

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024  
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
The City of: BLUE GRASS County Name: SCOTT COUNTY, MUSCATINE

**Adopted On: 4/17/2023 Resolution: 2023-03**

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		
Regular	2a	88,733,882	2b	87,877,163		<b>City Number: 82-771</b> <b>Last Official Census: 1,666</b>	
DEBT SERVICE	3a	97,890,345	3b	97,033,626			
Ag Land	4a	1,517,590					

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW	Request with Utility Replacement	Property Taxes Levied	Rate
Regular General levy	8.10000		5	718,745	8.10000
<b>Non-Voted Other Permissible Levies</b>					
Contract for use of Bridge	0.67500		6	0	0.00000
Opr & Maint publicly owned Transit	0.95000		7	0	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec		8	0	0.00000
Opr & Maint of City owned Civic Center	0.13500		9	0	0.00000
Planning a Sanitary Disposal Project	0.06750		10	0	0.00000
Aviation Authority (under sec.330A.15)	0.27000		11	0	0.00000
Levee Impr. fund in special charter city	0.06750		13	0	0.00000
Liability, property & self insurance costs	Amt Nec		14	63,300	0.71337
Support of a Local Emerg.Mgmt.Comm.	Amt Nec		462	0	0.00000
<b>Voted Other Permissible Levies</b>					
Instrumental/Vocal Music Groups	0.13500		15	0	0.00000
Memorial Building	0.81000		16	0	0.00000
Symphony Orchestra	0.13500		17	0	0.00000
Cultural & Scientific Facilities	0.27000		18	0	0.00000
County Bridge	As Voted		19	0	0.00000
Missi or Missouri River Bridge Const.	1.35000		20	0	0.00000
Aid to a Transit Company	0.03375		21	0	0.00000
Maintain Institution received by gift/devise	0.20500		22	0	0.00000
City Emergency Medical District	1.00000		463	0	0.00000
Support Public Library	0.27000		23	0	0.00000
Unified Law Enforcement	1.50000		24	0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	782,045	774,494
Ag Land	3.00375		26	4,558	3.00345
<b>Total General Fund Tax Levies (25 + 26)</b>			27	786,603	779,052
<b>Special Revenue Levies</b>					
Emergency (if general fund at levy limit)	0.27000		28	0	0.00000
Police & Fire Retirement	Amt Nec		29	0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec		30	94,371	1.06353
Other Employee Benefits	Amt Nec		31	178,520	2.01186
<b>Total Employee Benefit Levies (29,30,31)</b>			32	272,891	270,257
<b>Sub Total Special Revenue Levies (28+32)</b>			33	272,891	270,257
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>		
SSMID 1		0	0	34	0.00000
SSMID 2		0	0	35	0.00000
SSMID 3		0	0	36	0.00000
SSMID 4		0	0	37	0.00000
SSMID 5		0	0	555	0.00000
SSMID 6		0	0	556	0.00000
SSMID 7		0	0	1177	0.00000
SSMID 8		0	0	1185	0.00000
<b>Total Special Revenue Levies</b>			39	272,891	270,257
<b>Debt Service Levy 76.10(6)</b>	Amt Nec		40	0	0.00000
<b>Capital Projects (Capital Improv. Reserve)</b>	0.67500		41	0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	1,059,494	1,049,309

( Signature )	( Date )	( County Auditor )	( Date )

**NOTICE OF PUBLIC HEARING - CITY OF BLUE GRASS - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2023 - June 30, 2024**

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

**Meeting Date:** 2/21/2023 **Meeting Time:** 07:00 PM **Meeting Location:** City Council Chambers 114 N. Mississippi Street Blue Grass, IA 52726

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 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	87,072,333	88,733,882	88,733,882	
Tax Levies:				
Regular General	705,286	705,286	718,745	
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	57,176	57,176	63,300	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS	78,627	78,627	94,371	
Other Employee Benefits	130,105	130,105	178,520	
<b>Total Tax Levy</b>	971,194	971,194	1,054,936	8.62
<b>Tax Rate</b>	11.15388	10.94502	11.88876	

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

Increase in health insurance premiums; property/liability Insurance & Workman's Compensation; expenditures that were expended out of the sewer are now be expended out of the General Fund such as fuel costs; health insurance; payroll; FICA/SOC SEC and IPERS making a major impact on the General Fund due to the sale of the City's Wastewater Assets; payroll increases

