

City Assessor's 2010-2011 Annual Report To the Ames City Conference Board

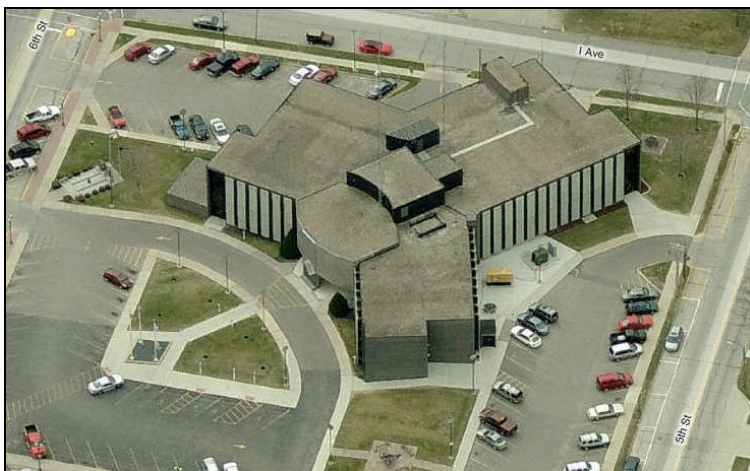


Ames Mayor
Ann Campbell (Chairperson)

Ames City Council
Jeremy Davis
Matthew Goodman
Jami Larson
Riad Mahayni
Peter Orazem
Tom Wach

Ames School Board of Directors

Roy Cakerice
Mary Jurenka
David Putz
Paul Sodders
Bill Talbot
Francis Todey
Dan Woodin



Story County Board of Supervisors

Wayne Clinton
Jane Halliburton
James Strohman

Ames City Assessor's Budget Proposal for the 2010-2011 Fiscal Year
For the Conference Board meeting at 6:30 p.m. on January 26, 2010

The following report outlines the structure, programs, duties and activities of the Ames City Assessor's Office.

The Mini Conference Board met January 11, 2010, to review the Assessor's budget proposal. Members present were Jami Larson, Ames City Council; Francis Todey, Ames School Board of Directors; Wayne Clinton, Story County Board of Supervisors; and Greg Lynch, Ames City Assessor. Also present were, Dawn Tank (City Assessor) and Paul Overton (City Assessor).

For Conference Board Members, minutes from the Mini Conference Board meeting were included with the *2010-2011 Annual Report*. The public may view the minutes by visiting the Ames City Assessor's Office in City Hall.

CONFERENCE BOARD

Iowa assessment laws can be found in Chapter 441 of the *Iowa Code*. Other chapters affect the process and there are numerous administrative rules. The *Code* creates a Conference Board for each county. City Assessors are optional for cities with populations over 10,000. City Assessors are created by ordinance and a Conference Board is automatically created. The City Conference Board includes the City Council, School Board of Directors and County Board of Supervisors. The Mayor is chairperson. The Conference Board votes as three voting units, with a majority of the members present for each unit determining the unit's vote. At least two members of a voting unit must be present in order to vote.

The Conference Board must meet annually to propose a budget for publication. The Board must meet again to hold a budget hearing and approve a budget. The Ames City Conference Board has used a subcommittee called the Mini Conference Board to facilitate the budget discussion. Each of the three voting bodies appoints one member to the Mini Board to conduct a preliminary meeting to discuss budget proposals with the Assessor and report back to their full body. The Mini Board has also been used to draft a personnel policy handbook and advise the Assessor on policy issues.

The Conference Board appoints the Assessor, Examining Board and Board of Review. The Examining Board is activated when the Assessor position is vacant, or in the unlikely event of a Deputy Assessor appealing a termination or disciplinary action.

BOARD OF REVIEW

The Ames Board of Review has five members. Members are appointed for staggered six-year terms. The *Code* requires members to have different occupations, and that at least one is experienced in real estate or construction. The Board of Review meets annually in a limited time frame to hear appeals. Most decisions from the Assessor can be appealed; for example, values, classification and exemptions. The expiration date for each member is:

Vacant	12/31/2010	Lowell Greimann	12/31/2013
Roy Zingg	12/31/2011	Thomas Jackson	12/31/2014
Joan Burrell	12/31/2012		

Mary Jane Clithero's term was to expire December 31, 2010, but she decided to retire at the conclusion of the 2009 Board of Review session. I wish to thank Mary Jane for her years of service on the Board. The Conference Board will need to appoint someone to finish her term.

ASSESSOR

The Conference Board appoints, or reappoints, an assessor for a six-year term. Iowa assessors are required to pass a comprehensive examination before being eligible to be appointed. In order to be reappointed, 150 hours of state-approved continuing education, of which at least 90 hours must be tested courses, are required during the six-year term.

The main duties of the Assessor are to classify and value all taxable property in the assessment jurisdiction. Iowa law requires reassessment in odd-numbered years and notification of changes of value in even-numbered years. Even-numbered year changes are typically new construction or renovation of existing structures. In odd-numbered years, the Ames office recalculates values and sends notices to property owners.

In addition, the Assessor administers multiple exemption programs. The most common is the homestead credit and military service exemption. Less common, but more problematic, are exemption claims for religious and charitable organizations.

In the course of classifying and valuing property in Ames, extensive property-related information is acquired. Public information laws require, and common sense dictates, that most of this information be readily available for review. This often involves considerable time and effort, but it is an essential part of the operation.

It is also important for the Conference Board members to fully understand what the Assessor does not do:

- Does not calculate or collect taxes.
- Does not set the level of value – the Assessor measures the level of value, as indicated by sales of real property in Ames.
- Does not make the laws and rules for assessments.

The most visible function of the office tends to be providing information to the public via the Internet or through requests in the office. However, the first priority and the primary effort of the

Ames City Assessor
2010 Budget Proposal and Conference Board Report

office is discovering changes in real property; such as new construction, and maintaining the classification and values for the entire tax base of Ames.

In summary, the Assessor has a variety of duties and functions and is an integral component of local government operations.

VALUATION

The tax base changes from 2008 to 2009 were as follows:

Ames Taxable Valuations by Class 100% Assessed Values (in Thousands of Dollars)					
Class	2008 Actual	2009 Actual	Difference 2008 to 2009	% change	
Ag Land & Outbuildings	\$1,318	\$2,094	\$776	58.8%	
Residential & Ag Dwellings	\$2,380,262	\$2,442,888	\$62,625	2.6%	
Commercial	\$825,683	\$834,383	\$8,700	1.1%	
Industrial	\$110,467	\$132,671	\$22,204	20.1%	
Railroads	\$2,751	\$3,204	\$453	16.5%	
Utilities except Gas & Elec	\$6,723	\$6,965	\$242	3.6%	
Total except gas & electric	\$3,327,204	\$3,422,205	\$95,000	2.9%	
Gas & Electric valuation	\$7,083	\$5,856	-\$1,227	-17.3%	
100% Values Total	\$3,334,287	\$3,428,061	\$93,773	2.8%	

Source: Iowa Department of Management Report for Story County December 18, 2009.

