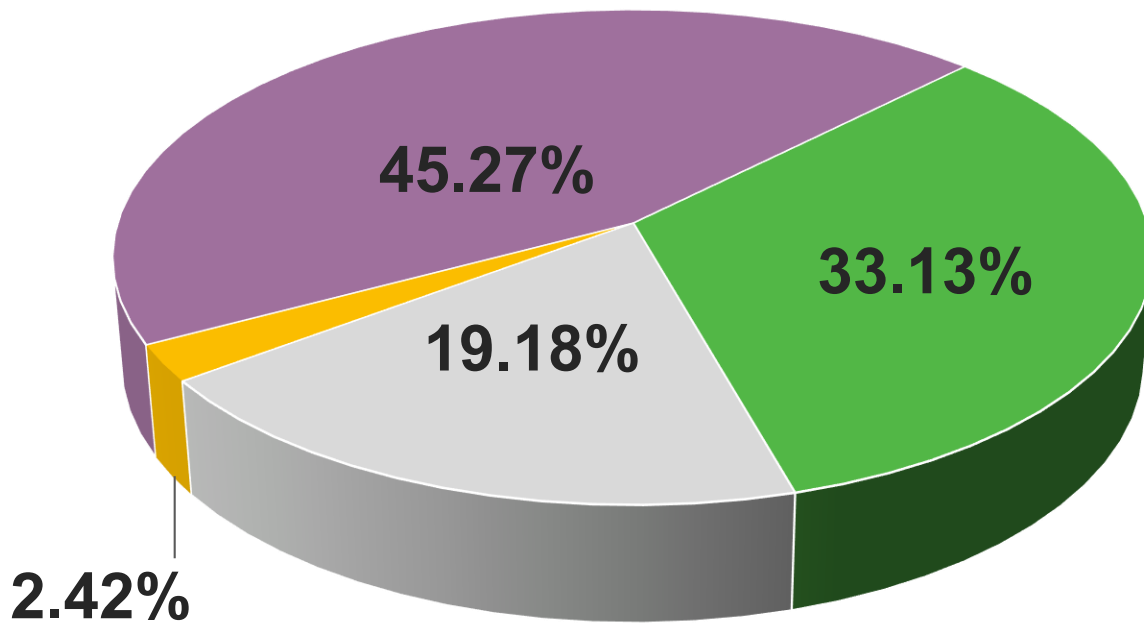


City of Ames, Iowa
Special Reports For FY 2024/25 Budget

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Property Taxes 2023/24 Rates



Previous Year's Rates

School	46.53%
City	32.02%
County	19.19%
DMACC	2.26%

■ School District ■ City ■ County ■ DMACC

2023/24 Property Tax Levies

(for taxes payable July 1, 2023, to June 30, 2024)

	FY 2022/23 \$/\$1,000	FY 2023/24 \$/\$1,000	Change \$/\$1,000	Percent % Of Total Change	% Of Total Levy
Levy Authorities:					
<i>City of Ames:</i>					
General City	5.51359	6.34138			
Debt Service	3.07409	3.25407			
Employee Benefits	0.64337	0.00000			
Transit	0.59831	0.60552			
Total City Levy	9.82936	10.20097	0.37161	3.78%	33.13%
<i>Ames Community Schools:</i>					
General School	7.91054	7.42400			
Debt Service	4.04845	4.04973			
Management	0.46732	0.48283			
Physical Plant	0.33000	0.33000			
Physical Plant/Voted	1.34000	1.34000			
Instructional Support	0.18985	0.30984			
Total ACSD Levy	14.28616	13.93640	(0.34976)	-2.45%	45.27%
<i>Story County:</i>					
General Basic	3.50000	3.50000			
General Supplemental	0.88805	0.88805			
MH-DD (County) Services	0.00000	0.00000			
Debt Service	0.11402	0.11391			
TB & Bangs	0.00240	0.00180			
Agricultural Extension	0.11527	0.11735			
City Assessor	0.33790	0.35183			
County Medical Center	0.27000	0.27000			
County Medical Center FICA	0.22180	0.19350			
County Medical Center IPERS	0.25160	0.24900			
County Medical Center Ambulance	0.12800	0.14520			
County Medical Center Tort	0.06210	0.07320			
Total Story County Levy	5.89114	5.90384	0.01270	0.22%	19.18%
DMACC	0.69448	0.7441	0.04962	7.14%	2.42%
Total Levy	30.70114	30.78531	0.08417	0.27%	100.00%

Property Tax Levy and Valuation Comparisons

Valuations Based on January 1, 2022

City Tax Levies to be Collected in Fiscal Year 2023/24

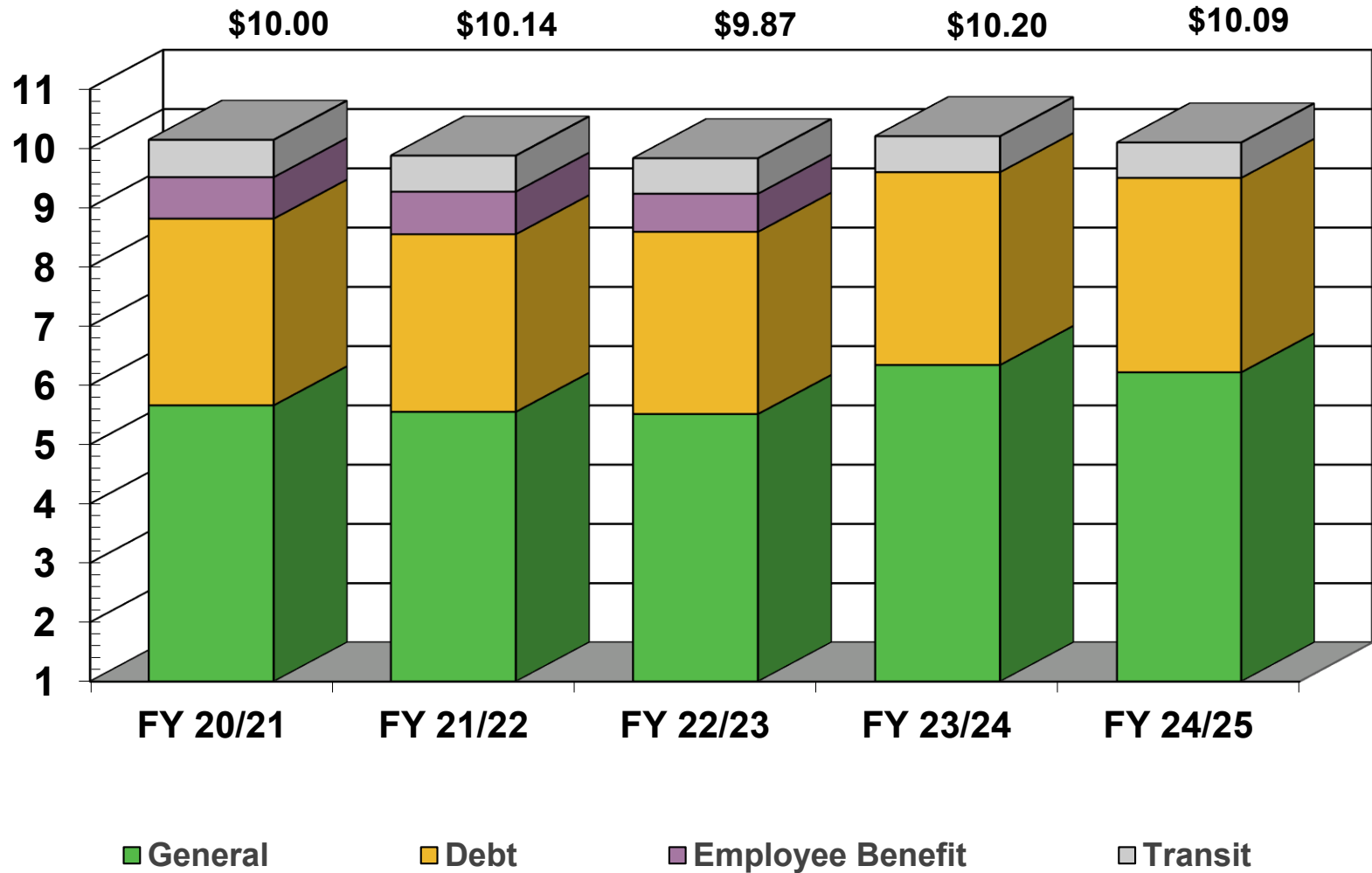
City	Total Levy per \$1,000	General Levy per \$1,000	Prior Year Total Levy/ \$1,000	% Change in Total Levy	General Levy per Capita	Total Levy per Capita	Taxable Valuation	Prior Year Taxable Valuation	% Change in Valuation	Population
Waterloo *	\$19.73	\$8.10	\$18.97	4.01%	\$278.22	\$677.69	\$2,312,103,711	\$2,389,932,778	-3.26%	67,314
Council Bluffs *	18.26	8.10	17.83	2.41%	410.25	924.83	3,180,636,506	3,220,798,982	-1.25%	62,799
Davenport *	16.78	8.10	16.78	0.00%	395.47	819.25	4,966,492,949	4,976,226,877	-0.20%	101,724
Des Moines *	16.61	8.10	16.61	0.00%	334.52	685.97	8,843,430,387	8,934,448,462	-1.02%	214,133
Cedar Rapids *	16.25	8.10	16.03	1.37%	434.30	871.27	7,383,561,591	7,221,270,520	2.25%	137,710
Sioux City *	15.76	8.10	15.42	2.21%	315.28	613.43	3,339,507,724	3,284,864,638	1.66%	85,797
Iowa City	15.63	8.10	15.63	0.00%	457.31	882.43	4,224,610,736	4,241,061,964	-0.39%	74,828
Marion *	15.03	8.10	14.20	5.85%	366.17	679.46	1,877,660,160	1,876,093,949	0.08%	41,535
Cedar Falls *	11.40	8.10	11.51	-0.96%	411.62	579.31	2,068,909,898	2,064,620,691	0.21%	40,713
West Des Moines *	10.90	8.10	10.95	-0.46%	712.83	959.24	6,047,854,151	5,879,585,882	2.86%	68,723
Ames *	10.20	5.51	9.83	3.76%	282.58	523.11	3,406,697,589	3,399,701,391	0.21%	66,427
Urbandale *	10.01	8.10	10.01	0.00%	660.77	816.58	3,718,260,340	3,518,662,058	5.67%	45,580
Ankeny	9.90	6.20	9.90	0.00%	427.73	682.98	4,683,389,431	4,476,429,489	4.62%	67,887
Dubuque *	9.90	8.10	9.72	1.85%	364.43	445.42	2,684,506,784	2,695,961,021	-0.43%	59,667
Average	\$14.03	\$7.78	\$13.81	1.43%	\$417.96	\$725.78			0.79%	