**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, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2022</b>									
Beginning Fund Balance July 1	233,310	1,086,433	2,069,889	0	306,138	0	3,695,770	374,176	4,069,946
Actual Revenues Except Beg Balance	1,000,943	912,111	716,703	770,950	605,403	0	4,006,110	387,618	4,393,728
Actual Expenditures Except End Balance	954,823	973,768	1,103,534	770,950	0	0	3,803,075	302,418	4,105,493
Ending Fund Balance June 30	279,430	1,024,776	1,683,058	0	911,541	0	3,898,805	459,376	4,358,181
<b>Re-Estimated FY 2023</b>									
Beginning Fund Balance	279,430	1,024,776	1,683,058	0	911,541	0	3,898,805	459,376	4,358,181
Re-Est Revenues	1,871,133	850,638	575,594	170,950	2,503,236	0	5,971,551	2,468,256	8,439,807
Re-Est Expenditures	1,775,792	1,306,926	761,512	170,950	0	0	4,015,180	2,877,566	6,892,746
Ending Fund Balance	374,771	568,488	1,497,140	0	3,414,777	0	5,855,176	50,066	5,905,242
<b>Budget FY 2024</b>									
Beginning Fund Balance	374,771	568,488	1,497,140	0	3,414,777	0	5,855,176	50,066	5,905,242
Revenues	1,993,400	787,802	276,922	0	15,000	0	3,073,124	184,810	3,257,934
Expenditures	2,137,177	1,092,486	320,558	0	0	0	3,550,221	131,471	3,681,692
Ending Fund Balance	230,994	263,804	1,453,504	0	3,429,777	0	5,378,079	103,405	5,481,484

**LOCAL EMC SUPPORT**

City Name: BLUE GRASS

Fiscal Year July 1, 2023 - June 30, 2024

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
TOTAL FOR FY 2024	0	0

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	1 290,139	97,320						387,459	333,323
Jail	2 1,800							1,800	450
Emergency Management	3							0	0
Flood Control	4							0	0
Fire Department	5 129,124	3,814						132,938	114,779
Ambulance	6							0	0
Building Inspections	7 33,879	20,129						54,008	32,090
Miscellaneous Protective Services	8							0	0
Animal Control	9 500							500	300
Other Public Safety	10							0	0
<b>TOTAL (lines 1 - 10)</b>	11 455,442	121,263				0		576,705	480,942
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	12	106,000						106,000	63,861
Parking - Meter and Off-Street	13							0	0
Street Lighting	14 25,500							25,500	19,736
Traffic Control and Safety	15 9,741	1,479						11,220	13,973
Snow Removal	16	63,000						63,000	14,823
Highway Engineering	17 67,000							67,000	54,639
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20							0	0
Other Public Works	21 402,364	165,829						568,193	228,584
<b>TOTAL (lines 12 - 21)</b>	22 504,605	336,308				0		840,913	395,616
<b>HEALTH &amp; SOCIAL SERVICES</b>									
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
<b>TOTAL (lines 23 - 29)</b>	30 0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>									
Library Services	31 65,931							65,931	57,693
Museum, Band and Theater	32							0	0
Parks	33 58,862							58,862	52,792
Recreation	34 445,225							445,225	1,228
Cemetery	35 4,500							4,500	4,500
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37							0	0
<b>TOTAL (lines 31 - 37)</b>	38 574,518	0				0		574,518	116,213

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<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			575,594					575,594	262,647
45	0	0	575,594			0		575,594	262,647
<b>GENERAL GOVERNMENT</b>									
46	5,600	450						6,050	5,824
47	108,241	16,711						124,952	78,223
48								0	919
49	12,800							12,800	19,628
50	25,000							25,000	15,949
51								12,968	0
52	76,618	33,481						110,099	200,277
53	241,227	50,642	0			0		291,869	320,820
54				170,950				170,950	770,950
55								0	0
56								0	0
57	0	0	0			0		0	0
58	1,775,792	508,213	575,594	170,950		0		3,030,549	2,347,188
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
59								0	0
60							261,923	261,923	184,951
61								0	0
62								0	0
63								0	0
64							125,307	125,307	117,467
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							387,230	387,230	302,418
74	1,775,792	508,213	575,594	170,950		0		3,417,779	2,649,606
75		798,713					2,490,336	3,289,049	615,000
76			185,918					185,918	840,887
77	0	798,713	185,918	0		0	2,490,336	3,474,967	1,455,887
78	1,775,792	1,306,926	761,512	170,950		0	2,877,566	6,892,746	4,105,493
79	374,771	568,488	1,497,140	0	3,414,777	0	50,066	5,905,242	4,358,181
<b>Ending Fund Balance June 30</b>									