Ames Taxable Valuations by Class - Rolled back or Taxable Values (in Thousands of Dollars)					
Class	2008 Actual	2009 Actual	Difference 2008 to 2009	% change	
Ag Land & Outbuildings	\$1,237	\$1,387	\$150	12.2%	
Residential & Ag Dwellings	\$1,085,145	\$1,145,944	\$60,799	5.6%	
Commercial	\$825,683	\$834,383	\$8,700	1.1%	
Industrial	\$110,467	\$132,671	\$22,204	20.1%	
Railroads	\$2,751	\$3,204	\$453	16.5%	
Utilities except Gas & Elec	\$6,723	\$6,965	\$242	3.6%	
Total	\$2,032,006	\$2,124,555	\$92,549	4.6%	
Military Exemptions	-\$2,931	-\$2,849	\$82	-2.8%	
Taxable Total ex Gas & elec	\$2,029,075	\$2,121,706	\$92,630	4.6%	
Gas & Electric valuation	\$7,083	\$5,856	-\$1,227	-17.3%	
Taxable Values Total	\$2,036,158	\$2,127,562	\$91,404	4.5%	

Source: Iowa Department of Management Report for Story County December 18, 2009.

Agricultural values increased primarily due to revaluation. There was a large increase in value, but it was offset by a large decrease in the rollback. 93.8568% of the assessed value was taxed for 2008 (taxes payable fall of 2009 and spring of 2010). The 2009 rollback factor is 66.2715%. The net result is an increase of 12.2% of taxable value for 2009.

Residential assessed values increased 2.6% overall (shown on first table on this page under Residential & Ag Dwellings). This was mainly due to new construction and permit work. The table on the following page explains the change in taxable value by category. 45.5893% of the assessed value was taxed for 2008 (taxes payable fall of 2009 and spring of 2010). The 2009 factor is

Ames City Assessor
2010 Budget Proposal and Conference Board Report

46.9094%. After the rollback increase, and adding the increased value for the condominium and cooperative housing conversion from commercial to residential, the net change in taxable value is an increase of 5.6% (shown on the second table on the previous page under Residential & Ag Dwellings) from 2008 to 2009.

Commercial assessed values experienced a net increase of about 1.1% overall (shown on the previous page). There was an increase of 1.1% (shown on the table on the bottom of the previous page) in taxable value, which was primarily due to new construction. The continued conversion of apartments to either condominiums or cooperative housing caused a 1.2% reduction (shown on the table on this page). The rollback did not change, and remains at 100%.

Industrial assessed values increased dramatically by 20.1%. This is primarily due to two properties, a new Colorbiotics plant and an addition to the Ag Leader property.

A more detailed description of the reasons for the value changes for each class is illustrated in the following chart:

Class	2008 Taxable Value (in Thousands)	2009 Taxable Value (in Thousands)	Change from Revalue of Existing Property	Change from Class Transfers & Annexation	New Construction & Buildings Removed Net Change	Change from Rollback Percentage	Change from New & Expiring Exemptions, TIF, Court Reductions, Equalization	Total Change 2008 to 2009 (in Thousands)
Residential	\$1,085,145	\$1,145,944	\$1,897	\$4,634	\$17,001	\$32,249	\$5,019	\$60,799
<i>% Changes</i>			0.2%	0.4%	1.6%	3.0%	0.5%	5.6%
Commercial	\$825,683	\$834,383	-\$647	-\$10,024	\$17,303	\$0	\$2,068	\$8,700
<i>% Changes</i>			-0.1%	-1.2%	2.1%	0.0%	0.3%	1.1%
Industrial	\$110,467	\$132,671	\$508	\$362	\$20,352	\$0	\$982	\$22,204
<i>% Changes</i>			0.5%	0.3%	18.4%	0.0%	0.9%	20.1%
Agricultural	\$1,237	\$1,387	\$520	\$3	-\$1	-\$578	\$207	\$150
<i>% Changes</i>			42.0%	0.2%	-0.1%	-46.7%	16.7%	12.2%
Totals	\$2,022,532	\$2,114,385	\$2,278	-\$5,026	\$54,655	\$31,671	\$8,275	\$91,853
<i>% Changes</i>			0.1%	-0.2%	2.7%	1.6%	0.4%	4.5%

Note: Does not include state-assessed property

Sources: 2009 Abstract of Assessment; 2009 Reconciliation Report.

The overall change for the upcoming fiscal year is 4.5% more taxable value.

DEPARTMENT ACTIVITIES

Revaluation of existing properties is continuous with new notices usually being sent every odd-numbered year. Staff has been busy this fall and winter measuring, listing and valuing new construction and remodeled properties. The staff is constantly engaged in acquiring information about building changes, construction costs, selling prices and terms, and numerous other items that affect market value. Sales information is reviewed and investigated through letters and inspections. Due to the efforts of the entire staff, the Ames City Assessor's Office consistently ranks among the most uniform and equitable assessments in the state.

The new construction segment of the residential market continued a downward trend during 2009. The table on **Attachment "E"** shows the quarterly sales activity. This report does indicate that the overall sales volume for new homes has declined 28% from 32 in 2008 to 23 in 2009. The price per square foot is the most reliable indication of price increase. Annual percentage changes and

Ames City Assessor
2010 Budget Proposal and Conference Board Report

cumulative changes since 1995 are the right two columns. On a positive note, the report does show that the sales price for new homes continues to increase. The average new home price is up approximately 1.3% as compared to 2008 (shown in the row heading “New construction sales”).

The overall sales volume for existing homes also continued a downward trend. There were 567 sales in 2009 compared to 594 in 2008. This indicates that the overall sales volume for existing homes declined 4.55%. The average sale price per square foot had a slight increase of 2.20%, from \$120.86 in 2008 to \$123.52 in 2009 (shown in the row heading “Existing houses”). This coupled with a median sales ratio of 98.0 % for sales that are believed to be included in the Iowa Department of Revenue’s sale ratio analysis for equalization leads me to the conclusion that residential revaluation for January 2010 isn’t necessary.

In regards to our commercial properties, we estimate that our median sales ratio is 104.0%. The segment of properties that are believed to skew this median are the older apartments, primarily built before 1986, ranging in number of units from three to twelve. For comparison purposes, there were five sales of apartments with these characteristics in 2008, and they had a median sales ratio of 93.1%. In 2009 there were also five sales of apartments with these characteristics and they had a median sales ratio of 112.3%. Granted five sales aren’t always considered statistically significant, but the dramatic increase in median sales ratio between these years can’t be ignored.

We have heard repeatedly in recent Board of Review hearings that this segment of apartments was overvalued, but until this year, the data didn’t support a reduction. Because there is still a chance that some 2009 sales have occurred but haven’t been recorded, I will wait until later in the year to make a final conclusion as to what the percentage reduction should be, but it is safe to assume that it will be between eight and twelve percent.