* Cities that collect local option sales tax

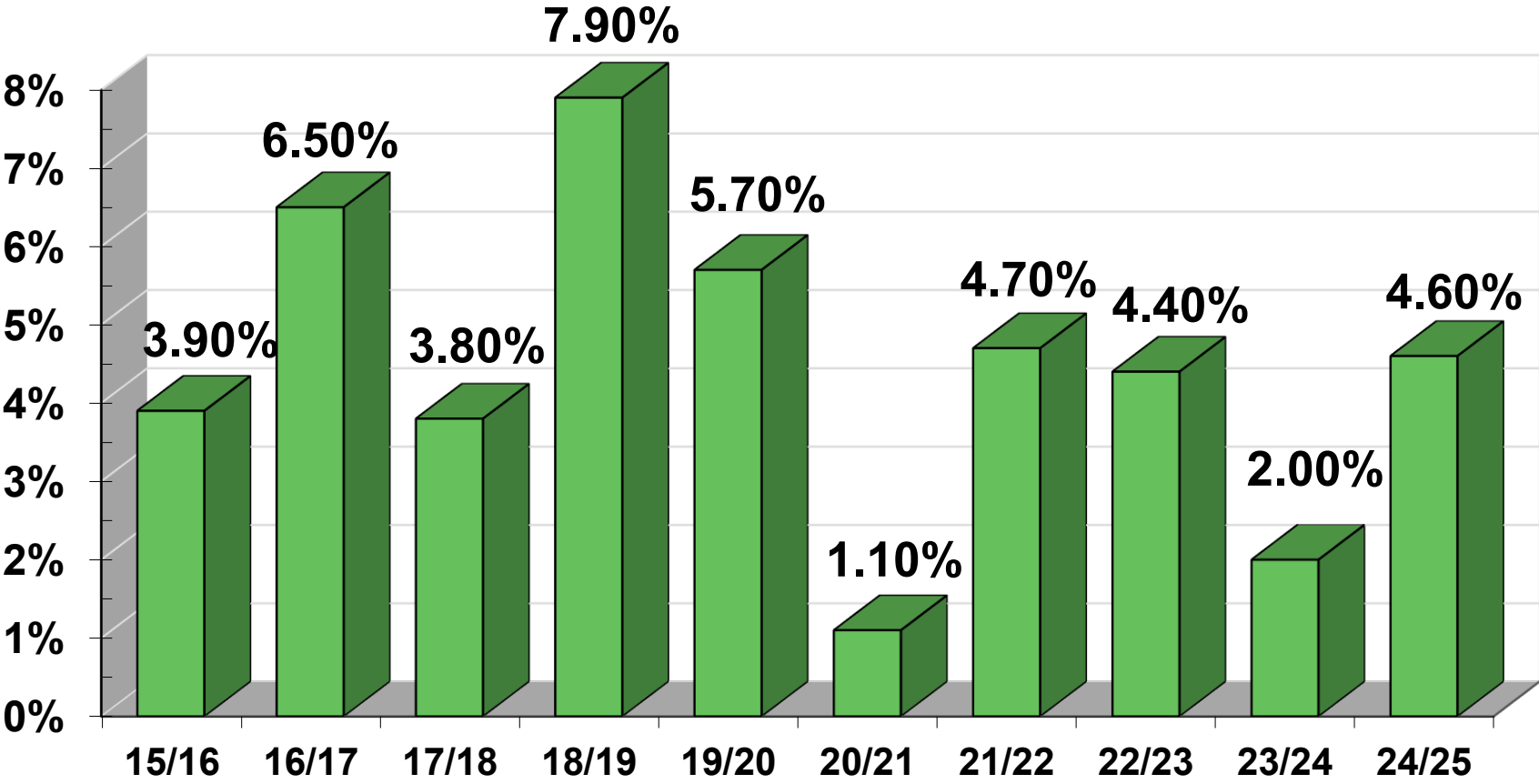
Tax Levy Breakdown With Utilities Excise Tax Included

	Valuation January 1, 2022		Valuation January 1, 2023					
	Property Tax Payable 23-24		Property Tax Payable 24-25					
Taxable Valuation	3,406,697,589		3,564,175,150					
<i>Percentage Change</i>	<i>2.0%</i>		<i>4.6%</i>					
TIF Valuation Available for Debt Service	17,675,578		16,426,500					
Levy Type	Levy Rate Per \$1,000	Dollar Value of Levy	Levy Rate Per \$1,000	Dollar Value of Levy	Change in Levy Rate	% Change in Levy Rate	Change in Dollar Value of Levy	% Change in Dollar Value of Levy
General	8.34869	28,441,446	8.37595	29,853,369	0.02726	0.33%	1,411,923	4.96%
<i>State Repl. Tax</i>	(0.17655)	601,458	(0.13881)	494,750	0.03774	-21.38%	(106,708)	-17.74%
Fund Balance Use	(0.01614)	55,000	-	-	0.01614		(55,000)	
<i>Local Option Tax</i>	(1.81460)	6,181,810	(2.02010)	7,200,000	(0.20550)	11.32%	1,018,190	16.47%
Net General	6.34138	21,603,178	6.21704	22,158,619	(0.12434)	-1.96%	555,441	2.57%
Employee Benefits	-	-	-	-	-	-	-	-
<i>State Repl. Tax</i>	-	-	-	-	-	-	-	-
<i>Fund Balance Use</i>	-	-	-	-	-	-	-	-
Net Employee Benefits	-	-	-	-	-	-	-	-
Transit	0.62232	2,120,043	0.60969	2,173,044	(0.01263)	-2.03%	53,001	2.50%
<i>State Repl. Tax</i>	(0.01680)	57,220	(0.01361)	48,519	0.00319	-18.99%	(8,701)	-15.21%
Net Transit	0.60552	2,062,823	0.59608	2,124,525	(0.00944)	-1.56%	61,702	2.99%
Total W/O Debt Svc.	6.94690	23,666,001	6.81312	24,283,144	(0.13378)	-1.93%	617,143	2.61%
Debt Service	3.36313	11,516,623	3.46632	12,411,522	0.10319	3.07%	894,899	7.77%
<i>Fund Balance Use</i>	(0.01606)	55,000	(0.11171)	400,000	(0.09565)	595.58	345,000	627.27
<i>State Repl. Tax</i>	(0.09300)	318,472	(0.07327)	262,365	0.01973	-21.22%	(56,107)	-17.62%
Net Debt Service	3.25407	11,143,151	3.28134	11,749,157	0.02727	0.84%	606,006	5.44%
TOTAL LEVIED TAXES	10.20097	34,809,152	10.09446	36,032,301	(0.10651)	-1.04%	1,223,149	3.51%
Agricultural Valuation	4,029,640		4,145,285					

