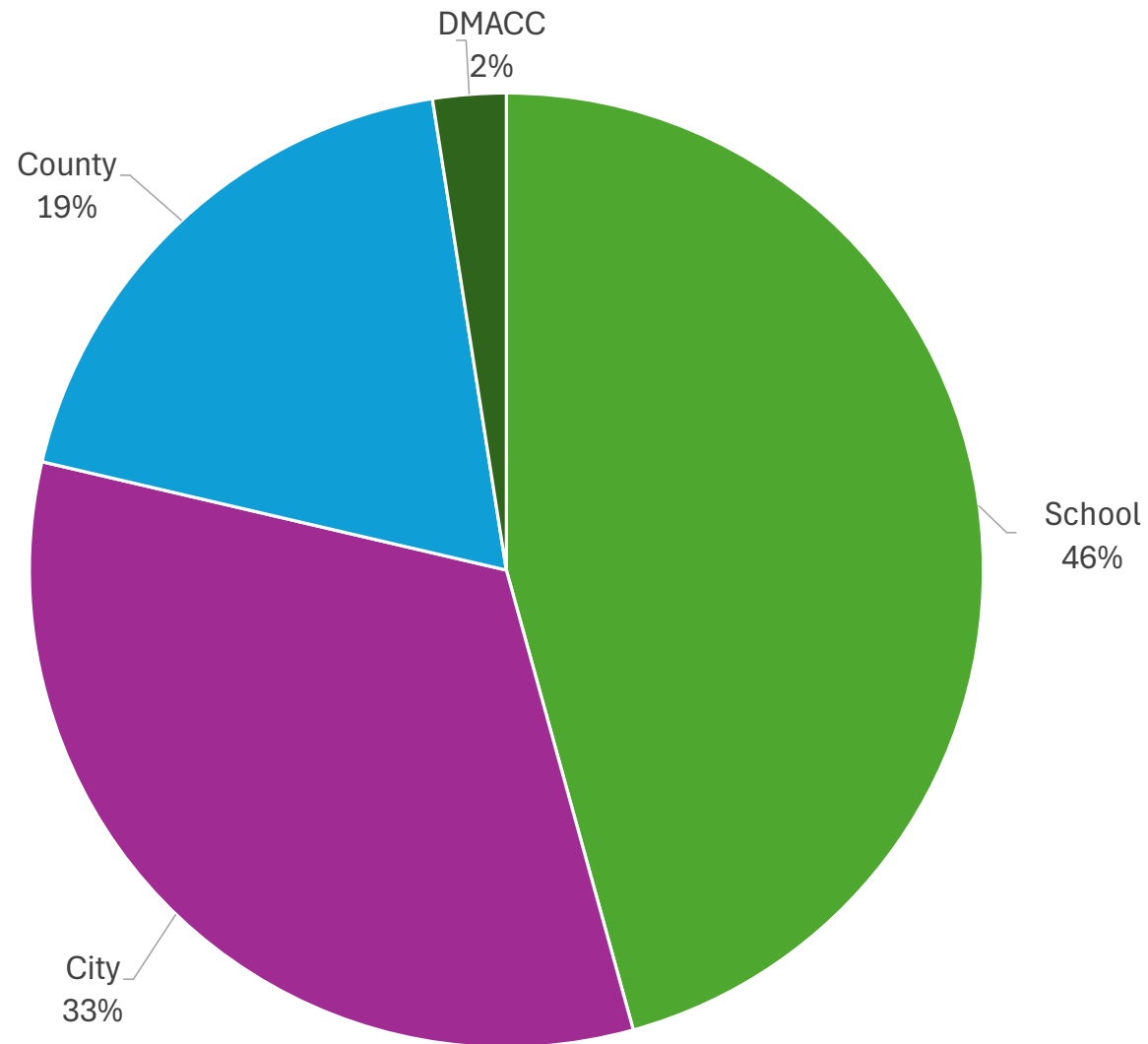


City of Ames, Iowa

Special Reports for FY 2025/26 Budget

Property Taxes 2024/25 Rates.....	1
2024/25 Property Tax Levies	2
Property Tax Levy and Valuation Comparisons	3
City Taxable Value Comparisons	4
Tax Levy Breakdown With Utilities Excise Tax Included	5
Total Tax Levy/\$1,000 Taxable Valuation	6
Taxable Valuation – Percentage Change.....	7
Assessed and Taxable Value.....	8
Property Valuation in \$ Millions	9
Analysis of Change in Taxable Value (Valuation Increases/New Improvements)	10
Debt Service Cost Allocation for 2025/26 Budget	11
Current and Proposed Debt Service	12
Dollar Value and Percentage Change of Total Levy	13
Analysis of Change in Tax Dollar Payments	14
Percentage of Taxable Valuation by Property Type	15
Sample Tax Calculations.....	16
Summary of Change in Tax Asking for 2025/26.....	19
Where did the Available 2024/25 General Fund Balance Come From.....	20
Use of 2024/25 General Fund Balance	21
Property Tax Cost of Services per Resident	22
Miscellaneous Historic Budget Information	23
Authorized Employment Levels (FTE).....	24
Changes in Employment Levels.....	25
Utility Rates	26
Attachment A: Minutes of The Town Budget Meeting	29
Attachment B: Parks and Recreation Rates and Fees	31

Property Taxes - 2024/25 Rates



Levies for Taxes Payable July 1, 2024 to June 30, 2025
Based on Valuations as of January 1, 2023

	FY 2023/24 \$/\$1,000	FY 2024/25 \$/\$1,000	Change \$/\$1,000	Percent Change	% Of Total Levy
Levy Authorities:					
<i>City of Ames:</i>					
General City	6.34138	6.21704			
Debt Service	3.25407	3.28134			
Employee Benefits	0.00000	0.00000			
Transit	0.60552	0.59608			
<i>Total City Levy</i>	10.20097	10.09446	(0.10651)	-1.04%	32.94%
<i>Ames Community Schools:</i>					
General School	7.42400	7.38436			
Debt Service	4.04973	4.04703			
Management	0.48283	0.53994			
Physical Plant	0.33000	0.33000			
Physical Plant/Voted	1.34000	1.34000			
Instructional Support	0.30984	0.3678			
<i>Total ACSD Levy</i>	13.93640	14.00913	0.07273	0.52%	45.71%
<i>Story County:</i>					
General Basic	3.50000	3.39806			
General Supplemental	0.88805	0.92000			
Debt Service	0.11391	0.09726			
TB & Bangs	0.00180	0.00180			
Agricultural Extension	0.11735	0.11259			
City Assessor	0.35183	0.32228			
County Medical Center	0.27000	0.27000			
County Medical Center FICA	0.19350	0.17880			
County Medical Center IPERS	0.24900	0.17890			
County Medical Center Ambulance	0.14520	0.23000			
County Medical Center Tort	0.07320	0.07320			
<i>Total Story County Levy</i>	5.90384	5.78289	(0.12095)	-2.05%	18.87%
<i>DMACC</i>	0.7441	0.75916	0.01506	2.02%	2.48%
Total Levy	30.78531	30.64564	(0.13967)	-0.45%	100.00%

Property Tax Levy and Valuation Comparisons
Valuations Based on January 1, 2023
City Tax Levies to be Collected in Fiscal Year 2024/25

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 per Capita	Taxable Valuation	Prior Year Taxable Valuation	% Change in Valuation	Population
Waterloo *	\$22.07	\$8.91	\$19.73	11.86%	\$306.63	\$759.52	\$2,316,559,336	\$2,312,103,711	0.19%	67,314
Council Bluffs *	17.85	8.26	18.26	-2.25%	464.48	1,003.74	3,531,320,658	3,180,636,506	11.03%	62,799
Davenport *	16.61	8.47	16.78	-1.01%	433.73	850.56	5,209,050,825	4,966,492,949	4.88%	101,724
Des Moines *	16.61	7.94	16.61	0.00%	341.37	714.13	9,206,473,277	8,843,430,387	4.11%	214,133
Sioux City *	16.54	8.56	15.76	4.95%	351.62	679.42	3,524,300,070	3,339,507,724	5.53%	85,797
Cedar Rapids *	16.47	8.32	16.25	1.35%	450.46	891.72	7,455,919,248	7,383,561,591	0.98%	137,710
Iowa City	15.63	8.40	15.63	0.00%	491.58	914.70	4,379,070,267	4,224,610,736	3.66%	74,828
Marion *	14.80	8.03	15.03	-1.53%	395.86	729.61	2,047,596,831	1,877,660,160	9.05%	41,535
Cedar Falls *	11.86	8.22	11.40	4.04%	436.19	629.35	2,160,427,227	2,068,909,898	4.42%	40,713
West Des Moines *	10.85	8.13	10.90	-0.46%	770.69	1,028.54	6,514,688,749	6,047,854,151	7.72%	68,723
Ames *	10.09	6.22	10.20	-1.08%	333.74	541.38	3,564,175,150	3,406,697,589	4.62%	66,427
Urbandale *	10.08	7.86	10.01	0.70%	682.14	874.80	3,955,693,948	3,718,260,340	6.39%	45,580
Dubuque *	9.93	7.94	9.90	0.30%	377.64	472.29	2,837,887,310	2,684,506,784	5.71%	59,667
Ankeny	9.90	6.02	9.90	0.00%	480.57	790.31	5,419,397,496	4,683,389,431	15.72%	67,887
Average	\$14.24	\$7.95	\$14.03	1.21%	\$451.19	\$777.15			6.00%	