ProVal, our new CAMA software, has been installed. Our commercial data, including sketches, has been available on our website since July 2008. Currently, we are working on configuring the ProVal tables in order to perform a smooth transfer of residential data from MicroSolve CAMA software into ProVal. This process has taken much longer than anticipated due to the inflexibility of the new software system, however once the tables are ready we plan on hiring three interns to assist us with the data entry. (This is discussed later in the report under “Budget Proposal: Salaries.”)

Development of the website (www.amesassessor.org) continues. This continues to be our most active method of communication with the public. The data files created for the website are the backbone of real property information for several city and county departments. Map files are uploaded regularly from the Story County Auditor’s files and data files are uploaded nightly from the county’s real estate system and both assessors’ offices. Digital photos for most properties are available on our website, but continue to require ongoing maintenance. We now have new color aerial photography (both ortho and oblique) available on our website.

STAFF

The full-time employees of the City Assessor's Office and their starting dates as full-time employees with the Assessor’s office are:

- | | | |
|--|----------|------|
| ▪ Gregory P. Lynch, City Assessor | February | 2006 |
| ▪ W. Paul Overton, Chief Deputy Assessor | May | 1999 |
| ▪ Brenda M. Swaim, Appraiser II | December | 1996 |
| ▪ Mitchel K. Friedow, Appraiser II | October | 1998 |
| ▪ Dawn M. Tank, Office Assistant II | January | 2004 |
| ▪ Judy K. Heimerman, Office Assistant I | January | 1990 |

The current City Assessor's term expires December 31, 2014.

I ask that the conference board approve the appointment of Brenda Swaim as a Deputy. She is instrumental in the day to day operations of our office and has shown outstanding leadership through out her thirteen years of employment with our office.

BUDGET PROPOSAL

At the Mini Conference Board meeting on January 11, 2010, I presented the budget as shown in **Attachments A1, B1 and C1**. The Mini Conference Board wanted us to provide two scenarios for consideration for the Conference Board; this is why you have **Attachments A2, B2, C2, and D2**. All of the Attachments with a **2** after them are similar to the ones with a **1** after them except for the Maps Budget funding. The Maps Budget as shown in **C1** is what I feel is an equitable funding arrangement which is a change from previous years. The Maps Budget as shown in **C2** reflects the funding arrangement as it would be if no changes are made. This topic is discussed in detail later in the report under the **GIS AND MAPPING** section. **Attachments A, B and D** are based upon which scenario in **C** is chosen.

Attachment "A1" is a budget expense proposal. Explanations for various line item expenses follow:

Salaries: The expense items for the Assessor and all other staff are budgeted with a 2.00% cost of living increase and a 1.00% merit pool, for a total of 3.00%. (As always, exact salaries for staff will be based upon individual evaluations.)

Board of Review salaries are \$15.00 per hour. The Board is paid only for the time they are actually in session or reviewing appeals. In 2007, the Board hired a clerk to take the minutes. For budgeting purposes, we estimate that the clerk will need to put in 1.5 times the hours of the Board. The clerk is paid at a rate of \$12.50 per hour.

During 2010-2011, we will need to employ three interns to assist us with entering the data from the residential cards into ProVal. I have estimated this expense to be \$33,000 and it's included in the "Staff" line item.

Health Insurance: The amount budgeted last year was based on our current staffing and use levels. I received notice that we could expect a 10% increase in health insurance costs for the upcoming fiscal year. This includes a pro-rated amount of the group workers' compensation insurance for the fiscal year.

Life and Disability Insurance: This line represents life and disability insurance from the city for all full-time employees.

Board of Review Expenses: This line represents payment of the Board's mileage, postage and supplies.

Supplies, Telephone, Etc.: These amounts are mostly self-explanatory. Most are based on past experience and the city's estimate of charges for next year. The telephone line includes a monthly allowance of \$15 for the four full-time staff who have regular duties outside the office. The allowance is paid if the employee has a cell phone available for office use during work hours.

Ames City Assessor
2010 Budget Proposal and Conference Board Report

Mileage: This line includes mileage allowance for three of the full-time employees who use their private auto for work purposes. Employees must provide a copy of their insurance card and driver's license annually. In return for maintaining liability insurance and a dependable vehicle that is available to the employee during working hours, each full-time employee is paid monthly as follows:

Assessor	\$100
Deputy	\$90
Appraiser (1)	\$90

Excess mileage, above the allowance, will be paid at the current IRS reimbursement rate. (As of January 1, 2010, the rate is \$0.50)

Since April 2007, Mitch Friedow, appraiser, has been using a pool vehicle provided by the city. The rate for it is \$0.450 per mile.

Data Processing & Software: This line typically includes the maintenance on existing software and upgrades as well as payments to the City's Information Services Department for use of the network within City Hall.

Because we are committed to becoming a paperless office, and have acquired new oblique images, and plan to house our ProVal software on our own server, we have included the cost of a new server under "Equipment & Maintenance," and the software and maintenance necessary for it under "Data Processing & Software."

Components of this line item are:

City information services – network, Lotus Notes	\$ 5,676
Estimated CAMA software & ongoing support costs	\$ 9,945
Microsoft Office Pro Licenses	\$ 1,560
MS Server Standard SA Renewal	\$ 117
HP Server 1 Yr. Maintenance (Existing Server)	\$ 1,000
HP Server 1 Yr. Maintenance (New Server)	\$ 1,000
SPSS Annual Maintenance	\$ 689
Pictometry (Oblique imagery)	\$ 5,933
Scanning Property Record Cards	\$ 1,900
<u>Consulting (Miscellaneous IT Issues)</u>	<u>\$10,000</u>
Total of Major Components (Rounded)	\$37,820

Proposed Move to City of Ames IT Department: Our office's workload is such that from the beginning of January until April 15, the date we are required to mail our assessment rolls, our staff works many extra hours. It's not unusual on any given Saturday and/or Sunday during that time frame for one or even all of us to be in the office. This workload also applies to normal week days. During that time period it is easy for our staff to neglect their personal lives. We all have personal matters to attend to outside of our work place, but when we end up spending so much time at the office, they suffer.

Ames City Assessor
2010 Budget Proposal and Conference Board Report

This same workload arises during the Board of Review period that starts on April 16 and continues until early June. So you can see that for almost half of the year, our workload is impacted by long normal workdays and many weekend ones.

In addition to the many hours of overtime that we work, our extreme winter climate presents obstacles for us to get to the office. A great recent example is the snow storm that paralyzed the County during the week of December 7, 2009. The County Administrative Building was closed early one day, and remained closed the next. Only one employee was able to make it into our office on Wednesday of that week.

Recognizing these problems, I approached the County IT Department about the possibility of accessing our work computers from home, which is more commonly referred to as “remote access”, and enjoyed by millions of employees not only in the United States, but also globally. County IT response was that they wouldn’t allow it because of the threat of corrupting the integrity of the data stored upon their servers, and that it was useful for employees in the private sector, but not for ones in the public sector.

When I spoke with the City of Ames IT Department, there was a different philosophy towards remote access, and that they have allowed it for employees on a case by case basis, which are approved by the Department Head.