Total Tax Levy/\$1,000 Taxable Valuation



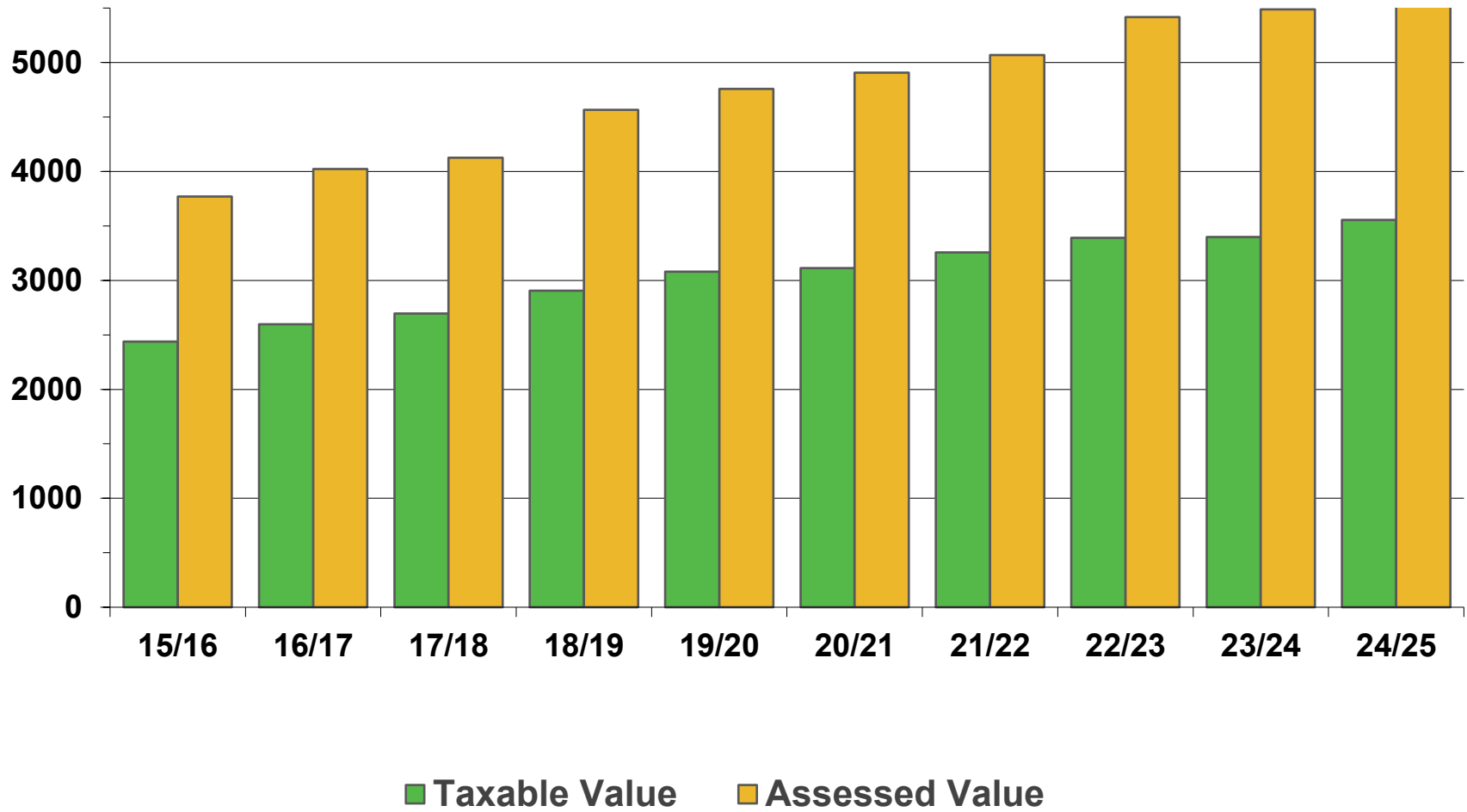
Taxable Valuation – Percentage Change



Assessed and Taxable Value

Property Type	Valuation January 1, 2022 Property Tax Payable 23-24		Valuation January 1, 2023 Property Tax Payable 24-25		Dollar Value Change		Percentage Change	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
Residential	4,224,975,500	2,308,953,296	5,141,458,100	2,382,695,581	916,482,600	73,742,285	21.69%	3.19%
Commercial	1,073,853,822	924,053,036	1,188,254,100	1,018,475,396	114,400,278	94,422,360	10.65%	10.22%
Industrial	177,153,700	156,213,595	175,859,000	154,847,932	(1,294,700)	(1,365,663)	-0.73%	-0.87%
Utilities	13,532,198	12,243,716	13,748,221	12,417,576	216,023	173,860	1.60%	1.42%
Total Valuation	5,489,515,220	3,401,463,643	6,519,319,421	3,568,436,485	1,029,804,201	166,972,842	18.76%	4.91%
Less Military Exemption	1,926,080	1,926,080	12,346,280	12,346,280	10,420,200	10,420,200	541.01%	541.01%
Net Valuation	5,487,589,140	3,399,537,563	6,506,973,141	3,556,090,205	1,019,384,001	156,552,642	18.58%	4.61%
Utilities Subject to Excise		7,160,026		8,084,945		924,919		12.92%
Total Taxable Value		3,406,697,589		3,564,175,150		157,477,561		4.62%

Property Valuation in \$ Millions



Analysis of Change in Taxable Value (Valuation Increases/New Improvements)

(Does Not Include Utilities Subject To Excise Tax)

Property Type	Total Change in Taxable Value	Change Due New Property/ Improvements or Demolition	Change Due Transfers Class Change	Change Due to Valuations of Existing	Change Due New & Expiring Exemptions(1)	Change Due State Rollback Adjustment	Net Change on Existing Property(2)
Residential	73,742,285	21,011,178	(166,981)	468,065,490	12,836,300	(428,003,702)	40,061,788
Commercial	94,422,360	8,000,190	1,752,300	92,062,527	581,000	(7,973,657)	84,088,870
Industrial	(1,365,663)	-	(2,537,280)	367,200	1,223,550	(419,133)	(51,933)
Utilities	173,860	-	-	173,860	-	-	173,860
Total Valuation Change Less Military Exemption	166,972,842 10,420,200	29,011,368 -	(951,961) -	560,669,077 10,420,200	14,640,850 -	(436,396,492) -	124,272,585 10,420,200
Change in Net Valuation	156,552,642	29,011,368	(951,961)	550,248,877	14,640,850	(436,396,492)	113,852,385
Percentage Change In Taxable Value	4.61%	0.85%	-0.03%	16.19%	0.43%	-12.84%	3.35%

(1) Includes New & Expiring Exemptions, Court Awarded Reductions, and Equalization

(2) Net Change on Existing is attributed only to change in valuation and/or change in rollback all other changes are consider new either through status change or new construction Change in final classification from multi-residential to residential

Debt Service Cost Allocation for 2024/2025 Budget

Taxable Valuation for Debt Service: \$3,580,601,650

Use of Bond Proceeds	Allocated Debt Service	Debt Service Abatements	Property Tax Support	Rate Per \$1,000 Valuation
Airport	70,984	70,984	-	0.00000
Fire Department Apparatus	204,526	51,132	153,394	0.04284
Fire Facilities	48,840	-	48,840	0.01364
Public Safety Radio	254,589	30,749	223,840	0.06251
Library	1,092,306	-	1,092,306	0.30506
Park Projects	71,133	-	71,133	0.01987
Indoor Aquatic Center	204,676	-	204,676	0.05716
Water Projects	61,237	61,237	-	0.00000
Sewer Projects	318,567	318,567	-	0.00000
Resource Recovery	113,163	113,163	-	0.00000
Urban Renewal - TIF	332,050	332,050	-	0.00000
Storm Sewer	20,828	-	20,828	0.00582
Streets	9,048,802	-	9,048,802	2.52717
Special Assessments	38,450	38,450	-	0.00000
2024/2025 CIP G. O.	1,547,702		1,547,703	0.43225
TOTAL G. O. DEBT	13,427,853	1,016,332	12,411,522	3.46632
Less: State Replacement Tax			262,365	0.07327
Use of Fund Balance			400,000	0.11171
TOTAL DEBT SERVICE COST	\$ 13,427,853	\$ 1,016,332	\$ 11,749,157	3.28134
FY 2024/2025 Debt Service Levy			\$ 11,749,157	3.28134
2024/2025 CIP G.O. ISSUE				
Intelligent Transportation System	476,100			
Airport Entryway Improvements	680,000			
Fitch Family Indoor Aquatic Center	16,678,016			
Ada Hayden Heritage Park	700,000			
Total G.O. Bonds	\$ 18,534,116			

Current and Proposed Debt Service

Debt Service Issues	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Current Outstanding	11,516,623	10,863,820	10,330,794	9,532,418	8,734,540	7,866,991
New/Proposed Issues				-		
<i>*Tax Supported Issue Amount</i>				-		
FY 2025 \$18,534,116		1,547,702	1,547,702	1,547,702	1,547,702	1,547,702
FY 2026 \$15,692,898		-	1,740,335	1,740,335	1,740,335	1,740,335
FY 2027 \$14,357,256		-	-	1,619,863	1,619,863	1,619,863
FY 2028 \$12,468,467		-	-		1,406,760	1,406,760
FY 2029 \$11,861,554		-	-	-		1,300,726
TOTAL DEBT SERVICE	11,516,623	12,411,522	13,618,831	14,440,318	15,049,200	15,482,377
State Replacement Tax	318,472	262,365	198,757	135,150	135,150	135,150
Use of Debt Service Fund Bal.	55,000	400,000	850,000	875,000	600,000	
Net Debt Service	11,143,151	11,749,157	12,570,074	13,430,168	14,314,050	15,347,227
Debt Service Levy	3.25407	3.28134	3.40835	3.53550	3.65843	3.80825
Annual Change		0.03	0.13	0.13	0.12	0.15

Assumes 3.0% Annual Growth in Taxable Value

Tax Supported Debt Service Excludes Abated Debt

Future Debt Service Estimated with term of 12 years for all projects with the exception of the Aquatics Center which has term of 20 years

Valuation Growth	3,424,373,167	3,580,601,650	3,688,019,700	3,798,660,291	3,912,620,100	4,029,998,703
Debt Service Balance	3,646,381	3,246,381	2,396,381	1,521,381	921,381	921,381

Dollar Value and Percentage Change of Total Levy By Property Type

Property Type	FY 2023/24 Tax Levy	FY 2024/25 Tax Levy	Dollar Change	Percentage Change
Residential	23,553,563	24,052,027	498,464	2.12%
Commercial	9,426,237	10,280,959	854,722	9.07%
Industrial	1,593,530	1,563,106	(30,424)	-1.91%
Utilities	124,898	125,349	451	0.36%
TIF (Debt Service Only)	57,518	53,901	(3,617)	-6.29%
Total Tax Levy	34,755,746	36,075,342	1,319,596	3.80%
Less Military Exemption	19,648	124,629	104,981	534.31%
Tax Asking Before Excise	34,736,098	35,950,713	1,214,615	3.50%
Utilities Subject to Excise	73,054	81,588	8,534	11.68%
TOTAL TAXES	34,809,152	36,032,301	1,223,149	3.51%

Analysis of Change in Tax Dollar Payments By Property Type

Property Type	Total Change	Change Due To New Property	Net Change On Existing Property	Change Due to Rollback	Change Due To Rate Adj. -0.10651	Total Change On Existing Property
Residential	498,464	212,096	4,852,761	(4,320,466)	(245,927)	286,368
Commercial	854,722	80,758	952,875	(80,490)	(98,421)	773,964
Industrial	(30,424)	-	(9,555)	(4,231)	(16,638)	(30,424)
Utilities	451	-	1,755	-	(1,304)	451
TIF (Debt Service Only)	(3,617)	(4,330)	2,596	-	(1,883)	713
Total Tax Levy	1,319,596	288,524	5,800,432	(4,405,187)	(364,173)	1,031,072
Less Military Exemption	104,981	-	104,981			104,981
Plus Excise Tax	8,534	-	8,534			8,534
Net Tax Asking	1,223,149	288,524	5,703,985	(4,405,187)	(364,173)	934,625

Percentage of Taxable Valuation by Property Type to Total Taxable Valuation

Property Type	Taxable Value FY 21/22	Taxable Value FY 22/23	Taxable Value FY 23/24	Taxable Value FY 24/25	Assessed Value FY 24/25
Residential	63.89%	62.10%	67.92%	67.00%	79.01%
Commercial	31.44%	33.05%	27.18%	28.64%	18.26%
Industrial	4.32%	4.51%	4.60%	4.35%	2.70%
Utilities	0.41%	0.40%	0.36%	0.35%	0.21%
Gross Taxable Valuation	100.06%	100.06%	100.06%	100.34%	100.18%
Less Military Exemption	0.06%	0.06%	0.06%	0.34%	0.18%
Net Valuation	100.00%	100.00%	100.00%	100.00%	100.00%

Sample Tax Calculations

	FY 2023/24 Tax Levy	FY 2024/25 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.20097	10.09446	-0.10651	-1.04%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	54.6501%	46.3428%		
Taxable Value	\$ 54,650.10	\$ 46,342.80		
City Tax	\$ 557.48	\$ 467.81	\$ (89.67)	-16.08%
<u>Commercial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	86.0502%	85.7119%		
Taxable Value	\$ 86,050.20	\$ 85,711.90		
City Tax	\$ 877.80	\$ 865.22	\$ (12.58)	-1.43%
<u>Industrial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	88.1797%	88.0523%		
Taxable Value	\$ 88,179.70	\$ 88,052.30		
City Tax	\$ 899.52	\$ 888.84	\$ (10.68)	-1.19%

The calculations above are samples only. The exact amount of city taxes will be based on specific valuation.

