

99-954

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Rowan County Name: WRIGHT Date Budget Adopted: 3/12/2015
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-853-2345
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	1,960,411	1,806,381	158
DEBT SERVICE			
Ag Land	282,607		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 15,879	14,632	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 264	243	47 0.13467
12(13)	0.06750	Planning a Sanitary Disposal Project	10 132	122	48 0.06750
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 9,000	8,293	52 4.59087
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 160	147	465 0.08162
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463 0	0	466 0
12(20)	0.27000	Support Public Library	23 529	488	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24 2,940	2,709	62 1.49969
Total General Fund Regular Levies (5 thru 24)			25 28,904	26,634	
384.1	3.00375	Ag Land	26 849	849	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 29,753	27,483	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 529	488	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 5,300	4,884	2.70351
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 5,300	4,884	65 2.70351
Sub Total Special Revenue Levies (28+32)			33 5,829	5,372	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 5,829	5,372	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 1,323	1,219	71 0.67500
Total Property Taxes (27+39+40+41)			42 36,905	34,074	72 18.39286

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

Fund Balance Worksheet for City of

Rowan

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	136,372	2,293	0	0	10,960	0	149,625	3,477	153,102
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	86,636	17,507	0	0	0	0	104,143	23,834	127,977
Actual Expenditures Except End Bal (pg 12, line 259) *	3	80,828	17,604	0	0	0	0	98,432	17,949	116,381
Ending Fund Balance June 30 (pg 12, line 261) *	4	142,180	2,196	0	0	10,960	0	155,336	9,362	164,698
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	142,180	2,196	0	0	10,960	0	155,336	9,362	164,698
Re-Est Revenues	6	89,432	20,633	0	0	1,281	0	111,346	23,000	134,346
Re-Est Expenditures	7	92,506	22,220	0	0	0	0	114,726	19,620	134,346
Ending Fund Balance	8	139,106	609	0	0	12,241	0	151,956	12,742	164,698
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	139,106	609	0	0	12,241	0	151,956	12,742	164,698
Revenues	10	88,983	21,550	0	0	1,323	0	111,856	19,000	130,856
Expenditures	11	92,337	21,550	0	0	1,323	0	115,210	15,646	130,856
Ending Fund Balance	12	135,752	609	0	0	12,241	0	148,602	16,096	164,698

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF _____ **Rowan**

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	160	147
3 TOTAL FOR FISCAL YEAR 2014	160	147

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,000							4,000	4,000	3,990
Jail	2								0	0	0
Emergency Management	3	160							160	200	218
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	3,152
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,160	0				0		8,160	8,200	7,360
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	500	5,529						6,029	6,400	5,567
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,900	6,000						7,900	7,900	7,692
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,300	4,721						7,021	7,000	6,649
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	6,000							6,000	5,800	3,950
Other Public Works	21								0	0	3,437
TOTAL (lines 12 - 21)	22	10,700	16,250				0		26,950	27,100	27,295
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27	1,400							1,400	1,400	1,200
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,400	0				0		1,400	1,400	1,200
CULTURE & RECREATION											
Library Services	31	30,525	3,652						34,177	35,626	27,900
Museum, Band and Theater	32								0	0	0
Parks	33	6,000							6,000	6,000	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	36,525	3,652				0		40,177	41,626	27,900

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
	44								0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,032	168						1,200	1,200	1,125
Clerk, Treasurer, & Finance Adm.	47	7,320	1,480						8,800	8,800	8,571
Elections	48	700							700	0	696
Legal Services & City Attorney	49	500							500	500	430
City Hall & General Buildings	50	14,500							14,500	14,400	13,879
Tort Liability	51	9,000							9,000	9,000	7,597
Other General Government	52	2,500							2,500	2,500	2,379
TOTAL (lines 46 - 52)	53	35,552	1,648	0			0		37,200	36,400	34,677
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55					1,323			1,323	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		1,323	0		1,323	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	92,337	21,550	0	0	1,323	0		115,210	114,726	98,432
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							15,646	15,646	11,620	9,589
Sewer Utility	60								0	8,000	8,360
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							15,646	15,646	19,620	17,949
TOTAL ALL EXPENDITURES (lines 58+74)	74	92,337	21,550	0	0	1,323	0	15,646	130,856	134,346	116,381
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+76)	78	92,337	21,550	0	0	1,323	0	15,646	130,856	134,346	116,381
Ending Fund Balance June 30	79	135,752	609	0	0	12,241	0	16,096	164,698	164,698	164,698

