

**AGENDA**  
**REGULAR MEETING OF THE AMES CITY COUNCIL**  
**COUNCIL CHAMBERS - CITY HALL**  
**DECEMBER 22, 2015**

**NOTICE TO THE PUBLIC:** The Mayor and City Council welcome comments from the public during discussion. **If you wish to speak, please complete an orange card and hand it to the City Clerk. When your name is called, please step to the microphone, state your name for the record, and limit the time used to present your remarks in order that others may be given the opportunity to speak.** The normal process on any particular agenda item is that the motion is placed on the floor, input is received from the audience, the Council is given an opportunity to comment on the issue or respond to the audience concerns, and the vote is taken. On ordinances, there is time provided for public input at the time of the first reading. In consideration of all, if you have a cell phone, please turn it off or put it on silent ring.

**CALL TO ORDER:** 6:00 p.m.

**CONSENT AGENDA:** All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time the Council members vote on the motion.

1. Motion approving payment of claims
2. Motion approving Minutes of Regular Meeting of December 8, 2015
3. Motion approving certification of civil service applicants
4. Motion approving Report of Contract Change Orders for December 1-15, 2015
5. Motion approving renewal of the following Beer Permits, Wine Permits, and Liquor Licenses:
  - a. Class B Beer – Pizza Pit, 207 Welch Avenue, Suite 201
  - b. Class B Liquor – Quality Inn & Suites, 2601 East 13<sup>th</sup> Street
  - c. Class C Liquor & Outdoor Service - The District, 2518 Lincoln Way
6. Motion approving Special Class C Liquor License for Salt and Pretzel, 2610 Northridge Parkway
7. Motion approving Ownership Change of Special Class C Liquor License for Great Plains Sauce & Dough Co., 129 Main Street
8. Motion approving Ownership Change of Class C Liquor & Outdoor Service for The District, 2518 Lincoln Way
9. Grant Avenue:
  - a. Motion directing City Attorney to draft ordinance to change name of Grant Avenue to Hyde Avenue (from 190<sup>th</sup> Street south to where it turns into Hyde Avenue)
  - b. Motion directing City Attorney to draft ordinance to establish 35-mph speed limit on Grant (Hyde) Avenue from 190<sup>th</sup> Street to a point one mile south of 190<sup>th</sup> Street
10. Resolution approving Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2015
11. Resolution approving 2015/16 Spring Special Project Commission On The Arts grant with Co'Motion Dance Theater
12. Resolution approving request for extension of time to complete building demolition requirements in connection with McFarland Subdivision Final Plat (3600 Lincoln Way)
13. Tandem Truck Chassis for Public Works Department:
  - a. Resolution awarding contract for two Medium-Duty Tandem Truck Chassis to O'Halloran International, Inc., of Altoona, Iowa, in the amount of \$188,176
  - b. Resolution awarding contract for Up-fitting of two Tandem Truck Chassis to Henderson Products, Inc., of Manchester, Iowa, in the amount of \$130,424
14. Resolution awarding contract to Mitsubishi Electric Power Products, Inc., of Warrendale, Pennsylvania, to Furnish 69kV SF6 Circuit Breakers in the amount of \$218,318.60 (inclusive of Iowa sales tax)
15. Motor Repair Contract for Power Plant:
  - a. Resolution approving renewal of contract (from January 1, 2016, through June 30, 2016) with

Electrical Engineering and Equipment Company of Windsor Heights, Iowa, in an amount not to exceed \$95,500

- b. Resolution approving contract and bond
- 16. Resolution approving contract and bond for Water Pollution Control Facility Street Repairs
- 17. Resolution approving Change Order No. 2 with Emerson Process Management Power & Water Solutions, Inc., of Pittsburgh, Pennsylvania, for Distributed Control System in the amount of \$12,611
- 18. Resolution approving Change Order No. 2 with Bodine Services of Clinton, LLC, of Clinton, Iowa, for Specialized Heavy-Duty Cleaning Services for Power Plant Boilers in the amount of \$287,480
- 19. Resolution approving Minor Final Plat for Crown Point Subdivision

**PUBLIC FORUM:** This is a time set aside for comments from the public on topics of City business other than those listed on this agenda. Please understand that the Council will not take any action on your comments at this meeting due to requirements of the Open Meetings Law, but may do so at a future meeting. The Mayor and City Council welcome comments from the public; however, at no time is it appropriate to use profane, obscene, or slanderous language. **The Mayor may limit each speaker to five minutes.**

**ADMINISTRATION:**

- 20. Motion accepting progress report from Sustainability Coordinator regarding July - December 2015 activities
- 21. Appeal of denial of Vending Cart Permit for Smiles & Gyros on Welch Avenue

**PUBLIC WORKS:**

- 22. Update on South Duff Access and Traffic Signal Project
- 23. Status Report on evaluation of pedestrian and traffic safety around Crescent Park in Somerset area
- 24. Staff Report on ISU Research Park - Phase III winter pedestrian and bicyclist accommodations

**PLANNING & HOUSING:**

- 25. Follow-up report on Campustown Facade Grant Program

**HEARINGS:**

- 26. Hearing on Voluntary Annexation of property generally located at 896 South 500<sup>th</sup> Avenue:
  - a. Resolution approving annexation
- 27. Hearing on Ames/ISU Ice Arena - 2015 Evaporative Condenser Replacement:
  - a. Resolution approving final plans and specifications and awarding contract to A.J. Allen Mechanical Contractors, Inc., of Des Moines, Iowa, in the amount of \$120,200

**ORDINANCES:**

- 28. Second passage of ordinance setting parking regulations for new (Aberdeen Drive, Aldrin Avenue, Allerton Drive, Bellflower Drive, Brighton Circle, and Cartier Avenue) and/or extended streets (Coy Street, Dotson Drive)
- 29. Third passage and adoption of ORDINANCE NO. 4237 revising Chapter 23 pertaining to Bicycle Plans and Bikeways
- 30. Third passage and adoption of ORDINANCE NO. 4238 rezoning property at 205 South Wilmoth Avenue from Residential Low Density (RL) to Residential High Density (RH)
- 31. Third passage and adoption of ORDINANCE NO. 4239 rezoning property at 101, 105, and 107 South Wilmoth Avenue from Residential High Density (RH) with University West Impact Overlay to Residential High Density (RH)
- 32. Third passage and adoption of ORDINANCE NO. 4240 establishing South Wilmoth Avenue Urban Revitalization Area

33. Third passage and adoption of ORDINANCE NO. 4241 rezoning property at 516 South 17<sup>th</sup> Street from Highway-Oriented Commercial (HOC) to Residential High Density (RH)

**COUNCIL COMMENTS:**

**ADJOURNMENT:**

**\*Please note that this agenda may be changed up to 24 hours before the meeting time as provided by Section 21.4(2), *Code of Iowa*.**

## MINUTES OF THE REGULAR MEETING OF THE AMES CITY COUNCIL

AMES, IOWA

DECEMBER 8, 2015

The Regular Meeting of the Ames City Council was called to order by Mayor Ann Campbell at 6:00 p.m. on the 8th day of December, 2015, in the City Council Chambers in City Hall, 515 Clark Avenue. Council Members Gloria Betcher, Amber Corrieri, Tim Gartin, Matthew Goodman, Chris Nelson, and Peter Orazem and *ex officio* Member Sam Schulte were present.

**CONSENT AGENDA:** Mayor Campbell stated that staff had requested that Item No. 10 (2015/16 Spring Special Project Commission On The Arts grants) be pulled for separate discussion.

Moved by Nelson, seconded by Goodman, to approve the following items on the Consent Agenda:

1. Motion approving payment of claims
2. Motion approving payment of claims
3. Motion approving Minutes of Regular Meeting of November 24, 2015
4. Motion approving Report of Contract Change Orders for November 16-30, 2015
5. Motion setting January 12 and February 23, 2016, at 5:30 p.m. as Conference Board meeting dates
6. Motion approving renewal of the following Beer Permits, Wine Permits, and Liquor Licenses:
  - a. Class C Liquor & Outdoor Service – Thumbs Bar, 2816 West Street
  - b. Class C Beer – Swift Stop #7, 2700 Lincoln Way
  - c. Class C Liquor – Tip Top Lounge, 201 East Lincoln Way
  - d. Class C Beer – Casey’s General Store #2298, 428 Lincoln Way
  - e. Class C Liquor – Cyclone Liquors, 626 Lincoln Way
7. Motion approving 5-day (December 12-16) Class A Liquor License for Great Caterers of Iowa at CPMI Event Center, 2321 North Loop Drive
8. Motion approving Ownership Change of Class C Liquor License & Outdoor Service for Chipotle, 435 South Duff Avenue, Ste. 102
9. Motion approving 5-day (January 2-6) Class B Beer Permit for Olde Main at Reiman Gardens, 1407 University Boulevard
10. Motion approving Encroachment Permit for sign at 427 Douglas Avenue, Octagon Center for the Arts
11. RESOLUTION NO. 15-725 approving Agreement with Iowa Department of Transportation for Curb and Intake Repair on U.S. Highway 69 [North Grand Avenue (500' north of 16<sup>th</sup> Street to 900' north of 24<sup>th</sup> Street)]
12. RESOLUTION NO. 15-726 approving preliminary plans and specifications for Ada Hayden Heritage Park Service Line Project; setting January 5, 2016, as bid due date and January 12, 2016, as date of public hearing
13. RESOLUTION NO. 15-727 approving preliminary plans and specifications for Furman Aquatic Center Pool Basin Repainting project; setting January 6, 2016, as bid due date and January 12, 2016, as date of public hearing
14. RESOLUTION NO. 15-728 awarding contract to Keck Energy of Des Moines, Iowa, for purchase of fuel for CyRide for calendar year 2016
15. RESOLUTION NO. 15-729 waiving purchase policy requirement for competitive bidding for Testing Equipment and awarding contract to OMICRON Electronics Corporation USA of Houston, Texas, in the amount of \$75,284 (inclusive of Iowa sales tax)



16. RESOLUTION NO. 15-730 approving Change Order No. 2 in the amount of \$150,000 with General Electric International, Inc., of Omaha, Nebraska for Bid No. 2 Turbine Steam Seal System for Unit No. 8
17. RESOLUTION NO. 15-731 accepting completion of Methane Engine-Generator Set No. 2 Rehabilitation project at Water Pollution Control facility
18. RESOLUTION NO. 15-732 accepting partial completion of public improvements and reducing security for Quarry Estates Subdivision
19. RESOLUTION NO. 15-733 accepting completion of public utility improvement (12-inch water main installation) and releasing security for Dauntless Subdivision, 5<sup>th</sup> Addition
20. RESOLUTION NO. 15-734 approving Plat of Survey for 535 South Duff Avenue  
Roll Call Vote: 6-0. Resolutions/Motions declared adopted/approved unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**COMMISSION ON THE ARTS (COTA) SPECIAL GRANTS FOR SPRING 2016:** Management Analyst Brian Phillips stated that he had asked this item be pulled from the Consent Agenda because, although the Council Action Form referenced three grant contracts to be approved, only the Octagon Center had returned the appropriate paperwork for its two grants. The paperwork from Co-Motion Dance Theater had not been returned; therefore, its grant contract should not be approved at this meeting.

Moved by Goodman, seconded by Betcher, to adopt RESOLUTION NO. NO. 15-724 approving the 2015/16 Spring Special Project Commission On The Arts grant contracts with the Octagon Center. Roll Call Vote: 6-0. Resolution declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**PUBLIC FORUM:** Mayor Campbell opened Public Forum.

Trevin Ward, 1012 Grand Avenue, Ames, spoke on the construction of the roundabout at Airport Road and University Boulevard. Representing the Ames Bicycle Coalition (ABC), Mr. Ward expressed disappointment that none of the facilities for pedestrians or bicyclists around the roundabout have been completed. According to Mr. Ward, this presents a significant transportation problem for pedestrians and cyclists in this area, and the problem is further compounded by winter weather. Mr. Ward stated that he had talked to City staff about installing a temporary aggregate trail; however, he was told that was not possible due to a safety assessment by the City's Risk Assessment Office. Mr. Ward alleged that the intersection will pose a danger if it is opened up without accommodations for all residents who choose to use it by whatever mode of transportation. Mr. Ward asked the City to come up with a solution.

The Mayor closed Public Forum after no one requested to speak.

**OPTIONS FOR REGULATION OF E-CIGARETTES:** City Attorney Judy Parks introduced Jessica Spoden, an Assistant City Attorney. Ms. Spoden recalled that, in Fall 2014, Council had requested staff to assess enforcement and constitutional issues potentially associated with enacting a new ordinance banning the use of electronic nicotine delivery devices in public places. She stated that follow-up discussions had occurred at the April 14, 2015; May 26, 2015; and June 19, 2015, City

Council meetings. At the June 19, 2015, meeting, Council had requested that the City Attorney prepare options as to how and where the use of e-cigarettes could be regulated. According to Ms. Spoden, the City is preempted from enacting local regulations on alternative nicotine products and vapor products to the extent that the regulation pertains to: (1) age restrictions, (2) permitting requirements, (3) taxation, and (4) product placement. However, since Chapter 453A does not address regulations related to prohibiting the use of the products in public places and The Smoke-Free Air Act (Chapter 142D) does not include a provision on uniform application, the City is not likely preempted from enacting local regulation on this specific issue.

Ms. Spoden reported that the City of Iowa City had passed an ordinance restricting the use of e-cigarettes in the same places that tobacco cigarettes are restricted. The University of Iowa had also taken action regarding e-cigarettes. Staff has not yet obtained information from Iowa State University to determine whether the University planned to take any action regarding the use of these products.

The following options were explored by Ms. Spoden: (1) adopt an ordinance prohibiting the use of those types of products in the same places as are prohibited under The Smoke-Free Air Act; (2) adopt a policy similar to the City of Iowa City; (3) adopt an ordinance prohibiting the use of the products similar to the prohibitions proposed by Iowa State University; or (4) not prohibit the use of the products in any particular areas.

At the inquiry of Council Member Nelson, Ms. Spoden stated that if the City were to pass an Ordinance similar to Iowa City's, vehicles would be included. Mr. Nelson believed it would be unenforceable, especially if someone came into the City from another community.

Council Member Betcher asked what had been done in Story County. Ms. Spoden said Story County had proposed an ordinance; it is unknown if it had been adopted yet.

Brian Vanderheyden, 1501 Illinois Avenue, Ames, said he was speaking for himself and as a member of the Healthiest Ames Board. He said that that group supports Option 1. He noted that the products produce an aerosol, not a vapor. While the long-term health effects are not known, there is evidence that the products are not safe. According to Mr. Vanderheyden, a study released today from the Harvard School of Public Health found that two of the main flavorings contain toxic substances that are linked very strongly to lung disease. The Harvard study showed that 47 of the 51 "flavorings" tested contained toxic substances.

Darlen Woods, 103 S. Riverside, Ames, and Spencer Cain, 232 South Walnut, Ames, representing the ISU Health Promotion Club, told the Council that 600 ISU students and Ames residents were surveyed on the use of e-cigarettes. The majority of the respondents had a negative impression of e-cigarettes and would be less likely to frequent restaurants that allow the use of e-cigarettes. Ms. Woods and Mr. Cain urged the City to adopt an ordinance prohibiting e-cigarettes in public places.

Dr. John Shierholz, 4788 Copperstone Drive, Ames, also a member of Healthiest Ames, advised that he has been a physician in Ames for nearly 30 years. As a radiologist, he has seen the ill effects of the use of nicotine on the user and those who are breathing the end products. Dr. Shierholz encouraged the City to adopt as restrictive policy as possible to ban electronic cigarettes in public places.

Ashley Sitzman, 5416 Thackeray Drive, Ames, and Merrina Lan, 34D Schilletter Village, Ames, representing the Mayor's Youth Committee, urged the Council to prohibit electronic smoking devices from all public spaces. They reported that studies had revealed that the aerosol released from the devices can be especially harmful to children. A survey of 631 Ames High students and staff indicated that the majority of them did not want their families or themselves subjected to electronic smoking devices. They would also be less likely to visit restaurants or public spaces where the usage of such devices were allowed. The responses also indicated that, if they could vote, they would vote to prohibit electronic smoking devices in public places.

Christine DeCoudrealux, 1305 Georgia Avenue, #5, Ames, told the Council that there are over 450 brands of electronic smoking devices and none have been approved by the FDA. She indicated the danger posted from the liquid nicotine leaking from the devices and from the high levels of nicotine. Ms. DeCoudrealux urged the City to pass an ordinance prohibiting the usage of electronic smoking devices in all public places.

Jordan VanScoy, 225 N. Hyland, Ames, indicated that he is a student at Iowa State University in Kinesiology and Health. He noted that the number of young people speaking against the usage of electronic cigarettes in public places. Mr. VanScoy said that even though he is a student here and not a permanent resident, he would not feel right if he did not speak out against an issue that is detrimental to the health of those in the community.