Sample Tax Calculations

(Valuations Increased By Average Assessment Increase by Property Class)

		FY 2023/24 Tax Levy	FY 2024/25 Tax Levy	Dollar Change	Percentage Change
City Rate	Per \$1,000 Taxable Valuation	10.20097	10.09446	-0.10651	-1.04%
<u>Residential</u>					
	100% Valuation	\$ 100,000.00	119,644.37 *		
	Rollback Adjustment	54.6501%	46.3428%		
	Taxable Value	\$ 54,650.10	\$ 55,446.55		
	City Tax	\$ 557.48	\$ 559.70	\$ 2.22	0.40%
<u>Commercial</u>					
	100% Valuation	\$ 100,000.00	108,608.57 *		
	Rollback Adjustment	86.0502%	85.7119%		
	Taxable Value	\$ 86,050.20	\$ 93,090.47		
	City Tax	\$ 877.80	\$ 939.70	\$ 61.90	7.05%
<u>Industrial</u>					
	100% Valuation	\$ 100,000.00	100,208.80 *		
	Rollback Adjustment	88.1797%	88.0523%		
	Taxable Value	\$ 88,179.70	\$ 88,236.15		
	City Tax	\$ 899.52	\$ 890.70	\$ (8.82)	-0.98%

The calculations above are samples only. The exact amount of city taxes will be based on specific valuation.

Summary of Change in Tax Asking for 2024/25

General Levy:

Change in revenues:

Hotel/Motel Tax revenue	476,927	
Local Option Sales Tax transfer	1,018,190	
Interest revenue	570,000	
Parks and Recreation revenues	163,203	
Other revenues	<u>170,028</u>	
 <i>Total change in non-property tax revenue</i>	 <u><u>2,398,348</u></u>	 3.8%

Change in expenses:

<i>Personal services:</i>		1,537,461	4.6%
Salaries (3.5% increase; 1.5 new FTEs)	831,499		
Health insurance (8.0% budgeted increase)	440,992		
Temporary employee salaries/benefits	47,517		
Other personal service costs	217,453		
 <i>Contractual/Internal services</i>	 87,607		 3.3%
<i>Commodities</i>	15,673		1.2%
<i>Capital</i>	-		0.0%
 <i>Other expenditures:</i>	 1,313,048		 25.4%
Transfer of Hotel/Motel receipts to H/M fund	476,927		
Transit levy transfer to Transit Fund	53,001		
Debt Service transfer	784,195		
Other transfers/allocations	(1,075)		
 <i>Total change in expenses</i>	 <u><u>2,953,789</u></u>		 6.9%

<i>Additional amount needed in General Levy</i>	555,441
<i>Additional amount needed in Employee Benefits Levy</i>	-
<i>Additional amount needed in Transit Levy</i>	61,702
<i>Additional amount needed in Debt Service Levy</i>	<u>606,006</u>
 <i>Total change in tax asking for 2023/24</i>	 <u><u>1,223,149</u></u>

Where did the Available 2023/24 General Fund Balance Come From?

<u>2022/23</u>	Adjusted Budget	Actual	Additional Amount Available
<i>Revenues:</i>			
Property tax revenue	21,253,501	21,051,915	(201,586)
Hotel/Motel Tax revenue	2,696,946	2,878,390	181,444
Local Option Sales Tax Transfer	6,249,578	6,907,889	658,311
Building permit revenue	1,253,539	1,140,307	(113,232)
Interest revenue	430,000	815,675	385,675
Unrealized loss on investments	-	(95,773)	(95,773)
Other revenues	10,394,594	10,404,327	9,733
	<hr/>	<hr/>	<hr/>
<i>Additional revenue amount available</i>	42,278,158	43,102,730	824,572
<i>Expenses:</i>			
Transfer to Hotel/Motel Tax fund	2,696,946	2,878,390	(181,444)
Law Enforcement	10,675,781	10,074,182	601,599
Fire Safety	8,197,883	8,042,361	155,522
Library Services	4,840,356	4,743,072	97,284
Other expenses (salary savings from open positions and incomplete carryover projects)	19,936,960	15,353,433	4,583,527
	<hr/>	<hr/>	<hr/>
<i>Expense savings</i>	46,347,926	41,091,438	5,256,488
Beginning balance adjustments			(23,950)
<i>Additional amount available from FY 2022/23</i>			6,057,110
<i>Less: Budget carryovers to FY 2023/24</i>			<u>(4,845,655)</u>
<i>Net amount available from FY 2022/23</i>			<u>1,211,455</u>
<u>2023/24</u>	Adopted Budget	Adjusted Budget	Additional Amount Available
<i>Revenues:</i>			
Local Option Sales Tax transfer	6,181,810	6,900,000	718,190
Building permits	1,253,625	1,199,141	(54,484)
Parks and Recreation program revenue	1,538,351	1,594,174	55,823
Interest revenue	430,000	1,300,000	870,000
FEMA/Derecho transfer to close fund	-	415,483	415,483
Other revenues	33,363,182	33,890,556	527,374
	<hr/>	<hr/>	<hr/>
<i>Additional 2023/24 revenue:</i>	42,766,968	45,299,354	2,532,386
<i>Expenses:</i>			
Law Enforcement	11,277,051	11,092,471	184,580
Fire Safety	8,583,251	8,570,060	13,191
Building Safety	1,915,022	1,866,279	48,743
Library Services	5,168,060	5,130,542	37,518
Other Expenses	15,823,584	20,384,707	(4,561,123)
Less carryover from FY 2022/23	-	-	4,845,655
	<hr/>	<hr/>	<hr/>
<i>Expense savings</i>	42,766,968	47,044,059	568,564
<i>Additional amount available from FY 2023/24</i>			<u>3,100,950</u>
<i>Total additional amount available</i>			4,312,405
<i>One-time expenditures added to FY 2023/24</i>			<u>4,312,405</u>
<i>Net change in 2023/24 fund balance</i>			<u><u>-</u></u>

Use of 2023/24 General Fund Balance

Police:

Dog Room air conditioning repair	10,000
Animal Shelter structural materials	7,815
Animal Shelter equipment	21,724
New Animal Shelter Study	<u>100,000</u>
<i>Total Police</i>	<u>139,539</u>

Fire:

Station 2 relocation study (\$40,000 total)	23,250
Turnout gear for additional firefighter	6,500
Battery-powered extrication equipment	45,681
Cascade cylinder for Station 3	10,000
Grain bin rescue equipment	14,170
Station 1 training room renovation	<u>17,393</u>
<i>Total Fire</i>	<u>116,994</u>

Parks and Recreation:

Maintenance Facility additional funds <i>(\$692,964 now available)</i>	142,964
Ontario Park development plan	100,000
Pipe/drape for Auditorium	5,000
Soap for new park restroom dispensers	5,000
Park restroom soap dispensers	<u>5,000</u>
<i>Total Parks and Recreation</i>	<u>257,964</u>

Library:

Library carpet (\$303,000 total)	<u>155,568</u>
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Public Art:

Downtown Plaza Artwork	<u>150,000</u>
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Sustainability:

City Buildings Sustainability Study	<u>150,000</u>
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Finance:

Budgeting/reporting system	<u>125,000</u>
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Facilities:

Auditorium HVAC additional funding <i>(\$849,462 now available)</i>	<u>150,000</u>
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Transfers:

Parks and Recreation scholarships	250,000
Council Priorities Fund (sustainability) <i>(\$1,000,000 now available)</i>	500,000
Council Priorities Fund (future CIP)	<u>2,317,340</u>
<i>Total Transfers</i>	<u>3,067,340</u>

<i>Total Use of Fund Balance:</i>	<u><u>4,312,405</u></u>
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City of Ames, Iowa Property Tax Cost of Services per Residence 3-Year Comparison

	2022/23	2023/24	2024/25
Streets/Traffic	145	161	120
Law Enforcement	126	126	103
Library Services	64	71	76
Fire Protection	80	73	61
Transit	32	33	28
Parks and Recreation	31	33	28
General Support Services	28	31	26
Planning/Community Development	9	10	10
Resource Recovery	6	6	5
Animal Control	5	6	5
Facilities/Cemetery	3	4	4
Stormwater Management	2	2	1
Building Safety	1	1	1
	532	557	468
Assessed Value	100,000	100,000	100,000
Rollback	54.1302	54.6501	46.3428
Taxable Value	54,130	54,650	46,343
Tax Rate per \$1,000	9.8294	10.2010	10.0945
Calculated Tax	532	557	468

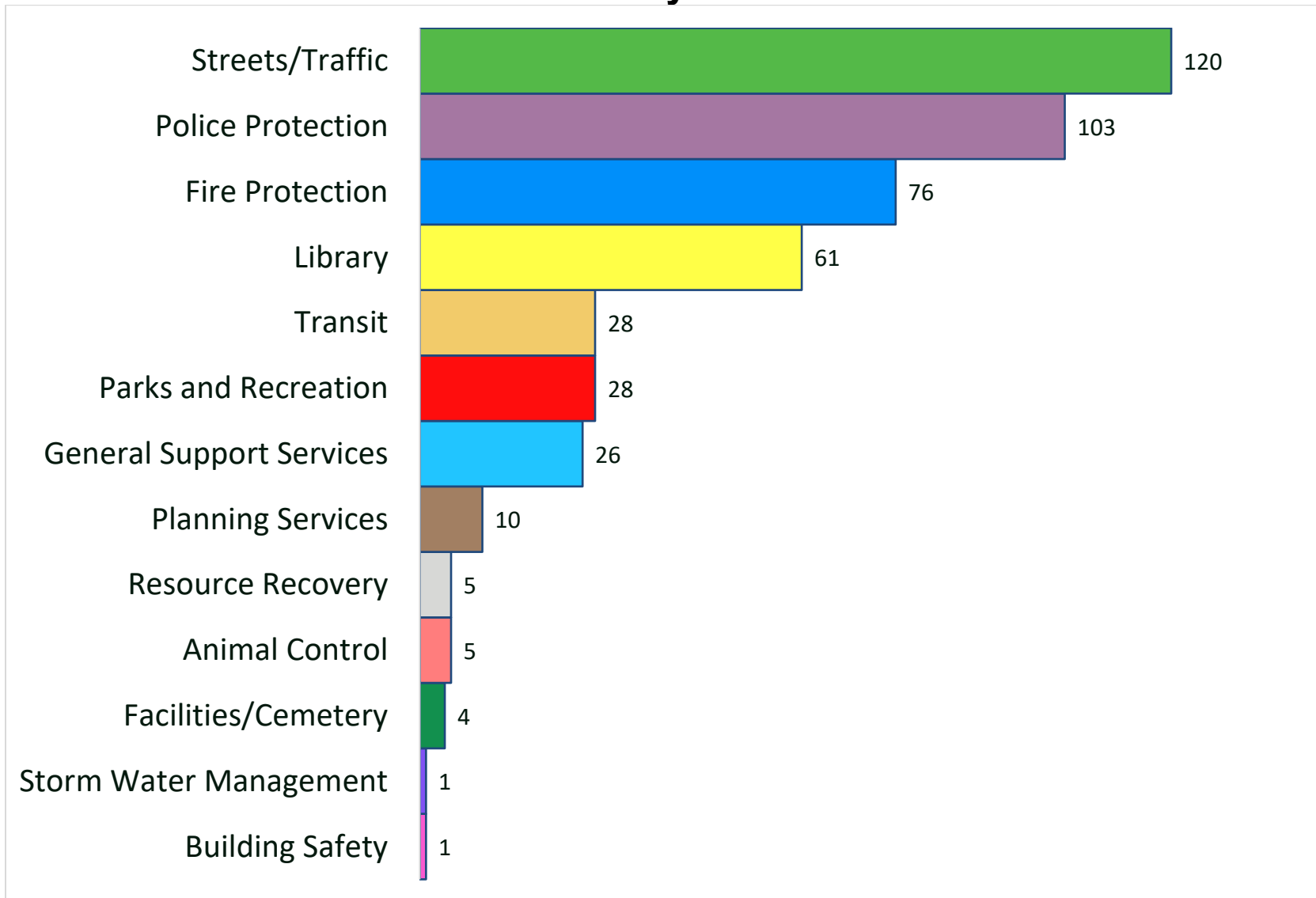
All categories reflect their applicable amounts for debt service