* Cities that collect local option sales tax

City Taxable Value Comparisons

City	FY 2025/26	FY 2024/25	Growth Rate	FY 2024/25	FY 2024/25
	Taxable Value	Taxable Value		Tax Rate	AGFL Rate
Waterloo	2,362,220,554	2,316,559,336	1.97%	22.07	8.91
Des Moines	9,425,244,122	9,206,473,277	2.38%	16.61	7.94
Ames	3,656,669,644	3,564,175,150	2.60%	10.09	6.22
Iowa City	4,493,695,553	4,379,070,267	2.62%	15.63	8.40
Johnston	1,747,972,121	1,690,473,651	3.40%	11.44	8.21
Urbandale	4,100,315,028	3,955,693,948	3.66%	10.08	7.86
Davenport	5,407,833,854	5,209,050,825	3.82%	16.61	8.47
Dubuque	2,962,580,907	2,837,887,310	4.39%	9.93	7.94
Cedar Falls	2,257,918,618	2,160,427,227	4.51%	11.86	8.22
Altoona	1,354,794,206	1,292,758,719	4.80%	10.75	7.86
Cedar Rapids	7,814,323,695	7,455,919,248	4.81%	16.47	8.32
Council Bluffs	3,720,193,814	3,531,320,658	5.35%	17.85	8.26
West Des Moines	6,870,255,310	6,514,688,749	5.46%	10.85	8.13
Ankeny	5,729,883,348	5,419,397,496	5.73%	9.90	6.02
Waukee	2,014,374,039	1,810,028,524	11.29%	12.95	8.13

TAX LEVY BREAKDOWN WITH UTILITIES EXCISE TAX INCLUDED

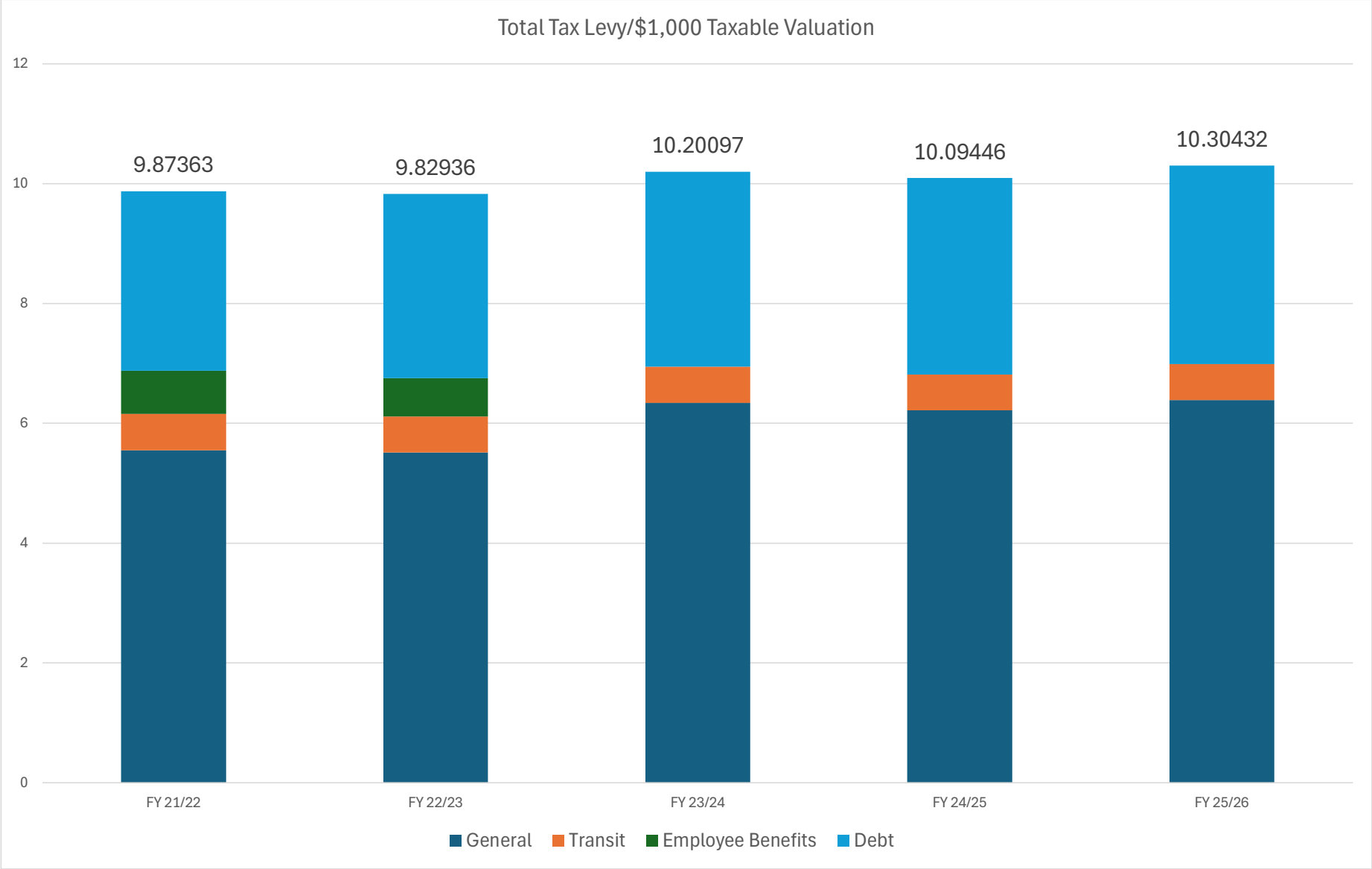
Valuation January 1, 2023
Property Tax Payable 24-25

Valuation January 1, 2024
Property Tax Payable 25-26

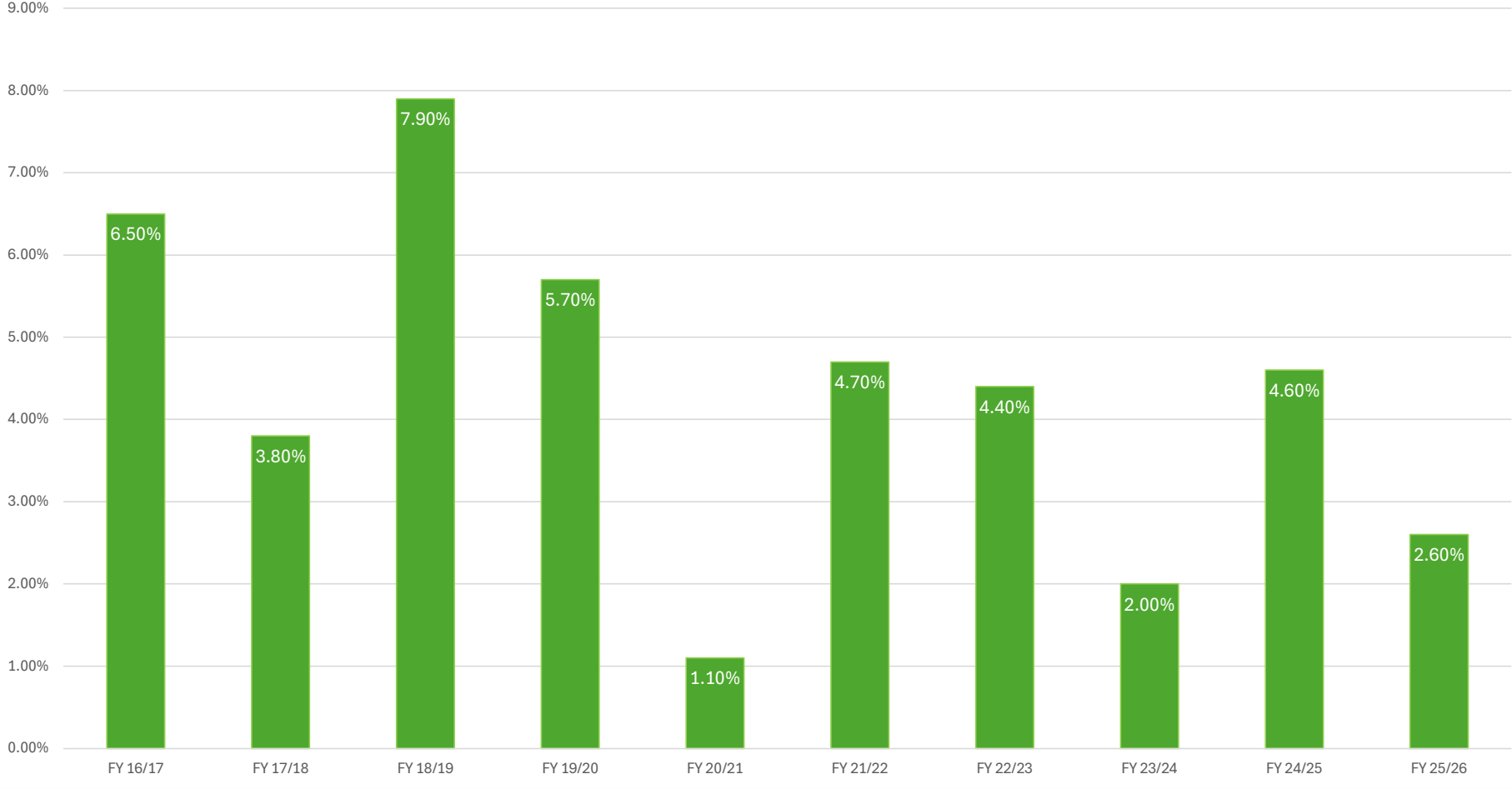
Taxable Valuation	3,564,175,150	3,656,669,644
Percentage Change	4.6%	2.6%
TIF Valuation Available for Debt Service	16,426,500	22,973,002