Thomas Hodgson, 510 Lincoln Way, Boone, indicated that his wife is the owner of VAPE ON at 510 Lincoln Way in Ames. According to Mr. Hodgson, e-cigarettes are not totally evil in that many of his store's customers have indicated that since they have been using e-cigarettes, they have not picked up another cigarettes Mr. Hodgson said that if vaping is banned in public places, they would like to have the flavor-tasting booth in their store exempted.

Marcus Amman, 4416 Toronto Avenue, #4, Ames, advised that he just recently got out of the military. While in the military, he smoked cigarettes "pretty much non-stop." Since getting out of the military, he has been using e-cigarettes and has not had a cigarette. By using e-cigarettes, he has reduced his intake of nicotine significantly. Mr. Amman stated that he totally supports the use of e-cigarettes in large open outdoor areas, such as parks. He agrees that e-cigarettes should not be allowed in restaurants. According to Mr. Amman, Oxford University recently released findings that the only chemical left behind from second-hand vapor is nicotine, but it is much less than that in second-hand cigarette smoke.

Keith Abraham, Parks and Recreation Director, reported that smoking is allowed in City parks except within 50' of a sporting or recreation activity.

Aula Heder, 324 Welch, Ames, stated that she is a senior at Iowa State University in Kinesiology with a focus on community health. She asked the Council to support a ban on the usage of e-cigarettes in public places. Ms. Heder believes that that would be a good first step.

Denise Denton, 902 Douglas, Ames, representing the Story County Prevention and Policy Board, noted that the State bans the use of e-cigarettes by those under 18 years of age. Statistics from a study referenced by Ms. Denton indicated that the use of e-cigarettes seems to make it more likely that a person will go on to use tobacco products or other harmful substances. According to Ms. Denton, when there is inconsistency in regulating certain substances, seeing people using them reduces a young person's perception of harm. When the perception of harm goes down, usage goes up. Ms. Denton also reported that the use of e-cigarettes by young people is increasing.

Council Member Gartin commented would like to see the State Legislature take the lead on this issue.

At the inquiry of Council Member Betcher, Ms. Denton advised that Story County had adopted an ordinance in July 2015 banning the use of e-cigarettes on all County property (buildings, property, vehicles). The County Park Board will be discussing this issue in January 2016.

Spencer Cain, 232 South Walnut Avenue, Ames, read information that had been given to him by Senator Herman Quirmbach. Mr. Quirmbach advised that they intend to keep the pressure up at the State level pertaining to e-cigarettes.

Sara Kolbe, Boone, said that she works at a vape shop. Ms. Kolbe said that young people do what they see others do. Ms. Kolbe stated her belief that parents need to "parent" their children and teach them what not to do. She indicated that she has asthma and works in the vape shop Monday through Friday from 1 - 7 PM. Although Ms. Kolbe has an inhaler to assist her in breathing, but she said that she has never had to use it while she is working.

At the inquiry of Council Member Gartin, City Manager Schainker indicated that enforcement of a ban on e-cigarettes would be an issue. He said that, if the City adopts an ordinance banning the use of e-cigarettes in public places, the Council might want to think of who else besides the Police Department could enforce it. The Police would prefer not be involved in enforcement of such a ban.

Council Member Betcher pointed out that there are two other entities [Story County and Iowa State University (ISU)] who have properties within the Ames city limits. Those two entities have bans on the usage of e-cigarettes; so there are conflicts within the Ames community. Ms. Betcher believes that the City's regulations should be consistent with those other two entities.

Council Member Gartin expressed his frustration that Story County and/or ISU did not contact the City of Ames about its proposed e-cigarette bans and/or policies even though those would affect people within the Ames community. Mr. Gartin reported that he had several pointed conversations with representatives of those agencies, yet no one reached out to the City.

Council Member Orazem said that, from the information that had been provided, there are ill effects from the second-hand vapor, but it is less severe than that of tobacco products. He saw no problem with prohibiting e-cigarettes as indicated in Options 2, 3, 4, and 5. It also has been made clear that the liquid nicotine contained within the e-cigarettes is harmful, especially to children. Mr. Orazem suggested that the prohibition should read "in the presence of children."

Moved by Goodman, seconded by Corrieri, to approve Option 1 with a rule overlay that duplicates the current regulation involving cigarettes smoke. (Option 1 was to adopt an ordinance prohibiting

the use of e-cigarettes in the same places as smoking is prohibited under The Smoke-Free Air Act. This would prohibit the use of e-cigarettes in all public places and some private areas including: all enclosed areas within places of employment, the seating areas of outdoor sports arenas, stadiums, amphitheaters, and other entertainment venues where members of the general public assemble to witness entertainment events; outdoor seating or serving areas of restaurants; public transit stations, platforms, and shelters; school grounds, the grounds of any public buildings owned, leased, or operated by or under the control of the state government or its political subdivisions.

Mayor Campbell clarified that the result of the motion would actually be to direct the City Attorney to bring an ordinance back to Council for approval and then request that the Parks & Rec Commission implement rules that emulate those for cigarettes.

Discussion ensued as to whether “places of employment” should be included. Council Member Nelson felt that would be unenforceable.

Council Member Betcher said that she would be comfortable with Parks & Recreation Commission making the decision on rules on the usage of e-cigarettes for the parks.

It was clarified by City Attorney Parks that, under the Smoke-Free Air Act, there is an exemption for vaping stores.

Council Member Orazem commented that he is not comfortable prohibiting activities for which more information is not yet known.

Comments were made by Council Member Gartin that he would be supporting the motion; however, he felt the Legislature is the best place to make these prohibitions.

Vote on Motion: 5-1. Voting aye: Betcher, Corrieri, Gartin, Goodman, Nelson. Voting nay: Orazem. Motion declared carried.

The meeting recessed at 7:23 p.m. and reconvened at 7:30 p.m.

**ASSET FUNDING FOR 2016/17:** Management Analyst Brian Phillips recalled that, at the November 24, 2015, City Council meeting, the Council requested additional information regarding the ASSET requests. Specifically, the Council wanted to know how many clients had been turned away for each service in the most-recent complete fiscal year. According to Mr. Phillips, there are 75 individual services being requested for FY 2016/17. He provided a summary of the agencies’ responses to whether clients were turned away. Forty-three services did not turn any clients away. Thirteen services turned away clients. Five services had some clients turned away due to eligibility requirements not being met or violations of rules. The 13 services for which clients were turned away were predominantly child-care and sheltering programs. The average request for an increase in funding among those 13 services is 10.3%; however, of those 13 services, eight have a maximum licensed capacity. Five of the 13 services that turned away clients do not have a licensed capacity cap. It was stated by Mr. Phillips that, based solely on the budget information provided to ASSET, a conclusion could be drawn that additional funds for those five services would have a direct effect in serving more clients.

Mr. Phillips also advised that, in the process of retrieving the requested information, City staff discovered that one request had been omitted from the information previously presented to the Council. The total request for City-funded services has, therefore, been revised to \$1,375,822 for FY 2016/17, which is a 13.5% increase over the current year's allocation.

Mr. Phillips explained that the City Council was being asked to establish the amount of funding to be considered by the ASSET volunteers when making their recommendations for FY 2016/17. ASSET hearings will occur on January 5 and 6, 2016, and recommendations will be made official at the January 21, 2016, ASSET and Joint Funders' meeting. City staff had been told that United Way and Story County are each considering a 5% increase. Over the past six years, United Way has averaged a 4.5% increase annually; ISU Student Government has averaged a 3.7% increase; and Story County has averaged a 2.5% annual increase, excluding 2015/16, which was the year when mental health services were shifted towards being regional.

Although the information on the number of clients turned away is good to have, Council Member Corrieri suggested that ASSET volunteer panels should be the ones who make the decision as far as what agencies have the capacity to serve more clients and what level of funding should be made available to those agencies. The ASSET volunteers will ask more questions based on the information about the number of clients turned away.

Council Member Gartin pointed out that statistics provided show that the Emergency Residence Project indicates that persons using shelter in Ames are coming from areas outside of Ames, e.g., the Des Moines Metro area and even from other states. The people being served by the Shelter do not appear to be from Ames. Mr. Gartin expressed his concerns about how the ASSET resources are being appropriated and who is utilizing the services made possible by ASSET funding.

Moved by Corrieri, seconded by Betcher, to approve a 5.5% increase in ASSET funding for 2016/17.

Council Member Goodman indicated that the need for services is much greater than that, and he would like to provide a little more. The ASSET volunteers would ultimately make the decision if additional funding is warranted for the agencies. Council Member Corrieri indicated that the agencies are always going to ask for more funding; that is just the nature of how it works. She said she doesn't want to throw the entire process out of balance with the City becoming such a large portion of the funding; it should be an equal partner with the other funders that are participating. Council Member Betcher agreed, stating that she does not want the City to be the primary funder. Council Member Goodman said that being an equal partner does not supersede the needs. He alluded to the City's passing of the Local Option Sales Tax; said fund is to be allocated to the arts, human services, and community betterment.

Vote on Motion: 5-1. Voting aye: Betcher, Corrieri, Gartin, Nelson, Orazem. Voting nay: Goodman. Motion declared carried.

**REQUEST FROM AMES ECONOMIC DEVELOPMENT COMMISSION (AEDC) FOR DONORS TO AIRPORT HANGAR TO BE GIVEN FIRST RIGHT OR NOTIFICATION:** city Manager Steve Schainker advised that the leadership of the AEDC continues its efforts to raise \$1,000,000 to finance the construction of a new hangar that is designed primarily to house corporate aircraft for short-term stays at the Ames Municipal Airport. Since that effort is slightly short of its

goal, the fund-raisers are attempting to identify creative ways to entice more private sector giving. He noted that a request from the AEDC asking that the City extend a “Right of Notification” to those interested in investing in the new Airport hangar at a level of \$50,000 or more was referred by the City Council on November 24, 2015.

Mr. Schainker explained that the Right of Notification will require the Fixed-Base Operator (FBO) to notify any of the private donors to the Airport Hangar project who contributed \$50,000 or more when space in the new hangar is available for lease. Those donors would still pay market-rate rent for space in the new hangar, as negotiated with the FBO. The Right of Notification does not bind the FBO to lease only to those donors; however, it will ensure that the qualifying donors are aware of the space in the new hangar when it becomes available, as determined by the FBO. Representatives from the AEDC currently anticipate that four companies will qualify for the notification right.

It was emphasized by the City Manager that, in order to formally satisfy the request, the Right of Notification will have to be added to the new FBO Contract that will hopefully be negotiated in Spring 2016. He also advised that, since the Notification requirement does not seem to inhibit the FBO in any way; the risk of the FBO rejecting the projecting the provision appears to be remote.

Council Member Betcher referenced an excerpt in Dan Culhane’s letter pertaining to “striking a balance between visiting aircraft and permanent aircraft.” She asked if it were possible to have a lifetime lease of the hangar. City Manager Schainker noted that the City would have to discuss that with the FBO when it gets to that point. Ms. Betcher then raised a question about what would happen if this were not approved and/or there were not additional donors. Mr. Schainker answered that if the private sector did not provide additional funding, it would fall back on Iowa State University to fill in the gap. He noted that it might ultimately affect the Ames Economic Development Commission, however, because the University would cut back on its contributions to that agency.

Moved by Betcher, seconded by Orazem, to approve the request to provide a Right of Notification to those private donors to the new Airport Hangar who contribute \$50,000 or more towards the project.

According to City Manager Schainker, this provision will be included in the FBO contract that will ultimately be drawn up by the City.

Council Member Goodman wanted assurance that this would not constitute a First Right of Refusal. City Manager Schainker replied that he believes that the FBO can contact anybody; the City does not control that. Council Member Goodman asked who would make the decision as to whom to rent the hangar. Traffic Engineer Damion Pregitzer advised that the only basis on what that decision can be made is that the person/company has a functional aircraft. Because the airport receives federal funding, the FBO can’t base the decision on anything other than the lessee must have a functioning plane. Mr. Goodman want to ensure that the hangar availability notification would be made to everyone at the same time. Again, City Manager Schainker noted that this will be part of the contract with the FBO when that time comes.

Council Member Nelson indicated that he would be abstaining from the vote due to a conflict of interest.

Vote on Motion: 5-0-1. Voting aye: Betcher, Corrieri, Gartin, Goodman, Orazem. Voting nay: None. Abstaining due to a conflict of interest: Nelson. Motion declared carried.

**REQUEST OF FIRST NATIONAL BANK PERTAINING TO EASTGATE SUBDIVISION:**

Management Analyst Phillips advised that First National Bank owns 12 lots within the Eastgate Subdivision, which is located near East 13<sup>th</sup> Street and Dayton Avenue. In 1998, the original Eastgate developer signed a Development Agreement promising payment for improvements to roads and utilities in the area. The development was the subject of a bankruptcy proceeding, and in 2001, the City entered into a Covenant that modified the owner's public infrastructure obligations. The Covenant was intended to clarify the owner's obligations and more strictly bind the property owner to pay for improvements earlier than required under the Development Agreement. The property was ultimately acquired by First National Bank through the bankruptcy proceeding. The Covenant requires payment to the City for the estimated costs of widening Dayton Avenue for a turn lane and for connections to water and sewer services. Payment is to be made upon the sale or transfer of each lot.

Mr. Phillips noted that the water and sewer connection fees have all been paid; only the road widening costs remain outstanding. Those costs were revised in 2004 to reflect increased construction costs. The amount outstanding for the 12 lots remaining in the Subdivision is \$94,710.

According to Mr. Phillips, First National Bank has now requested that it be allowed to sell the properties to its holding company (Ames National Corporation) without being required to pay the outstanding road assessment. The rationale for the transfer is that federal regulations prohibit national banks from holding real estate for periods greater than ten years. December 15, 2015, will mark the ten-year anniversary of First National Bank's acquisition of the properties. City staff previously had recommended that deferring payment for the road widening costs should be made contingent upon a revision in the amount owed, since construction costs have increased since the time when the assessment was last revised. First National Bank has requested that the construction cost not be revised because this transaction is to a corporation with essentially the same ownership. It further believes that an increase in the assessment amount will make the lots more difficult to sell for development.

It was reported by Mr. Phillips that the Covenant indicates that the original cost estimate for the road widening was only binding until May 1, 2001. The City Council revised the construction cost in November 2004; however, staff believes that the City Council has the option in the future to again unilaterally revise the construction cost estimate in response to construction cost inflation, and therefore, adjust the amount owed per lot for the widening of Dayton Road. Assistant City Attorney Spoden emphasized that the request to transfer the ownership of the property does not preclude adjustments in the construction cost estimate from being made in the future.

According to Mr. Phillips, modifying the Covenant and Development Agreement will have two additional effects: (1) It will allow the Development Agreement to be clarified as to what components remain incomplete and in what manner those components have been superseded by the Covenant, and (2) It will extend the duration of the Covenant another 21 years from the date of revision. Currently, the Covenant is only binding until February 2022.

Council Member Goodman asked what would happen if Ames National Corporation would retain and develop one or more of the lots itself. Assistant City Attorney Spoden said that the Covenant and



Development Agreement could be modified to state that the fees would be payable upon the sale and/or development of the lot(s). Scott Bauer, First National Bank, indicated that Ames National Corporation would not be developing any of the lots.

Moved by Goodman, seconded by Corrieri, to adopt RESOLUTION NO. 15-735 approving modifications to the Covenant and Development Agreement with First National Bank for the Eastgate Subdivision to allow properties to be sold to Ames National Corporation without requiring payment for road widening costs, with the small change to state that the fees would be payable upon the sale and/or development of the lot(s).

Roll Call Vote: 6-0. Resolution declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**2017 - 2021 FEDERAL AIRPORT IMPROVEMENT PLAN:** Traffic Engineer Damion Pregitzer explained that it is an annual requirement of the Federal Aviation Administration (FAA) that the City submit an Airport Improvement Program (AIP) to the FAA showing the next five federal fiscal years of airport projects. The information in the AIP is then copied into the Airport Improvements Program of the City's own Capital Improvement Plan to ensure the obligation of local matching funds required for each project. Mr. Pregitzer summarized the proposed AIP 5-Year Program. It was noted that the remaining projects are in the Long-Range Needs Assessment, which are the remaining steps necessary to extend the Main Runway 01/19 to a length of approximately 8,000 feet. That will include land acquisition in 2022, grading in 2023, road alignment in 2024, and paving in 2025.

Moved by Corrieri, seconded by Nelson, to adopt RESOLUTION NO. 15-736 approving the 2017-2021 Federal Airport Improvement Plan.