Individual Levies:

General Levy	6.21704
Employee Benefits Levy	0.00000
Transit Levy	0.59608
Debt Service Levy	3.28134
<i>Total Levy</i>	10.09446

All categories reflect their applicable amounts for debt service

Cost of City Services



Taxes Per \$100,000 of Assessed Residential Valuation Includes Debt Service

City of Ames, Iowa Miscellaneous Historic Budget Information

Year	FTEs	Levy	% Valuation Increase	Rollback	
				Residential	Commercial /Industrial
2024/25*	602.30	10.0945	4.6	46.3428	90.0000
2023/24*	600.30	10.2010	2.0	54.6501	90.0000
2022/23	594.05	9.8294	4.4	54.1302	90.0000
2021/22	590.60	9.8736	4.7	56.4094	90.0000
2020/21	591.60	10.1468	1.1	55.0743	90.0000
2019/20	585.90	10.0258	5.7	56.9180	90.0000
2018/19	581.15	10.0686	7.9	55.6209	90.0000
2017/18	577.00	10.3759	3.8	56.9391	90.0000
2016/17	572.00	10.3733	6.5	55.6259	90.0000
2015/16	563.75	10.6294	3.9	55.7335	90.0000
2014/15	557.45	10.8554	1.2	54.4002	95.0000
2013/14	552.10	10.8578	3.8	52.8166	100.0000
2012/13	552.10	10.7213	3.3	50.7518	100.0000
2011/12	552.60	10.8437	2.0	48.5299	100.0000
2010/11	553.60	10.8458	4.7	46.9094	100.0000
2009/10	550.60	10.8582	4.6	45.5893	100.0000
2008/09	548.60	11.0624	0.4	44.0803	99.7312
2007/08	542.85	10.4359	1.9	45.5596	100.0000
2006/07	532.60	10.2519	5.1	45.9960	99.1509
2005/06	534.60	10.1661	3.4	47.9642	100.0000
2004/05	538.60	9.9487	1.9	48.4558	99.2570
2003/04	542.75	9.6763	4.2	51.3874	100.0000
2002/03	544.50	9.6396	10.9	51.6676	97.7010

* First \$150,000 of taxable valuation rolled back to residential rate

Authorized Employment Levels (F.T.E.) (Full Time Equivalents)

	2022/23 Actual	2023/24 Adopted	2023/24 Adjusted	2024/25 Adopted
Department				
City Manager/City Clerk	11.50	12.50	12.50	13.00
Legal Services	6.00	6.00	6.00	6.00
Human Resources	8.00	8.00	8.00	8.00
Planning & Housing	7.00	7.00	7.00	7.00
Administrative Services	5.00	5.00	5.00	5.00
Finance	41.00	41.00	41.00	41.00
Fleet Services/Facilities	9.50	9.50	9.50	9.00
Transit	87.75	88.25	88.25	89.25
Fire/Building Safety	74.00	74.00	74.00	75.00
Police/Animal Control	85.05	85.05	85.05	85.05
Library	37.50	38.50	38.50	38.50
Parks and Recreation	27.75	28.75	28.75	28.75
Water & Pollution Control	39.00	39.00	39.00	39.00
Electric Services	81.00	81.00	81.00	81.00
Public Works:				
Administration	2.00	2.00	2.00	2.00
Traffic	8.00	8.00	8.00	8.00
Streets	22.00	22.00	22.00	22.00
Engineering	14.75	14.75	14.75	14.75
Utility Maintenance	13.00	13.00	13.00	13.00
Resource Recovery	15.00	15.00	15.00	15.00
Parking	2.00	2.00	2.00	2.00
Public Works Total	76.75	76.75	76.75	76.75
Total	596.80	600.30	600.30	602.30

Changes in Employment Levels

The staffing level changes for the City of Ames that are included in the 2023/24 Adjusted Budget and 2024/25 Manager Recommended Budget are as follows:

2023/24 Adjusted: 600.30 (no changes)

2024/25 Manager Recommended: 602.30 (2.00 increase)

- 0.50 FTE A 0.5 FTE Principal Clerk position is being eliminated in the City Manager's Office.
- + 1.00 FTE A Communications Specialist position is being added to the Public Relations division of the City Manager's Office.
- 0.50 FTE A 0.5 FTE Principal Clerk position is being eliminated in Fleet Services. Instead, Fleet Services will pay for a portion of the salary/benefits of a Public Works Principal Clerk.
- + 1.00 FTE An additional Maintenance Mechanic position is being added to Transit to assist with increased maintenance demands.
- + 1.00 FTE An additional Firefighter position is being added in anticipation of staffing needs for a fourth fire station.

Utility Rates

To support the Capital Improvements Plan over the next five years, rate increases will be required in several City Utilities.

Current estimated rate increases:

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Electric	-	-	-	-	-
Water	-	9.0%	-	9.0%	-
Sewer	7.0%	-	9.0%	-	9.0%
Storm Sewer	-	-	-	-	-
Resource Recovery	*	-	-	-	-

***FY 2024/25 Tipping Fee Increase \$62.50 to \$75.00**

Utility Bill Rate Samples

Median Use Residential Customers

<u>Electric / Water Use</u>	Electric Summer	Storm Water	Water Summer	Sewer	Total
600 kWh and 600 cf	\$81.10	\$5.20	\$30.86	\$30.82	\$147.98
Electric ECA	-\$2.52				-\$2.52
Totals	\$78.58	\$5.20	\$30.86	\$30.82	\$145.46
Increase Due to Rate Change	\$0.00	\$0.00	\$0.00	\$2.16	\$2.16
Totals	\$78.58	\$5.20	\$30.86	\$32.98	\$147.62
% Impact on Total Bill					1.49%

Utility Bill Rate Samples

Median Use Commercial Customers (LP)

Electric / Water Use	Electric Summer	Storm Water	Water Summer	Sewer	Total
60,000 kWh and 15,000 cf	\$6,221.55	\$15.60	\$602.75	\$478.66	\$7,318.56
Electric ECA	-\$252.00				-\$252.00
Totals	\$5,969.55	\$15.60	\$602.75	\$478.66	\$7,066.56
Increase Due to Rate Change	\$0.00	\$0.00	\$0.00	\$33.51	\$33.51
Totals	\$5,969.55	\$15.60	\$602.75	\$497.81	\$7,100.07
% Impact on Total Bill					0.47%

Attachment A: Parks and Recreation Proposed Fee Rates FY 2023/24

FEES FOR AMES MUNICIPAL CEMETERY AND ONTARIO CEMETERY Effective July 1, 2024

Lots

Adult	\$785.60/space	\$196.40 perpetual care ¹
Infant ³	\$160.00/space	\$40.00 perpetual care ¹

Interment (Does not include price of lot)

Full Burial:

Adult	\$982.00
Infant	\$328.00
Weekend/Holiday - Adult ²	\$1,366.00
Weekend/Holiday - Infant ²	\$459.00

Cremation:

Adult	\$560.00
Weekend/Holiday ²	\$665.00

For interments that require
Winter rate, add: \$250.00

Columbarium

Niche, Interment,
and Plaque \$2,862.00
(\$294.00 for perpetual care¹)

Disinterment:

Based on actual costs of time and materials;
Minimum charge is 2 x current charge for interment

Markers & Memorials

Installation service charge \$50.00 each

¹ The perpetual care fund is an irrevocable trust; monies deposited into the perpetual care fund are non-refundable. (*Iowa Code 523I.807*)

² City of Ames holidays are: New Year's Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans Day, two (2) days at Thanksgiving, and two (2) days at Christmas.
(*Res. #04-158, 4-27-04*)

³This fee is waived for City of Ames residents. An infant is defined as a child up to 24 months old.

COMMISSION ACTION FORM

BACKGROUND:

In accordance with Chapter 19 of the City of Ames Municipal Code, the Commission has the responsibility to establish "fees and charges" for Parks and Recreation facilities and programs in the City subject to adoption by the City Council. Fee increases are related to direct expenses incurred by these programs. This year, approximately 65% of the programs will experience an increase. It should be noted that these fees, if approved, would take effect with the next session of that particular activity. For example, the spring 2024 instructional program season fees would be in effect prior to July 1, 2024. The fees and charges listed are for Ames residents. Non-residents are assessed an additional \$15 per program per participant and approximately 23% more for a pool season pass.