In fact I can personally attest that remote access is used by other county assessor offices because my previous employer, an assessor’s office in an adjacent county, permitted this.

Because there is no doubt in my mind that our office would become more productive and at the same time allow our staff to balance our personal lives with our professional ones during our cyclical “monsoon” periods, I propose that we move away from using the County IT Department and align ourselves with the City of Ames IT Department.

I have had conversations with the City IT Department and they have said that they would be able to service most of our needs. It’s really a lot easier than one would think, as we already have access to the City’s intranet.

There will be annual costs involved with this move and they are summarized in the following table:

City IT	Computers	9	\$1,116.74	\$10,051
	Servers	2	\$2,525.78	\$5,052
<u>Heartland</u>	<u>Maintenance</u>	<u>40</u>	<u>\$95.00</u>	<u>\$3,800</u>
Total				\$18,902

Equipment & Maintenance: This line represents maintenance of our printer/copier machine, as well as the addition of some new equipment.

Major components of this line item are:

New Server	\$10,000
Backup Tape System & Power Source	\$ 2,000
<u>Minolta C351 Maintenance (Printer/Copy/Fax/Scan Machine)</u>	<u>\$ 2,600</u>
Total of Major Components	\$14,600

Assessment Appeals: For 2009, 340 cases were filed to the Property Assessment Appeal Board. 144 are residential condominium units located at 4912 Mortensen Road. 182 are residential and four

are commercial condominium units located on Billy Sunday Road. These two total 330 of the cases. Of the ten remaining, the ones that have settled so far are: 4403 Ontario Street and 316 11th Street, apartments that have converted to a cooperative form of ownership; 4029 Fletcher which is a single family residence; 2001 & 2200 Prairie View West, which comprise a 96 unit apartment complex and 1220 S Duff which is the Best Buy store. 701 Dayton filed but was later withdrawn.

The ones still active are 205 SE 5th Street, which is a vacant parcel; Kmart located at 1405 Buckeye; the new Wal-Mart located at 534 S. Duff. The Wal-Mart case was heard on December 17th, a decision in that case is not expected until March of this year.

Both Hy Vee Stores (Lincoln West and Lincoln Center) have been appealed in District Court and are scheduled for trials this June.

Contingency: This line is used for recurring and non-recurring expenses that do not fit a regular category. We estimate this at \$1,500.

ABSTRACT AND RECONCILIATION SOFTWARE

The State of Iowa requires that all assessing jurisdictions annually complete abstract and reconciliation reports that track and reconcile the changes of value between classes of properties. Currently this is accomplished by a software program provided by the County IT. It was brought to our attention by County IT that this software is no longer supported by the vendor and that a new program needs to be purchased. The County Assessor, the Auditor's Real Estate division and our office have chosen a software program named Incode which is designed and maintained by Tyler Technologies.

We will be funding our portion of the cost for this and it is estimated at approximately \$43,748 for the software and then an annual maintenance fee of \$8,687. This is shown on budget under its own heading called Tyler Technology.

GIS AND MAPPING

The MAPS Committee is an ongoing project that is currently funded through the special appraiser's fund. Since 1993, the Ames City Assessor's Office has paid 50% and the Story County Assessor's Office pays the other 50% of the operating expenses. The County Auditor's Office provides a map technician who is responsible for maintaining Story County's base map, including parcels, centerlines and all annotation.

A "MAPS HISTORY" document has been supplied with this report. As can be gleaned from this report, the funding sources have changed through out its history.

According to itemized lists of tasks provided by the County GIS Coordinator, approximately 80% of his time is spent on County issues, while the City Assessor's Office funds half of the total compensation.

The City of Ames now has GIS Coordinator, and it is believed that in the future, this person would be able to take care of needs of the Ames Assessor's office.

Ames City Assessor
2010 Budget Proposal and Conference Board Report

The following table illustrates another example of the disproportionate current funding arrangement:

2008 Aerials Cost Analysis	Total	Ames	County
Square Miles	591	28	563
% Total		4.74%	95.26%
Contracted Cost- Kucera	\$105,120		
Dan Corbin - Consultant	<u>\$17,832</u>		
Total Cost	\$122,952		
City Assessor Portion @ 50%	\$61,476		

As shown in the above table, the City of Ames was responsible for \$61,476 of the Ortho Aerial Photography flown in 2008, where as the City only comprises 4.74% of the total area.

I propose that the 28E MAPS agreement be amended, with the Ames City Assessor's Office being responsible for 50% of the current expenses paid by MAPS Committee for Scott Wall, who is the Mapping Technician in the Auditor's Office and responsible for maintaining the baseline map for the County. We would also be responsible for half of the majority of the Maintenance and Support portions, (except for three line items which are discussed later in this section) because these costs represent licensing and website hosting which we would still need.

We feel that a 20% funding of the County GIS Coordinator's salary for fiscal year 2010/2011 is supported. We ask that for the coming fiscal year, we receive a monthly listing of his tasks in an agreed to format, so that we can more accurately estimate the equitable funding support for City of Ames in future years.

In related line items under heading #2 Maintenance & Support, the ArcInfo (ESRI) 1st License (GIS Coord); Arc SDE (ESRI); SQL SDE Server – (Microsoft licenses/maintenance/back up) would also be funded at the 20% level. These are deemed to be specific to the Coordinator position.

As can be seen under Proposed Ames Portion column, our funding would be \$30,534.

A copy of this budget is included as **Attachment "C1."**

SOURCES OF FUNDS AND BALANCES

Attachment "B1" is an explanation of the funds and balances used and proposed. The projected ending balance is about 20.36% of the annual budget. We feel this amount of reserves is adequate.

A copy of the official budget detail form to be published is **Attachment "D1"**.

CITIZEN SURVEY & EVALUATION

Last year we asked the Conference board to allow us to explore the possibility of completing the Citizen Survey in a different format. We are still exploring those possibilities.

FINAL THOUGHT

I understand that there are added costs that will be incurred by moving to the City IT department, and they have been previously discussed. I would only point out that the net result of our original proposed 2010/2011 budget “**A1**”, including these costs, (but excluding the required new Abstract & Reconciliation software), is a decrease from last years.

Submitted January 14, 2010, by Gregory P. Lynch, Ames City Assessor.