Roll Call Vote: 5-1. Voting aye: Betcher, Corrieri, Gartin, Nelson, Orazem. Voting nay: Goodman. Resolution declared adopted, signed by the Mayor, and hereby made a portion of these Minutes.

**AGREEMENTS PERTAINING TO UNMANNED AIRCRAFT SYSTEMS WITHIN AMES AIRSPACE FOR CALENDAR YEAR 2016:** Traffic Engineer Pregitzer stated that, on June 9, 2015, City Council granted an interim approval to Hunziker Development to operate an Unmanned Aerial Vehicle (UAV) a/k/a a drone, within the airspace controlled by the Ames Municipal Airport. It should be noted that the approval for Hunziker expires on December 31, 2015. On November 10, 2015, the City Council granted special approval to Hunziker to take video from the public right-of-way of Downtown, Campustown, Somerset, and the South Duff business districts, as well as various City parks. In recent months, staff has been approached by Terry Lankford and Kevin Buck with Skeye 1 LLC, a business that provides UAV Services, which is also seeking approval to to operate a drone within the Ames area. Skeye 1 LLC has submitted its FAA Certificate of Authorization and insurance as required of all commercial UAS operators. Skeye 1 LLC provides data collection services, such as agricultural surveys, aerial photography, and topographic surveys using post processing software. Mr. Pregitzer noted that the FAA approval, like Hunziker, limits Skeye's operation to line-of-sight and daytime hours only. It is also subjected to all the same state and federal standards as Hunziker (and all UAS operators).

According to Mr. Pregitzer, the proposed agreements would authorize Hunziker and Skeye 1 LLC to operate within the five-mile area around the Ames Airport for the calendar year 2016. Each entity will be subjected to all applicable state and federal rules, as well as any specific requirements outlined in their Certificates of Authorization. Because of the ongoing evolution in regulations and standards on

a national level, City staff has not yet been able to complete a comprehensive, specific policy and standards for the City of Ames. Therefore, the Agreements with Skeye and Hunziker refer to two documents that will be established as new information becomes available: (1) The Ames Administrative Policy on UAS Operations and (2) the Ames Minimum Operating Standards for UAVs. This will allow for flexibility in those documents to be approved and updated without requiring each user to enter into a new agreement.

City Attorney Parks told the Council that the Agreements with Hunziker Development and Skeye 1, LLC, pretty much mirror each other. There is one exception in that staff had learned that Skeye had been deleted from the Secretary of State's corporation listing, as it is not currently in good standing. Ms. Parks advised that Skeye was now in the process of getting that rectified.

Council Member Betcher commented that when Hunziker first came to the City for approval of its UAS, she was concerned that the City did not have a policy governing the use of UAS devices. Council voted to approve Hunziker's first request with the understanding that information would be gleaned that would assist the City in its creation of such a policy. Now there has been another request, and the City still doesn't have a policy. Ms. Betcher asked if it could be mandated that the City get feedback from the second company if its request would be approved. Mr. Pregitzer indicated that he felt the City would get information twice as fast.

Moved by Goodman, seconded by Corrieri, to adopt RESOLUTION NO. 15-737 approving the Agreements with Hunziker Development and Skeye 1, LLC, to allow operation of Unmanned Aircraft Systems within Ames airspace for Calendar Year 2016.

Roll Call Vote: 6-0. Resolution declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**ELECTRIC REVENUE BONDS IN AN AMOUNT NOT TO EXCEED \$10,360,000:** Finance Director Pitcher told the Council that bids were received today on the sale of approximately \$10,350,000 in bonds. Suzanne Gerlach, PFM, the City's Financial Advisor, advised that three bids from over 30 firms were received. The bids ranged from 2.14 to 2.19% over 12 years. According to Ms. Gerlach, there was an exceptional premium on the bonds. Hutchison, Shockey, Erley & Co., of Chicago, Illinois, came in with the best bid at 2.1444%.

Moved by Betcher, seconded by Corrieri, to adopt RESOLUTION NO. 15-738 accepting bids and authorizing sale and issuance of Electric Revenue Bonds in an amount not to exceed \$10,360,000 to Hutchison, Shockey, Erley & Co., of Chicago, Illinois.

Roll Call Vote: 6-0. Resolution declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**TAX ABATEMENT FOR 2320 LINCOLN WAY:** Planning and Housing Director Kelly Diekmann reviewed the history behind this request.

Moved by Gartin, seconded by Nelson, to adopt RESOLUTION NO. 15-739 approving the final tax abatement for 2320 Lincoln Way.

Roll Call Vote: 5-0-1. Voting aye: Betcher, Corrieri, Gartin, Nelson, Orazem. Voting nay: None. Abstaining due to a conflict of interest: Goodman. Resolution declared adopted, signed by the Mayor, and hereby made a portion of these Minutes.

**AMENDMENT TO CAMPUSTOWN URBAN REVITALIZATION PLAN:** Director Diekmann recalled that the City Council had reviewed potential changes to the Campustown Urban Revitalization Plan Criteria on both June 9, 2015, and September 8, 2015. Council had directed staff to include amendments to the URA Criteria that addressed nine different issues. He indicated that staff had added minor changes to clarify that a small production facility is an allowed use on the ground floor of a mixed-use building as is permitted with the CSC zoning and that front facade means all front facades of a corner building.

Mr. Diekmann detailed the requirements for Non-Formula Retail. He noted that it was important for the Council to review the appendix of Attachment A. Staff had clarified how to administer the occupancy requirement. Under the staff's recommendation, Occupancy of Non-Formula Retail space will be required at the time of initial approval of tax abatement, but, that space will not be required to be continuously occupied during the life of tax abatement. This covers two scenarios that could arise over a ten-year tax abatement: (1) The business grows after it is initially located in Campustown and exceeds the ten location limit, and (2) It addresses a circumstance that a business may fail and that the space could be vacant while searching for a new tenant. However, only a new Non-Formula Retail tenant could then occupy the required space reserved for Non-Formula Retail. The appendix also clarifies that to be eligible for tax abatement, a project must be in compliance with a site development plan, have building occupancy, and maintain required features for the life of the tax abatement. An application for final tax abatement approval must include documentation from the property owner in support of a finding of compliance with the Criteria.

At the inquiry of Council Member Gartin, Director Diekmann advised that the Campustown Action Association has not had a board meeting since the amendment to the Campustown Urban Revitalization Plan had been prepared.

Russell Broderick, real estate professional with Gilbane Development, which is the owner of 2310 Lincoln Way and 2311 Chamberlain, indicated that the tax abatement program in place in the City of Ames is very effective. It is one of the reasons Gilbane chose to develop in Ames. Mr. Broderick told the Council that the proposed alterations as presented will basically nullify the benefit of the tax abatement. He explained that, with the occupancy criteria now being included, investors and banks will see that as a risk factor. Mr. Broderick believes that developers can't control when they sign a tenant and presents a challenge from an underwriting standpoint. The developer has to put in a parking structure and have brick exteriors on the buildings, which are very expensive; these are required. Mr. Broderick also alleged that the sliding scale is inequitable. Mr. Broderick said that he is not against the Non-Formula Retail concept; his challenge is with the occupancy criteria. He believes that Campustown is the right place for retail, and it is important to have the space leased-up and be active. That is their intent, but the leasing of the space/the timing of the lease is not under the control of the building's owner.

Council Member Gartin explained that the Council is concerned that if the overall project is cash-flowing without all the retail space being occupied, the spaces might be allowed to remain vacant. Mr. Broderick said he did not understand why any real estate professional would let space remain vacant.

Speaking to Gilbane's project located at 2311 Chamberlain Avenue, Mr. Broderick recalled that a Prior Approval for Tax Abatement request had been submitted on March 31, 2015; however, the

request to change the criteria did not come out until December 4, 2015. The Building Permit application was submitted before the staff report was complete; that staff report did not reference an occupancy requirement. This project is now five and one-half months into the project. Mr. Broderick acknowledged that the tax abatement has not yet been approved; however, the occupancy requirement was not included when this project started and the developer did not include it when talking to the underwriter. Mr. Broderick said they began this project agreeing to a set of standards, and if the Plan amendment is approved, those standards would change.

Ryan Jeffrey, Business Improvement Director for Campustown Action Association (CAA), indicated that the CAA would rather forgo the occupancy requirement criteria rather than risk the destruction of the tax abatement system for the project located at 2311 Chamberlain. The CAA believes that the occupancy requirement trigger is a good idea in general, but in this case, it doesn't seem to work and could "torpedo" the project.

Council Member Betcher asked Mr. Jeffrey if he knows the cost of rent for the older Campustown buildings. Answering, Mr. Jeffrey advised that rents in the older portion of Campustown seem to rent between \$15 and \$24/square foot.

Council Member Betcher raised the possibility of incentivizing the rental of areas in new buildings. If the buildings are cash-flowing with empty retail space, couldn't the same be true if the rents were lowered to incentivize retail.

Council Member Goodman expressed his concerns over not having occupancy as a piece of the criteria. He would like to give this a little time to see what would happen. Because of the large numbers of the cash flow of the project in general, the occupancy requirement might not be a big deal.

Moved by Goodman to adopt RESOLUTION NO. 15-740 approving Alternative No. 1, approving the Amendment to the Campustown Urban Revitalization Plan, with the addition that the project at 2311 Chamberlain Avenue be exempted.

Council Member Betcher asked if Council could first act on the Amendment without the exemption for 2311 Chamberlain Avenue.

Director Diekmann advised that the Council can't approve a Plan and then approve an exemption to it. Under a separate motion, the Council could approve a project where the improvements are completed by a certain date, e.g., December 31, 2016.

Motion withdrawn.

Council Member Gartin commented that to him this is a matter of fairness. The rules would in essence be changed after the developer was over five months into this project. Mr. Gartin expressed his concern that if that would be allowed, it would be setting a dangerous precedent. Director Diekmann explained that it would not be setting a precedent because each request for tax abatement is independent; each one is not the same.

Council Member Goodman again pointed out that the developer would have no incentive to lease up the retail space if the occupancy requirement were to be taken out.

According to Council Member Orazem, forcing the space to be occupied by a certain renter and requiring occupancy by a certain date would drive the rents up. The cost of financing the project would increase. He believes that could put the entire project at risk.

Council Member Corrieri asked if there would be any value in getting additional feedback from Campustown. Director Diekmann asked to whom staff would reach out, as they had already done that. Mr. Broderick brought forward the developer's prospective tonight; staff didn't have that previously.

Moved by Goodman, seconded by Betcher, to adopt RESOLUTION NO. 15-740 approving Option 1, which is to amend the Campustown Urban Revitalization Plan with the criteria included in Attachment A.

Director Diekmann offered that Council could approve an option, could delay the effective date for the standards, or it could ask staff to come back at the next meeting with the correct language to do with exempting a certain time frame for projects.

Council Member Betcher expressed her concerns about the variation in the total retail square footage being required for different tax abatement projects.

Council Member Orazem suggested that there be a separate incentive for the non-formula retail. Director Diekmann said that he would have to get clarification from the City Assessor on that.

Motion withdrawn.

Moved by Gartin to approve Option 1, with a modification to Column C, striking the second paragraph pertaining to the occupancy requirement, with the corresponding change to the Appendix.

Motion died for lack of a second.

Council Member Goodman said his desire was to send the occupancy and percentage issues to the CAA Board to get input.

Moved by Orazem, seconded by Goodman, to continue the hearing until January 12, 2016, to allow feedback from the CAA Board to be received.

Council Member Orazem asked to know the options to bifurcate the requirement so that the entire project is not being put at risk on the basis of that criteria; in other words, have a qualifying tax abatement known up front with no uncertainty. Director Diekmann stated that they couldn't get the bank financing answer, but staff could talk to the Assessor.

Vote on Motion: 6-0. Motion declared carried unanimously.

Moved by Goodman, seconded by Betcher, to get feedback from the CAA on the percentage, sliding scale, and the occupancy conversation and add the bifurcation concept.

Roll Call Vote: 6-0. Resolution declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**ORDINANCE SETTING PARKING REGULATIONS FOR NEW AND/OR EXTENDED STREETS:** Moved by Goodman, seconded by Corrieri, to pass on first reading an ordinance setting parking regulations for new streets (Aberdeen Drive, Aldrin Avenue, Allerton Drive, Bellflower Drive, Brighton Circle, and Cartier Avenue) and/or extended streets (Coy Street, Dotson Drive).  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE REVISING CHAPTER 23 PERTAINING TO BICYCLE PLANS AND BIKEWAYS:** Moved by Goodman, seconded by Corrieri, to pass on second reading an ordinance revising Chapter 23 pertaining to Bicycle Plans and Bikeways.  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE REZONING PROPERTY AT 205 SOUTH WILMOTH AVENUE:** Moved by Goodman, seconded by Corrieri, to pass on second reading an ordinance rezoning property at 205 South Wilmoth Avenue from Residential Low Density (RL) to Residential High Density (RH).  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE REZONING PROPERTY AT 101, 105, AND 107 SOUTH WILMOTH AVENUE:** Moved by Goodman, seconded by Corrieri, to pass on second reading an ordinance rezoning property at 101, 105, and 107 South Wilmoth Avenue from Residential High Density (RH) with University West Impact Overlay to Residential High Density (RH).  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE ESTABLISHING SOUTH WILMOTH AVENUE URBAN REVITALIZATION AREA:** Moved by Goodman, seconded by Corrieri, to pass on second reading an ordinance establishing the South Wilmoth Avenue Urban Revitalization Area.  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE REZONING PROPERTY AT 516 SOUTH 17<sup>TH</sup> STREET:** Moved by Goodman, seconded by Betcher, to pass on second reading an ordinance rezoning property at 516 South 17<sup>th</sup> Street from Highway-Oriented Commercial (HOC) to Residential High Density (RH).  
Roll Call Vote: 6-0. Motion declared carried unanimously.

**ORDINANCE PERTAINING TO SOLAR ENERGY SYSTEMS REGULATIONS:** Moved by Nelson, seconded by Gartin, to adopt ORDINANCE NO. 4236 pertaining to solar energy systems regulations.  
Roll Call Vote: 6-0. Ordinance declared adopted unanimously, signed by the Mayor, and hereby made a portion of these Minutes.

**COUNCIL COMMENTS:** Moved by Nelson, seconded by Orazem, to refer to staff the request outlined in the ISU Student Government Senate's Resolution of support for changing the parking restrictions on Welch Avenue between Storm Street and Lincoln Way, on Chamberlain between Hayward and Lynn, to allow for parking between 3 and 6 AM on Friday, Saturday, and Sunday.  
Vote on Motion: 6-0. Motion declared carried unanimously.

Moved by Goodman, seconded by Gartin, to refer to a future agenda the email from Trevin Ward, on behalf of the Ames Bicycle Coalition, pertaining to winter pedestrian and bicycle accommodations at Airport Road and University.

Vote on Motion: 6-0. Motion declared carried unanimously.

**ADJOURNMENT:** Moved by Betcher to adjourn the meeting at 9:43 p.m.

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Diane R. Voss, City Clerk

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Ann H. Campbell, Mayor

MINUTES OF THE AMES CIVIL SERVICE COMMISSION

AMES, IOWA

DECEMBER 17, 2015

The Ames Civil Service Commission convened in regular session at 8:15 a.m. on December 17, 2015, in the Council Chambers of City Hall, 515 Clark Avenue. Commission Member Pike attended the meeting in person. Because it was impractical for Commission Members Crum and Ricketts to be present in person, they were brought into the meeting telephonically. Human Resources Director Kaila Kenjar also attended the meeting.

**APPROVAL OF MINUTES:** Moved by Pike, seconded by Ricketts, to approve the minutes of the November 19, 2015, Civil Service Commission meeting as written.

Vote on Motion: 3-0. Motion declared carried unanimously.

**CERTIFICATION OF ENTRY-LEVEL APPLICANTS:** Moved by Pike, seconded by Crum, to certify the following individuals to the Ames City Council as entry-level applicants:

Maintenance Worker:	Benjamin Wildman	91
	Andrew Dodds	89
	Craig Biggs	84
	David Moyer	79
	Matthew Haynes	77
	William Harrison	75
	Brandon Adams	74
	Dean Dobbs	74
	Andrew Gammon	73
	Eric Norris	72

Vote on Motion: 3-0. Motion declared carried unanimously.