ATHLETIC PROGRAMS	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
	Adult Athletic Program Non-Resident Fee	\$15/Player/Season	\$15/Player/Season
	Badminton	\$2.50 Drop-in fee	\$2.50 Drop-in fee
	Basketball, Adult (2 officials)	43.50/Game	45.00/Game
	Live Healthy Iowa Kids Track Meet	Not Offering	Not Offering
	Open Recreation at Community Center	\$2.25/Youth, \$2.50/Adult	\$2.25/Youth, \$2.50/Adult
	Pickleball	\$2.50 Drop-in fee	\$2.50 Drop-in fee
	Pickleball with Tournament (per team)	\$35	\$35
	Pickleball without Tournament (per team)	\$25	\$25
	Slow Pitch Softball, Men Adult (1 umpire)		
	10-15 Games (per game)	\$34.00	\$34.50
	16-18 Games (per game)	\$33.50	\$34.00
	19-21 Games (per game)	\$33.00	\$33.50
	22+ Games (per game)	\$32.50	\$33.00
	Slow Pitch Softball, Coed Adult Per Game Fee (1 umpire)	\$32.50	\$33.00
	Slow Pitch Softball, Fall Adult Per Game Fee (1 umpire)	\$31.50	\$33.00
	Soccer, Adult (per game)	\$91.00	\$92.50
	Ultimate Frisbee (per game)	\$40	\$41
	Volleyball, 2-on-2 Sand Summer (per player)	\$25	\$25/Player
	Volleyball, 2-on-2 Sand Fall (per team)	\$50	\$50/Team
	Volleyball, 4-on-4 Sand Summer (per team)	\$80	\$81
	Volleyball, 4-on-4 Sand Fall (per team)	\$63	\$64
	Volleyball, 6-on-6 Sand (1 official) Summer Per Match Fee	\$19.00	\$19.50
	Volleyball, 6-on-6 Sand (1 official) Fall Per Match Fee	\$19.00	\$19.50
	Volleyball, Adult (1 official) Indoor Per Match Fee	\$22.00	\$22.50
	Volleyball, Adult (No official) Indoor Per Match Fee	\$14.00	\$14.50
INSTRUCTIONAL PROGRAMS	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
	Afternoon Adventures	Not Offering	Not Offering
	Babysitting Clinic	Not Offering	Not Offering
	Basketball, 3 / 4 Grade	\$69.00	\$71.00
	Basketball, 5 / 6 Grade	\$69.00	\$71.00
	Basketball, K - 2 Grade	\$52.00	\$53.00
	Blastball	\$50.00	\$52.00
	Camps, Camp Explorers (1 week)	\$70.00	\$72.00
	Camps, Camp Funshine (1 week)	\$70.00	\$72.00
	Camps, Junior Campers (1 week)	\$70.00	\$72.00
	Dance, Little Stars	\$36/6 Weeks, \$72/12 Weeks	\$38/6 Weeks, \$76/12 Weeks
	Dance, age 3-7+	\$51/6 Weeks, \$132/12 Weeks, costume included	\$53/6 Weeks, \$137/12 Weeks, costume included
	Dance, Private/Semi-Private (Per Person)	\$33/ \$22	\$33/ \$22
	Dance/Gymnastics, Camp Summer	\$60.00	\$62.00
	Flag Football, Kindergarten	Not Offering	Not Offering
	Flag Football, 1 / 2 Grade	Not Offering	Not Offering
	Golf, Adult Lessons Summer	\$112.00	\$112.00
	Golf, Youth Lessons Summer	\$91.00	\$91.00
	Golf, Adult Lessons Fall	\$112.00	\$112.00
	Golf, Adult & Youth Lessons Winter	\$91.00	\$91.00
	Gymnastics, Adapted	\$31/6 Weeks, \$62/12 Weeks	\$33/6 Weeks, \$66/12 Weeks
	Gymnastics, I, II, Varsity Tumbling	\$62/6 Weeks, \$130/12 Weeks	\$64/6 Weeks, \$134/12 Weeks
	Gymnastics, Intermediate/Advanced	\$62/6 Weeks, \$130/12 Weeks	\$64/6 Weeks, \$134/12 Weeks
	Gymnastics, Private/Semi-Private (Per Person)	\$33/\$22	\$34/\$23
	Gymnastics, Tumble Bugs (Ages 2-3)	\$34/6 Weeks, \$68/12 Weeks	\$35/6 Weeks, \$70/12 Weeks
	Gymnastics, Tumbling Tots (Ages 3-5)	\$41/6 Weeks, \$82/12 Weeks	\$43/6 Weeks; \$86/12 Weeks
	Gymnastics, Tumbling Tykes (Ages 3-4)	\$37/6 Weeks, \$74/12 Weeks	\$39/6 Weeks; \$78/12 Weeks
	Pre-School Adventures	\$40/6 Weeks, \$53/8 Weeks	\$40/6 Weeks, \$53/8 Weeks
	Rounded Minds Tumbling/Soccer & Spanish Introduction	\$82/6 Weeks	\$82/6 Weeks
	Rounded Minds Sports Exploration & Spanish Introduction (ages 4-6)	\$82/6 Weeks	\$82/6 Weeks
	Rounded Minds Parent Child Class (ages 2-3) (30 minutes)	\$70/6 Weeks	\$70/6 Weeks

	Small Wonders, M/W/F (30 Hours Per Month)	Not Offering	Not Offering
	Small Wonders, T/TH (20 Hours Per Month)	Not Offering	Not Offering
	Soccer Clinic (Fall/Spring)	\$12.00	\$12.00 /1 Session, \$35.00/4 Session Class
	Soccer, 1st-6th Grade	\$59.00	\$61.00
	Soccer, Kiddie Kickers (Ages 5-6)	\$53.00	\$55.00
	Sportslowa Morning Camps	\$74.00	Not Offering
	Start Smart	\$49.00	\$51.00
	Tee-Ball	\$52.00	\$54.00
	Tennis, Adult (6 hrs. of instruction)	\$87.00	\$90
	Tennis, Camp Summer	\$68.00	Not Offering
	Tennis, Little (30 min, 5 sessions)	\$42.00	\$43
	Tennis, USA Team	Not Offering	Not Offering
	Tennis, Youth (8 hrs. of instruction)	\$110.00	\$112
	Tennis, Indoor (6 hrs. of instruction)	\$82.00	\$84
	Volleyball, Camp, Spring	\$46.00	\$47.00
	Volleyball, Camp, Youth Sand	\$42.00	\$43.00
	Volleyball, Youth, Fall	\$62.00	\$63.00
WELLNESS PROGRAMS	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
	Fitness Classes		
	6 Week Session Indoors/Outdoors/Virtual	\$30.00	\$37.50
	9 Week Session	\$45.00	\$56.25
	30 Minute Classes (6 Week Session)	Not offering	\$37.50
	30 Minute Classes (9 Week Session)	Not offering	\$56.25
	45 Minute Zoom/Outdoor Classes (4 Weeks)	Not offering	Not offering
	Adult Dance		
	Belly Dance (6 Week Session)	\$38.00	\$39.00
	Belly Dance (8 Week Session)	\$51.00	\$52.00
	Fitness Assessments	\$36.00	\$50.00
	Line Dance Class (1 hour)	Not offering	\$39.00
	Swing Dance Classes (6 week session)	\$38.00	\$39.00
	Aerobic Activities		
	Extreme Outdoor Bootcamp Spring/Summer	\$37.50	\$37.50
	Stroller Power (4 Week Session)	\$25.00	\$25.00
	Tai Chi, (12 Week Session)	\$75.00	Not offering
	Tai Chi (6 Week Session)	\$37.50	\$37.50
	Teen Power Pump (6 Week Session)	\$37.50	\$37.50
	Teen Strength Training (4 Week Session)	\$50.00	Not offering
	TRX Training (6 week session)	\$37.50	\$37.50
	TRX Training (9 week session)	\$56.25	\$56.25
	TRX/Tramp (6 week session)	\$37.50	\$37.50
	TRX/Tramp (9 week session)	\$56.25	\$56.25
	Boxing Bootcamp (6 week session)	\$37.50	\$37.50
	Boxing Bootcamp (9 week session)	\$56.25	\$56.25
	Cycle Classes (6 week session)	\$37.50	\$37.50
	Cycle Classes (9 week session)	\$56.25	\$56.25
	Boga Fit Aqua Class (6 week session)	\$37.50	\$37.50
	Boga Fit Aqua Class (9 week session)	\$56.25	\$56.25
	Zumbatomic (6 Week Session)	\$37.50	\$37.50
	Healthy Foot (4 Week Session)	\$24.00	\$25.00
	Fitness Aquatics		
	Municipal Indoor Deep Water (9 Week Sessions)	Not offering	Not offering
	Municipal Indoor Boga Fit (9 Week Sessions)	Not offering	Not offering
	Furman Outdoor (5 Week Sessions)	\$25.00	\$31.25
	Furman Outdoor BogaFit (5 Week Sessions)	\$30.00	\$35.00
	Forker 8 Week Session Fall/Winter	\$42.00	\$82.00
	Forker 9 Week Session Spring	\$47.00	\$92.00
	Forker 12 Week Session Summer	\$62.00	Not offering
	Green Hills 9 Week Session Fall/Winter/Spring	\$42.75	Not offering
	Green Hills 6 Week Session Summer	\$28.50	Not offering
	Personal Training/Private		
	Super Single (1) (Per Person)	\$50.00	\$52.00
	Three Sessions (Per Person)	\$144.00	\$149.00
	Five Sessions (Per Person)	\$225.00	\$247.00
	Ten Sessions (Per Person)	\$410.00	\$437.00
	Fifteen Sessions (Per Person)	\$540.00	\$566.00
	Semi-Private		
	Super Single (1) (Per Person)	\$30.00	\$31.00
	Three Sessions (Per Person)	\$85.50	\$88.00
	Five Sessions (Per Person)	\$132.50	\$152.00
	Ten Sessions (Per Person)	\$245.00	\$268.00
	Fifteen Sessions (Per Person)	\$345.00	\$366.00
	Reformer Sessions		
	Reformer Orientation Private	\$42	\$44
	1 Session Private	\$42	\$44
	5 Sessions Private	\$198	\$219
	10 Sessions Private	\$364	\$390
	Running Club		
	Half -Marathon	Not offering	Not offering
	Triathlon Training	Not offering	Not offering