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	8.37595	29,853,369	8.52473	31,172,106	0.14878	1.78%	1,318,737	4.42%
State Repl. Tax	(0.13881)	494,750	(0.10250)	374,803	0.03631	-26.16%	(119,947)	-24.24%
Local Option Tax	(2.02010)	7,200,000	(2.03464)	7,440,000	(0.01454)	0.72%	240,000	3.33%
Net General	6.21704	22,158,619	6.38759	23,357,303	0.17055	2.74%	1,198,684	5.41%
Employee Benefits	-	-	-	-	-	-	-	-
State Repl. Tax	-	-	-	-	-	-	-	-
Fund Balance Use	-	-	-	-	-	-	-	-
Net Employee Benefits	-	-	-	-	-	-	-	-
Transit	0.60969	2,173,044	0.60913	2,227,370	(0.00056)	-0.09%	54,326	2.50%
State Repl. Tax	(0.01361)	48,519	(0.01005)	36,756	0.00356	-26.16%	(11,763)	-24.24%
Net Transit	0.59608	2,124,525	0.59907	2,190,614	0.00299	0.50%	66,089	3.11%
Total W/O Debt Svc.	6.81312	24,283,144	6.98666	25,547,917	0.17354	2.55%	1,264,773	5.21%
Debt Service	3.46632	12,411,522	3.53473	13,006,549	0.06841	1.97%	595,027	4.79%
Fund Balance Use	(0.11171)	400,000	(0.16306)	600,000	(0.05135)	45.97%	200,000	50.00%
State Repl. Tax	(0.07327)	262,365	(0.05402)	198,757	0.01925	-26.27%	(63,608)	-24.24%
Net Debt Service	3.28134	11,749,157	3.31766	12,207,792	0.03632	1.11%	458,635	3.90%
TOTAL LEVIED TAXES	10.09446	36,032,301	10.30432	37,755,709	0.20986	2.08%	1,723,408	4.78%

Agricultural Valuation	4,145,285	4,023,828
-------------------------------	------------------	------------------



Taxable Valuation - Percentage Change



Dollar Value and Percentage Change of Assessed and Taxable Values

Property Type	Valuation January 1, 2023 Property Tax Payable 24-25		Valuation January 1, 2024 Property Tax Payable 25-26		Dollar Value Change		Percentage Change	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
Residential	5,141,458,100	2,382,695,581	5,188,992,500	2,461,222,098	47,534,400	78,526,517	0.92%	3.30%
Commercial	1,188,254,100	1,018,475,396	1,206,442,900	1,035,801,105	18,188,800	17,325,709	1.53%	1.70%
Industrial	175,859,000	154,847,932	181,839,700	160,211,162	5,980,700	5,363,230	3.40%	3.46%
Utilities	13,748,221	12,417,576	13,985,767	12,622,092	237,546	204,516	1.73%	1.65%
Total Valuation Less Exemptions	6,519,319,421	3,568,436,485	6,591,260,867	3,669,856,457	71,941,446	101,419,972	1.10%	2.84%
	12,346,280	12,346,280	21,280,020	21,280,020	8,933,740	8,933,740	72.36%	72.36%
Net Valuation	6,506,973,141	3,556,090,205	6,569,980,847	3,648,576,437	63,007,706	92,486,232	0.97%	2.60%
Utilities Subject to Excise		8,084,945		8,093,207		8,262		0.10%
Total Taxable Value		3,564,175,150		3,656,669,644		92,494,494		2.60%



Analysis of Changes in Taxable Value (Valuation Increases/New Improvements)
(Does Not Include Utilities Subject to Excise Tax)

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
Property Type	Total Change in Taxable Value	Change Due New Property/ Improvements or Demolition	Change Due to Class Change	Change Due to Revaluation of Existing	Change Due New & Expiring Exemptions(1)	Change Due State Rollback Adjustment	Net Change on Existing Property(2)
Residential	78,526,517	18,712,667	368,379	1,804,425	2,443,563	55,197,483	57,001,908
Commercial	17,325,709	30,772,800	(3,839,490)	(18,138,701)	8,531,100	-	(18,138,701)
Industrial	5,363,230	8,529,030	20,970	1,861,230	(5,048,000)	-	1,861,230
Utilities	204,516	-	-	204,516	-	-	204,516
Total Valuation Change Less Exemptions	101,419,972 8,933,740	58,014,497 -	(3,450,141) -	(14,268,530) 8,933,740	5,926,663 -	55,197,483 -	40,928,953 8,933,740
Change in Net Valuation	92,486,232	58,014,497	(3,450,141)	(23,202,270)	5,926,663	55,197,483	31,995,213
Percentage Change In Taxable Value	2.60%	1.63%	-0.10%	-0.65%	0.17%	1.55%	0.90%

(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 2025/26 Budget

Taxable Valuation for Debt Service: \$3,679,642,646

Use of Bond Proceeds	Allocated Debt Service	Debt Service Abatements	Property Tax Support	Rate Per \$1,000 Valuation
Airport	212,219	70,976	141,243	0.03838
Fire Department Apparatus	198,408	49,602	148,806	0.04044
Fire Facilities	49,061	-	49,061	0.01333
Indoor Aquatic Center	1,373,966	-	1,373,966	0.37340
Library	1,088,488	-	1,088,488	0.29581
Park Projects	257,025	-	257,025	0.06985
Public Safety Radio	251,035	29,500	221,535	0.06021
Resource Recovery	-	-	-	0.00000
Sewer	406,496	406,496	-	0.00000
Storm Sewer	50,972	-	50,972	0.01385
Streets	8,225,257	-	8,225,257	2.23534
TIF	332,550	332,550	-	0.00000
Water	103,554	103,554	-	0.00000
2025/2026 CIP G. O.	1,543,962	93,766	1,450,196	0.39411
TOTAL G. O. DEBT	14,092,993	1,086,444	13,006,549	3.53472
Less: State Replacement Tax			198,757	0.05402
Use of Fund Balance			600,000	0.16306
TOTAL DEBT SERVICE COST	\$ 14,092,993	\$ 1,086,444	\$ 12,207,792	3.31764
FY 2025/2026 Debt Service Levy			\$ 12,207,792	3.31764

2025/2026 CIP G.O. ISSUE

Fire Station Alerting System	211,905
Asphalt Sreet Pavement Improvements	4,000,000
Concrete Pavement Improvements	3,800,000
Seal Coat Street Pavement Improvements	1,000,000
Collector Street Pavement Improvements	500,000
Alley Pavement Improvements	400,000
Downtown Street Pavement Improvements	250,000
Traffic System Capacity Improvements	1,520,000
Intelligent Transportation System	367,540
Airport Airside Improvements	531,750
Airport Facility Improvements	329,000
Ada Hayden Heritage Park	700,000
Resource Recovery	880,000
Total G.O. Bonds	\$ 14,490,195