AMES CITY ASSESSOR
2010-2011 BUDGET PROPOSAL WITH PROPOSED CHANGES

Item	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual Expenses for the First 6 Months	FY 10-11 Proposed Budget	% of Change Between Proposed & Current
Assessor	\$ 102,413	\$ 107,276	\$ 53,638	\$ 110,550	3.1%
Deputy	82,110	86,026	43,011	88,620	3.0%
Staff	208,086	247,406	116,954	253,867	2.6%
GIS Coordinator	32,550	32,550	16,275	13,411	-58.8%
Board of Review	2,828	3,500	-	5,500	57.1%
Taxable Fringe Benefits *	2,752	3,360	1,177	3,360	0.0%
Employer's Flex Benefits **	3,302	3,300	97	1,500	-54.5%
F.I.C.A. @ 7.65%	32,012	36,472	17,077	36,476	0.0%
I.P.E.R.S. @ 6.95%	26,999	31,472	14,996	33,138	5.3%
Health Insurance & Workers' Comp	54,352	64,329	30,569	71,200	10.7%
Unemployment Compensation	-	500	-	500	0.0%
Life and Disability Insurance	3,990	4,389	1,764	4,000	-8.9%
Total Staff & Related Expenses	\$ 551,395	\$ 620,580	\$ 295,557	\$ 622,122	0.2%
Board of Review Expense	\$ 166	\$ 750	\$ 82	\$ 750	0.0%
Office Supplies	3,864	6,000	987	5,000	-16.7%
Postage & Mailing	1,013	2,500	197	8,250	230.0%
Employee Mileage	2,940	5,640	1,480	5,640	0.0%
Telephone / Communication	8,150	9,000	4,482	9,000	0.0%
Data Processing / Software	31,912	45,800	12,829	56,700	23.8%
Education / Training / Certification	19,993	20,000	16,494	20,000	0.0%
Office Maintenance (City Hall)	16,385	15,500	6,895	17,825	15.0%
Equipment (includes maintenance)	8,576	17,600	1,801	18,000	2.3%
Assessment Appeals / Court Costs	22,046	37,500	3,500	30,000	-20.0%
Contingency	2,589	2,600	660	1,500	-42.3%
Total Office Expenses	\$ 117,635	\$ 162,890	\$ 49,406	\$ 172,665	6.0%
MAPS & GIS Project	\$ 54,652	\$ 34,900	\$ 14,696	\$ 14,775	-57.7%
Total Special Projects	\$ 54,652	\$ 34,900	\$ 14,696	\$ 14,775	-57.7%
Total Expenses	\$ 723,682	\$ 818,370	\$ 359,660	\$ 809,562	-1.1%
Tyler Technology	\$ -	\$ -	\$ -	\$ 52,435	
Total Expenses + Tyler Technology	\$ 723,682	\$ 818,370	\$ 359,660	\$ 861,997	5.3%

* Starting with FY 10-11 and moving forward, "Taxable Fringe Benefits" will be its own line item. Previously, the amount was added to "Employee Mileage."

** Starting with FY 10-11 and moving forward, "Employer's Flex Benefits" will be its own line item. Previously, the amount was added to "Health Insurance & Workers' Comp."

AMES CITY ASSESSOR
2010-2011 BUDGET PROPOSAL CONTINUING WITH CURRENT 28E AGREEMENT

Item	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual Expenses for the First 6 Months	FY 10-11 Proposed Budget	% of Change Between Proposed & Current
Assessor	\$ 102,413	\$ 107,276	\$ 53,638	\$ 110,550	3.1%
Deputy	82,110	86,026	43,011	88,620	3.0%
Staff	208,086	247,406	116,954	253,867	2.6%
GIS Coordinator	32,550	32,550	16,275	33,527	3.0%
Board of Review	2,828	3,500	-	5,500	57.1%
Taxable Fringe Benefits *	2,752	3,360	1,177	3,500	4.2%
Employer's Flex Benefits **	3,302	3,300	97	3,550	7.6%
F.I.C.A. @ 7.65%	32,012	36,472	17,077	38,182	4.7%
I.P.E.R.S. @ 6.95%	26,999	31,472	14,996	34,688	10.2%
Health Insurance & Workers' Comp	54,352	64,329	30,569	71,200	10.7%
Unemployment Compensation	-	500	-	500	0.0%
Life and Disability Insurance	3,990	4,389	1,764	4,000	-8.9%
Total Staff & Related Expenses	\$ 551,395	\$ 620,580	\$ 295,557	\$ 647,684	4.4%
Board of Review Expense	\$ 166	\$ 750	\$ 82	\$ 750	0.0%
Office Supplies	3,864	6,000	987	5,000	-16.7%
Postage & Mailing	1,013	2,500	197	8,250	230.0%
Employee Mileage	2,940	5,640	1,480	5,640	0.0%
Telephone / Communication	8,150	9,000	4,482	9,000	0.0%
Data Processing / Software	31,912	45,800	12,829	56,700	23.8%
Education / Training / Certification	19,993	20,000	16,494	20,000	0.0%
Office Maintenance (City Hall)	16,385	15,500	6,895	17,825	15.0%
Equipment (includes maintenance)	8,576	17,600	1,801	18,000	2.3%
Assessment Appeals / Court Costs	22,046	37,500	3,500	30,000	-20.0%
Contingency	2,589	2,600	660	1,500	-42.3%
Total Office Expenses	\$ 117,635	\$ 162,890	\$ 49,406	\$ 172,665	6.0%
MAPS & GIS Project	\$ 54,652	\$ 34,900	\$ 14,696	\$ 24,150	-30.8%
Total Special Projects	\$ 54,652	\$ 34,900	\$ 14,696	\$ 24,150	-30.8%
Total Expenses	\$ 723,682	\$ 818,370	\$ 359,660	\$ 844,499	3.2%
Tyler Technology	\$ -	\$ -	\$ -	\$ 52,435	
Total Expenses + Tyler Technology	\$ 723,682	\$ 818,370	\$ 359,660	\$ 896,934	9.6%

* Starting with FY 10-11 and moving forward, "Taxable Fringe Benefits" will be its own line item. Previously, the amount was added to "Employee Mileage."

** Starting with FY 10-11 and moving forward, "Employer's Flex Benefits" will be its own line item. Previously, the amount was added to "Health Insurance & Workers' Comp."

AMES CITY ASSESSOR
2010–2011 PROJECTED SOURCE OF FUNDS AND BALANCES WITH PROPOSED CHANGES

Item	Assessment Expense Fund	Special Appraiser Fund	Total Combined
Beginning Balance 7-1-2009	\$ 129,762	\$ 160,860	\$ 290,622
Estimated Property Taxes	537,959	162,304	700,263
Other Income (Misc, Credits, Etc.)	3,680	1,631	5,311
Transfers In	-	-	-
Transfers Out	-	-	-
Available Resources	\$ 671,401	\$ 324,795	\$ 996,196
Expenses	(543,583)	(254,094)	(797,677)
Estimated Ending Balance 6-30-2010	\$ 127,818	\$ 70,701	\$ 198,519
Estimated Beginning Balance 7-1-2010	\$ 127,818	\$ 70,701	\$ 198,519
Property Tax Levy Proposed	572,415	262,179	834,594
Other Income (Misc, Credits, Etc.)	3,680	728	4,408
Transfers In	-	-	-
Transfers Out	-	-	-
Available Resources	\$ 703,913	\$ 333,608	\$ 1,037,521
Expenses	(584,630)	(277,367)	(861,997)
Estimated Ending Balance 6-30-2011	\$ 119,283	\$ 56,241	\$ 175,524
<i>Modified by Assessor after 01-11-2010 Mini Conference Board Meeting</i>			