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	27,483	5,372		0	1,219			34,074	34,490	31,897
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	27,483	5,372		0	1,219			34,074	34,490	31,897
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,270	457		0	104			2,831	2,994	2,838
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	12,900							12,900	14,000	13,161
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,170	457		0	104			15,731	16,994	15,999
Licenses & Permits	14								0	0	0
Use of Money & Property	15	7,500							7,500	7,500	7,240
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		15,721						15,721	14,300	13,219
Other State Grants & Reimbursements	18	1,700	0	0	0	0		0	1,700	1,700	1,000
Local Grants & Reimbursements	19	22,000							22,000	22,000	20,016
Subtotal - Intergovernmental (lines 16 thru 19)	20	23,700	15,721	0	0	0		0	39,421	38,000	34,235
Charges for Fees & Service:											
Water Utility	21							19,000	19,000	15,000	15,658
Sewer Utility	22								0	0	8,176
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	6,000							6,000	6,062	5,700
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32	2,100							2,100	1,200	2,104
Other Fees & Charges for Service	33	1,030							1,030	1,100	675
Subtotal - Charges for Service (lines 21 thru 33)	34	9,130	0		0	0	0	19,000	28,130	23,362	32,313
Special Assessments	35								0	0	0
Miscellaneous	36	6,000							6,000	6,000	6,293
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	8,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	8,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	88,983	21,550	0	0	1,323	0	19,000	130,856	134,346	127,977
Beginning Fund Balance July 1	44	139,106	609	0	0	12,241	0	12,742	164,698	164,698	153,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	228,089	22,159	0	0	13,564	0	31,742	295,554	299,044	281,079

CITY OF

Rowan

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
Revenues & Other Financing Sources											
Taxes Levied on Property	1	27,483	5,372		0	1,219			34,074	34,490	31,897
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	27,483	5,372		0	1,219			34,074	34,490	31,897
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,170	457		0	104			15,731	16,994	15,999
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	7,500	0	0	0	0	0	0	7,500	7,500	7,240
Intergovernmental	9	23,700	15,721	0	0	0		0	39,421	38,000	34,235
Charges for Fees & Service	10	9,130	0		0	0		19,000	28,130	23,362	32,313
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	6,000	0		0	0		0	6,000	6,000	6,293
Sub-Total Revenues	13	88,983	21,550	0	0	1,323	0	19,000	130,856	126,346	127,977
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	8,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	88,983	21,550	0	0	1,323	0	19,000	130,856	134,346	127,977
Expenditures & Other Financing Uses											
Public Safety	18	8,160	0	0			0		8,160	8,200	7,360
Public Works	19	10,700	16,250	0			0		26,950	27,100	27,295
Health and Social Services	20	1,400	0	0			0		1,400	1,400	1,200
Culture and Recreation	21	36,525	3,652	0			0		40,177	41,626	27,900
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	35,552	1,648	0			0		37,200	36,400	34,677
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		1,323	0		1,323	0	0
Total Government Activities Expenditures	26	92,337	21,550	0	0	1,323	0		115,210	114,726	98,432
Business Type Proprietary: Enterprise & ISF	27							15,646	15,646	19,620	17,949
Total Gov & Bus Type Expenditures	28	92,337	21,550	0	0	1,323	0	15,646	130,856	134,346	116,381
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	92,337	21,550	0	0	1,323	0	15,646	130,856	134,346	116,381
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-3,354	0	0	0	0	0	3,354	0	0	11,596
Beginning Fund Balance July 1	33	139,106	609	0	0	12,241	0	12,742	164,698	164,698	153,102
Ending Fund Balance June 30	34	135,752	609	0	0	12,241	0	16,096	164,698	164,698	164,698

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

City Name: Rowan

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2)	0					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
TOTALS			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

DATE POSTED

3/2/2015

City of Rowan, Iowa

The City Council will conduct a public hearing on the proposed Budget at Rowan City Hall

on 3/12/2015 at 7:00 P.M.
(Date) xx/xx/xx (hour)

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 \$ 18.39286
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.

641-853-2387
phone number

Vicki Box
City Clerk/Finance Officer's NAME

		Budget FY 2016	Re-estimated FY 2015	Actual FY 2014
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	34,074	34,490	31,897
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	34,074	34,490	31,897
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	15,731	16,994	15,999
Licenses & Permits	7	0	0	0
Use of Money and Property	8	7,500	7,500	7,240
Intergovernmental	9	39,421	38,000	34,235
Charges for Fees & Service	10	28,130	23,362	32,313
Special Assessments	11	0	0	0
Miscellaneous	12	6,000	6,000	6,293
Other Financing Sources	13	0	8,000	0
Transfers In	14	0	0	0
Total Revenues and Other Sources	15	130,856	134,346	127,977
Expenditures & Other Financing Uses				
Public Safety	16	8,160	8,200	7,360
Public Works	17	26,950	27,100	27,295
Health and Social Services	18	1,400	1,400	1,200
Culture and Recreation	19	40,177	41,626	27,900
Community and Economic Development	20	0	0	0
General Government	21	37,200	36,400	34,677
Debt Service	22	0	0	0
Capital Projects	23	1,323	0	0
Total Government Activities Expenditures	24	115,210	114,726	98,432
Business Type / Enterprises	25	15,646	19,620	17,949
Total ALL Expenditures	26	130,856	134,346	116,381
Transfers Out	27	0	0	0
Total ALL Expenditures/Transfers Out	28	130,856	134,346	116,381
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	0	0	11,596
Beginning Fund Balance July 1	30	164,698	164,698	153,102
Ending Fund Balance June 30	31	164,698	164,698	164,698

AFFIDAVIT OF POSTING

City of Rowan, Iowa

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The Notice of Public Hearing for the proposed city budget for the City of Rowan
was posted on March 2, 2015 at the following locations:

Location #1

Location #2

Location #3

Attested to on behalf of the City of Rowan by:

Vicki Box

Print Name

Signature

Date