Current and Proposed Debt Service

Debt Service Issues	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Current Outstanding	12,411,522	11,556,353	10,761,957	9,937,096	9,348,169	8,647,038
New/Proposed Issues						
<i>*Tax Supported Issue Amount</i>				-		
FY 2026 \$13,610,195		1,450,196	1,450,196	1,450,196	1,450,196	1,450,196
FY 2027 \$15,331,756		-	1,633,632	1,633,632	1,633,632	1,633,632
FY 2028 \$13,084,302		-	-	1,394,161	1,394,161	1,394,161
FY 2029 \$12,041,544		-	-		1,283,053	1,283,053
FY 2030 \$14,896,996		-	-	-	-	1,587,307
TOTAL DEBT SERVICE	12,411,522	13,006,549	13,845,785	14,415,085	15,109,211	15,995,387
State Replacement Tax	262,365	198,757	135,150	135,150	135,150	135,150
Use of Debt Service Fund Bal.	400,000	600,000	1,000,000	1,000,000	920,000	980,000
Net Debt Service	11,749,157	12,207,792	12,710,635	13,279,935	14,054,061	14,880,237
Debt Service Levy	3.28134	3.31766	3.35370	3.40186	3.49530	3.59298
Annual Change		0.04	0.04	0.05	0.09	0.10

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	3,580,601,650	3,679,642,646	3,790,031,925	3,903,732,883	4,020,844,869	4,141,470,215
Debt Service Balance	4,528,442	3,928,442	2,928,442	1,928,442	1,008,442	28,442

**DOLLAR VALUE AND PERCENTAGE CHANGE OF TOTAL LEVY
BY PROPERTY TYPE**

Property Type	FY 2024/25 Tax Levy	FY 2025/26 Tax Levy	Dollar Change	Percentage Change
Residential	24,052,027	25,361,222	1,309,195	5.44%
Commercial	10,280,959	10,673,226	392,267	3.82%
Industrial	1,563,106	1,650,867	87,761	5.61%
Utilities	125,349	130,062	4,713	3.76%
TIF (Debt Service Only)	53,901	76,217	22,316	41.40%
Total Tax Levy	36,075,342	37,891,594	1,816,252	5.03%
Less Exemptions	124,629	219,276	94,647	75.94%
Tax Asking Before Excise	35,950,713	37,672,318	1,721,605	4.79%
Utilities Subject to Excise	81,588	83,010	1,422	1.74%
TOTAL TAXES	36,032,301	37,755,328	1,723,027	4.78%

**ANALYSIS OF CHANGE IN TAX DOLLAR PAYMENTS
BY PROPERTY TYPE
FY 2024/2025 to FY 2025/2026**

<u>Property Type</u>	Total Change	Change Due To New Property	Net Change On Existing Property	Change Due to Rollback	Change Due To Rate Adj. 0.20986	Total Change On Existing Property
Residential	1,309,195	192,821	47,569	568,773	500,032	1,116,374
Commercial	392,267	317,093	(138,563)	-	213,737	75,174
Industrial	87,761	87,886	(32,621)	-	32,496	(125)
Utilities	4,713	-	2,107	-	2,606	4,713
TIF (Debt Service Only)	22,316	23,140	(4,271)	-	3,447	(824)
Total Tax Levy	1,816,252	620,940	(125,779)	568,773	752,318	1,195,312
Less Military Exemption	94,647	-	94,647			94,647
Plus Excise Tax	1,422	-	1,422			1,422
Net Tax Asking	1,723,027	620,940	(219,004)	568,773	752,318	1,102,087

Percentage of Taxable Valuation by Property Type to Total Taxable Valuation

Property Type	Taxable Value FY 22/23	Taxable Value FY 23/24	Taxable Value FY 24/25	Taxable Value FY 25/26	Assessed Value FY 25/26
Residential	62.10%	67.00%	67.00%	67.46%	78.98%
Commercial	33.05%	28.64%	28.64%	28.39%	18.36%
Industrial	4.51%	4.35%	4.35%	4.39%	2.77%
Utilities	0.40%	0.35%	0.35%	0.35%	0.21%
Gross Taxable Valuation	100.06%	100.34%	100.34%	100.59%	100.32%
Less Military Exemption	0.06%	0.34%	0.34%	0.59%	0.32%
Net Valuation	100.00%	100.00%	100.00%	100.00%	100.00%

SAMPLE TAX CALCULATIONS

	FY 2024/25 Tax Levy	FY 2025/26 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.09446	10.30432	0.20986	2.08%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	46.3428%	47.4316%		
Taxable Value	\$ 46,342.80	\$ 47,431.60		
City Tax	\$ 467.81	\$ 488.75	\$ 20.94	4.48%
<u>Commercial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	85.7119%	85.8558%		
Taxable Value	\$ 85,711.90	\$ 85,855.80		
City Tax	\$ 865.22	\$ 884.69	\$ 19.47	2.25%
<u>Industrial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	88.0523%	88.1057%		
Taxable Value	\$ 88,052.30	\$ 88,105.70		
City Tax	\$ 888.84	\$ 907.87	\$ 19.03	2.14%

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 2024/25 Tax Levy	FY 2025/26 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.09446	10.30432	0.20986	2.08%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	100,073.31 *		
Rollback Adjustment	46.3428%	47.4316%		
Taxable Value	\$ 46,342.80	\$ 47,466.37		
City Tax	\$ 467.81	\$ 489.11	\$ 21.30	4.55%
<u>Commercial</u>				
100% Valuation	\$ 100,000.00	98,329.46 *		
Rollback Adjustment	85.7119%	85.8558%		
Taxable Value	\$ 85,711.90	\$ 84,421.54		
City Tax	\$ 865.22	\$ 869.91	\$ 4.69	0.54%
<u>Industrial</u>				
100% Valuation	\$ 100,000.00	101,137.28 *		
Rollback Adjustment	88.0523%	88.1057%		
Taxable Value	\$ 88,052.30	\$ 89,107.71		
City Tax	\$ 888.84	\$ 918.19	\$ 29.35	3.30%

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

SAMPLE TAX CALCULATIONS

	FY 2024/25 Tax Levy	FY 2025/26 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.09446	10.30432	0.20986	2.08%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	\$ 110,000.00		
Rollback Adjustment	46.3428%	47.4316%		
Taxable Value	\$ 46,342.80	\$ 52,174.76		
City Tax	\$ 467.81	\$ 537.63	\$ 69.82	14.92%
<u>Commercial</u>				
100% Valuation	\$ 300,000.00	\$ 330,000.00		
Rollback Adjustment	90.0000%	90.0000%		
Taxable Value	\$ 204,514.20	\$ 233,147.40		
City Tax	\$ 2,064.46	\$ 2,402.43	\$ 337.97	16.37%
<u>Industrial</u>				
100% Valuation	\$ 300,000.00	\$ 330,000.00		
Rollback Adjustment	90.0000%	90.0000%		
Taxable Value	\$ 204,514.20	\$ 233,147.40		
City Tax	\$ 2,064.46	\$ 2,402.43	\$ 337.97	16.37%

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 2025/26

General Levy:

Change in revenues:

Hotel/Motel Tax revenue	(105,000)	
Local Option Sales Tax transfer	240,000	
Interest revenue	(250,000)	
Parks and Recreation revenues	567,967	
Other revenues	<u>92,829</u>	
Total change in non-property tax revenue	<u>545,796</u>	2.3%

Change in expenses:

Personal services:		2,292,848	6.5%
Salaries (3.5% increase; 4.45 new FTEs *)	1,432,635		
Health insurance (8.0% budgeted increase)	513,506		
Temporary employee salaries/benefits	67,177		
Other personal service costs	279,530		
Contractual/Internal services		139,312	5.1%
Commodities		67,189	5.1%
Capital		80,000	
Other expenditures:		(834,869)	-12.9%
Transfer of Hotel/Motel receipts to H/M fund	(105,000)		
Transit levy transfer to Transit Fund	54,326		
Debt Service transfer	(784,195)		
Total change in expenses		<u>1,744,480</u>	3.8%

Additional amount needed in General Levy 1,198,684

Additional amount needed in Employee Benefits Levy -

Additional amount needed in Transit Levy 66,089

Additional amount needed in Debt Service Levy 458,635

Total change in tax asking for 2025/26 1,723,408

* New FTEs include: an additional Firefighter, an additional Animal Shelter Attendant, increasing a .75 Animal Control Officer to full-time, increasing a .3 Animal Control Officer to a .5 FTE, and adding an Aquatics Coordinator and a Principal Clerk for the Fitch Family Indoor Aquatic Center.

Where did the Available 2024/25 General Fund Balance Come From?

