

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

City of: **ROWAN**

The City Council will conduct a public hearing on the proposed Budget at: **Rowan Community Center Meeting Date: 4/6/2026 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>.

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	19.53087
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The estimated tax levy rate per \$1000 valuation on Agricultural property is	3.00375
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Phone Number
(641) 853-2345

City Clerk/Finance Officer's NAME
Aimee J Frohling

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	40,420	38,791	41,363
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	40,420	38,791	41,363
Delinquent Property Taxes	4	100	128	166
TIF Revenues	5	0	0	0
Other City Taxes	6	18,795	18,859	18,729
Licenses & Permits	7	0	0	0
Use of Money and Property	8	13,489	13,205	15,292
Intergovernmental	9	115,000	14,850	14,772
Charges for Fees & Service	10	121,737	105,850	96,465
Special Assessments	11	0	0	0
Miscellaneous	12	58,673	133,673	75,363
Other Financing Sources	13	0	20,000	0
Transfers In	14	100	0	0
Total Revenues and Other Sources	15	368,314	345,356	262,150
Expenditures & Other Financing Uses				
Public Safety	16	7,300	6,755	30,234
Public Works	17	24,000	23,000	14,833
Health and Social Services	18	2,500	1,000	2,662
Culture and Recreation	19	50,648	50,673	45,430
Community and Economic Development	20	4,025	4,000	0
General Government	21	60,475	110,375	48,883
Debt Service	22	4,100	4,000	4,000
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	153,048	199,803	146,042
Business Type / Enterprises	25	223,150	190,000	135,325
Total ALL Expenditures	26	376,198	389,803	281,367
Transfers Out	27	100	0	0
Total ALL Expenditures/Transfers Out	28	376,298	389,803	281,367
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-7,984	-44,447	-19,217
Beginning Fund Balance July 1	30	201,002	245,449	264,666
Ending Fund Balance June 30	31	193,018	201,002	245,449