**COMMENTS:** The next regularly scheduled Civil Service Commission meeting was set for January 28, 2016, at 8:15 a.m.

**ADJOURNMENT:** The meeting adjourned at 8:17 a.m.

\_\_\_\_\_  
Michael R. Crum, Chair

\_\_\_\_\_  
Jill Ripperger, Recording Secretary





## REPORT OF CONTRACT CHANGE ORDERS

<b>Period:</b>	<input checked="" type="checkbox"/>	1 <sup>st</sup> – 15 <sup>th</sup>
	<input type="checkbox"/>	16 <sup>th</sup> – End of Month
<b>Month &amp; Year:</b>	December 2015	
<b>For City Council Date:</b>	December 22, 2015	

Department	General Description of Contract	Contract Change No.	Original Contract Amount	Contractor/ Vendor	Total of Prior Change Orders	Amount this Change Order	Change Approved By	Purchasing Contact (Buyer)
Public Works	2015/15 Collector Street Pavement Improvements (West St & Wooland St)	1	\$1,287,638.25	Con-Struct, Inc.	\$0.00	\$4,817.50	T. Warner	MA
Public Works	Ames Municipal Airport Terminal Site Improvements	1	\$772,499.10	Absolute Concrete	\$0.00	\$7,755.00	J. Joiner	MA
Public Works	Ames Municipal Airport Terminal Site Improvements	2	\$772,499.10	Absolute Concrete	\$7,755.00	\$3,300.00	J. Joiner	MA
Public Works	Ames Municipal Airport Terminal Site Improvements	3	\$772,499.10	Absolute Concrete	\$11,055.00	\$1,210.00	J. Joiner	MA
Electric Services	Power Plant Fuel Conversion - Mechanical Installation General Work Contract	4	\$1,572,019.00	TEI Construction Services, Inc.	\$352,865.00	\$9,785.37	D. Kom	CB
Public Works	2015/15 Concrete Pavement Improvements Contract #1 (Hayward Ave)	3	\$1,035,707.45	Con-Struct, Inc.	\$123,453.63	\$5,614.84	J. Joiner	MA

Public Works	ISU Research Park Phase III - Roadway Paving	2	\$4,607,745.60	Manatt's Inc.	\$6,260.10	\$10,754.50	J. Joiner	MA
Public Works	2013/14 Concrete Pavement Improvements Program #2 (North 2 <sup>nd</sup> St)	1	\$148,062.63	Manatt's Inc.	\$0.00	\$5,458.67	J. Joiner	MA
Water & Pollution Control	Ames Water Treatment Plant - Contract 1 Utilities	3	\$3,197,273.15	S. M. Hentges	\$30,944.05	\$16,974.83	J. Dunn	MA
Electric Services	Power Plant Fuel Conversion - Mechanical Installation General Work Contract	5	\$1,572,019.00	TEI Construction Services, Inc.	\$362,650.37	\$3,032.17	D. Kom	CB
Electric Services	Power Plant Fuel Conversion - Mechanical Installation General Work Contract	6	\$1,572,019.00	TEI Construction Services, Inc.	\$365,682.54	\$7,725.98	D. Kom	CB
Electric Services	Outside Legal Counsel for Petition on Appeal of Award with NDA Farms	4	\$30,000.00	Brown Winick Attorneys at Law	\$47,243.99	\$23,000.00	D. Kom	CB



# MEMO

*Caring People  
Quality Programs  
Exceptional Service*

**5a-c**

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**TO:** Mayor Ann Campbell and Ames City Council Members

**FROM:** Lieutenant Jeff Brinkley – Ames Police Department

**DATE:** November 27, 2015

**SUBJECT:** Beer Permits & Liquor License Renewal Reference City Council Agenda  
December 22, 2015

The Council agenda for December 22, 2015, includes beer permits and liquor license renewals for:

- Class B Beer – Pizza Pit, 207 Welch Ave #201
- Class B Liquor – Quality Inn & Suites, 2601 E 13<sup>th</sup> St
- Class C Liquor & Outdoor Service – The District, 2518 Lincoln Way

A routine check of police records for the past twelve months found no violations for Pizza Pit or Quality Inn & Suites. The police department would recommend renewal of these licenses.

### Violations

- Two on premises violations were cited by police at The District in the past twelve months.

We are continuing to monitor compliance and would recommend renewal at this time for these licenses.





<b>Name of Applicant:</b> <u>Great Plains Sauce &amp; Dough Co.</u>		
<b>Name of Business (DBA):</b> <u>Great Plains Sauce &amp; Dough Co. The</u>		
<b>Address of Premises:</b> <u>129 Main St.</u>		
<b>City</b> <u>Ames</u>	<b>County:</b> <u>Story</u>	<b>Zip:</b> <u>5001000</u>
<b>Business</b> <u>(515) 232-4263</u>		
<b>Mailing</b> <u>Great Plains Sauce &amp; Dough Co. The</u>		
<b>City</b> <u>Ames</u>	<b>State</b> <u>IA</u>	<b>Zip:</b> <u>50010</u>

**Contact Person**

<b>Name</b> <u>Al Warren</u>
<b>Phone:</b> <u>(515) 292-7548</u> <b>Email</b> <u>catmandu@netins.net</u>

**Classification** Special Class C Liquor License (BW) (Beer/Wine)

**Term:**12 months

**Effective Date:** 05/23/2016

**Expiration Date:**

**Privileges:**

Special Class C Liquor License (BW) (Beer/Wine)

**Status of Business**

<b>BusinessType:</b> <u>Privately Held Corporation</u>
<b>Corporate ID Number:</b> <u>16619</u> <b>Federal Employer ID</b> <u>42-1160027</u>

**Ownership**

**Allan Warren**

**First Name:** Allan      **Last Name:** Warren  
**City:** Ames      **State:** Iowa      **Zip:** 50014  
**Position:** Owner  
**% of Ownership:** 70.00%      **U.S. Citizen:** No

**Anthony Fontanini**

**First Name:** Anthony      **Last Name:** Fontanini  
**City:** Ames      **State:** Iowa      **Zip:** 50010  
**Position:** Owner  
**% of Ownership:** 30.00%      **U.S. Citizen:** Yes

**Insurance Company Information**

<b>Insurance Company:</b> <u>Allied Insurance</u>
<b>Policy Effective Date:</b> <u>05/23/2015</u> <b>Policy Expiration</b> <u>05/23/2016</u>

**Bond Effective**

**Dram Cancel Date:**

**Outdoor Service Effective**

**Outdoor Service Expiration**

**Temp Transfer Effective**

**Temp Transfer Expiration Date:**

<b>Name of Applicant:</b> <u>VanHoveFick LLC</u>		
<b>Name of Business (DBA):</b> <u>The District</u>		
<b>Address of Premises:</b> <u>2518 Lincoln Way</u>		
<b>City</b> <u>Ames</u>	<b>County:</b> <u>Story</u>	<b>Zip:</b> <u>50010</u>
<b>Business</b> <u>(515) 357-8467</u>		
<b>Mailing</b> <u>2518 Lincoln Way</u>		
<b>City</b> <u>Ames</u>	<b>State</b> <u>IA</u>	<b>Zip:</b> <u>50010</u>

**Contact Person**

<b>Name</b> Brandon Fick	
<b>Phone:</b> (515) 357-8467	<b>Email</b> fickbrandon89@gmail.com

**Classification** Class C Liquor License (LC) (Commercial)

**Term:**12 months

**Effective Date:** 12/30/2016

**Expiration Date:**

**Privileges:**

Class C Liquor License (LC) (Commercial)

**Status of Business**

<b>BusinessType:</b> <u>Limited Liability Company</u>	
<b>Corporate ID Number:</b> <u>486702</u>	<b>Federal Employer ID</b> <u>47-2058999</u>

**Ownership**

**Brandon Fick**

**First Name:** Brandon

**Last Name:** Flick

**City:** ames

**State:** Iowa

**Zip:** 50010

**Position:** co-owner

**% of Ownership:** 96.00%

**U.S. Citizen:** Yes

**Insurance Company Information**

<b>Insurance Company:</b> <u>Illinois Casualty Co</u>	
<b>Policy Effective Date:</b>	<b>Policy Expiration</b>
<b>Bond Effective</b>	<b>Dram Cancel Date:</b>
<b>Outdoor Service Effective</b>	<b>Outdoor Service Expiration</b>
<b>Temp Transfer Effective</b>	<b>Temp Transfer Expiration Date:</b>



**COUNCIL ACTION FORM**

**SUBJECT: NAME CHANGE AND SPEED LIMIT ON GRANT (HYDE) AVENUE**

**BACKGROUND:**

As part of a developer's agreement between the City of Ames and the landowners in the North Growth Area, the gravel section of Grant Avenue from the northern limits of the Bloomington Heights subdivision to 190<sup>th</sup> Street was paved (see attached). The street was designed for a posted speed limit of 35 MPH based upon several factors including safety, access, and topography. Grant Avenue was under the jurisdiction of Story County, thus there is not a City ordinance setting the speed limit along Grant Avenue (defaults to State of Iowa statutory speed limits). The speed limit will remain at 25 MPH through Bloomington Heights to the Bloomington Road intersection.

Now that the paving is complete, the long-term maintenances of the street will be taken over by the City of Ames. In doing so, the street will be incorporated into the City's greater street network, thereby becoming an extension of Hyde Avenue. Therefore, an ordinance will be required to rename this portion of Grant Avenue to Hyde Avenue. This will promote consistent addressing and provide clarity for E911 response.

**ALTERNATIVES:**

1. A) Direct the City Attorney to draft an ordinance to change the name of Grant Avenue to Hyde Avenue from 190<sup>th</sup> Street south to where it turns into Hyde Avenue.  
  
B) Direct the City Attorney to draft an ordinance to establish a 35 MPH speed limit on Grant (Hyde) Avenue from 190<sup>th</sup> Street to a point one mile south of 190<sup>th</sup> Street.
2. Direct staff to explore other alternatives

**MANAGER'S RECOMMENDED ACTION:**

By approving this ordinance the City will integrate Grant Avenue into the City's network and establish the appropriate operating speed along this newly paved section of Grant Avenue, thereby promoting safe and efficient travel in this area of Ames. The adjacent landowners are aware that the name of the road would be changed to Hyde Avenue and were informed regarding this proposed action before City Council.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1, as shown above.

Name / Speed Limit Change: Grant Avenue



**COUNCIL ACTION FORM**

**SUBJECT: COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015**

**BACKGROUND:**

The City of Ames is required by the Code of Iowa to publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles. These financial statements, referred to herein as the comprehensive annual financial report (CAFR), serve many purposes including the following:

- Provide information needed for both financial decision making and the assessment of financial stewardship
- Lend insight into the financial health of the City
- Preserve public and investor trust through financial transparency
- Demonstrate compliance with public decisions concerning the raising and spending of public monies
- Demonstrate the extent to which operating objectives are met efficiently and effectively, using all resources available for that purpose, and whether it can continue to do so
- Demonstrate compliance with finance-related legal and contractual provisions

The CAFR is made up of many sections and contains information that may seem confusing, even to those who are familiar with private sector accounting regulations. The main difference between private sector accounting and governmental accounting is the use of fund accounting. Fund accounting is a tool used by governments to organize and present data about financial resources to show the fact that certain resources have been segregated for specific activities or objectives in accordance with special regulations, restrictions, or limitations. The constraints on how financial resources can be used are either imposed externally (grantors and creditors) or internally through the budget adopted by the City Council.

Governmental accounting regulations require that the statements contained in the CAFR use methods of accounting that do not completely match the method of recording transactions in the accounting software, which is primarily on a budgetary basis for tracking and control against the Council-approved budget. An extensive amount of time is required to close out the accounting records and make the numerous adjusting entries that are required to convert to the accounting basis required for the CAFR. Because of this, the City produces this financial report only on an annual basis.

Eide Bailly LLP, Certified Public Accountants, has audited the City's financial statements as of the year ended June 30, 2015, and expressed its opinion on these statements



based on the audit. In the auditor's opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2015. The respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

The auditor's report is an unmodified, or "clean," opinion with no significant deficiencies noted and no noncompliance material to the financial statements noted. There was one material audit adjustment found, and the audit adjustment was made and the CAFR reflects the corrected amount. Due to a misunderstanding on the description of a capital asset in the electric plant, the asset was erroneously recorded as disposed of on the books though it was still in service. The recording of the disposal included a loss on the value of the asset, and this was corrected after the auditor finding. In response to the finding, we have altered our procedures related to capital assets, including additional review of major projects where there are significant changes to capital assets such as the electric power plant conversion.

The City implemented Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, as of June 30, 2015. These statements require governments with defined benefit pensions to recognize long-term obligations for pension benefits as a liability. Although a liability has always existed for these pension benefits, this is the first time accounting standards have required the City to report the liability. Additional note disclosure and required supplementary information is also required. The implementation of these statements resulted in a \$73.5 million decrease in beginning net position and a \$57.4 million net pension liability as of June 30, 2015.

Also included with the report is a management letter that discloses any findings, difficulties in performing the audit, misstatements, disagreements with management, and other issues that came up during the audit. There are two items listed in the corrected and uncorrected misstatements section, and both were corrected in the CAFR. The first item is the capital asset issue discussed in the previous paragraph. The second item relates to the timing for recording special assessment revenue in accordance with a new accounting standard implemented in Fiscal Year 2014. Accounting staff misinterpreted how to account for this unique item, and after discussions with the auditor on the accounting standard, agreed with the auditor's interpretation and made the recommended adjustment.

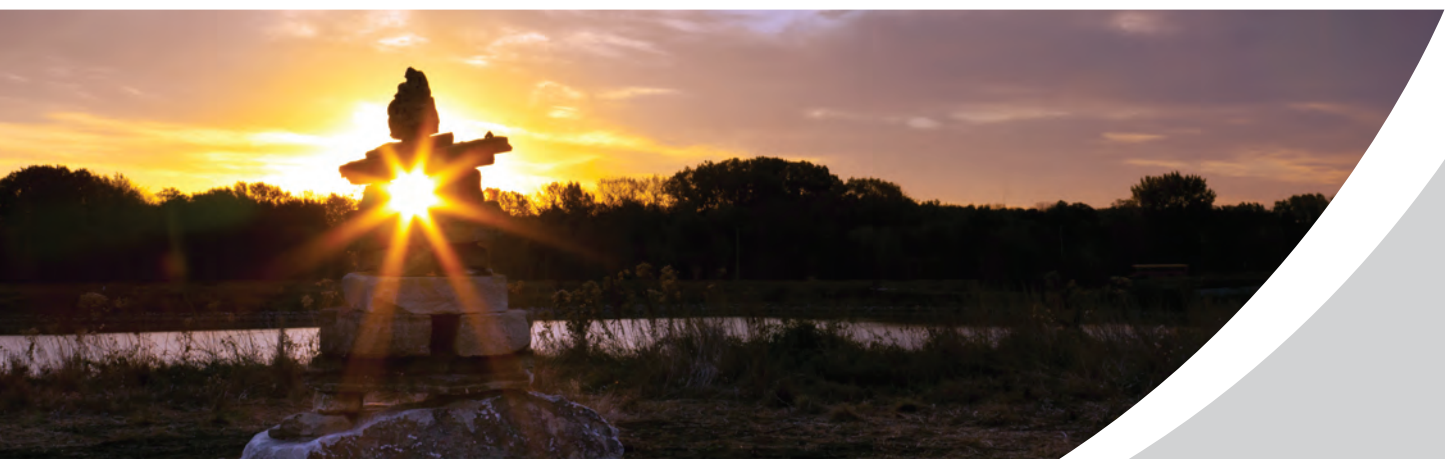
**ALTERNATIVES:**

1. Accept the Comprehensive Annual Financial Report as presented.
2. Request further information.

**MANAGER'S RECOMMENDED ACTION:**

The City is required by state law to have an annual audit of its financial statements. The City Council needs to accept the audited financial statements so they can be submitted to the State and other users of the CAFR.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1, thereby accepting the Comprehensive Annual Financial Report as presented.



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015  
CITY OF AMES, IOWA



CITY OF  
Ames

**CITY OF AMES, IOWA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2015**

Prepared by:  
Department of Finance  
Accounting Division



## Mission Statement

We are caring people, providing quality programs  
with exceptional service to a  
community of progress.

### We Value...

- Continuous improvement in our organization and our services.
- Innovation in problem solving.
- Employee participation in decision making.
- Personal and professional development.
- Each other as we work together to serve the community.

### We Are...

- Proud to provide superior services to our community.
- Professional and objective as we address public concerns and needs.
- Fair, flexible, and helpful in our actions.
- Efficient and fiscally responsible.
- Proactive in reviewing and evaluating the type and focus of our services.