<u>2023/24</u>	Adjusted Budget	Actual	Additional Amount Available
<i>Revenues:</i>			
Hotel/Motel Tax revenue	2,878,000	2,762,285	(115,715)
Local Option Sales Tax Transfer	6,900,000	7,219,970	319,970
Building permit revenue	1,202,866	1,174,964	(27,902)
Interest revenue	1,300,000	1,244,275	(55,725)
Unrealized gain on investments	-	995,807	995,807
Other revenues	33,018,488	33,052,566	34,078
<i>Additional revenue amount available</i>	<u>45,299,354</u>	<u>46,449,867</u>	<u>1,150,513</u>
<i>Expenses:</i>			
Transfer to Hotel/Motel Tax fund	2,878,000	2,762,285	115,715
Law Enforcement	11,010,471	10,409,121	601,350
Fire Safety	8,570,060	8,377,101	192,959
Library Services	5,130,542	5,042,037	88,505
Other expenses (salary savings from open positions and incomplete carryover projects)	23,767,391	19,125,496	4,641,895
<i>Expense savings</i>	<u>51,356,464</u>	<u>45,716,040</u>	<u>5,640,424</u>
Beginning balance adjustments			(57,456)
<i>Additional amount available from FY 2023/24</i>			6,733,481
<i>Less: Budget carryovers to FY 2024/25</i>			<u>(4,621,590)</u>
<i>Net amount available from FY 2023/24</i>			<u><u>2,111,891</u></u>
<u>2024/25</u>	Adopted Budget	Adjusted Budget	Additional Amount Available
<i>Revenues:</i>			
Local Option Sales Tax transfer	7,200,000	7,440,000	240,000
Building permits	1,269,566	1,269,566	-
Interest revenue	1,000,000	1,000,000	-
Other revenues	36,251,191	36,119,453	(131,738)
<i>Additional 2024/25 revenue:</i>	<u>45,720,757</u>	<u>45,829,019</u>	<u>108,262</u>
Law Enforcement	11,789,108	11,351,668	437,440
Building Safety	1,972,225	1,913,631	58,594
Library Services	5,430,064	5,355,538	74,526
Other Expenses	26,529,360	29,779,876	(3,250,516)
Less carryover from FY 2023/24	-	-	4,621,590
<i>Expense savings</i>	<u>45,720,757</u>	<u>48,400,713</u>	<u>1,941,634</u>
<i>Additional amount available from FY 2024/25</i>			<u>2,049,896</u>
<i>Total additional amount available</i>			4,161,787
<i>One-time expenditures added to FY 2024/25</i>			<u>3,486,923</u>
Net change in 2024/25 fund balance	20		<u><u>674,864</u></u>

Use of 2024/25 General Fund Balance

Fire:

Station 1 emergency circuits	15,000
Extrication stabilization equipment	35,543
Apartment fire training prop	<u>27,128</u>
<i>Total Fire</i>	<u>77,671</u>

Animal Control:

Animal Shelter equipment	<u>7,252</u>
--------------------------	--------------

Other Public Safety:

Mobile Command Trailer supplies	<u>10,000</u>
---------------------------------	---------------

Parks and Recreation:

Community Center security cameras	30,000
Bandshell door reconfiguration	20,000
UTV for Ada Hayden Heritage Park	<u>27,000</u>
<i>Total Parks and Recreation</i>	<u>77,000</u>

Facilities:

City Hall blinds	90,000
Police parking area	<u>25,000</u>
<i>Total Facilities</i>	<u>115,000</u>

Transfers:

Parks and Recreation scholarships	200,000
Council Priorities Fund	<u>3,000,000</u>
<i>Total Transfers</i>	<u>3,200,000</u>

<i>Total Use of Fund Balance:</i>	<u><u>3,486,923</u></u>
-----------------------------------	-------------------------

City of Ames, Iowa
Property Tax Cost of Services
per Residence
3-Year Comparison

	2023/24	2024/25	2025/26
Streets/Traffic	161	120	123
Law Enforcement	126	103	108
Library Services	71	76	60
Fire Protection	73	61	64
Parks and Recreation	33	28	48
Transit	33	28	28
General Support Services	31	26	25
Planning/Community Development	10	10	11
Animal Control	6	5	7
Resource Recovery	6	5	5
Facilities/Cemetery	4	4	4
Airport	-	-	3
Building Safety	1	1	2
Stormwater Management	2	1	1
	557	468	489
Assessed Value	100,000	100,000	100,000
Rollback	54.6501	46.3428	47.4316
Taxable Value	54,650	46,343	47,432
Tax Rate per \$1,000	10.2010	10.0945	10.3043
Calculated Tax	557	468	489

All categories reflect their applicable amounts for debt service

City of Ames, Iowa
Miscellaneous Historic Budget Information

Year	FTEs	Levy	% Valuation Increase	Rollback Residential	Commercial /Industrial
2025/26	606.00	10.3043	2.6	47.4316	90.0000 *
2024/25	601.30	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

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

Authorized Employment Levels FTE

Full Time Equivalents (FTE)

	2023/24 Actual	2024/25 Adopted	2024/25 Adjusted	2025/26 Adopted
Department				
City Manager/City Clerk	12.50	14.00	14.00	14.00
Legal Services	6.00	6.00	6.00	6.00
Human Resources	8.00	8.00	9.00	9.00
Planning & Housing	7.00	7.00	7.00	7.00
Administrative Services	5.00	5.00	5.00	5.00
Finance	41.00	40.00	39.00	39.00
Fleet Services/Facilities	9.50	9.00	9.00	9.00
Transit	88.25	89.25	89.25	89.25
Fire/Building Safety	74.00	75.00	75.00	76.00
Police/Animal Control	85.05	84.05	84.05	85.50
Library	38.50	38.50	38.50	38.50
Parks and Recreation	28.75	28.75	29.00	31.00
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	600.30	601.30	601.55	606.00

Changes in Employment Levels FTE

Full-Time Equivalents (FTE)

The staffing level changes for the City of Ames that are included in the 2024/25 adjusted budget and 2025/26 Manager recommended budget are as follows:

2024/25 Adjusted: 601.55 (0.25 Increase)

- 1.00 An IT position that has remained unfilled for several years has been eliminated.
- 1.00 A Human Resources Specialist position has been added to assist with the large number of recruitments.
- 0.25 The Ice Arena Coordinator position has been increased from a .75 FTE to full-time to create more interest in position.

2025/26 Manager Recommended: 606.00 (4.45 Increase)

- 1.00 As additional Firefighter position is being added in anticipation of staffing needs for a fourth fire station
- 0.45 One Animal Control Officer is being increased from a .75 FTE to full-time and another Animal Control Officer is being increased from a .3 FTE to a .5 FTE to better reflect the hours that the positions are actually working.
- 1.00 An Animal Control Attendant position is being added to Animal Control due to increased staffing needs at the Shelter and in anticipation of a new, larger Animal Shelter facility.
- 2.00 With the opening of the Fitch Family Indoor Aquatics Center, an Aquatics Coordinator and a Principal Clerk are being added to staff that facility.

Utility Rates

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

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Electric	1.5%	1.5%	1.5%	1.5%	1.5%
Water	3.5%	3.5%	3.5%	3.5%	3.5%
Sewer	5.5%	5.5%	5.5%	5.5%	5.5%
Storm Sewer	0.0%	3.0%	3.0%	3.0%	3.0%
Resource Recovery*	0.0%	0.0%	0.0%	0.0%	0.0%

* A tipping fee increase will be necessary, likely in FY 2027/28, as the City modifies it's handling of solid waste. The amount and timing are yet to be determined.

Utility Bill Rate Samples

Median Use Residential Customers

Electric / Water Use	Electric Summer	Storm Water	Water Summer	Sewer	Total
600 kWh and 600 cf	\$80.31	\$0.00	\$30.88	\$32.99	\$144.18
Electric ECA	-\$1.26				-\$1.26
Totals	\$79.05	\$0.00	\$30.88	\$32.99	\$142.92
Increase Due to Rate Change	\$1.20	\$0.00	\$1.08	\$1.81	\$4.09
Totals	\$80.25	\$0.00	\$31.96	\$34.80	\$147.01
% Impact on Total Bill	2.86%				

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	\$6,275.55	\$15.60	\$602.81	\$512.51	\$7,406.47
Electric ECA	-\$126.00				-\$126.00
Totals	\$6,149.55	\$15.60	\$602.81	\$512.51	\$7,280.47
Increase Due to Rate Change	\$94.13	\$0.00	\$21.10	\$28.19	\$143.42
Totals	\$6,243.68	\$15.60	\$623.91	\$540.70	\$7,423.89
% Impact on Total Bill	1.97%				