2010–2011 EXPENSES TO BE PAID VIA THE SPECIAL APPRAISERS FUND	
Appraiser/Property Review Personnel	\$ 92,568
GIS Coordinator Salary	13,411
Flex Benefit/Insurance (GIS Coordinator)	1,500
Taxable Fringe Benefits (Appraiser and GIS Coordinator)	250
FICA (Appraiser/Property Review Personnel and GIS Coordinator)	8,241
IPERS (Appraiser/Property Review Personnel and GIS Coordinator)	7,487
Data Processing	109,135
Assessment Appeals/Legal Services	30,000
GIS MAPS Projects Total	14,775
Total Expenses for Special Appraisers Fund	\$ 277,367

AMES CITY ASSESSOR

2010–2011 PROJECTED SOURCE OF FUNDS AND BALANCES CONTINUING WITH CURRENT 28E AGREEMENT

Item	Assessment Expense Fund	Special Appraiser Fund	Total Combined
Beginning Balance 7-1-2009	\$ 129,762	\$ 160,860	\$ 290,622
Estimated Property Taxes	537,959	162,304	700,263
Other Income (Misc, Credits, Etc.)	3,680	1,631	5,311
Transfers In	-	-	-
Transfers Out	-	-	-
Available Resources	\$ 671,401	\$ 324,795	\$ 996,196
Expenses	(543,583)	(254,094)	(797,677)
Estimated Ending Balance 6-30-2010	\$ 127,818	\$ 70,701	\$ 198,519
Estimated Beginning Balance 7-1-2010	\$ 127,818	\$ 70,701	\$ 198,519
Property Tax Levy Proposed	572,415	314,140	886,555
Other Income (Misc, Credits, Etc.)	3,680	860	4,540
Transfers In	-	-	-
Transfers Out	-	-	-
Available Resources	\$ 703,913	\$ 385,701	\$ 1,089,614
Expenses	(584,790)	(312,145)	(896,935)
Estimated Ending Balance 6-30-2011	\$ 119,123	\$ 73,556	\$ 192,679

Modified by Assessor after 01-11-2010 Mini Conference Board Meeting

2010–2011 EXPENSES TO BE PAID VIA THE SPECIAL APPRAISERS FUND

Appraiser/Property Review Personnel	\$ 92,568
GIS Coordinator Salary	33,527
Flex Benefit/Insurance (GIS Coordinator)	3,550
Taxable Fringe Benefits (Appraiser and GIS Coordinator)	250
FICA (Appraiser/Property Review Personnel and GIS Coordinator)	9,937
IPERS (Appraiser/Property Review Personnel and GIS Coordinator)	9,028
Data Processing	109,135
Assessment Appeals/Legal Services	30,000
GIS MAPS Projects Total	24,150
Total Expenses for Special Appraisers Fund	\$ 312,145

M.A.P.S. Committee
2010-2011 Budget Proposal with Proposed Changes

MAPS Budget Item Description	FY 09-10 Adopted Amount	FY 10-11 Proposed Amount	Ames City Assessor %	Ames City Assessor \$	Story County Assessor %	Story County Assessor \$
Hardware/Software						
Repairs/upgrades	\$ 5,000	\$ 5,000	0%	\$ -	100%	\$ 5,000
Equipment (PC/Workstation) /Accessories	\$ 1,500	\$ 1,500	50%	\$ 750	50%	\$ 750
SDE Server (Hardware)	\$ -	\$ -	0%	\$ -	100%	\$ -
Large Format Plotters	\$ 22,000	\$ -	0%	\$ -	100%	\$ -
Hardware/Software Total	\$ 28,500	\$ 6,500		\$ 750		\$ 5,750
Maintenance & Support						
Arclnfo (ESRI) 1st License (GIS Coordinator)	\$ 3,000	\$ 3,000	20%	\$ 600	80%	\$ 2,400
Arclnfo (ESRI) 2nd License (Parcel Maint)	\$ 1,200	\$ 1,200	50%	\$ 600	50%	\$ 600
Maintenance (ESRI) Support for COGO (Auditor)	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance(ESRI) Support for Spatial Analyst	\$ 500	\$ 500	0%	\$ -	100%	\$ 500
Maintenance (ESRI) Support for Publisher	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance (ESRI) Support for Network Analyst	\$ 500	\$ 500	0%	\$ -	100%	\$ 500
Maintenance (ESRI) Support for 3D Analyst	\$ 500	\$ 500	0%	\$ -	100%	\$ 500
Arc SDE (ESRI)	\$ 3,000	\$ 3,000	20%	\$ 600	80%	\$ 2,400
SQL SDE Server -(Microsoft licenses/maintenance/back up)	\$ 5,200	\$ 5,200	20%	\$ 1,040	80%	\$ 4,160
Basic System Support (Schneider)	\$ 2,000	\$ 2,000	50%	\$ 1,000	50%	\$ 1,000
Software Maintenance - GeoGear (Schneider)	\$ 2,000	\$ 2,000	50%	\$ 1,000	50%	\$ 1,000
Web Site Maintenance (monthly) (Schneider)	\$ 10,200	\$ 10,200	50%	\$ 5,100	50%	\$ 5,100
Add. Windows Server 2003 License (EDN Machine)	\$ -	\$ -	0%	\$ -	100%	\$ -
Maintenance & Support Total	\$ 29,100	\$ 29,100		\$ 10,440		\$ 18,660
Operations						
Black Ink Cartridges	\$ 400	\$ 400	0%	\$ -	100%	\$ 400
Color Ink Cartridges	\$ 1,300	\$ 1,300	0%	\$ -	100%	\$ 1,300
Plotter/Epson Paper	\$ 800	\$ 800	0%	\$ -	100%	\$ 800
Print Heads	\$ 300	\$ 300	0%	\$ -	100%	\$ 300
Epson Ink	\$ 600	\$ 600	0%	\$ -	100%	\$ 600
Operations Total	\$ 3,400	\$ 3,400		\$ -		\$ 3,400
Applications Development						
CAMA/GIS connection	\$ -	\$ -	0%	\$ -	100%	\$ -
Web Site Modifications & Interface to CMS Software (Schneider)	\$ -	\$ 3,000	50%	\$ 1,500	50%	\$ 1,500
ISU Intern	\$ 2,500	\$ -	0%	\$ -	100%	\$ -
Applications Development Total	\$ 2,500	\$ 3,000		\$ 1,500		\$ 1,500
Training						
ESRI - Conference expenses	\$ 3,300	\$ 3,300	35%	\$ 1,155	65%	\$ 2,145
Other conferences and training	\$ 3,000	\$ 3,000	0%	\$ -	100%	\$ 3,000
Training Total	\$ 6,300	\$ 6,300		\$ 1,155		\$ 5,145
Aerial Photography						
Digital Orthophotography - Completion	\$ -	\$ -	0%	\$ -	100%	\$ -
Composite Urban/Rural photography base	\$ -	\$ -	0%	\$ -	100%	\$ -
Aerial Photography Total	\$ -	\$ -		\$ -		\$ -
Total GIS MAPS Projects	\$ 69,800	\$ 48,300		\$ 13,845		\$ 34,455
GIS Coordinator Salary & Benefits						
GIS Coordinator	\$ 65,100	\$ 67,055	20%	\$ 13,411	80%	\$ 53,644
FICA - employer share @ 7.65%	\$ 4,980	\$ 5,130	20%	\$ 1,026	80%	\$ 4,104
IPERS - employer share @ 6.95%	\$ 4,329	\$ 4,660	20%	\$ 932	80%	\$ 3,728
Flex	\$ 6,600	\$ 6,600	20%	\$ 1,320	80%	\$ 5,280
GIS Coordinator Salary & Benefits Total	\$ 81,009	\$ 83,445		\$ 16,689		\$ 66,756
GRAND TOTAL GIS MAPS BUDGET FOR FISCAL YEAR	\$ 150,809	\$ 131,745		\$ 30,534		\$ 101,211