Tae Kwon Do			
	Dragon Beginner 6 Week	\$26.00	\$27.00
	Dragon Beginner 8 Week	\$34.75	\$36.00
	Dragon Inter/Adv 6 Week	\$26.00	\$27.00
	Dragon Inter/Adv 8 Week	\$34.75	\$36.00
	6 Week Session Summer	\$26.00	\$27.00
	8 Week Session Fall/ Spring	\$34.75	\$36.00
	Tournament	Not offering	Not offering
Yoga			
	9 Week Session	\$54.00	\$56.25
	6 Week Session	\$36.00	\$37.50
	Basic (4 week session)	\$24.00	\$25.00
Weight Room			
	Weight Room Orientation	\$15.00	\$15.00
	Weight Room Orientation JR/HS	\$35.00	\$35.00
Punch Cards			
	10 Punches	\$42.00 = \$4.20 per visit	\$43.00 = \$4.30 per visit
	30 Punches	\$95.00 = \$3.16 per visit	\$97.00 = \$3.23 per visit
	50 Punches	\$131.00 = \$2.62 per visit	\$135.00 = \$2.70 per visit
	100 Punches	\$210 = \$2.10 per visit	\$216 = \$2.16 per visit
AQUATICS	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
	Early Bird Lap Swim - Spring (12 weeks)	Not Offering	Not offering
	Early Bird Lap Swim - Summer (12 weeks)	\$43R/\$58NR/1x/Week	\$48 R/ \$63 NR (1x per week)
	Jr. Lifeguarding	\$66/\$81	\$68 / \$83
	Jr. Lifeguard Camp	Not offered	\$175 / \$190
	Lessons		
	Learn to Swim Adult Lessons (30 min)	\$52.00	\$64 / \$79
	Learn to Swim Youth Lesson (30 min)	\$50.00	\$62 / \$77
	Learn to Swim Youth Lesson at Green Hills/Forker (30 min)	\$73, 8 weeks; \$55, 6 weeks (Forker)	\$82 R / \$97 NR (8 weeks)
	Learn to Swim Youth Lesson (45 min)		\$62 / \$77
	Learn to Swim Private/Semi-Private (30 min.)	\$28 (Private) \$24 per person (Semi-Private)	\$33.50 (private) / \$29 (semi private)
	Learn to Swim Private/Semi-Private (30 min.) at Forker	\$34 (Private) \$30 per person (Semi-Private)	\$37 (private) / \$33 (semi private)
	Lifeguard Training	\$210/\$225	\$215 / \$230
	Lifeguard Recert	\$100/\$115	\$105 / \$120
	Lifeguard Prep (1 hour session)	\$30/\$35	\$92 / \$107
	Lifeguard Instructor (LGI)	\$230/\$245	\$235 / \$250
	Lifeguard Instructor/LGIT Review	\$135/\$150 + \$50 for base LG Cert	\$140 / \$155
	Water Safety Instructor (WSI)	\$230/\$245	\$235 / \$250
	Adult & Pediatric First Aid/CPR/AED	\$80/\$95	\$85 / \$100
	Babysitting Clinic	\$66/\$81	\$70 / \$85
	CPR Instructor	\$230/\$245	Not offering
	Scuba	Not offering	Not offering
	Snorkel & Skin Dive	Not offering	Not offering
	Log Rolling (4 weeks)	\$26/\$31	\$27 / \$32
	Water Polo (12 weeks)	\$38/\$43	\$50 / \$65
	Innertube Water Polo (4 weeks)	Not offering	\$40 / \$55
Daily Admissions			
	Brookside Wading Pool	\$1/R & NR	CLOSED
	Splash Pad	FREE	FREE
Furman			
	Adult (16+)	\$7.00 R/\$8.00 NR	\$7.00 R/\$8.00 NR
	Furman Senior Citizens (62+)	\$6.00 R/\$7.00 NR	\$6.00 R/\$7.00 NR
	Furman Toddler (1-2)	No Longer Offered	No Longer Offered
	ISU Student (W/ID)	\$6.50	\$6.50
	Youth (Age 3-15)	\$6.00 R/\$7.00 NR (Now age 1-15)	\$6.00 R/\$7.00 NR (Now age 1-15)
	Punch Cards	Youth/Adult/Senior/Infant	12 for the price of 11
Season Passes - Summer			
Furman Aquatic Center			
Summer season discounts (new - 10%; renew - 10%) if purchased January 22 - May 1.	Individual, Adult (16+)	\$125 R/\$155 NR	\$ 130 / \$160
	Family	\$270 R/\$325 NR	\$ 275 / \$330
	Individual, Senior Citizen (62+)	\$86 R/\$108 NR (Now age 1-15)	\$ 90 / \$112
	Individual, Toddler (1-2)	No Longer Offered	No Longer Offered
	Individual, Youth (3-15)	\$86 R/\$108 NR (Now age 1-15)	\$ 90 / \$112
	ISU Student (with ID)	\$108	\$112
End of Season Passes - Summer Valid August 1 - Labor Day	Individual, Adult (16+)	\$41 R/\$51 NR	\$43 / \$58
	Family	\$90 R/\$108 NR	\$94 / \$112
	Individual, Senior Citizen (62+)	\$29 R/\$36 NR	\$30 / \$37
	Individual, Toddler (1-2)	Not offering	Not offering
	Individual, Youth (1-15)	\$29 R/\$36 NR	\$30 / \$37
	ISU Student (with ID)	\$36	\$37
Pool Rental			
	Brookside Wading Pool (1-30 people)	\$40/Hour	CLOSED
	Furman Aquatic Center	\$175 per pool per hour	\$205 per pool per hour

	100+ people	\$200 per pool per hour	\$235 per pool per hour
	Wibit AquaTrack	\$110/Hour	\$130/hour
	Wibit Wiggle Bridge	\$55/Hour	\$65/hour
	Wibit - Both When Already Set Up	\$135/Hour	\$160/hour
	Key Logs (2 Logs, 2 Staff)	\$55/Hour	\$65/hour
PARKS	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
Shelter Rentals		\$18 per hour/2 hour minimum	\$19 per hour/2 hour minimum
Dog Park			
(10% discount is applied to tags sold in Dec & Jan)	January-December	\$60.00	\$62.00
	April-December	\$46.00	\$48.00
	July-December	\$30.00	\$32.00
Tennis/Pickleball Courts			
	Hourly Fee	\$7hr/court	\$7hr/court
	All Day Fee	\$42/court	\$42/court
Sand VB Courts-Inis Grove			
	Hourly Fee	\$10/hr/court	\$10/hr/court
	Light Fee	\$10/hr for two courts	\$10/hr for two courts
	All Day Fee	\$60/court	\$60/court
	Maintenance Fee	\$30/time/two courts	\$30/time/two courts
		\$45/time/all four courts	\$45/time/all four courts
Ada Hayden Heritage Park			
	Special Events	\$115.00	\$115.00
Ball Diamonds			
	Brookside Park Field 7		
	Hourly Fee	\$15	\$15
	All Day Fee	\$90	\$90
	Maintenance Fee	\$45/time	\$45/time
	Brookside Park Fields (8,9)		
	Hourly Fee	\$10	\$10
	All Day Fee	\$60/field	\$60/field
	Maintenance Fee	\$25/field/time	\$25/field/time
	River Valley Park (1-6)		
	Hourly Fee	\$10	\$10
	All Day Fee	\$60/field	\$60/field
	Maintenance Fee	\$25/field/time	\$25/field/time
	Light Fee	\$5/hr	\$5/hr
Community Garden Plots			
	loway Creek 10'x40' plot	\$25.00	\$25.00
	loway Creek 10'x25' plot	\$20.00	\$20.00
	Carr Park ADA raised beds 3'x10'	\$15.00	\$15.00
	Tilling	\$15.00	\$20.00
HOMEWOOD	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
Daily Green Fees	Summer, Weekdays	9 Holes 18 holes	9 Holes 18 holes
	Opening to 3 PM	\$14.50 \$19.50	\$15.00 \$20.00
	3 PM To Close	\$17.50 \$22.50	\$18.00 \$23.00
Weekends & Holidays			
	Opening to 6 PM	\$19.50 \$25.50	\$20.00 \$26.00
	6 PM To Close	\$19.50 \$25.50	\$20.00 \$26.00
	Parent/Grandparent & Child Tue & Sun	\$10.00	\$10.00
	Special Jr. League Rate	\$12.00	\$12.00
	Junior Rate (All Season -17 and under)	Not offered	\$12.00 \$17.00
	10 Round Punch Card	\$160.00	\$165.00
Season Passes			
	Adult (Age 18+)	\$535.00	\$550.00
	Couple (Same Household)	\$725.00	\$725.00
	Family (4 Members)	\$882.00	\$882.00
	Each Additional Member	\$198.00	\$198.00
	Junior (17 & Under)	\$230.00	\$230.00
	Senior Citizen (62+)	\$475.00	\$490.00
	Senior Citizen (75+)	NOT OFFERING	NOT OFFERING
	Senior Citizen (80+)	NOT OFFERING	NOT OFFERING
	Senior Citizen (85+)	NOT OFFERING	NOT OFFERING
	Senior Citizen (90+)	FREE	FREE
	Senior Couple (Married)	\$645.00	\$660.00
	Student Pass (April-May)	\$165.00	\$190.00
	Student Pass (Aug-Oct)	\$165.00	\$190.00
Equipment Rental			
	Golf Club Rentals	\$8.00	\$8.00
	Pull Cart Rental	\$4.00	\$4.00
	Golf Cart Rental per seat	\$11.00 (9 Holes) \$16.00 (18)	\$11.00 (9 Holes) \$16.00 (18)
	Golf Cart Rental Punch Card (20 for the price of 19) - 9 holes	\$209.00	\$209.00
	Disabled Cart Card (20 punched for the price of 19) - 9 holes	\$175.00	\$175.00
Leagues, summer			
	Junior High Youth League	\$45.00	\$45.00
	Couples League	\$80.00	\$90.00