Town Budget Meeting Minutes
November 7, 2024

Less

- Don't cut back on pedestrian/bike infrastructure/safety

More

- Police patrol
- Comprehensive plan re: unhoused people
- Partner cities support: host family background checks, transportation
- Services for unhoused individuals; sheltering
- Efforts to encourage more housing
- Rental housing inspections: increased frequency
- Consolidation of garbage collection to reduce street wear/tear
- Indoor recreation space: feasibility study
- Snow and leaf removal Downtown
- Graffiti removal and lighting in Cynthia Duff Plaza
- More and secured benches Downtown
- Downtown curb repairs
- Bike parking, especially Downtown
- Improved traffic on Ontario: neighborhood access
- Traffic light coordination
- Repairs to reflective cracking, especially on Kingman Road
- Maintenance and widening of Minnesota Avenue bridge
- Deer control: evaluation (Ontario area)
- More efficient E/W, N/S routes across Ames
- Pharmacy services

Goodenow, Corey

From: Hall, Renee
Sent: Thursday, November 7, 2024 3:41 PM
To: Schainker, Steve; Masteller, Nancy; Goodenow, Corey
Subject: FW: Input to City Budget

For tonight

From: Peter Hallock <phhallock@yahoo.com>
Sent: Thursday, November 7, 2024 3:03 PM
To: City Council and Mayor <mayorcouncil@amescitycouncil.org>
Subject: Input to City Budget

[External Email]

To: Ames Mayor, Council and Staff
From: Old Town Neighborhood Association
Date: November 7, 2024
Re: Input on City Budget Needs

Thank you very much for the opportunity to provide input on budgetary needs within the City of Ames. At our last meeting of our association board, we voted to suggest that the City look into the need to coordinate services to unhoused individuals within the city and to consider budgeting for additional housing programs so that individuals do not need to spend their nights on the streets and public places.

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 42% 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 2025 instructional program season fees would be in effect prior to July 1, 2025. 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 2024/2025 FEE	PROPOSED 2025/2026
	Adult Athletic Program Non-Resident Fee	\$15/Player/Season	\$15/Player/Season
	Badminton	\$2.50 Drop-in fee	\$2.75 Drop-in fee
	Basketball, Adult (2 officials)	45.00/Game	46.00/Game
	Live Healthy Iowa Kids Track Meet	Not Offering	Not Offering
	Open Recreation at Community Center	\$2.25/Youth, \$2.50/Adult	\$2.50/Youth, \$2.75/Adult
	Pickleball	\$2.50 Drop-in fee	\$2.75 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)	\$34.50	\$35.00
	16-18 Games (per game)	\$34.00	\$34.50
	19-21 Games (per game)	\$33.50	\$34.00
	22+ Games (per game)	\$33.00	\$33.50
	Slow Pitch Softball, Coed Adult Per Game Fee (1 umpire)	\$33.00	\$33.50
	Slow Pitch Softball, Fall Adult Per Game Fee (1 umpire)	\$33.00	\$33.50
	Soccer, Adult (per game)	\$92.50	\$93.00
	Ultimate Frisbee	\$41/Player	\$42/Player
	Volleyball, 2-on-2 Sand Summer (per player)	\$25/Player	\$25/Player
	Volleyball, 2-on-2 Sand Fall (per team)	\$50/Team	\$50/Team
	Volleyball, 4-on-4 Sand Summer (per team)	\$81	\$81
	Volleyball, 4-on-4 Sand Fall (per team)	\$64	\$64
	Volleyball, 6-on-6 Sand (1 official) Summer Per Match Fee	\$19.50	\$20.00
	Volleyball, 6-on-6 Sand (1 official) Fall Per Match Fee	\$19.50	\$20.00
	Volleyball, Adult (1 official) Indoor Per Match Fee	\$22.50	\$23.00
	Volleyball, Adult (No official) Indoor Per Match Fee	\$14.50	\$14.50
INSTRUCTIONAL PROGRAMS	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
	Afternoon Adventures	Not Offering	Not Offering
	Babysitting Clinic	Not Offering	Not Offering
	Basketball, 3 / 4 Grade	\$71.00	\$72.00
	Basketball, 5 / 6 Grade	\$71.00	\$72.00
	Basketball, K - 2 Grade	\$53.00	\$54.00
	Blastball	\$52.00	\$53.00
	Camps, Camp Explorers (1 week)	\$72.00	\$74.00
	Camps, Camp Funshine (1 week)	\$72.00	\$74.00
	Camps, Junior Campers (1 week)	\$72.00	\$74.00
	Dance, Little Stars	\$38/6 Weeks, \$76/12 Weeks	\$40/6 Weeks
	Dance, age 3-7+	\$53/6 Weeks, \$137/12 Weeks, costume included	\$54/6 Weeks, \$138/12 Weeks, costume included
	Dance, Private/Semi-Private (Per Person)	\$33/ \$22	\$33/ \$22
	Dance/Gymnastics, Camp Summer	\$62.00	\$62.00
	Flag Football, Kindergarten	Not Offering	Not Offering
	Flag Football, 1 / 2 Grade	Not Offering	Not Offering
	Golf, Adult Lessons Summer	\$112.00	Not Offering
	Golf, Youth Lessons Summer	\$91.00	\$90/45 Minutes, \$110/60 Minutes
	Golf, Adult Lessons Fall	\$112.00	Not Offering
	Golf, Adult & Youth Lessons Winter	\$91.00	Not Offering

	Gymnastics, Adapted	\$33/6 Weeks, \$66/12 Weeks	\$33/6 Weeks, \$66/12 Weeks
	Gymnastics, I, II, Varsity Tumbling	\$64/6 Weeks, \$134/12 Weeks	\$65/6 Weeks, \$135/12 Weeks
	Gymnastics, Intermediate/Advanced	\$64/6 Weeks, \$134/12 Weeks	\$65/6 Weeks, \$135/12 Weeks
	Gymnastics, Private/Semi-Private (Per Person)	\$34/\$23	\$34/\$23
	Gymnastics, Tumble Bugs (Ages 2-3)	\$35/6 Weeks, \$70/12 Weeks	\$36/6 Weeks
	Gymnastics, Tumbling Tots (Ages 3-5)	\$43/6 Weeks; \$86/12 Weeks	\$44/6 Weeks
	Gymnastics, Tumbling Tykes (Ages 3-4)	\$39/6 Weeks; \$78/12 Weeks	\$40/6 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 Intro. (ages 4-6)	\$82/6 Weeks	\$82/6 Weeks
	Rounded Minds Parent Child Class (ages 2-3) (30 min.)	\$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 /1 Session, \$35.00/4 Session Class	\$12.00 /1 Session, \$35.00/4 Session Class
	Soccer, 1st-6th Grade	\$61.00	\$63.00
	Soccer, Kiddie Kickers (Ages 5-6)	\$55.00	\$56.00
	Sportslowa Morning Camps	Not Offering	Not Offering
	Start Smart	\$51.00	\$52.00
	Tee-Ball	\$54.00	\$55.00
	Tennis, Adult (6 hrs. of instruction)	\$90	\$90
	Tennis, Camp Summer	Not Offering	Not Offering
	Tennis, Little (30 min, 5 sessions)	\$43	\$43
	Tennis, USA Team	Not Offering	Not Offering
	Tennis, Youth (8 hrs. of instruction)	\$112	\$112
	Tennis, Indoor (6 hrs. of instruction)	\$84	\$84
	Volleyball, Camp, Spring	\$47.00	\$48.00
	Volleyball, Camp, Youth Sand	\$43.00	\$45.00
	Volleyball, Youth, Fall	\$63.00	\$64.00
	Youth Jerseys	\$26.00	\$26.00
WELLNESS PROGRAMS	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
Fitness Classes			
	6 Week Session Indoors/Outdoors/Virtual/60 Forward	\$37.50	\$37.50
	9 Week Session	\$56.25	Not offering
	30 Minute Classes (6 Week Session)	\$37.50	\$37.50
	30 Minute Classes (9 Week Session)	\$56.25	Not offering
	45 Minute Zoom/Outdoor Classes (4 Weeks)	Not offering	Not offering
Adult Dance			
	Belly Dance (6 Week Session)	\$39.00	\$39.00
	Belly Dance (8 Week Session)	\$52.00	\$52.00
	Fitness Assessments	\$50.00	\$50.00
	Line Dance Class (6 week session)	\$39.00	\$39.00
	Swing Dance Classes (6 week session)	\$39.00	\$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)	Not offering	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)	Not offering	Not offering
	TRX Training (6 week session)	\$37.50	\$37.50
	TRX Training (9 week session)	\$56.25	Not offering
	TRX/Tramp (6 week session)	\$37.50	\$37.50
	TRX/Tramp (9 week session)	\$56.25	Not offering
	Boxing Bootcamp (6 week session)	\$37.50	\$37.50
	Boxing Bootcamp (9 week session)	\$56.25	Not offering
	Cycle Classes (6 week session)	\$37.50	\$37.50
	Cycle Classes (9 week session)	\$56.25	Not offering