M.A.P.S. Committee
2010-2011 Budget Proposal Continuing with Current 28E Agreement

MAPS Budget Item Description	FY 09-10 Adopted Amount	FY 10-11 Proposed Amount	Ames City Assessor %	Ames City Assessor \$	Story County Assessor %	Story County Assessor \$
Hardware/Software						
Repairs/upgrades	\$ 5,000	\$ 5,000	50%	\$ 2,500	50%	\$ 2,500
Equipment (PC/Workstation) /Accessories	\$ 1,500	\$ 1,500	50%	\$ 750	50%	\$ 750
SDE Server (Hardware)	\$ -	\$ -	50%	\$ -	50%	\$ -
Large Format Plotters	\$ 22,000	\$ -	50%	\$ -	50%	\$ -
Hardware/Software Total	\$ 28,500	\$ 6,500		\$ 3,250		\$ 3,250
Maintenance & Support						
ArcInfo (ESRI) 1st License (GIS Coordinator)	\$ 3,000	\$ 3,000	50%	\$ 1,500	50%	\$ 1,500
ArcInfo (ESRI) 2nd License (Parcel Maint)	\$ 1,200	\$ 1,200	50%	\$ 600	50%	\$ 600
Maintenance (ESRI) Support for COGO (Auditor)	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance(ESRI) Support for Spatial Analyst	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance (ESRI) Support for Publisher	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance (ESRI) Support for Network Analyst	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Maintenance (ESRI) Support for 3D Analyst	\$ 500	\$ 500	50%	\$ 250	50%	\$ 250
Arc SDE (ESRI)	\$ 3,000	\$ 3,000	50%	\$ 1,500	50%	\$ 1,500
SQL SDE Server -(Microsoft licenses/maintenance/back up)	\$ 5,200	\$ 5,200	50%	\$ 2,600	50%	\$ 2,600
Basic System Support (Schneider)	\$ 2,000	\$ 2,000	50%	\$ 1,000	50%	\$ 1,000
Software Maintenance - GeoGear (Schneider)	\$ 2,000	\$ 2,000	50%	\$ 1,000	50%	\$ 1,000
Web Site Maintenance (monthly) (Schneider)	\$ 10,200	\$ 10,200	50%	\$ 5,100	50%	\$ 5,100
Add. Windows Server 2003 License (EDN Machine)	\$ -	\$ -	50%	\$ -	50%	\$ -
Maintenance & Support Total	\$ 29,100	\$ 29,100		\$ 14,550		\$ 14,550
Operations						
Black Ink Cartridges	\$ 400	\$ 400	50%	\$ 200	50%	\$ 200
Color Ink Cartridges	\$ 1,300	\$ 1,300	50%	\$ 650	50%	\$ 650
Plotter/Epson Paper	\$ 800	\$ 800	50%	\$ 400	50%	\$ 400
Print Heads	\$ 300	\$ 300	50%	\$ 150	50%	\$ 150
Epson Ink	\$ 600	\$ 600	50%	\$ 300	50%	\$ 300
Operations Total	\$ 3,400	\$ 3,400		\$ 1,700		\$ 1,700
Applications Development						
CAMA/GIS connection	\$ -	\$ -	50%	\$ -	50%	\$ -
Web Site Modifications & Interface to CMS Software (Schneider)	\$ -	\$ 3,000	50%	\$ 1,500	50%	\$ 1,500
ISU Intern	\$ 2,500	\$ -	50%	\$ -	50%	\$ -
Applications Development Total	\$ 2,500	\$ 3,000		\$ 1,500		\$ 1,500
Training						
ESRI - Conference expenses	\$ 3,300	\$ 3,300	50%	\$ 1,650	50%	\$ 1,650
Other conferences and training	\$ 3,000	\$ 3,000	50%	\$ 1,500	50%	\$ 1,500
Training Total	\$ 6,300	\$ 6,300		\$ 3,150		\$ 3,150
Aerial Photography						
Digital Orthophotography - Completion	\$ -	\$ -	50%	\$ -	50%	\$ -
Composite Urban/Rural photography base	\$ -	\$ -	50%	\$ -	50%	\$ -
Aerial Photography Total	\$ -	\$ -		\$ -		\$ -
Total GIS MAPS Projects	\$ 69,800	\$ 48,300		\$ 24,150		\$ 24,150
GIS Coordinator Salary & Benefits						
GIS Coordinator	\$ 65,100	\$ 67,055	50%	\$ 33,527	50%	\$ 33,528
FICA - employer share @ \$7.65%	\$ 4,980	\$ 5,130	50%	\$ 2,565	50%	\$ 2,565
IPERS - employer share @ 6.95%	\$ 4,329	\$ 4,660	50%	\$ 2,330	50%	\$ 2,330
Flex	\$ 6,600	\$ 6,600	50%	\$ 3,300	50%	\$ 3,300
GIS Coordinator Salary & Benefits Total	\$ 81,009	\$ 83,445		\$ 41,722		\$ 41,723
GRAND TOTAL GIS MAPS BUDGET FOR FISCAL YEAR	\$ 150,809	\$ 131,745		\$ 65,872		\$ 65,873

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2010 - June 30, 2011	ASSESSING JURISDICTION: Ames City Assessor
--	--

The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year 2010/2011 budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
	6:30 P.M.	Council Chambers, Ames City Hall, 515 Clark Ave, Ames, Iowa

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Conference Board Clerk. Copies of the Supplemental Budget Detail (Schedule 673-A) will be furnished upon request.

Clerk's Telephone Number: 515-239-5370	PROPOSED BUDGET SUMMARY	Clerk's Name: Greg Lynch
---	--------------------------------	-----------------------------

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2011	F Estimated Beginning Fund Balance July 1, 2010	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2009 Actual	B FYE 6-30-2010 Re-estimated	C FYE 6-30-2011 Proposed						
1. Assessment Expense	507,267	543,584	584,630		119,283	127,818	3,680	0	572,415
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	216,414	254,094	277,367	0	56,241	70,701	728	0	262,179
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	723,681	797,678	861,997	0	175,524	198,519	4,408	0	834,594

(12/21/09) Proposed taxation rate per \$1,000 valuation: \$ 0.39336

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2010 - June 30, 2011	ASSESSING JURISDICTION:
	Ames City Assessor

The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year 2010/2011 budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
	6:30 P.M.	Council Chambers, Ames City Hall, 515 Clark Ave, Ames, Iowa

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Conference Board Clerk. Copies of the Supplemental Budget Detail (Schedule 673-A) will be furnished upon request.