**Caring People, Quality Programs, Exceptional Service**



**City of Ames**  
**Table of Contents**  
**June 30, 2015**

**INTRODUCTORY SECTION**

Letter of Transmittal .....	1
GFOA Certificate of Achievement for Excellence in Financial Reporting .....	5
Organizational Chart.....	6
List of Elected and Appointed Officials .....	7

**FINANCIAL SECTION**

Independent Auditor's Report .....	9
Management's Discussion and Analysis .....	12

**Basic Financial Statements:**

Government-Wide Financial Statements:

Statement of Net Position .....	26
Statement of Activities.....	28

Fund Financial Statements:

Balance Sheet – Governmental Funds .....	29
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	31
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	32
Statement of Net Position – Proprietary Funds.....	33
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds.....	35
Statement of Cash Flows – Proprietary Funds.....	36
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds .....	38

Notes to the Financial Statements.....	39
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**Required Supplementary Information:**

Schedule of the City's Proportionate Share of the Net Pension Liability – Iowa Public Employees' Retirement System .....	91
Schedule of City Contributions – Iowa Public Employees' Retirement System .....	92
Schedule of the City's Proportionate Share of the Net Pension Liability – Municipal Fire and Police Retirement System of Iowa.....	93
Schedule of City Contributions – Municipal Fire and Police Retirement System of Iowa .....	94
Schedule of Funding Progress – General Employees' Other Post-Employment Benefits Plan .....	95
Budgetary Comparison Schedule – Governmental and Proprietary Funds .....	96
Budgetary Comparison Schedule – Budget to GAAP Reconciliation.....	97
Notes to the Required Supplementary Information .....	98

**Combining Fund Financial Statements and Schedules:**

Combining Balance Sheet – Non-Major Governmental Funds .....	103
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds .....	104
Combining Balance Sheet – Non-Major Special Revenue Funds .....	105
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds.....	107

**City of Ames**  
**Table of Contents (continued)**  
**June 30, 2015**

Combining Statement of Net Position – Non-Major Enterprise Funds .....	110
Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds .....	111
Combining Statement of Cash Flows – Non-Major Enterprise Funds .....	112
Combining Statement of Net Position – Internal Service Funds .....	115
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds .....	116
Combining Statement of Cash Flows – Internal Service Funds .....	117
Combining Statement of Assets and Liabilities – Agency Funds.....	120
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	121

**STATISTICAL SECTION**

Financial Trends:

Net Position by Component .....	124
Changes in Net Position.....	125
Fund Balances of Governmental Funds .....	127
Changes in Fund Balances of Governmental Funds .....	128

Revenue Capacity:

Assessed and Estimated Actual Value of Taxable Property .....	129
Property Tax Rates – Direct and Overlapping Governments .....	130
Principal Property Taxpayers.....	131
Property Tax Levies and Collections.....	132

Debt Capacity:

Ratios of Outstanding Debt by Type .....	133
Ratios of General Bonded Debt Outstanding.....	134
Direct and Overlapping Governmental Activities Debt.....	135
Legal Debt Margin.....	136
Pledged-Revenue Coverage .....	137

Demographic and Economic Information:

Demographic and Economic Statistics .....	139
Principal Employers.....	140

Operating Information:

Full-Time Equivalent Employees by Function .....	141
Operating Indicators by Function .....	142
Capital Asset Statistics by Function .....	143

**COMPLIANCE SECTION**

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	145
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133.....	147
Schedule of Expenditures of Federal Awards.....	149
Notes to the Schedule of Expenditures of Federal Awards .....	151
Schedule of Findings and Questioned Costs.....	152
Corrective Action Plan.....	156
Summary Schedule of Prior Federal Audit Findings .....	157



# Introductory Section





December 7, 2015

To the Honorable Mayor, City Council Members, and Citizens of the City of Ames, Iowa:

The City of Ames, Iowa (City) is required by the Code of Iowa to publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles. Pursuant to these requirements, the Comprehensive Annual Financial Report (CAFR) of the City for the fiscal year ended June 30, 2015, is hereby submitted.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Eide Bailly LLP, a firm of licensed certified public accountants, has issued an unmodified (“clean”) opinion on the City’s financial statements for the year ended June 30, 2015. The independent auditor’s report is presented as the first component of the financial section in this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

***Profile of the City of Ames***

The City was incorporated in 1864 under the laws of the State of Iowa, later amended in July 1975 under the Home Rule City Act. The City is located in central Iowa, 30 miles north of Des Moines. Ames is the eighth largest city in Iowa and serves a population of 58,965, according to the 2010 census. The City is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The City operates under a mayor-council form of government with an appointed manager. Policy-making and legislative authority are vested in the governing council consisting of the mayor and six other council members. The council members serve four-year staggered terms with three council members elected every two years. The mayor is elected for a four-year term. Four of the council members are elected by district. The mayor and the two remaining council members are elected at large.

The City provides a full range of services, including police and fire protection; snow removal; construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; library services; community development; electric, water, and sewer systems; parking lot facilities; resource recovery; a municipal airport; transit services; and a municipal hospital. The City is also financially accountable for a legally separate hospital foundation reported separately within the City's financial statements. Additional information on the hospital foundation can be found in the notes to the financial statements (see note I(B)).

The annual budget serves as the foundation for the City's financial planning and control and is prepared by function. The City Manager is responsible for developing a budget proposal for presentation to the City Council in January and February of each year. The City Council is then required to hold public hearings on the proposed budget and adopt a final budget no later than March 15 for the fiscal year beginning the following July 1. Any amendments to the budget must be prepared and adopted in the same manner as the original budget.

### ***Local economy***

The City is supported by a diverse economy, which relies on both the private and public sectors. The City is home to several large governmental agencies including Iowa State University, Iowa Department of Transportation, the U.S. Department of Agriculture National Animal Disease Center and National Veterinary Services Laboratories, and a U.S. Department of Energy research lab. The University and other government employers add significant local economic stability that has resulted in an unemployment rate that has been below the national and state averages for the past thirty years. In August 2015, the U.S. Bureau of Labor Statistics reported that the Ames metropolitan statistical area (MSA) ranked as the second lowest unemployment rate in the nation at 2.2%, well below the national rate of 5.2% and Iowa rate of 3.6%. The City has also experienced steady growth in population, increasing from 50,731 in the 2000 census to 58,965 in 2010, a 16% increase over ten years. The U.S. Census Bureau 2014 population estimate was 63,266, indicating continued population growth.

Ames has continued steady, moderate, and sustainable growth in both population and property valuation. The assessed valuation for property in Ames grew 5.1% from January 2013 to January 2014. Iowa State University had another record enrollment with 36,001 students enrolled for the fall 2015 semester, an increase of 3.7% from the previous record.

The technology sector continued to expand in Ames with infrastructure work underway for a 183-acre expansion of the Iowa State University Research Park. The City's portion of the funding of infrastructure improvements include a Revitalize Iowa's Sound Economy (RISE) grant and general obligation bonds to be abated with incremental property taxes in the project area. In addition to the infrastructure improvements, construction began on a \$12 million, 50,000-square-foot building that will serve as the anchor of the town-square style expansion project. Also in the park, veterinary pharmaceutical company Boehringer Ingelheim Vetmedica Inc. is nearing the completion of a 52,000-square-foot research and office facility, and Pella-based construction equipment manufacturer Vermeer Corporation is expanding with a new office and testing facility.

The retail, service, and housing sectors have also seen continued growth as Mary Greeley Medical Center, an Ames-based, regional hospital, is nearing completion of the renovation and

addition to the hospital. With several in-fill retail developments and the addition of several other retail facilities and improvements in the local economy, retail sales grew by 7.8% for the quarter ended March 31, 2015, compared to the same period in the prior year. Major redevelopment projects were completed or are in the final stages in the Campustown area with the completion of a six- and seven-story, mixed-use residential and retail development on the Lincoln Way corridor. In addition, the Kingland Systems project has added a 75,000-square-foot, mixed-use office and retail development to the area anchored by a CVS pharmacy.

### ***Long-term financial planning and major initiatives***

The City Council approved annexation of property to the north of the City for residential growth, and is underway with projects to pave and expand arterial streets and extend utilities to the area. The City also has plans for the extension of public utilities to the east of interstate 35, providing available land to support the continued, steady growth of the City.

The plans to convert the electric utility's primary form of fuel from coal to natural gas are well underway, including the extension of a leased gas line to serve the power plant. Bids for the project have been favorable, and the City has been able to reduce the support from electric revenue bonds from a planned amount of \$18.875 million to \$10.36 million.

### ***Relevant financial policies***

The City Council has adopted a comprehensive set of budget and fiscal policies, including financial management, general revenue management, user fee cost recovery goals, enterprise fund fees and rates, grant funding, revenue distribution, investments, fund balance designations and reserves, capital improvement management, and capital improvement financing and debt management.

The ending fund balance level established for the General Fund is 20% of operating expenditures. The City met the minimum fund balance requirement for the General Fund and adhered to all other financial policies established by the City Council.

### ***Awards and acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its CAFR for the fiscal year ended June 30, 2014. This is the 36th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning July 1, 2015. To qualify for this award, the City's budget document had to be judged proficient as a policy document, an operations guide, a financial plan, and a communication device. This is the 30th consecutive year the City has received this award.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff in the Finance Department. We wish to thank all of the City departments for their assistance in providing data necessary for this report. Credit is also due the Mayor and members of the City Council for their interest and support of our efforts in conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



---

Steven L. Schainker  
City Manager



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Duane R. Pitcher, CPA, CPFO  
Director of Finance



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Ames  
Iowa**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO



# City of Ames Organizational Chart June 30, 2015



**City of Ames**  
**List of Elected and Appointed Officials**  
**June 30, 2015**

Elected Officials:

Mayor	Ann Campbell
Council Member – Ward One	Gloria Betcher
Council Member – Ward Two	Tim Gartin
Council Member – Ward Three	Peter Orazem
Council Member – Ward Four	Chris Nelson
Council Member – At Large	Matthew Goodman
Council Member – At Large	Amber Corrieri

Council-Appointed Officials:

City Manager	Steven Schainker
City Attorney	Judy Parks

City Manager-Appointed / Council-Approved Official:

City Clerk	Diane Voss
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City Manager-Appointed Officials:

Assistant City Manager	Bob Kindred
Assistant City Manager	Vacant
City Treasurer	Roger Wisecup II
Director of Electric Utility	Don Kom
Director of Finance	Duane Pitcher
Director of Fleet Services	Corey Mellies
Director of Human Resources	Vacant
Director of Parks and Recreation	Keith Abraham
Director of Planning and Housing	Kelly Diekmann
Director of Public Works	John Joiner
Director of Water and Pollution Control	John Dunn
Fire Chief	Shawn Bayouth
Police Chief	Chuck Cychosz

Other Officials:

Director of Transportation	Sheri Kyras
Library Director	Lynne Carey

Hospital Administration:

President / Chief Executive Officer	Brian Dieter
Vice President / Chief Financial Officer	Gary Botine



# Financial Section





## Independent Auditor's Report

To the Honorable Mayor and  
Members of the City Council  
City of Ames, Iowa

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ames, Iowa (City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Mary Greeley Medical Center (presented as an enterprise fund), which is both a major fund and 60 percent, 53 percent, and 65 percent, respectively, of the assets, net position, and revenues of the business-type activities. We did not audit the financial statements of the component unit, which represents 100 percent of the assets, net position, and revenues of the component unit. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mary Greeley Medical Center and the component unit, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the component unit were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ames, Iowa, as of June 30, 2015, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Notes 1 and 4 to the financial statements, the City of Ames, Iowa, has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of July 1, 2014. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The introductory section, combining nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 7, 2015 on our consideration of the City of Ames, Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Ames, Iowa's internal control over financial reporting and compliance.



Dubuque, Iowa  
December 7, 2015

## Management's Discussion and Analysis

As management of the City of Ames (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-4 of this report.

### Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$703,992,355 (*net position*). Of this amount, \$259,257,337 represents unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$37,997,893, primarily due to favorable operating results and financial market conditions at the hospital (\$23.0 million increase). The water utility's net position increased approximately \$2.8 million because of prior year rate increases to fund the new water plant and less funds spent to maintain the current plant. The electric utility's increase in net position (\$1.5 million) will be used to convert the power plant from coal to natural gas in the next fiscal year.
- As of the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$44,195,990, an increase of \$1,184,723 in comparison with the prior year. A majority of the increase is due to higher local option sales taxes collected during the year. Approximately 19.28% of this amount (\$8,521,047) is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (*the total of the committed, assigned, and unassigned components of fund balance*) for the General Fund was \$10,628,853, or approximately 37.93% of total General Fund expenditures.
- The City's total long-term outstanding debt increased by \$4,215,348 during the current fiscal year primarily because of the drawdown on State Revolving Funds for construction of the new water plant.
- Within the City's business-type activities, revenues exceeded expenses by \$30,695,218. The City policy is to set rates that fund operational expenses of business-type activities and most capital improvements. The increase in net position represents funds accumulated for planned future capital expenses, including the current renovation of the hospital, construction of a new water plant, and conversion of the electric utility from coal to natural gas.

## Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) the notes to financial statements. This report also includes other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

The *statement of net position* presents financial information on all of the City's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, health and social services, culture and recreation, and community and economic development. The business-type activities of the City include the hospital, electric, sewer, water, transit, storm sewer, parking, resource recovery, an ice arena, and a golf course.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate medical center foundation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 26-28 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.



**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 23 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, capital projects fund, and debt service fund, all of which are considered to be major funds. Data from the other 20 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining fund statements and schedules section of this report.

The City adopts an annual appropriated budget for its general, capital projects, debt service, special revenue, and enterprise funds according to the Code of Iowa. A budgetary comparison schedule has been provided as required supplementary information to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 29-32 of this report.

**Proprietary Funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its hospital, electric, sewer, water, parking, transit, storm sewer, ice arena, golf course, and resource recovery. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for fleet services, information technology, risk management, and health insurance. Because these services benefit both the governmental and business-type functions, they have been apportioned accordingly in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the hospital, electric, sewer, and water, all of which are considered to be major funds of the City. Data from the other six enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major enterprise funds is provided in the form of combining statements in the combining fund statements and schedules section of this report. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is

provided in the form of combining statements in the combining fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found on pages 33-37 of this report.

***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City maintains one type of fiduciary fund. Two agency funds report resources held by the City in a custodial capacity for individuals, private organizations, and other governments.

The fiduciary fund financial statements can be found on page 38 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 39-89 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's obligation to provide other post-employment benefits to its employees and budgetary comparisons. Required supplementary information can be found on pages 91-99 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, internal service funds, and agency funds are presented immediately following the required supplementary information. Combining fund statements and schedules can be found on pages 103-121 of this report.

### **Government-Wide Overall Financial Analysis**

As noted earlier, net position, over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$703,992,355 at the close of the most recent fiscal year.

**Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014*</u>	<u>2015</u>	<u>2014*</u>	<u>2015</u>	<u>2014*</u>
Current and other assets	\$ 83,387,789	\$ 80,915,422	\$ 357,098,956	\$ 354,904,059	\$ 440,486,745	\$ 435,819,481
Net capital assets	167,835,415	162,061,371	406,372,316	376,875,680	574,207,731	538,937,051
Total assets	<u>251,223,204</u>	<u>242,976,793</u>	<u>763,471,272</u>	<u>731,779,739</u>	<u>1,014,694,476</u>	<u>974,756,532</u>
Deferred outflows of resources	4,382,048	3,371	8,719,214	-	13,101,262	3,371
Long-term liabilities outstanding	64,785,564	62,431,207	116,754,083	115,102,305	181,539,647	177,533,512
Other liabilities	20,639,803	4,533,312	71,510,292	27,636,939	92,150,095	32,170,251
Total liabilities	<u>85,425,367</u>	<u>66,964,519</u>	<u>188,264,375</u>	<u>142,739,244</u>	<u>273,689,742</u>	<u>209,703,763</u>
Deferred inflows of resources	32,995,382	25,487,263	17,118,259	-	50,113,641	25,487,263
Net position:						
Net investment in capital assets	120,231,602	116,792,110	303,949,791	277,649,147	424,181,393	394,441,257
Restricted	19,525,973	18,009,657	1,027,652	1,015,822	20,553,625	19,025,479
Unrestricted	(2,573,072)	15,726,615	261,830,409	310,375,526	259,257,337	326,102,141
Total net position	<u>\$ 137,184,503</u>	<u>\$ 150,528,382</u>	<u>\$ 566,807,852</u>	<u>\$ 589,040,495</u>	<u>\$ 703,992,355</u>	<u>\$ 739,568,877</u>

\* 2014 amounts were not restated to reflect the adjustment to net position for the implementation of GASB Statement No. 68.

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, in fiscal year 2015. The beginning net position for governmental and business-type activities was restated to retroactively report the net pension liability as of June 30, 2013, and deferred outflows of resources related to contributions made after June 30, 2013 but prior to July 1, 2014. The adjustment to governmental and business-type activities reduced net position by \$20,646,554 and \$52,927,861, respectively.