**RE-ESTIMATED REVENUES DETAIL**

City Name: BLUE GRASS

Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1 759,315	206,648						965,963	777,670
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 759,315	206,648		0	0			965,963	777,670
Delinquent Property Taxes	4							0	0
TIF Revenues	5		575,594					575,594	716,703
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 7,616	2,084						9,700	9,707
Utility franchise tax (Iowa Code Chapter 364.2)	7 24,750							24,750	26,435
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	305,000						305,000	328,410
Subtotal - Other City Taxes (lines 6 thru 12)	13 32,366	307,084		0	0			339,450	364,552
Licenses & Permits	14 30,000							30,000	43,029
Use of Money & Property	15 16,932				12,900		36,209	66,041	34,840
Intergovernmental:									
Federal Grants & Reimbursements	16	124,179						124,179	124,179
Road Use Taxes	17	208,250						208,250	224,962
Other State Grants & Reimbursements	18 24,525	4,477						29,002	30,123
Local Grants & Reimbursements	19 112,461							112,461	158,268
Subtotal - Intergovernmental (lines 16 thru 19)	20 136,986	336,906	0	0	0		0	473,892	537,532
Charges for Fees & Service:									
Water Utility	21							0	0
Sewer Utility	22						2,306,227	2,306,227	259,914
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27						125,820	125,820	127,475
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 80,853							80,853	275
Subtotal - Charges for Service (lines 21 thru 33)	34 80,853	0		0	0		2,432,047	2,512,900	387,664
Special Assessments	35							0	241
Miscellaneous	36 1,000							1,000	75,610
Other Financing Sources:									
Regular Operating Transfers In	37 798,713				2,490,336			3,289,049	615,000
Internal TIF Loan Transfers In	38 14,968			170,950				185,918	840,887
Subtotal ALL Operating Transfers In	39 813,681	0	0	170,950	2,490,336	0	0	3,474,967	1,455,887
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 813,681	0	0	170,950	2,490,336	0	0	3,474,967	1,455,887
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 1,871,133	850,638	575,594	170,950	2,503,236	0	2,468,256	8,439,807	4,393,728
Beginning Fund Balance July 1	44 279,430	1,024,776	1,683,058	0	911,541	0	459,376	4,358,181	4,069,946

**EXPENDITURES SCHEDULE PAGE 1**

City Name: BLUE GRASS

Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 294,144	110,339						404,483	387,459	333,323
Jail	2 1,000							1,000	1,800	450
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5 641,980	4,750						646,730	132,938	114,779
Ambulance	6							0	0	0
Building Inspections	7 41,959	18,094						60,053	54,008	32,090
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)	11 979,583	133,183				0		1,112,766	576,705	480,942
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	106,000						106,000	106,000	63,861
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 22,500							22,500	25,500	19,736
Traffic Control and Safety	15 12,945	2,014						14,959	11,220	13,973
Snow Removal	16 18,000	18,000						18,000	63,000	14,823
Highway Engineering	17 27,000							27,000	67,000	54,639
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21 350,362	173,827						524,189	568,193	228,584
TOTAL (lines 12 - 21)	22 412,807	299,841				0		712,648	840,913	395,616
<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 67,579							67,579	65,931	57,693
Museum, Band and Theater	32							0	0	0
Parks	33 25,100							25,100	58,862	52,792
Recreation	34 415,641							415,641	445,225	1,228
Cemetery	35 5,000							5,000	4,500	4,500
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 513,320	0				0		513,320	574,518	116,213