Clerk's Telephone Number:	PROPOSED BUDGET SUMMARY	Clerk's Name:
515-239-5370		Greg Lynch

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2011	F Estimated Beginning Fund Balance July 1, 2010	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2009 Actual	B FYE 6-30-2010 Re-estimated	C FYE 6-30-2011 Proposed						
1. Assessment Expense	507,267	543,584	584,790		119,123	127,818	3,680	0	572,415
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	216,414	254,094	312,145	0	73,556	70,701	860	0	314,140
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	723,681	797,678	896,935	0	192,679	198,519	4,540	0	886,555
(12/21/09)	Proposed taxation rate per \$1,000 valuation: \$				0.41785				

Residential Sales Summary by Quarter for Ames, Iowa

As of January 13, 2010

Sales Period:	# Sold	Average Price	Average Hse Size	Price per sq.ft.	Average Year Built	Median Price	Annual % Change per SF	Cumulative % change \$/SF 1995 base
1st Quarter 1995	74	\$113,790	1,517	\$75.00	1961.1			
2nd Quarter 1995	147	\$120,453	1,411	\$85.38	1965.5			
3rd Quarter 1995	171	\$107,542	1,362	\$78.95	1962.3			
4th Quarter 1995	123	\$123,608	1,480	\$83.51	1963.1			
1995 Total Year	515	\$115,962	1,427	\$81.29	1963.2	\$97,750	n/a	n/a
1995 Sales Detail - Existing & New:								
<i>Existing houses</i>	452	\$106,322	1,355	\$78.47	1959	\$92,000	n/a	n/a
<i>New construction sales</i>	63	\$185,129	1,940	\$95.43	1994	\$172,676	n/a	n/a
1st Quarter 2006	124	\$175,728	1,432	\$122.72	1978.4			
2nd Quarter 2006	278	\$163,315	1,349	\$121.06	1974.4			
3rd Quarter 2006	245	\$188,037	1,475	\$127.48	1978.2			
4th Quarter 2006	111	\$182,478	1,465	\$124.56	1977.1			
2006 Total	758	\$176,142	1,420	\$124.02	1976.7	\$155,950	0.5%	52.6%
2006 Sales Detail - Existing & New:								
<i>Existing houses</i>	636	\$163,983	1,381	\$118.74	1971	\$147,450	0.3%	51.3%
<i>Single-Family Detached</i>	487	\$174,188	1,473	\$118.25	1965	\$155,000		
<i>Townhouses/Condos</i>	149	\$130,628	1,082	\$120.73	1992	\$126,900		
<i>New construction sales</i>	122	\$239,533	1,624	\$147.50	2005	\$225,500	4.3%	54.6%
<i>Single-Family Detached</i>	88	\$274,658	1,875	\$146.48	2005	\$250,500		
<i>Townhouses/Condos</i>	34	\$148,619	975	\$152.43	2005	\$141,250		
1st Quarter 2007	142	\$183,716	1,432	\$128.29	1978.0			
2nd Quarter 2007	282	\$177,933	1,433	\$124.17	1974.8			
3rd Quarter 2007	247	\$189,396	1,457	\$129.99	1975.6			
4th Quarter 2007	115	\$201,533	1,447	\$139.28	1980.7			
2007 Total	786	\$186,033	1,442	\$128.97	1976.5	\$162,234	4.0%	58.7%
2007 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	676	\$171,120	1,410	\$121.36	1972	\$152,000	2.2%	54.7%
<i>Single-Family Detached</i>	552	\$177,568	1,483	\$119.74	1967	\$157,000		
<i>Townhouses/Condos</i>	124	\$142,417	1,083	\$131.50	1991	\$131,500		
<i>New construction sales</i>	110	\$252,189	1,644	\$153.40	2006	\$233,795	4.0%	60.8%
<i>Single-Family Detached</i>	87	\$277,561	1,803	\$153.94	2007	\$250,000		
<i>Townhouses/Condos</i>	23	\$156,219	1,041	\$150.07	2006	\$172,500		
1st Quarter 2008	85	\$182,780	1,513	\$120.81	1971.9			
2nd Quarter 2008	260	\$174,543	1,412	\$123.61	1970.2			
3rd Quarter 2008	191	\$185,097	1,494	\$123.89	1973.4			
4th Quarter 2008	90	\$181,775	1,464	\$124.16	1980.3			
2008 Total	626	\$179,921	1,458	\$123.39	1972.9	\$164,950	-4.3%	51.8%
2008 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	594	\$174,283	1,442	\$120.86	1971	\$160,250	-0.4%	54.0%
<i>Single-Family Detached</i>	482	\$176,736	1,497	\$118.06	1966	\$163,000		
<i>Townhouses/Condos</i>	112	\$163,725	1,207	\$135.65	1992	\$149,150		
<i>New construction sales</i>	32	\$284,588	1,758	\$161.88	2007	\$293,771	5.5%	69.6%
<i>Single-Family Detached</i>	24	\$286,330	1,852	\$154.61	2007	\$279,022		
<i>Townhouses/Condos</i>	8	\$279,361	1,478	\$189.01	2007	\$315,662		
1st Quarter 2009	88	\$187,867	1,439	\$130.55	1976.6			
2nd Quarter 2009	208	\$185,715	1,498	\$123.98	1976.8			
3rd Quarter 2009	207	\$185,709	1,457	\$127.46	1975.7			
4th Quarter 2009	87	\$172,347	1,454	\$118.53	1969.0			
2009 Total	590	\$184,063	1,468	\$125.36	1975.2	\$164,000	1.6%	54.2%
2009 Sales Detail - Existing & New processed to date:								
<i>Existing houses</i>	567	\$179,602	1,454	\$123.52	1974	\$160,000	2.2%	57.4%
<i>Single-Family Detached</i>	471	\$184,782	1,497	\$123.43	1970	\$167,250		
<i>Townhouses/Condos</i>	96	\$154,189	1,247	\$123.65	1991	\$138,250		
<i>New construction sales</i>	23	\$297,018	1,811	\$164.01	2008	\$252,678	1.3%	71.9%
<i>Single-Family Detached</i>	17	\$323,866	1,930	\$167.81	2008	\$264,500		
<i>Townhouses/Condos</i>	6	\$209,450	1,475	\$142.00	2008	\$193,250		
NOTE 1: Sales are assigned to quarters according to the month and year the deed was executed.								
NOTE 2: 1-family houses include townhouses, condominiums, detached houses, and attached houses.								
NOTE 3: Recent quarters may include unverified sales information; all sales are subject to correction.								
NOTE 4: Recent sales may not be included. New houses are not included until after they have been inspected.								