	Mens League	\$40.00	\$45.00
Clubhouse Rental			
	Community Room	\$105.00/hour (year round)	\$105.00/hour (year round)
	Pro Shop	\$53.00/hour (November 1-March 31)	\$53.00/hour (November 1-March 31)
	Community Room and Pro Shop	\$132.00/hr (November 1-March 31)	\$132.00/hr (November 1-March 31)
	Additional Staffing	\$23.40	\$23.40
	Cancellations	>14 days, no refund; 15-30 days, 50% refund; 31+ days, 100% refund	>14 days, no refund; 15-30 days, 50% refund; 31+ days, 100% refund
Golf Outings (per person rate)	Walking 9 Holes Weekday (16+ people)	\$12.00	\$13.00
	Walking 18 Holes Weekday (16+ people)	\$17.00	\$18.00
	Walking 9 Holes Weekend (16+ people)	\$17.00	\$18.00
	Walking 18 Holes Weekend (16+ people)	\$23.00	\$24.00
	Riding 9 Holes Weekday (16-28 people)	Not offered	\$24.00
	Riding 9 Holes Weekday (29+ people)	\$24.00	\$40.00
	Riding 18 Holes Weekday (16-28 people)	\$30.00	\$29.00
	Riding 18 Holes Weekday (29+ people)	\$32.00	\$50.00
	Riding 9 Holes Weekend (16-28 people)	\$25.00	\$31.00
	Riding 9 Holes Weekend (29+ people)	\$24.00	\$45.00
	Riding 18 Holes Weekend (16-28 people)	\$35.00	\$40.00
	Riding 18 Holes Weekend (29+)	\$34.00	\$55.00
AMES/ISU ICE ARENA	ACTIVITY	CURRENT 2023/2024 FEE	PROPOSED 2024/2025 FEE
	Public		
	Adult Admission (16+)	\$6.50	\$6.50
	Youth Admission (Ages 4-15)	\$5.50	\$5.50
	Child Under 4 Admission	\$4.00	\$4.00
	Skate Rental	\$3.50	\$3.50
	Group Skate Rental (20 or more)	\$2.50	\$2.50
	Group Skate Rental (with ice rental)	\$2.00	\$2.00
	Noon Skate	Not offered	Not offered
	Group Rate (20 or more)	\$4.50	\$4.50
	Student Special (Wednesday night PS only)	\$4.50	\$4.50
	Pick-Up Hockey (1.5 hour)	\$12.00	\$12.00
	Pick-Up Hockey (1 hour)	\$10.00	\$10.00
	Figure Freestyle (1.5 hour)	\$12.00	\$12.00
	Figure Freestyle (1 hour)	\$10.00	\$10.00
	Drop-in Broomball	\$5.00	\$5.00
	After School Special	\$4.00	\$4.00
	Equipment Rental		
	Helmet Rental	\$2.00	\$3.00
	Broomball Equipment Rental	\$50.00	\$85.00
	ISU		
	ISU Skating Class	\$6.50	\$6.50
	Birthday Party Packages		
	Pkg. #1 (1-10 Skaters, 3 large pizzas, pop, cake)	\$205.00	\$215
	Pkg. #2 (11-15 Skaters, 4 large pizzas, pop, cake)	\$255.00	\$268
	Pkg. #3 (16-20 Skaters, 5 large pizzas, pop, cake)	\$295.00	\$310
	Igloo Rental		
	Per Hour	\$30.00	\$35.00
	Pro Shop Services		
	Skate Sharpening (Drop-off overnight)	\$6.00	\$6.50
	Skate Sharpening (Same day)	\$8.00	\$8.50
	Rivet Repair (per rivet)	\$2.00	\$2.00
	Discount Punch Cards		
	Adult (12 for price of 11)	\$71.50	\$71.50
	Youth (12 for price of 11)	\$60.50	\$60.50
	Noon Skate (12 for price of 11)	NOT OFFERING	NOT OFFERING
	Pick-up Hockey (6 for cost of 5)	\$60.00	\$60.00
	Figure Freestyle (6 for cost of 5)	\$60.00	\$60.00
	Ice Skate Sharpening (6 for price of 5)	\$30.00	\$30.00
	Ice Rental		
	Non-Taxable Rates (ISU)		
	Prime Time	\$255.26	\$262.91
	Non-Prime Time	\$190.84	\$196.56
	Summer Time	\$192.05	\$197.81
	Taxable Rates (0-39 hrs)		
	Prime Time	\$325.75	\$335.52
	Non-Prime Time	\$255.26	\$262.91
	Summer Time	\$239.45	\$246.64
	Taxable Rates (40-99 hrs)		
	Prime Time	\$294.16	\$302.98
	Non-Prime Time	\$224.87	\$231.61
	Summer Time	\$215.15	\$221.60
	Taxable Rates (100+hrs)		
	Prime Time	\$273.49	\$281.70
	Non-Prime Time	\$204.20	\$210.33
	Summer Time	\$205.42	\$211.58
	Learn To Skate/Play	\$160.45	\$165.26
	Arena Advertising		
	Upper Scoreboard advertising sign (ea)	\$1,000.00	\$1,000.00
	Lower Scoreboard advertising sign (ea)	\$1,000.00	\$1,000.00
	Wall Banner (8' X 12')	\$1,000.00	\$1,000.00
	Olympia advertising	\$1,800.00	\$1,800.00
	Olympia Side advertising sign (ea)	\$1,500.00	\$1,500.00

	Dashboard advertising sign	\$800.00	\$800.00
	On Ice Logos - Long Term Users	\$400.00	\$400.00
	On Ice Logos in the Neutral Zones	\$1,000.00	\$1,000.00
	On Ice Logo - Center Ice	\$2,500.00	\$2,500.00
	Skate Trainers	\$150.00	\$175.00

Ice Rental Notes:

ISU includes ISU Rec Services, Intramurals, Men's Hockey, Women's Hockey, and Broomball Clubs

Summer includes May, June, July, August

ISU: Paying with credit card - added service charge (the amount varies but is approximately 3%)

Monday thru Friday: Prime Time is 3 PM to Midnight / Non-Prime Time is Midnight to 3 PM

Saturday and Sunday: Prime Time is 7AM to Midnight / Non-Prime Time is Midnight to 7AM

COMMUNITY CENTER	CURRENT 2023/2024 FEE	ADOPTED 2024/2025 FEE	PROPOSED 2025/2026 FEE
Gymnasium			
Non-Profit Community Event	\$80 per hour - 1st 3 hours \$45 for each additional hour	\$80 per hour - 1st 3 hours \$45 for each additional hour	\$80 per hour - 1st 3 hours \$45 for each additional hour
Profit Status Community Event	\$145 per hour - 1st 3 hours \$105 for each additional hour	\$145 per hour - 1st 3 hours \$105 for each additional hour	\$145 per hour - 1st 3 hours \$105 for each additional hour
1/3 Multi-Purpose Room	\$29.00 per hour	\$29.87 per hour	\$30.77 per hour
Aerobics Room	\$46.37 per Hour	\$47.76 per Hour	\$49.19 per Hour
Lunch Room	17.39 per hour	\$17.91 per hour	\$18.45 per hour

AUDITORIUM RENTAL RATES

SPACE/EQUIPMENT	CURRENT 2023/2024 FEE	ADOPTED 2024/2025 FEE	PROPOSED 2025/2026 FEE
Profit Rates			
Performance/Max Daily Rate	\$1,740 or 10% of gross tickets/admission	\$1,790 or 10% of gross tickets/admission (whichever is >)	\$1,840 or 10% of gross tickets/admission (whichever is >)
Hourly/Rehearsal Rate	\$174.00	\$179.00	\$184.00
Non-Profit Rates			
Prime Time Max Daily Rate	\$1,154 or 10% of gross tickets/admission	\$1,180 or 10% of gross tickets/admission (whichever is >)	\$1,220 or 10% of gross tickets/admission (whichever is >)
Prime Time Hourly Rate	\$115.00	\$118.00	\$122.00
Non-Prime Time Max Daily Rate	\$989, 10% of gross tickets/admission	\$1,020 or 10% of gross tickets/admission (whichever is >)	\$1,050 or 10% of gross tickets/admission (whichever is >)
Non-Prime Time Hourly Rate	\$99.00	\$102.00	\$105.00
Hourly/Daily Discounts			
Frequent User (100+ hours)	5%	5%	5%
Community/ISU Arts	30%	30%	30%
Ticket Facility Fees			
Based on Ticket Prices			
\$0.01-\$10.00 Tickets	\$1.00	\$1.00	\$1.00
\$10.01-\$25.00 Tickets	\$2.00	\$2.00	\$2.00
\$25.01 & Up Tickets	\$3.00	\$3.00	\$3.00
Staffing			
Hourly			
Additional Staffing Charges	\$23.20	\$23.90	\$24.62
Specialist/Programmer	\$31.89	\$32.85	\$33.84
Streaming Technician	\$31.89	\$32.85	\$33.84
TD/Project Management	\$86.95	\$89.56	\$92.25
Stage Equipment			
Charged once per event			
Piano	\$231.86	\$231.86	\$238.82
Dance Floor	\$202.88	\$202.88	\$208.97
Projector	\$115.93	\$115.93	\$119.41
Merchandise	10%	10%	10%
Ticket Printing	\$.10/Ticket B&W \$.20/ticket Color	\$.10/Ticket B&W \$.20/ticket Color	\$.10/Ticket B&W \$.20/ticket Color
Service Fees For CC Sales	\$.50/Ticket Sold	\$.50/Ticket Sold	\$.50/Ticket Sold

BANDSHELL RENTAL RATES

SPACE/EQUIPMENT	CURRENT 2023/2024 FEE	ADOPTED 2024/2025 FEE	PROPOSED 2025/2026 FEE
For Profit Rates			
Ticketed Event/Max Daily Rate	\$1697 or 10% of gross tickets/admission	\$1,748 or 10% of gross tickets/admission	\$1,800 or 10% of gross tickets/admission
Non Ticketed Events	\$159.14	\$163.91	\$168.83
Non Profit Rates			
Hourly Rental	\$106 or 10% of gross tickets/admission	\$109 or 10% of gross tickets/admission	\$112.00
Max Daily Rate	\$1060 or 10% of gross tickets/admission	\$1090 or 10% of gross tickets/admission	\$1,120.00
Riser Removal/Installation (per event)	\$280	\$288	\$297
Veding (exluding alcohol)	\$212/Event or 10% of Sales	\$218/Event or 10% of Sales	\$225/Event or 10% of Sales
Alcohol Sales	10%	10%	10%
Ticket Facility Fees			
Based on Ticket Prices			
\$0.01-\$10.00 Tickets	\$1.00	\$1.00	\$1.00
\$10.01-\$25.00 Tickets	\$2.00	\$2.00	\$2.00
\$25.01 & Up Tickets	\$3.00	\$3.00	\$3.00

ALTERNATIVES:

1. Adopt the revised fee schedule as listed for FY 2024/2025.
2. Do not approve the revised fee schedule as listed for FY 2024/2025.
3. Refer the proposed fee schedule back to staff for modification.

STAFF RECOMMENDATION:

It is recommended that the Commission adopt alternative #1, approving the revised fee schedule for FY 2024/2025.

Attachment B: Minutes of The Town Budget Meeting FY 2023/24

MINUTES OF THE TOWN BUDGET MEETING

AMES, IOWA

NOVEMBER 2, 2023

Attendees:

Andrea Gronau, The Bridge Home
Evelyn Garrison, The Bridge Home
Will Determan
Stan Rabe, ACTORS

More:

- Publicizing City activities, events, meetings
- Downtown bike infrastructure
 - Main Street bike lanes
- Annual input for bike/pedestrian infrastructure (like Bike/Ped Master Plan process)
- Transit: More frequent buses (yellow, brown, and green routes)
 - Fare free for residents
- Rebates for energy efficiency (more things covered)

Less:

- Parking lot expansion in parks
 - North River Valley Park