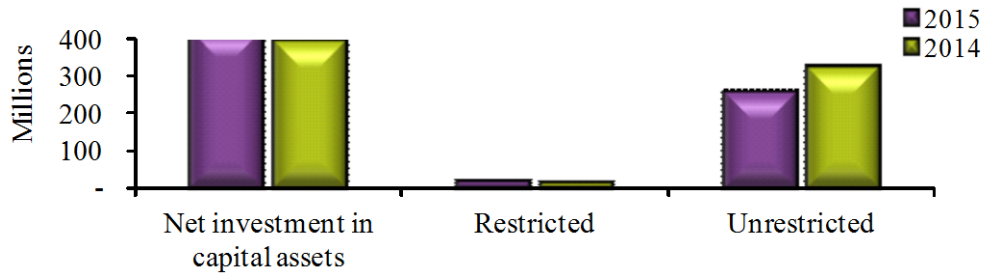
The largest portion of the City's net position (60.25%) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure) less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (\$20,553,625, or 2.92%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$259,257,337 is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position for the business-type activities. The governmental activities has a negative unrestricted fund balance of \$2,573,072. The biggest factor in the negative balance this fiscal year is the implementation GASB Statement No. 68. This statement requires the City to recognize the long-term obligation for pension benefits as a liability for the first time and more comprehensively and comparably measures the annual costs of pension benefits. In the prior

fiscal year, the City reported positive balances in all categories of net position for both governmental and business-type activities.

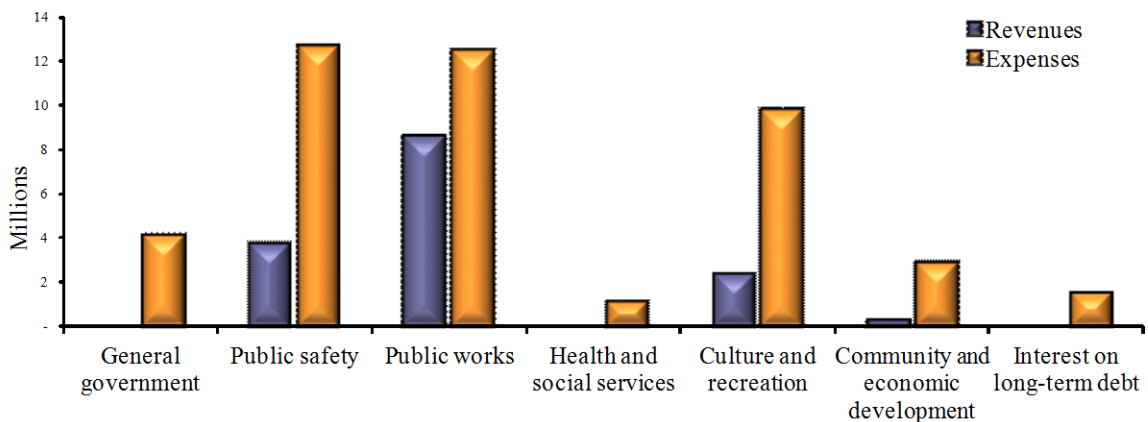
The following chart shows the components of net position for the years ended June 30, 2014 and 2015:



**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$7,302,675 for an ending balance of \$137,184,503. Taxes are the largest source of governmental revenue with property taxes of \$25,988,892 and local option sales taxes of \$7,996,943 in 2015. The \$714,961 increase in property tax collections in 2015 over 2014 is due to increased taxable valuation and a higher property tax rate. Local option sales taxes were up approximately \$1.3 million due to an increase in local retail sales.

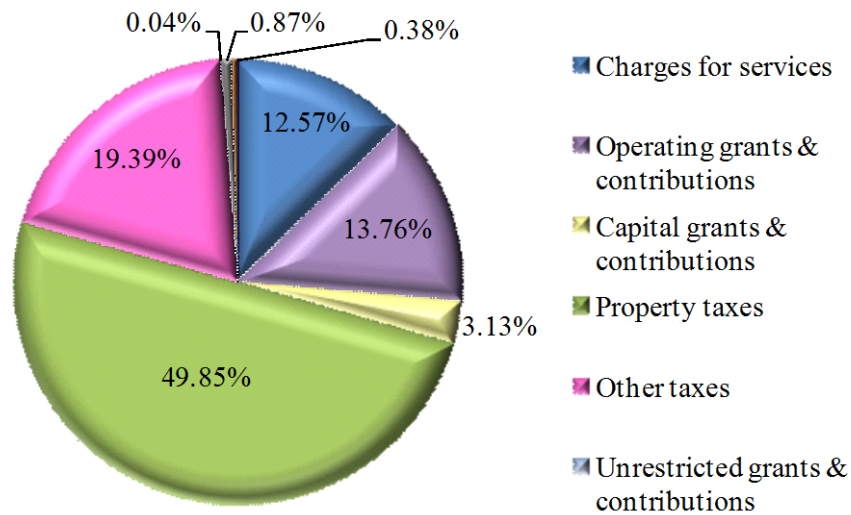
Governmental activities expenses decreased \$900,671 from 2014, or 1.96%. Public safety expenses decreased the most (\$3.2 million) because of the implementation of GASB 68. Public safety employees participate in the Municipal Fire and Police Retirement System of Iowa, and the current year adjustment to pension expense was a significant decrease. Other changes to note include an increase in general government expenses for the renovation of City Hall and an increase to culture and recreation expenses due to increased costs in the new library building.

The following chart shows the expenses and related program revenues for the functions of governmental activities:



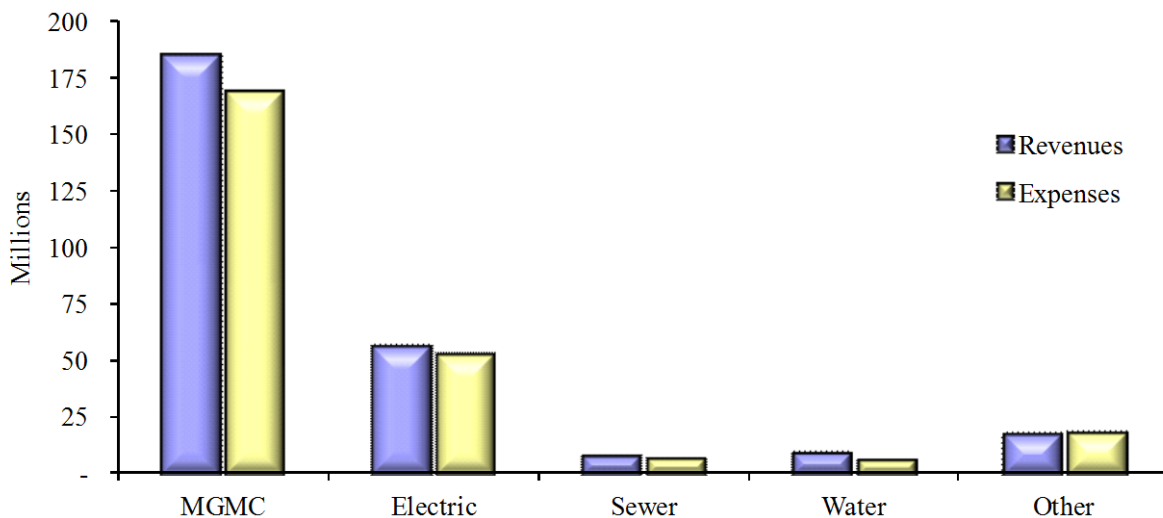
	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Revenues:</b>						
Program revenues						
Charges for services	\$ 6,555,594	\$ 5,882,661	\$ 271,079,935	\$ 263,166,876	\$ 277,635,529	\$ 269,049,537
Operating grants & contributions	7,173,301	6,940,124	3,161,366	3,059,305	10,334,667	9,999,429
Capital grants & contributions	1,632,753	3,516,122	3,304,381	4,708,511	4,937,134	8,224,633
General revenues						
Property taxes	25,988,892	25,273,931	-	-	25,988,892	25,273,931
Other taxes	10,110,253	8,494,555	-	-	10,110,253	8,494,555
Unrestricted grants & contributions	19,108	17,819	-	-	19,108	17,819
Investment earnings	455,916	544,414	8,201,914	26,013,566	8,657,830	26,557,980
Other	197,015	143,598	90,414	617,799	287,429	761,397
Total revenues	<u>52,132,832</u>	<u>50,813,224</u>	<u>285,838,010</u>	<u>297,566,057</u>	<u>337,970,842</u>	<u>348,379,281</u>
<b>Expenses:</b>						
General government	4,165,152	2,915,560	-	-	4,165,152	2,915,560
Public safety	12,730,107	15,943,465	-	-	12,730,107	15,943,465
Public works	12,482,265	12,721,868	-	-	12,482,265	12,721,868
Health & social services	1,161,242	1,078,118	-	-	1,161,242	1,078,118
Culture & recreation	9,857,775	8,536,548	-	-	9,857,775	8,536,548
Community & economic development	2,972,753	2,477,986	-	-	2,972,753	2,477,986
Interest on long-term debt	1,577,883	2,174,303	-	-	1,577,883	2,174,303
Mary Greeley Medical Center	-	-	168,891,942	161,792,473	168,891,942	161,792,473
Electric	-	-	53,024,205	54,791,141	53,024,205	54,791,141
Sewer	-	-	7,435,226	7,848,323	7,435,226	7,848,323
Water	-	-	6,866,001	6,894,305	6,866,001	6,894,305
Parking	-	-	888,452	876,916	888,452	876,916
Transit	-	-	11,859,395	11,391,087	11,859,395	11,391,087
Storm sewer	-	-	644,411	467,378	644,411	467,378
Ames/ISU Ice Arena	-	-	584,702	578,163	584,702	578,163
Homewood Golf Course	-	-	253,997	206,620	253,997	206,620
Resource Recovery	-	-	4,577,441	4,670,459	4,577,441	4,670,459
Total expenses	<u>44,947,177</u>	<u>45,847,848</u>	<u>255,025,772</u>	<u>249,516,865</u>	<u>299,972,949</u>	<u>295,364,713</u>
Increase in net position before transfers	7,185,655	4,965,376	30,812,238	48,049,192	37,997,893	53,014,568
Transfers	117,020	(18,401)	(117,020)	18,401	-	-
Increase in net position	<u>7,302,675</u>	<u>4,946,975</u>	<u>30,695,218</u>	<u>48,067,593</u>	<u>37,997,893</u>	<u>53,014,568</u>
Net position, beginning (as previously reported)	150,528,382	145,581,407	589,040,495	542,060,209	739,568,877	687,641,616
Change in accounting principle	(20,646,554)	-	(52,927,861)	(1,087,307)	(73,574,415)	(1,087,307)
Net position, beginning (as restated)	<u>129,881,828</u>	<u>145,581,407</u>	<u>536,112,634</u>	<u>540,972,902</u>	<u>665,994,462</u>	<u>686,554,309</u>
Net position, ending	<u>\$ 137,184,503</u>	<u>\$ 150,528,382</u>	<u>\$ 566,807,852</u>	<u>\$ 589,040,495</u>	<u>\$ 703,992,355</u>	<u>\$ 739,568,877</u>

The following chart shows revenues by source for governmental activities:



**Business-Type Activities.** Business-type activities increased net position by \$30,695,218, accounting for 80.78% of the City's growth in net position at June 30, 2015. The hospital accounted for approximately \$23.9 million of this increase due to higher inpatient and outpatient revenues, higher Medicare reimbursement rates, and decrease in full-time equivalents. Sewer charges for services were up \$775,305 from fiscal year 2014 because of an 8% increase in rates and expenses were down \$413,097 because of less repairs. Transit capital grants were down from the prior fiscal year because the project to expand the terminal is complete. Transit expenses increased \$468,308 over the prior year due to an increase in ridership and expanding routes to include new student living communities.

The following chart shows the expenses and related program revenues for the functions of governmental activities:



## Financial Analysis of Governmental Funds

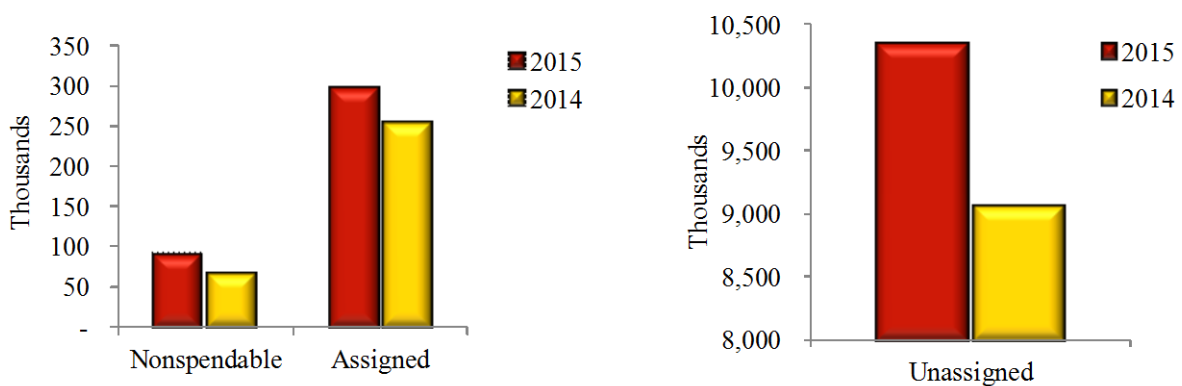
As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City Council.

The City's governmental funds reported combined fund balances of \$44,195,990 at June 30, 2015, an increase of \$1,184,723 from the prior year. Approximately 19.28% of this amount (\$8,521,047) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form (\$167,054); 2) legally required to be maintained intact (\$1,930,528); 3) restricted for particular purposes (\$31,882,923); 4) committed for particular purposes (\$1,397,635); or 5) assigned for particular purposes (\$296,803).

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$10,332,050, while total fund balance increased \$1,350,958 to \$10,719,391. The ending fund balance is 38.25% of the fiscal year expenditures, exceeding the City's goal of 20% of expenditures.

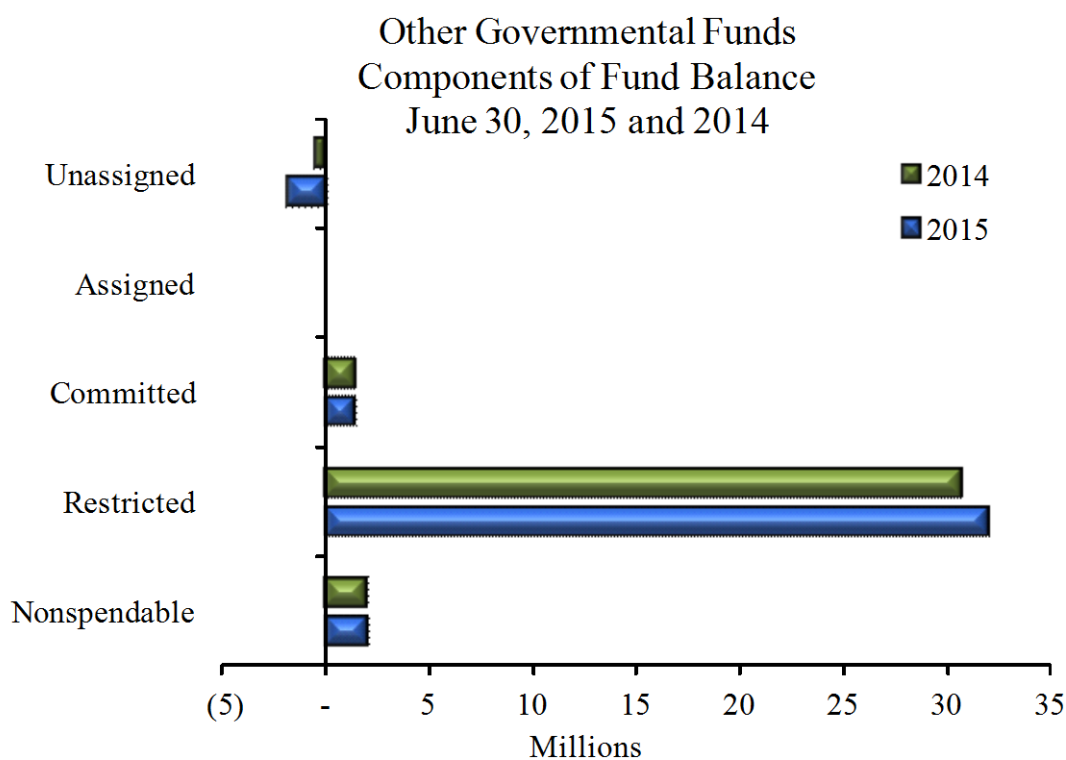
**Components of Fund Balance  
General Fund**



The Capital Projects Fund had a decrease of \$115,716 in fund balance during the fiscal year, which put the overall fund balance at \$14,363,996. General obligations bonds of approximately \$9.4 million, along with other revenues of \$1.7 million were almost equally offset by expenditures of \$11.1 million.