	Boga Fit Aqua Class (6 week session)	\$37.50	\$37.50
	Boga Fit Aqua Class (9 week session)	\$56.25	Not offering
	Zumbatomic (6 Week Session)	\$37.50	\$37.50
	Healthy Foot (4 Week Session)	\$25.00	\$25.00
Fitness Aquatics			
Municipal	Indoor Deep Water (9 Week Sessions)	Not offering	Not offering
	Indoor Boga Fit (9 Week Sessions)	Not offering	Not offering
Furman	Outdoor (5 Week Sessions)	\$31.25	\$31.25
	Outdoor BogaFit (5 Week Sessions)	\$35.00	\$35.00
Forker	8 Week Session Fall/Winter	\$82.00	Not offering
	9 Week Session Spring	\$92.00	Not offering
	12 Week Session Summer	Not offering	Not offering
Green Hills	9 Week Session Fall/Winter/Spring	Not offering	Not offering
	6 Week Session Summer	Not offering	Not offering
Personal Training/Private			
	Super Single (1) (Per Person)	\$52.00	\$52.00
	Three Sessions (Per Person)	\$149.00	\$149.00
	Five Sessions (Per Person)	\$247.00	\$247.00
	Ten Sessions (Per Person)	\$437.00	\$437.00
	Fifteen Sessions (Per Person)	\$566.00	\$566.00
Semi-Private			
	Super Single (1) (Per Person)	\$31.00	\$31.00
	Three Sessions (Per Person)	\$88.00	\$88.00
	Five Sessions (Per Person)	\$152.00	\$152.00
	Ten Sessions (Per Person)	\$268.00	\$268.00
	Fifteen Sessions (Per Person)	\$366.00	\$366.00
Reformer Sessions			
	Reformer Orientation Private	\$44	\$44
	1 Session Private	\$44	\$44
	5 Sessions Private	\$219	\$219
	10 Sessions Private	\$390	\$390
Running Club			
	Half -Marathon	Not offering	Not offering
	Triathlon Training	Not offering	Not offering
Tae Kwon Do			
	Dragon Beginner 6 Week	\$27.00	\$28.00
	Dragon Beginner 8 Week	\$36.00	\$37.00
	Dragon Inter/Adv 6 Week	\$27.00	\$28.00
	Dragon Inter/Adv 8 Week	\$36.00	\$37.00
	6 Week Session Summer	\$27.00	\$28.00
	8 Week Session Fall/ Spring	\$36.00	\$37.00
	Tournament	Not offering	Not offering
Yoga			
	9 Week Session	\$56.25	Not offering
	6 Week Session	\$37.50	\$37.50
	Basic (4 week session)	\$25.00	\$25.00
Weight Room-CC & 60 Forward			
	Weight Room Orientation/Onboardings	\$15.00	\$25.00
	Weight Room Orientation JR/HS	\$35.00	\$36.00
Punch Cards			
	10 Punches	\$43.00 = \$4.30 per visit	\$45.00 = \$4.50 per visit
	30 Punches	\$97.00 = \$3.23 per visit	\$102.00 = \$3.40 per visit
	50 Punches	\$135.00 = \$2.70 per visit	\$142.00 = \$2.84 per visit
	100 Punches	\$216 = \$2.16 per visit	\$217.00 = \$2.17 per visit

AQUATICS	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
	Early Bird Lap Swim - Spring (12 weeks)	Not offering	Not Offering
	Early Bird Lap Swim - Summer (12 weeks)	\$48 R/ \$63 NR (1x per week)	\$50 R/\$65 NR (1 x per week)
	Jr. Lifeguarding	\$68 / \$83	\$68 / \$83
	Jr. Lifeguard Camp	\$175 / \$190	\$175 / \$190
Lessons			
	Learn to Swim Lesson - Fitch	n/a	\$70.00
	Learn to Swim Adult Lessons (30 min)	\$64 / \$79	\$66 R / \$81 NR
	Learn to Swim Youth Lesson (30 min)	\$62 / \$77	\$64R / \$79 NR
	Learn to Swim Youth Lesson (45 min)	\$62 / \$77	\$64R / \$79 NR
	Learn to Swim Youth Lesson at ISU State Pool (30 min)	\$82 R / \$97 NR (8 weeks)	\$85 R / \$100 NR
	Learn to Swim Private/Semi-Private (30 min.)	\$33.50 (private) / \$29 (semi private)	\$34.50 (private) / \$30 (semi private)
	Learn to Swim Private/Semi-Private (30 min.) at ISU State Pool	\$37 (private) / \$33 (semi private)	\$38 (private) / \$34 (semi private)
	Lifeguard Training	\$215 / \$230	\$220 / \$235
	Lifeguard Recert	\$105 / \$120	\$110 / \$125
	Lifeguard Prep (1 hour session)	\$92 / \$107	\$97 / \$112
	Lifeguard Instructor (LGI)	\$235 / \$250	\$240 / \$255
	Lifeguard Instructor/LGIT Review	\$140 / \$155	\$145 / \$160 + \$55 for base LG Cert
	Water Safety Instructor (WSI)	\$235 / \$250	\$240 / \$255
	Adult & Pediatric First Aid/CPR/AED	\$85 / \$100	\$90 / \$105
	Babysitting Clinic	\$70 / \$85	\$75 / \$90
	CPR Instructor	Not offering	Not offering
	Scuba	Not offering	Not offering
	Snorkel & Skin Dive	Not offering	Not offering
	Log Rolling (4 weeks)	\$27 / \$32	\$27 / \$32
	Water Polo (12 weeks)	\$50 / \$65	Not offering
	Innertube Water Polo (4 weeks)	\$40 / \$55	\$40 / \$55
Daily Admissions			
	Brookside Wading Pool	CLOSED	CLOSED
	Splash Pad	FREE	FREE
Furman			
	Adult (16+)	\$7.00 R/\$8.00 NR	\$7.00 R/\$8.00 NR
	Furman Senior Citizens (60+)	\$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	12 for the price of 11
Season Passes - Summer			
Furman Aquatic Center			
	Individual, Adult (16+)	\$ 130 / \$160	\$ 130 / \$160
	Family	\$ 275 / \$330	\$ 275 / \$330
	Individual, Senior Citizens (60+)	\$ 90 / \$112	\$ 110 / \$138
	Individual, Toddler (1-2)	No Longer Offered	No Longer Offered
	Individual, Youth (1-15)	\$ 90 / \$112	\$ 90 / \$112
	ISU Student (with ID)	\$112	\$112
End of Season Passes - Summer	Individual, Adult (16+)	\$43 / \$58	\$43 / \$58
Valid August 1 - Labor Day		\$94 / \$112	\$94 / \$112
	Family		
	Individual, Senior Citizen (60+)	\$30 / \$37	\$36 / \$45
	Individual, Toddler (1-2)	Not offering	Not offering
	Individual, Youth (1-15)	\$30 / \$37	\$30 / \$37
	ISU Student (with ID)	\$37	\$37

Pool Rental			
	Brookside Wading Pool (1-30 people)	CLOSED	CLOSED
	Furman Aquatic Center	\$205 per pool per hour	\$205 per pool per hour
	100+ people	\$235 per pool per hour	\$235 per pool per hour
	Wibit AquaTrack	\$130/hour	\$130/hour
	Wibit Wiggle Bridge	\$65/hour	\$65/hour
	Wibit - Both When Already Set Up	\$160/hour	\$160/hour
	Key Logs (2 Logs, 2 Staff)	\$65/hour	\$65/hour
PARKS	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
Shelter Rentals		\$19 per hour/2 hour minimum	\$20 per hour/2 hour minimum
Dog Park			
	January-December	\$62.00	\$64.00
	April-December	\$48.00	\$50.00
	July-December	\$32.00	\$34.00
(10% discount is applied to tags sold in Dec & Jan)			
Tennis/Pickleball Courts			
	Hourly Fee	\$7/hr/court	\$7/hr/court
	All Day Fee	\$42/court	\$42/court
Sand VB Courts-Inis Grove			
	Hourly Fee	\$10/hr/court	\$10/hr
	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
		\$45/time/all four courts	\$45/time
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			
	Ioway Creek 10'x40' plot	\$25.00	\$25.00
	Ioway Creek 10'x25' plot	\$20.00	\$20.00
	Carr Park ADA raised beds 3'x10'	\$15.00	\$15.00
	Tilling	\$20.00	\$20.00
HOMEWOOD	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
Daily Green Fees	Summer, Weekdays	9 Holes 18 holes	9 Holes 18 holes
	Opening to 3 PM	\$15.00 \$20.00	\$16.00 \$21.00
	3 PM To Close	\$18.00 \$23.00	\$19.00 \$24.00
Weekends & Holidays			
	Opening to 6 PM	\$20.00 \$26.00	\$21.00 \$27.00
	6 PM To Close	\$20.00 \$26.00	\$21.00 \$27.00
	Parent/Grandparent & Child Tue & Sun	\$10.00	\$10.00
	Special Jr. League Rate	\$12.00	\$12.00
	Junior Rate (All Season -17 and under)	\$12.00 \$17.00	\$12.00 \$17.00
	10 Round Punch Card - 9 Holes	\$165.00	\$170.00