**EXPENDITURES SCHEDULE PAGE 2**

City Name: BLUE GRASS

Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<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			298,740					298,740	575,594	262,647
45	0	0	298,740			0		298,740	575,594	262,647
<b>GENERAL GOVERNMENT</b>										
46	5,600	449						6,049	6,050	5,824
47	131,787	22,577						154,364	124,952	78,223
48	4,500							4,500	0	919
49	25,000							25,000	12,800	19,628
50	5,000							5,000	25,000	15,949
51	11,500							11,500	12,968	0
52	48,080	45,795						93,875	110,099	200,277
53	231,467	68,821	0			0		300,288	291,869	320,820
54								0	170,950	770,950
<b>DEBT SERVICE</b>										
55								0	0	0
56								0	0	0
57	0	0	0			0		0	0	0
58	2,137,177	501,845	298,740	0	0	0		2,937,762	3,030,549	2,347,188
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
59								0	0	0
60								0	261,923	184,951
61								0	0	0
62								0	0	0
63								0	0	0
64							131,471	131,471	125,307	117,467
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							131,471	131,471	387,230	302,418
74	2,137,177	501,845	298,740	0	0	0	131,471	3,069,233	3,417,779	2,649,606
75		590,641						590,641	3,289,049	615,000
76			21,818					21,818	185,918	840,887
77	0	590,641	21,818	0	0	0	0	612,459	3,474,967	1,455,887
78	2,137,177	1,092,486	320,558	0	0	0	131,471	3,681,692	6,892,746	4,105,493
79	230,994	263,804	1,453,504	0	3,429,777	0	103,405	5,481,484	5,905,242	4,358,181
<b>Ending Fund Balance June 30</b>										

**REVENUES DETAIL**

City Name: BLUE GRASS

Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1	779,052	270,257		0	0			1,049,309	965,963	777,670
2								0	0	0
3	779,052	270,257		0	0			1,049,309	965,963	777,670
4								0	0	0
5			276,922					276,922	575,594	716,703
Other City Taxes:										
6	7,551	2,634		0	0			10,185	9,700	9,707
7	21,500							21,500	24,750	26,435
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12	275,000							275,000	305,000	328,410
13	29,051	277,634		0	0			306,685	339,450	364,552
14	27,500							27,500	30,000	43,029
15	17,350				15,000		36,045	68,395	66,041	34,840
Intergovernmental:										
16								0	124,179	124,179
17		214,081						214,081	208,250	224,962
18	14,306	4,012						18,318	29,002	30,123
19	75,000							75,000	112,461	158,268
20	89,306	218,093		0	0		0	307,399	473,892	537,532
Charges for Fees & Service:										
21								0	0	0
22								0	2,306,227	259,914
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27							148,765	148,765	125,820	127,475
28								0	0	0
29								0	0	0
30								0	0	0
31								0	0	0
32								0	0	0
33	5,500							5,500	80,853	275
34	5,500	0		0	0	0	148,765	154,265	2,512,900	387,664
35								0	0	241
36	5,000							5,000	1,000	75,610
Miscellaneous										
Other Financing Sources:										
37	590,641							590,641	3,289,049	615,000
38		21,818						21,818	185,918	840,887
39	590,641	21,818		0	0	0	0	612,459	3,474,967	1,455,887
40	450,000							450,000	0	0
41								0	0	0
42	1,040,641	21,818		0	0	0	0	1,062,459	3,474,967	1,455,887
43	1,993,400	787,802	276,922	0	15,000	0	184,810	3,257,934	8,439,807	4,393,728
44	374,771	568,488	1,497,140	0	3,414,777	0	50,066	5,905,242	4,358,181	4,069,946
45	2,368,171	1,356,290	1,774,062	0	3,429,777	0	234,876	9,163,176	12,797,988	8,463,674
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>										