The Debt Service Fund's fund balance decreased by \$8,792 during 2015. The timing of bond issues and expenditures has allowed the City to maintain a fund balance in debt service in excess of \$500,000. The fund balance will be used to help equalize the debt service property tax levy over the term of the current five-year capital improvement plan.

The fund balances of other governmental funds decreased by \$41,727 from the 2014 balances. Local option and road use tax revenues were higher than both the prior year revenues and the current year expenditures, increasing the fund balance in both funds. The TIF fund had a decrease in fund balance of \$784,646 as construction began on the infrastructure for the ISU Research Park. Proceeds from the general obligation bonds issued early in fiscal year 2016 will be used to offset this deficit. Incremental property tax receipts from the new development will be used to repay the general obligation bonds. The library donations fund decreased \$589,396 as funds were spent to complete the library addition and renovation project.



**Proprietary Funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The combined net position of the enterprise funds at June 30, 2015, totaled \$559,393,785, of which 45.48% (\$254,416,342) is unrestricted. This is a \$30,010,245, or 5.15%, increase in net position for the fiscal year. The net position of the internal service funds is \$21,208,129, a \$1,394,561 increase in net position. Unrestricted net position accounts for \$13,716,776 (64.68%) of the total internal service fund net position balance.

As in prior years, a majority of the increase in net position is attributable to the hospital (\$23.9 million). Even though investment income was down \$17.7 million when compared to the prior year, favorable hospital operations helped increase the net position. Electric charges for services were down \$3.4 million from the prior year, partly from decreased electric power usage by



customers and partly from lower wholesale prices that the City charges to supply a portion of Iowa State University's load. Sewer rates were up 8% from the prior year, following a planned schedule of rate increases to pay for improvements to infrastructure. The increase in net position (\$2,783,002) for the water utility remained flat from the prior year, and funds will be used as construction on the new water plant continues.

Significant changes in the internal service funds include a \$438,268 decrease in claims payable in the risk management fund, thus decreasing expenses, due to a re-evaluation of the method for estimating claims. The fleet services fund's net position increased \$906,723 as contributions from departments outpaced purchases using those funds. Finally, the health insurance fund decreased by \$219,151 as the increase in health insurance rates and claims paid were more than the contributions from City departments.

### **General Fund Budgetary Highlights**

***Original Budget Compared to Final Budget.*** There were three amendments to the City's 2014-2015 budget. The first amendment was passed in October 2014 to reflect carryovers of capital project expenditures from the prior year. The second and third amendments were passed in March and May to more accurately reflect year-end expenditures and revenues.

The main source of variation in the General Fund budget is the carryover of funds from fiscal year 2014 for phase II of the City Hall renovation project, which was completed in summer 2015.

### **Capital Assets and Debt Administration**

***Capital Assets.*** The City's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amounts to \$574,207,731 (net of accumulated depreciation), an increase of \$35,270,680, or 6.54%, over the 2014 investment in capital assets. The investment in capital assets includes land, buildings, infrastructure, plant and distribution systems, machinery, and equipment.

Some of the major capital asset additions include:

- \$3.4 million construction in progress for the library renovation and expansion
- \$0.8 million construction in progress for phase II of City Hall renovation
- \$12.1 million construction in progress for the new water plant
- \$2.1 million in utility extensions for the northern growth area
- \$6.0 million construction in progress for conversion of the power plant from coal to natural gas
- \$2.5 million in transit buses
- \$1.1 million construction in progress for water and sanitary sewer improvements in the ISU Research Park
- \$23.9 million construction in progress for phase II of the hospital's master facility plan

Additional information on the City's capital assets can be found in note IV(E) on pages 57-58 of this report.

### Capital Assets (net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 11,892,658	\$ 11,883,058	\$ 12,217,333	\$ 11,737,346	\$ 24,109,991	\$ 23,620,404
Other non-depreciable assets	1,897,337	4,186,534	-	-	1,897,337	4,186,534
Depreciable assets	130,412,192	125,458,040	336,224,524	345,154,962	466,636,716	470,613,002
Construction in progress	23,633,228	20,533,739	57,930,459	19,983,372	81,563,687	40,517,111
Total	<u>\$ 167,835,415</u>	<u>\$ 162,061,371</u>	<u>\$ 406,372,316</u>	<u>\$ 376,875,680</u>	<u>\$ 574,207,731</u>	<u>\$ 538,937,051</u>

**Long-term Debt.** At the end of the current fiscal year, the City had \$149,971,586 in outstanding bonded debt. Of this amount, \$65,892,862 is debt backed by the full faith and credit of the government and \$84,078,724 is revenue bonds issued by proprietary funds.

### Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General obligation bonds, net	\$ 61,891,291	\$ 59,811,442	\$ 4,001,571	\$ 4,191,151	\$ 65,892,862	\$ 64,002,593
Revenue bonds	-	-	84,078,724	86,942,752	84,078,724	86,942,752
Loans payable	-	-	14,519,773	8,884,606	14,519,773	8,884,606
Notes payable	-	-	122,457	568,517	122,457	568,517
Total	<u>\$ 61,891,291</u>	<u>\$ 59,811,442</u>	<u>\$ 102,722,525</u>	<u>\$ 100,587,026</u>	<u>\$ 164,613,816</u>	<u>\$ 160,398,468</u>

The City's total debt increased by \$4,215,348 (2.63%) during the current fiscal year. Most of the increase is from State Revolving Fund loan proceeds to fund the water plant construction.

State statutes limit the amount of general obligation debt an Iowa city may issue to five percent (5%) of the actual assessed valuation at January 1, 2013, related to the 2014-2015 fiscal year. The current debt limitation for the City is \$180,218,498. A portion of the outstanding general obligation debt is abated by revenue sources other than the property tax levy. Additional information on the City's long-term debt can be found in note IV(K) on pages 75-82 of this report.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The following economic factors currently affect the City and were considered in developing the 2015-2016 fiscal year budget:

- A City of Ames MSA unemployment rate of 2.3% in August 2015, which is lower than the prior year's rate of 3.2% for the same period; and lower than the rate for the State of Iowa (3.6%) and the nation (5.2%)
- No rate increases for the resource recovery, storm sewer, or electric utilities
- A 4% rate increase for the water utility to finance the new water plant
- A 5% increase in sanitary sewer rates predominantly to repair or replace deficient sewer lines and deteriorated manholes over the next five years

- Overall property tax rate decrease of 2.1% due to the increase in property valuations offsetting a small increase in General Fund expenditures and an increase in the state-mandated rollback percentage for residential properties
- A 9% increase in health insurance costs, which the fund balance in the self-insured health insurance fund will help to absorb

**Requests for Information.** This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 515 Clark Avenue, Ames, Iowa, 50010.



Basic Financial Statements

**City of Ames**  
**Statement of Net Position**  
**June 30, 2015**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 17,686,578	\$ 23,424,628	\$ 41,111,206	\$ 631,487
Investments	39,249,849	40,410,263	79,660,112	-
Taxes receivable	36,807	-	36,807	-
Special assessments receivable	177,336	-	177,336	-
Accrued interest receivable	54,583	75,598	130,181	-
Accounts receivable, net	313,112	32,376,599	32,689,711	-
Pledges receivable, net	-	-	-	1,105,658
Intergovernmental receivable	3,384,627	1,438,422	4,823,049	-
Loans receivable	7,572	-	7,572	-
Internal balances	(4,998,118)	4,998,118	-	-
Inventories	198,240	9,043,410	9,241,650	-
Assets held for resale	482,044	-	482,044	-
Prepaid items	150,257	2,102,769	2,253,026	-
Restricted current assets:				
Cash and cash equivalents	-	39,806	39,806	-
Investments	-	987,846	987,846	-
Accrued interest receivable	-	479,006	479,006	-
Total current assets	56,742,887	115,376,465	172,119,352	1,737,145
Non-current assets:				
Investments	-	16,142,412	16,142,412	11,775,866
Succeeding year taxes receivable	25,941,230	-	25,941,230	-
Long-term loans receivable	37,004	-	37,004	-
Long-term special assessments receivable	666,668	-	666,668	-
Other assets	-	8,700,692	8,700,692	-
Non-depreciable assets	37,423,223	70,147,792	107,571,015	-
Depreciable assets, net of accumulated depreciation	130,412,192	336,224,524	466,636,716	-
Restricted non-current assets:				
Long-term investments	-	216,879,387	216,879,387	-
Total non-current assets	194,480,317	648,094,807	842,575,124	11,775,866
Total assets	251,223,204	763,471,272	1,014,694,476	13,513,011
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refunding	3,425	-	3,425	-
Deferred outflows related to pensions	4,378,623	8,719,214	13,097,837	-
Total deferred outflows of resources	4,382,048	8,719,214	13,101,262	-

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Net Position (continued)**  
**June 30, 2015**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	2,480,237	15,510,990	17,991,227	263,189
Accrued payroll	238,686	3,625,583	3,864,269	-
Accrued compensated absences	103,239	499,447	602,686	-
Accrued interest payable	137,871	209,987	347,858	-
Retainage payable	516,756	6,678,896	7,195,652	-
Customer deposits	125,427	851,099	976,526	-
Intergovernmental payable	106,995	686,270	793,265	-
Claims payable	460,000	2,553,674	3,013,674	-
Loans payable	-	188,909	188,909	-
Notes payable	-	122,457	122,457	-
Bonds payable, net	7,191,391	3,448,072	10,639,463	-
Unearned revenue	492,937	118,575	611,512	-
Accrued landfill post-closure costs	-	16,880	16,880	-
Total current liabilities	11,853,539	34,510,839	46,364,378	263,189
Non-current liabilities:				
Accrued compensated absences	2,005,278	9,240,821	11,246,099	-
Accrued other post-employment benefits	785,756	4,112,656	4,898,412	-
Net pension liability	16,080,894	41,275,218	57,356,112	-
Annuities payable	-	-	-	68,398
Loans payable	-	14,330,864	14,330,864	-
Bonds payable, net	54,699,900	84,632,223	139,332,123	-
Accrued landfill post-closure costs	-	161,754	161,754	-
Total non-current liabilities	73,571,828	153,753,536	227,325,364	68,398
Total liabilities	85,425,367	188,264,375	273,689,742	331,587
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Succeeding year property taxes	25,941,230	-	25,941,230	-
Deferred inflows related to pensions	7,054,152	17,118,259	24,172,411	-
Total deferred inflows of resources	32,995,382	17,118,259	50,113,641	-
<b>NET POSITION</b>				
Net investment in capital assets	120,231,602	303,949,791	424,181,393	-
Restricted:				
Expendable for:				
Debt service	594,468	1,027,652	1,622,120	-
Capital projects	6,037,797	-	6,037,797	-
Public safety	266,777	-	266,777	-
Employee benefits	622,400	-	622,400	-
Library services	359,918	-	359,918	-
Aquatic center	107,295	-	107,295	-
Parks	1,764,523	-	1,764,523	-
Community welfare	4,408	-	4,408	-
Housing services	534,018	-	534,018	-
Economic development	729,435	-	729,435	-
Community betterment	6,574,406	-	6,574,406	-
Mary Greeley Medical Center	-	-	-	8,988,449
Non-expendable for:				
Perpetual care	930,528	-	930,528	-
Aquatic center	1,000,000	-	1,000,000	-
Bliss Cancer Endowment Fund	-	-	-	250,672
Unrestricted	(2,573,072)	261,830,409	259,257,337	3,942,303
Total net position	\$ 137,184,503	\$ 566,807,852	\$ 703,992,355	\$ 13,181,424

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Activities**  
**For the Year Ended June 30, 2015**

Functions / Programs:	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 4,165,152	\$ 134,239	\$ 14,989	\$ -	\$ (4,015,924)	\$ -	\$ (4,015,924)	\$ -
Public safety	12,730,107	3,652,787	155,037	-	(8,922,283)	-	(8,922,283)	-
Public works	12,482,265	715,898	6,421,023	1,446,471	(3,898,873)	-	(3,898,873)	-
Health and social services	1,161,242	-	18,232	-	(1,143,010)	-	(1,143,010)	-
Culture and recreation	9,857,775	2,029,655	233,454	186,282	(7,408,384)	-	(7,408,384)	-
Community and economic development	2,972,753	23,015	330,566	-	(2,619,172)	-	(2,619,172)	-
Interest	1,577,883	-	-	-	(1,577,883)	-	(1,577,883)	-
Total governmental activities	44,947,177	6,555,594	7,173,301	1,632,753	(29,585,529)	-	(29,585,529)	-
Business-type activities:								
Mary Greeley Medical Center	168,891,942	184,201,460	8,963	964,500	-	16,282,981	16,282,981	-
Electric	53,024,205	56,636,062	6,315	-	-	3,618,172	3,618,172	-
Sewer	7,435,226	8,267,051	39,470	45,640	-	916,935	916,935	-
Water	6,866,001	9,584,813	-	24,988	-	2,743,800	2,743,800	-
Parking	888,452	891,983	-	-	-	3,531	3,531	-
Transit	11,859,395	5,814,552	2,826,925	2,249,253	-	(968,665)	(968,665)	-
Storm sewer	644,411	1,215,233	23,310	-	-	594,132	594,132	-
Ice arena	584,702	532,001	-	20,000	-	(32,701)	(32,701)	-
Golf course	253,997	248,853	-	-	-	(5,144)	(5,144)	-
Resource recovery	4,577,441	3,687,927	256,383	-	-	(633,131)	(633,131)	-
Total business-type activities	255,025,772	271,079,935	3,161,366	3,304,381	-	22,519,910	22,519,910	-
Total primary government	\$ 299,972,949	\$ 277,635,529	\$ 10,334,667	\$ 4,937,134	(29,585,529)	22,519,910	(7,065,619)	-
<b>Component unit:</b>								
Mary Greeley Medical Center Foundation	\$ 2,104,382	\$ -	\$ 1,280,740	\$ -	-	-	-	(823,642)
General revenues:								
Property taxes					25,988,892	-	25,988,892	-
Sales taxes					7,996,943	-	7,996,943	-
Hotel / motel taxes					2,113,310	-	2,113,310	-
Unrestricted grants and contributions					19,108	-	19,108	-
Investment income					455,916	8,201,914	8,657,830	(139,221)
Other income					133,787	64,714	198,501	-
Gain on disposal of capital assets					63,228	25,700	88,928	-
Transfers					117,020	(117,020)	-	-
Total general revenues and transfers					36,888,204	8,175,308	45,063,512	(139,221)
Change in net position					7,302,675	30,695,218	37,997,893	(962,863)
Net position, beginning (as previously reported)					150,528,382	589,040,495	739,568,877	14,144,287
Change in accounting principle					(20,646,554)	(52,927,861)	(73,574,415)	-
Net position, beginning (as restated)					129,881,828	536,112,634	665,994,462	14,144,287
Net position, ending					\$ 137,184,503	\$ 566,807,852	\$ 703,992,355	\$ 13,181,424

The notes to the financial statements are an integral part of this statement.

**City of Ames  
Balance Sheet  
Governmental Funds  
June 30, 2015**

	General	Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,617,728	\$ 1,910,383	\$ 203,823	\$ 6,685,687	\$ 12,417,621
Investments	6,189,091	11,270,438	377,113	12,341,556	30,178,198
Taxes receivable	22,006	-	12,145	2,656	36,807
Special assessments receivable	-	177,336	-	-	177,336
Accrued interest receivable	26,811	8,481	1,387	4,613	41,292
Accounts receivable, net	263,451	11,242	-	4,106	278,799
Intergovernmental receivable	37,514	849,417	-	2,466,886	3,353,817
Loans receivable	-	-	-	7,572	7,572
Due from other funds	1,510,899	2,439,252	-	79,625	4,029,776
Inventories	31,198	-	-	76,516	107,714
Property held for resale	-	-	-	482,044	482,044
Prepaid items	59,340	-	-	-	59,340
Succeeding year taxes receivable	15,682,987	-	8,521,005	1,737,238	25,941,230
Long-term loans receivable	-	-	-	37,004	37,004
Long-term special assessments receivable	-	666,668	-	-	666,668
Total assets	<u>\$ 27,441,025</u>	<u>\$ 17,333,217</u>	<u>\$ 9,115,473</u>	<u>\$ 23,925,503</u>	<u>\$ 77,815,218</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 246,964	\$ 638,108	\$ -	\$ 777,210	\$ 1,662,282
Accrued payroll	138,823	13,926	-	69,786	222,535
Retainage payable	38,085	431,696	-	43,090	512,871
Accrued interest payable	-	-	-	388	388
Customer deposits	14,239	-	-	111,188	125,427
Intergovernmental payable	75,768	6,000	-	11,341	93,109
Due to other funds	510,226	391,460	-	2,043,747	2,945,433
Total liabilities	<u>1,024,105</u>	<u>1,481,190</u>	<u>-</u>	<u>3,056,750</u>	<u>5,562,045</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue:					
Property taxes	15,682,987	-	8,521,005	1,737,238	25,941,230
Special assessments	-	844,004	-	-	844,004
Hotel/motel taxes	-	-	-	611,775	611,775
Charges for services	11,489	-	-	-	11,489
Licenses and permits	3,053	-	-	-	3,053
Grants	-	619,027	-	1,605	620,632
Refunds	-	25,000	-	-	25,000
Total deferred inflows of resources	<u>15,697,529</u>	<u>1,488,031</u>	<u>8,521,005</u>	<u>2,350,618</u>	<u>28,057,183</u>
<b>FUND BALANCES</b>					
Nonspendable	90,538	-	-	2,007,044	2,097,582
Restricted	-	15,205,589	594,468	16,082,866	31,882,923
Committed	-	-	-	1,397,635	1,397,635
Assigned	296,803	-	-	-	296,803
Unassigned	10,332,050	(841,593)	-	(969,410)	8,521,047
Total fund balances	<u>10,719,391</u>	<u>14,363,996</u>	<u>594,468</u>	<u>18,518,135</u>	<u>44,195,990</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,441,025</u>	<u>\$ 17,333,217</u>	<u>\$ 9,115,473</u>	<u>\$ 23,925,503</u>	<u>\$ 77,815,218</u>

The notes to the financial statements are an integral part of this statement.