Season Passes			
	Adult (Age 18+)	\$550.00	\$566.00
	Couple (Same Household)	\$725.00	\$746.00
	Family (4 Members)	\$882.00	\$908.00
	Each Additional Member	\$198.00	\$198.00
	Junior (17 & Under)	\$230.00	\$235.00
	Senior Citizen (60+)	\$490.00	\$505.00
	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 (Same Household)	\$660.00	\$680.00
	Student Pass (April-May)	\$190.00	\$210.00
	Student Pass (Aug-Oct)	\$190.00	\$210.00
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	\$90.00	\$90.00
	Mens League	\$45.00	\$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)	\$13.00	\$14.00
	Walking 18 Holes Weekday (16+ people)	\$18.00	\$19.00
	Walking 9 Holes Weekend (16+ people)	\$18.00	\$19.00
	Walking 18 Holes Weekend (16+ people)	\$24.00	\$25.00
	Riding 9 Holes Weekday (16-28 people)	\$24.00	\$25.00
	Riding 9 Holes Weekday (29+ people)	\$40.00	\$41.00
	Riding 18 Holes Weekday (16-28 people)	\$29.00	\$30.00
	Riding 18 Holes Weekday (29+ people)	\$50.00	\$51.00
	Riding 9 Holes Weekend (16-28 people)	\$31.00	\$32.00
	Riding 9 Holes Weekend (29+ people)	\$45.00	\$46.00
	Riding 18 Holes Weekend (16-28 people)	\$40.00	\$41.00
	Riding 18 Holes Weekend (29+)	\$55.00	\$56.00

AMES/ISU ICE ARENA	ACTIVITY	CURRENT 2024/2025 FEE	PROPOSED 2025/2026
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
	Club Sponored Figure Freestyle Sessions (AFSC)	n/a	\$8.00
	Drop-in Broomball	\$5.00	\$5.00
	After School Special	\$4.00	\$4.00
Equipment Rental	Helmet Rental	\$3.00	\$3.00
	Broomball Equipment Rental	\$85.00	\$85.00
ISU	ISU Skating Class	\$6.50	\$6.50
Birthday Party Packages			
	Pkg. #1 (1-10 Skaters, 3 large pizzas, pop, cake)	\$215	\$220
	Pkg. #2 (11-15 Skaters, 4 large pizzas, pop, cake)	\$268	\$275
	Pkg. #3 (16-20 Skaters, 5 large pizzas, pop, cake)	\$310	\$320
Igloo Rental	Per Hour	\$35.00	\$35.00
Pro Shop Services	Skate Sharpening (Drop-off overnight)	\$6.50	\$7.00
	Skate Sharpening (Same day)	\$8.50	\$9.00
	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	\$35.00
Ice Rental			
Non-Taxable Rates (ISU)	Prime Time	\$262.91	\$276.06
	Non-Prime Time	\$196.56	\$206.39
	Summer Time	\$197.81	\$207.70
Taxable Rates (0-39 hrs)	Prime Time	\$335.52	\$352.30
	Non-Prime Time	\$262.91	\$276.06
	Summer Time	\$246.64	\$258.97
Taxable Rates (40-99 hrs)	Prime Time	\$302.98	\$318.13
	Non-Prime Time	\$231.61	\$243.19
	Summer Time	\$221.60	\$232.68
Taxable Rates (100+hrs)	Prime Time	\$281.70	\$295.79
	Non-Prime Time	\$210.33	\$220.85
	Summer Time	\$211.58	\$222.16
Learn To Skate/Play		\$165.26	\$173.52

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
	Dasherboard advertising sign	\$800.00	\$500.00
	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	\$175.00	\$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
Any rental completing payment with credit card will result in an added service charge in the amount of 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 2024/2025 FEE	ADOPTED 2025/2026 FEE	PROPOSED 2026/2027 FEE
Gymnasium			
Non-Profit Community Event	\$80 per hour - 1st 3 hours	\$80 per hour - 1st 3 hours	\$85 per hour - 1st 3 hours
	\$45 for each additional hour	\$45 for each additional hour	\$50 for each additional hour
Profit Status Community Event	\$145 per hour - 1st 3 hours	\$145 per hour - 1st 3 hours	\$145 per hour - 1st 3 hours
	**	\$105 for each additional hour	\$105 for each additional hour
1/3 Multi-Purpose Room	\$29.00 per hour	\$30.77 per hour	\$31.70 per hour
Aerobics Room	\$46.37 per Hour	\$49.19 per Hour	\$50.67 per hour
Lunch Room	17.39 per hour	\$18.45 per hour	\$19.00 per hour
AUDITORIUM RENTAL RATES			
SPACE/EQUIPMENT	CURRENT 2024/2025 FEE	ADOPTED 2025/2026 FEE	PROPOSED 2026/2027 FEE
Profit Rates			
Performance/Max Daily Rate	\$1,790 or 10% of gross tickets/admission (whichever is >)	\$1,840 or 10% of gross tickets/admission (whichever is >)	\$1,900 or 10% of gross tickets/admission (whichever is >)
Hourly/Rehersal Rate	\$179.00	\$184.00	\$190.00
Non-Profit Rates			
Prime Time Max Daily Rate	\$1,180 or 10% of gross tickets/admission (whichever is >)	\$1,220 or 10% of gross tickets/admission (whichever is >)	\$1,60 or 10% of gross tickets/admission (whichever is >)
Prime Time Hourly Rate	\$118.00	\$122.00	\$126.00
Non-Prime Time Max Daily Rate	\$1,020 or 10% of gross tickets/admission (whichever is >)	\$1,050 or 10% of gross tickets/admission (whichever is >)	\$1,080 or 10% of gross tickets/admission (whichever is >)
Non-Prime Time Hourly Rate	\$102.00	\$105.00	\$108.00
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	\$23.90	\$24.62	\$25.36
Specialist/Programmer	\$32.85	\$33.84	\$34.86
Streaming Technician	\$32.85	\$33.84	\$34.86
TD/Project Management	\$89.56	\$92.25	\$95.02
Stage Equipment		Charged once per event	
Piano	\$231.86	\$238.82	\$245.98
Dance Floor	\$202.88	\$208.97	\$215.24
Projector	\$115.93	\$119.41	\$122.99

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

Auditorium Rental Notes:

Any ISU rental group completing payment with credit card will result in an added service charge in the amount of 3%.

BANDSHELL RENTAL RATES			
SPACE/EQUIPMENT	CURRENT 2024/2025 FEE	ADOPTED 2025/2026 FEE	PROPOSED 2026/2027 FEE
For Profit Rates			
Ticketed Event/Max Daily Rate	\$1,748 or 10% of gross tickets/admission (whichever is >)	\$1,800 or 10% of gross tickets/admission (whichever is >)	\$1,854 or 10% of gross tickets/admission (whichever is >)
Non Ticketed Events (per hour)	\$163.91	\$168.83	\$173.90
Non Profit Rates			
Hourly Rental	\$109 or 10% of gross tickets/admission (whichever is >)	\$112 or 10% of gross tickets/admission (whichever is >)	\$115 or 10% of gross tickets/admission (whichever is >)
Max Daily Rate	\$1,090 or 10% of gross tickets/admission (whichever is >)	\$1,120 or 10% of gross tickets/admission (whichever is >)	\$1,150 or 10% of gross tickets/admission (whichever is >)
Riser Removal/Installation (per event)	\$288	\$297	\$306
Vending (excluding alcohol)	\$218/Event or 10% of Sales	\$225/Event or 10% of Sales	\$232/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

For staffing fees, see fees under Auditorium Rental Rates

ALTERNATIVES:

1. Adopt the revised fee schedule as listed for FY 2025/2026.
2. Do not approve the revised fee schedule as listed for FY 2025/2026.
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 2025/2026.

Appendix A: Parks and Recreation **Proposed Fee Rates** **FY 2025/26**

FEES FOR AMES MUNICIPAL CEMETERY AND ONTARIO CEMETERY

Effective July 1, 2025

Lots

Adult	\$839.86/space	\$210.14 perpetual care ¹
Infant ³	\$160.00/space	\$40.00 perpetual care ¹

Interment (Does not include price of lot)

Full Burial:

Adult	\$1,050.00
Infant	\$350.00
Weekend/Holiday - Adult ²	\$1,461.00
Weekend/Holiday - Infant ²	\$491.00

Cremation:

Adult	\$599.00
Weekend/Holiday ²	\$711.00

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

Columbarium

Niche, Interment,
and Plaque \$3,062.00
(\$314.40 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.