575,594	730,769	676,298
Other City Taxes	6 7,616	262,084		0	0	0		269,700	324,567	309,488
Licenses & Permits	7 27,500	0						27,500	24,975	45,261
Use of Money and Property	8 11,932	0	0	0	5,900	0	209	18,041	15,069	17,272
Intergovernmental	9 94,002	336,076	0	0	0	0		430,078	298,824	447,076
Charges for Fees & Service	10 6,000	0	0	0	0	0	397,620	403,620	458,469	395,966
Special Assessments	11 0	0	0	0	0	0	0	0	1,315	0
Miscellaneous	12 12,000	0	0	0	0	0		12,000	31,000	56,396
Sub-Total Revenues	13 918,365	804,808	575,594	0	5,900	0	397,829	2,702,496	2,720,665	2,684,596
<b>Other Financing Sources:</b>										
<b>Total Transfers In</b>	14 0	0	0	170,950	0	0	0	170,950	801,201	211,896
Proceeds of Debt	15 0	0	0	0	0	0	0	0	0	120,210
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Sources</b>	17 918,365	804,808	575,594	170,950	5,900	0	397,829	2,873,446	3,521,866	3,016,702
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	18 408,442	106,263	0	0	0	0		514,705	587,228	579,146
Public Works	19 178,105	291,308	0	0	0	0		469,413	458,551	484,227
Health and Social Services	20 0	0	0	0	0	0		0	0	0
Culture and Recreation	21 94,456	0	0	0	0	0		94,456	96,866	68,163
Community and Economic Development	22 0	0	575,594	0	0	0		575,594	892,473	128,703
General Government	23 212,927	50,642	0	0	0	0		263,569	294,352	234,569
Debt Service	24 0	0	0	170,950	0	0		170,950	170,950	170,950
Capital Projects	25 0	0	0	0	0	0		0	0	0
<b>Total Government Activities Expenditures</b>	26 893,930	448,213	575,594	170,950	0	0		2,088,687	2,500,420	1,665,758
Business Type Proprietary: Enterprise & ISF	27						384,230	384,230	390,962	324,808
<b>Total Gov &amp; Bus Type Expenditures</b>	28 893,930	448,213	575,594	170,950	0	0	384,230	2,472,917	2,891,382	1,990,566
<b>Total Transfers Out</b>	29 0	0	170,950	0	0	0		170,950	801,201	211,896
Total ALL Expenditures/Fund Transfers Out	30 893,930	448,213	746,544	170,950	0	0	384,230	2,643,867	3,692,583	2,202,462
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 24,435	356,595	-170,950	0	5,900	0	13,599	229,579	-170,717	814,240
<b>Beginning Fund Balance July 1</b>	33 117,354	775,617	1,706,984	0	908,088	0	391,186	3,899,229	4,069,946	3,255,706
<b>Ending Fund Balance June 30</b>	34 141,789	1,132,212	1,536,034	0	913,988	0	404,785	4,128,808	3,899,229	4,069,946

**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
PUBLIC SAFETY BLDG PROJECT NOTE-REFINANCED	1 2,390,696	GO	2013-12	122,955	47,995	170,950			170,950	0
'21 FREIGHTLINER DUMP TRUCK PURCHASE	2 117,075	NON-GO	2020-26	4,594	3,444	8,038			8,038	0
	3	-				0				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
	30	-				0				0
<b>TOTALS</b>				<b>127,549</b>	<b>51,439</b>	<b>178,988</b>	<b>0</b>	<b>0</b>	<b>178,988</b>	<b>0</b>

**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>				127,549	51,439	178,988	0	0	178,988	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>				127,549	51,439	178,988	0	0	178,988	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>				127,549	51,439	178,988	0	0	178,988	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 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
<b>TOTALS</b>				127,549	51,439	178,988	0	0	178,988	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 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
<b>TOTALS</b>				127,549	51,439	178,988	0	0	178,988	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 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
<b>TOTALS</b>				127,549	51,439	178,988	0	0	178,988	0

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

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	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	122,955	47,995	170,950	0	0	170,950	0
NON GO - TOTAL	4,594	3,444	8,038	0	0	8,038	0
GRAND - TOTAL	127,549	51,439	178,988	0	0	178,988	0

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

Fiscal Year July 1, 2022 - June 30, 2023

City of: BLUE GRASS

The City Council will conduct a public hearing on the proposed Budget at: City Council Chambers, 114 N Mississippi Street, Blue Grass, IA Please join from your computer, tablet or smartphone. <https://meet.goto.com/810625525> You can also dial in using your phone. United States: +1 (872) 240-3412 Access Code: 810-625-525 Meeting Date: 3/21/2022 Meeting Time: 07:00 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-gov-appeals>.

<b>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.</b>				
The estimated Total tax levy rate per \$1000 valuation on regular property				
				11.15388
The estimated tax levy rate per \$1000 valuation on Agricultural land is				
				3.00375
<b>At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.</b>				
Phone Number (563) 381-4700		City Clerk/Finance Officer's NAME Ann Schmidt		
		<b>Budget FY 2023</b>	<b>Re-estimated FY 2022</b>	<b>Actual FY 2021</b>
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	965,963	835,677	736,839
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>965,963</b>	<b>835,677</b>	<b>736,839</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	575,594	730,769	676,298
Other City Taxes	6	269,700	324,567	309,488
Licenses & Permits	7	27,500	24,975	45,261
Use of Money and Property	8	18,041	15,069	17,272
Intergovernmental	9	430,078	298,824	447,076
Charges for Fees & Service	10	403,620	458,469	395,966
Special Assessments	11	0	1,315	0
Miscellaneous	12	12,000	31,000	56,396
Other Financing Sources	13	0	0	120,210
Transfers In	14	170,950	801,201	211,896
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>2,873,446</b>	<b>3,521,866</b>	<b>3,016,702</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	514,705	587,228	579,146
Public Works	17	469,413	458,551	484,227
Health and Social Services	18	0	0	0
Culture and Recreation	19	94,456	96,866	68,163
Community and Economic Development	20	575,594	892,473	128,703
General Government	21	263,569	294,352	234,569
Debt Service	22	170,950	170,950	170,950
Capital Projects	23	0	0	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>2,088,687</b>	<b>2,500,420</b>	<b>1,665,758</b>
Business Type / Enterprises	25	384,230	390,962	324,808
<b>Total ALL Expenditures</b>	<b>26</b>	<b>2,472,917</b>	<b>2,891,382</b>	<b>1,990,566</b>
Transfers Out	27	170,950	801,201	211,896
Total ALL Expenditures/Transfers Out	28	2,643,867	3,692,583	2,202,462
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>229,579</b>	<b>-170,717</b>	<b>814,240</b>
Beginning Fund Balance July 1	30	3,899,229	4,069,946	3,255,706
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>4,128,808</b>	<b>3,899,229</b>	<b>4,069,946</b>