**ADOPTED BUDGET SUMMARY**

City Name: BLUE GRASS

Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	1 779,052	270,257		0	0	0		1,049,309	965,963	777,670
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0	0		0	0	0
Net Current Property Taxes	3 779,052	270,257		0	0	0		1,049,309	965,963	777,670
Delinquent Property Taxes	4 0	0		0	0	0		0	0	0
TIF Revenues	5		276,922					276,922	575,594	716,703
Other City Taxes	6 29,051	277,634		0	0	0		306,685	339,450	364,552
Licenses & Permits	7 27,500	0						27,500	30,000	43,029
Use of Money and Property	8 17,350	0	0	0	15,000	0	36,045	68,395	66,041	34,840
Intergovernmental	9 89,306	218,093	0	0	0	0	0	307,399	473,892	537,532
Charges for Fees & Service	10 5,500	0	0	0	0	0	148,765	154,265	2,512,900	387,664
Special Assessments	11 0	0	0	0	0	0	0	0	0	241
Miscellaneous	12 5,000	0	0	0	0	0	0	5,000	1,000	75,610
Sub-Total Revenues	13 952,759	765,984	276,922	0	15,000	0	184,810	2,195,475	4,964,840	2,937,841
<b>Other Financing Sources:</b>										
<b>Total Transfers In</b>	14 590,641	21,818		0	0	0	0	612,459	3,474,967	1,455,887
Proceeds of Debt	15 450,000	0	0	0	0	0	0	450,000	0	0
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Sources</b>	17 1,993,400	787,802	276,922	0	15,000	0	184,810	3,257,934	8,439,807	4,393,728
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	18 979,583	133,183	0	0		0		1,112,766	576,705	480,942
Public Works	19 412,807	299,841	0	0		0		712,648	840,913	395,616
Health and Social Services	20 0	0	0	0		0		0	0	0
Culture and Recreation	21 513,320	0	0	0		0		513,320	574,518	116,213
Community and Economic Development	22 0	0	298,740	0		0		298,740	575,594	262,647
General Government	23 231,467	68,821	0	0		0		300,288	291,869	320,820
Debt Service	24 0	0	0	0		0		0	170,950	770,950
Capital Projects	25 0	0	0	0		0		0	0	0
<b>Total Government Activities Expenditures</b>	26 2,137,177	501,845	298,740	0	0	0		2,937,762	3,030,549	2,347,188
Business Type Proprietary: Enterprise & ISF	27						131,471	131,471	387,230	302,418
<b>Total Gov &amp; Bus Type Expenditures</b>	28 2,137,177	501,845	298,740	0	0	0	131,471	3,069,233	3,417,779	2,649,606
<b>Total Transfers Out</b>	29 0	590,641	21,818	0	0	0	0	612,459	3,474,967	1,455,887
Total ALL Expenditures/Fund Transfers Out	30 2,137,177	1,092,486	320,558	0	0	0	131,471	3,681,692	6,892,746	4,105,493
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 -143,777	-304,684	-43,636	0	15,000	0	53,339	-423,758	1,547,061	288,235
<b>Beginning Fund Balance July 1</b>	33 374,771	568,488	1,497,140	0	3,414,777	0	50,066	5,905,242	4,358,181	4,069,946
<b>Ending Fund Balance June 30</b>	34 230,994	263,804	1,453,504	0	3,429,777	0	103,405	5,481,484	5,905,242	4,358,181

**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	-				0				0
	2	-				0				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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	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>				0	0	0	0	0	0	0

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

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	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	0	0	0	0	0	0	0
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	0	0	0	0	0	0	0

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**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 52726 Meeting Date: 4/17/2023 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-budget-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				11.88876
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.00345
<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 2024</b>	<b>Re-estimated FY 2023</b>	<b>Actual FY 2022</b>
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,049,309	965,963	777,670
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,049,309</b>	<b>965,963</b>	<b>777,670</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	276,922	575,594	716,703
Other City Taxes	6	306,685	339,450	364,552
Licenses & Permits	7	27,500	30,000	43,029
Use of Money and Property	8	68,395	66,041	34,840
Intergovernmental	9	307,399	473,892	537,532
Charges for Fees & Service	10	154,265	2,512,900	387,664
Special Assessments	11	0	0	241
Miscellaneous	12	5,000	1,000	75,610
Other Financing Sources	13	450,000	0	0
Transfers In	14	612,459	3,474,967	1,455,887
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>3,257,934</b>	<b>8,439,807</b>	<b>4,393,728</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	1,112,766	576,705	480,942
Public Works	17	712,648	840,913	395,616
Health and Social Services	18	0	0	0
Culture and Recreation	19	513,320	574,518	116,213
Community and Economic Development	20	298,740	575,594	262,647
General Government	21	300,288	291,869	320,820
Debt Service	22	0	170,950	770,950
Capital Projects	23	0	0	0
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>2,937,762</b>	<b>3,030,549</b>	<b>2,347,188</b>
Business Type / Enterprises	25	131,471	387,230	302,418
<b>Total ALL Expenditures</b>	<b>26</b>	<b>3,069,233</b>	<b>3,417,779</b>	<b>2,649,606</b>
Transfers Out	27	612,459	3,474,967	1,455,887
Total ALL Expenditures/Transfers Out	28	3,681,692	6,892,746	4,105,493
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-423,758</b>	<b>1,547,061</b>	<b>288,235</b>
Beginning Fund Balance July 1	30	5,905,242	4,358,181	4,069,946
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>5,481,484</b>	<b>5,905,242</b>	<b>4,358,181</b>