**City of Ames**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2015**

Amounts reported for governmental activities in the statement of net position (page 27) are different because:

Fund balance - total governmental funds (page 30)	\$ 44,195,990
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	160,344,062
Revenues not collected within 60 days of the end of the fiscal year are not available to pay for current period expenditures and, therefore, are unavailable:	
Hotel/motel tax	174,968
Special assessments	844,004
Other revenues	660,174
Pension-related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds.	
Deferred outflows of resources	4,243,902
Deferred inflows of resources	(6,837,975)
Internal service funds are used by management to charge the costs of fleet management, information services, risk management, and health insurance to individual funds. The assets and liabilities of internal service funds are split between the governmental and business-type activities in the statement of net position.	13,794,062
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
General obligation bonds payable	(60,253,286)
Interest payable on general obligation bonds	(137,483)
Deferred charges on general obligation bonds refunded	3,425
Unamortized premiums on the issuance of general obligation bonds	(1,638,005)
Accrued compensated absences	(1,975,796)
Net other post-employment benefits payable	(719,484)
Net pension liability	<u>(15,514,055)</u>
Net position of governmental activities	<u>\$ 137,184,503</u>

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2015**

	General	Capital Projects	Debt Service	Total Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 15,513,156	\$ -	\$ 8,565,125	\$ 12,002,088	\$ 36,080,369
Special assessments	-	362,306	-	-	362,306
Licenses and permits	2,017,035	-	-	-	2,017,035
Intergovernmental	385,401	1,178,798	14,989	6,698,777	8,277,965
Charges for services	3,501,092	-	-	16,072	3,517,164
Fines and forfeitures	138,720	-	-	-	138,720
Investment income	253,840	80,310	37,155	32,992	404,297
Miscellaneous	470,811	55,509	-	299,109	825,429
Total revenues	<u>22,280,055</u>	<u>1,676,923</u>	<u>8,617,269</u>	<u>19,049,038</u>	<u>51,623,285</u>
<b>EXPENDITURES</b>					
Current:					
General government	3,047,011	170,625	-	91,100	3,308,736
Public safety	16,136,602	-	-	101,347	16,237,949
Public works	976,528	-	-	4,512,323	5,488,851
Health and social services	-	-	-	1,161,242	1,161,242
Culture and recreation	7,133,450	-	-	479,613	7,613,063
Community and economic development	730,955	-	-	2,144,924	2,875,879
Debt service:					
Principal	-	-	7,364,829	-	7,364,829
Interest and fiscal charges	-	-	1,765,082	-	1,765,082
Capital outlay	-	10,956,196	-	3,338,402	14,294,598
Total expenditures	<u>28,024,546</u>	<u>11,126,821</u>	<u>9,129,911</u>	<u>11,828,951</u>	<u>60,110,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,744,491)</u>	<u>(9,449,898)</u>	<u>(512,642)</u>	<u>7,220,087</u>	<u>(8,486,944)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	9,206,268	87,594	503,850	119,807	9,917,519
Transfers out	(2,110,819)	(386,599)	-	(7,381,621)	(9,879,039)
General obligation bonds issued	-	9,395,000	-	-	9,395,000
Premium on general obligation bonds	-	238,187	-	-	238,187
Total other financing sources (uses)	<u>7,095,449</u>	<u>9,334,182</u>	<u>503,850</u>	<u>(7,261,814)</u>	<u>9,671,667</u>
Net change in fund balances	1,350,958	(115,716)	(8,792)	(41,727)	1,184,723
Fund balances, beginning	<u>9,368,433</u>	<u>14,479,712</u>	<u>603,260</u>	<u>18,559,862</u>	<u>43,011,267</u>
Fund balances, ending	<u>\$ 10,719,391</u>	<u>\$ 14,363,996</u>	<u>\$ 594,468</u>	<u>\$ 18,518,135</u>	<u>\$ 44,195,990</u>

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2015**

Amounts reported for governmental activities in the statement of activities (page 28) are different because:

Net changes in fund balances - total governmental funds (page 31) \$ 1,184,723

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Hotel/motel tax	18,776
Special assessments	68,851
Other revenues	249,534

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	14,562,233
Disposals	(316,789)
Depreciation expense	(8,627,472)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Current year premium on issuance of bonds	(238,187)
Amortization of bond premiums	188,509
Amortization of deferred charges on refunding debt	54
Proceeds from issuance of bonds	(9,395,000)
Principal payments	7,364,829
Interest payments	(1,364)

The City's current year share of IPERS and MFPRSI contributions are reported as an expenditure in the governmental funds, but are reported as a deferred outflow of resources in the Statement of Net Position (5,510,501)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Increase in accrued compensated absences	(119,160)
Increase in accrued other post-employment benefits	(126,473)
Decrease in net pension liability	7,290,524

The internal service funds are used by management to charge the costs of fleet management, information services, risk management, and health insurance to individual funds. The net revenue of certain activities of internal service funds is reported with both governmental and business-type activities. 709,588

Changes in net position of governmental activities \$ 7,302,675

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	Business-Type Activities						Governmental
	Mary Greeley Medical Center	Electric	Sewer	Water	Other Enterprise Funds	Totals	Internal Service Funds
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 8,262,725	\$ 2,844,648	\$ 2,610,876	\$ 5,642,254	\$ 3,468,330	\$ 22,828,833	\$ 5,864,752
Investments	-	19,175,368	4,508,468	9,718,761	5,978,840	39,381,437	10,100,477
Accrued interest receivable	-	42,034	6,720	16,021	9,299	74,074	14,815
Accounts receivable, net	23,185,526	6,657,495	866,032	1,072,406	577,015	32,358,474	52,438
Due from other funds	-	147,405	157,324	147,924	346,687	799,340	638,124
Intergovernmental receivable	-	371,594	16,853	76,001	973,974	1,438,422	30,810
Inventories	3,362,822	5,108,113	-	289,957	282,518	9,043,410	90,526
Prepaid items	2,092,246	4,371	519	519	5,114	2,102,769	90,917
Restricted current assets:							
Cash and cash equivalents	-	-	14,903	24,903	-	39,806	-
Investments	987,846	-	-	-	-	987,846	-
Interest receivable	479,006	-	-	-	-	479,006	-
Total current assets	<u>38,370,171</u>	<u>34,351,028</u>	<u>8,181,695</u>	<u>16,988,746</u>	<u>11,641,777</u>	<u>109,533,417</u>	<u>16,882,859</u>
Non-current assets:							
Investments	-	16,142,412	-	-	-	16,142,412	-
Other assets	8,700,692	-	-	-	-	8,700,692	-
Capital assets:							
Land	4,617,232	1,868,905	1,910,222	1,537,786	2,283,188	12,217,333	-
Land improvements	1,276,702	-	-	-	2,077,432	3,354,134	192,433
Plant and distribution systems	-	181,209,996	75,007,969	61,134,680	-	317,352,645	-
Buildings	201,040,594	-	-	-	38,941,624	239,982,218	651,012
Equipment	129,901,636	-	-	-	33,068,457	162,970,093	16,452,524
Construction in progress	26,797,197	9,096,321	3,985,635	18,037,406	13,900	57,930,459	7,557
Less accumulated depreciation	(167,914,112)	(114,605,808)	(47,166,837)	(25,098,612)	(32,649,197)	(387,434,566)	(9,812,173)
Restricted non-current assets:							
Investments	216,879,387	-	-	-	-	216,879,387	-
Total non-current assets	<u>421,299,328</u>	<u>93,711,826</u>	<u>33,736,989</u>	<u>55,611,260</u>	<u>43,735,404</u>	<u>648,094,807</u>	<u>7,491,353</u>
Total assets	<u>459,669,499</u>	<u>128,062,854</u>	<u>41,918,684</u>	<u>72,600,006</u>	<u>55,377,181</u>	<u>757,628,224</u>	<u>24,374,212</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred outflows related to pensions	7,173,239	346,732	117,891	103,709	964,398	8,705,969	147,966

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Net Position (continued)**  
**Proprietary Funds**  
**June 30, 2015**

	Business-Type Activities					Governmental Activities	
	Mary Greeley Medical Center	Electric	Sewer	Water	Other Enterprise Funds	Totals	Internal Service Funds
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	8,078,649	3,215,130	528,058	3,367,714	282,750	15,472,301	856,644
Accrued payroll	3,276,110	142,604	6,776	24,853	175,240	3,625,583	16,151
Accrued compensated absences	419,329	34,385	6,830	10,730	28,044	499,318	6,837
Due to other funds	-	346,797	1,080,554	827,390	240,445	2,495,186	26,621
Claims payable	1,734,806	-	-	-	-	1,734,806	1,278,868
Retainage payable	5,529,634	142,457	148,831	604,892	253,082	6,678,896	3,885
Customer deposits	-	851,099	-	-	-	851,099	-
Accrued interest	155,645	19,868	4,984	26,658	2,832	209,987	-
Loans payable	-	-	134,000	-	54,909	188,909	-
Notes payable	122,457	-	-	-	-	122,457	-
Intergovernmental payable	-	433,375	6,057	40,134	206,704	686,270	13,886
Accrued landfill post-closure costs	-	-	-	-	16,880	16,880	-
Bonds payable, net	2,928,794	-	53,703	329,720	135,855	3,448,072	-
Unearned revenue	-	-	-	-	118,575	118,575	56,130
Total current liabilities	<u>22,245,424</u>	<u>5,185,715</u>	<u>1,969,793</u>	<u>5,232,091</u>	<u>1,515,316</u>	<u>36,148,339</u>	<u>2,259,022</u>
Non-current liabilities:							
Accrued compensated absences	7,856,854	573,022	131,709	201,691	476,091	9,239,367	127,467
Post-employment benefits	3,498,815	262,635	71,787	82,169	195,962	4,111,368	67,560
Net pension liability	34,772,101	1,458,891	496,033	436,360	4,056,103	41,219,488	622,569
Loans payable	-	-	2,076,250	12,254,614	-	14,330,864	-
Accrued landfill post-closure costs	-	-	-	-	161,754	161,754	-
Bonds payable, net	81,149,930	-	496,883	1,663,492	1,321,918	84,632,223	-
Total non-current liabilities	<u>127,277,700</u>	<u>2,294,548</u>	<u>3,272,662</u>	<u>14,638,326</u>	<u>6,211,828</u>	<u>153,695,064</u>	<u>817,596</u>
Total liabilities	<u>149,523,124</u>	<u>7,480,263</u>	<u>5,242,455</u>	<u>19,870,417</u>	<u>7,727,144</u>	<u>189,843,403</u>	<u>3,076,618</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred inflows related to pensions	14,637,511	556,379	189,173	166,416	1,547,526	17,097,005	237,431
<b>NET POSITION</b>							
Net investment in capital assets	111,518,068	77,569,414	30,976,153	41,363,434	42,522,722	303,949,791	7,491,353
Restricted for debt service	987,846	-	14,903	24,903	-	1,027,652	-
Unrestricted	190,176,189	42,803,530	5,613,891	11,278,545	4,544,187	254,416,342	13,716,776
Total net position	<u>\$ 302,682,103</u>	<u>\$ 120,372,944</u>	<u>\$ 36,604,947</u>	<u>\$ 52,666,882</u>	<u>\$ 47,066,909</u>	<u>559,393,785</u>	<u>\$ 21,208,129</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time						<u>7,414,067</u>	
Net position of business-type activities						<u>\$ 566,807,852</u>	

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	Business-Type Activities					Governmental Activities	
	Mary Greeley Medical Center	Electric	Sewer	Water	Other Enterprise Funds	Totals	Internal Service Funds
Operating revenues:							
Charges for services	\$ 184,201,460	\$ 56,636,062	\$ 8,267,051	\$ 9,584,813	\$ 12,390,549	\$ 271,079,935	\$ 16,852,535
Operating expenses:							
Cost of goods and services	118,224,336	48,029,371	5,021,961	5,211,599	13,832,555	190,319,822	14,594,323
Administration	28,924,914	1,075,784	312,617	348,860	2,047,082	32,709,257	-
Depreciation	18,388,928	4,257,523	2,106,572	1,207,298	3,040,588	29,000,909	1,114,576
Total operating expenses	165,538,178	53,362,678	7,441,150	6,767,757	18,920,225	252,029,988	15,708,899
Operating income (loss)	18,663,282	3,273,384	825,901	2,817,056	(6,529,676)	19,049,947	1,143,636
Non-operating revenues (expenses):							
Intergovernmental	8,963	-	39,470	-	2,850,235	2,898,668	-
Reimbursements	-	6,315	-	-	256,383	262,698	-
Investment income	7,625,337	326,744	52,000	127,196	70,637	8,201,914	109,157
Interest expense	(3,353,764)	-	(54,736)	(160,058)	(31,613)	(3,600,171)	-
Gain (loss) on disposal of capital assets	25,700	(70,086)	-	-	(10,500)	(54,886)	63,228
Miscellaneous	-	53,867	-	-	10,847	64,714	-
Total non-operating revenues (expenses)	4,306,236	316,840	36,734	(32,862)	3,145,989	7,772,937	172,385
Income (loss) before capital contributions and transfers	22,969,518	3,590,224	862,635	2,784,194	(3,383,687)	26,822,884	1,316,021
Capital contributions	964,500	-	45,640	24,988	2,269,253	3,304,381	-
Transfers in	-	-	-	-	2,043,225	2,043,225	78,540
Transfers out	-	(2,107,885)	(26,180)	(26,180)	-	(2,160,245)	-
Change in net position	23,934,018	1,482,339	882,095	2,783,002	928,791	30,010,245	1,394,561
Net position, beginning (as previously reported)	323,821,168	120,667,798	36,327,110	50,415,446	51,079,879		20,571,971
Change in accounting principle	(45,073,083)	(1,777,193)	(604,258)	(531,566)	(4,941,761)		(758,403)
Net position, beginning (as restated)	278,748,085	118,890,605	35,722,852	49,883,880	46,138,118		19,813,568
Net position, ending	\$ 302,682,103	\$ 120,372,944	\$ 36,604,947	\$ 52,666,882	\$ 47,066,909		\$ 21,208,129
Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds						684,973	
Change in net position of business-type activities						\$ 30,695,218	

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	Business-Type Activities					Governmental Activities	
	Mary Greeley Medical Center	Electric	Sewer	Water	Other Enterprise Funds	Totals	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers	\$ 174,187,862	\$ 56,795,871	\$ 8,387,766	\$ 9,374,731	\$ 12,296,409	\$ 261,042,639	\$ 16,769,671
Other receipts	7,121,460	-	-	-	-	7,121,460	-
Payments to suppliers	(70,241,245)	(37,509,480)	(2,027,829)	1,776,322	(5,073,008)	(113,075,240)	(12,074,235)
Payments to employees	(79,677,333)	(9,611,658)	(2,052,604)	(2,828,994)	(9,535,508)	(103,706,097)	(2,007,250)
Payments to other funds for services provided	-	(2,646,990)	(622,903)	(133,711)	(2,480,115)	(5,883,719)	(530,651)
Net cash provided by (used for) operating activities	31,390,744	7,027,743	3,684,430	8,188,348	(4,792,222)	45,499,043	2,157,535
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>							
Operating grants	8,963	-	39,470	-	2,850,235	2,898,668	-
Reimbursements	-	6,315	-	-	256,383	262,698	-
Proceeds from sale of non-capital assets	-	53,867	-	-	10,847	64,714	-
Transfers in	-	-	-	-	2,043,225	2,043,225	78,540
Transfers out	-	(2,107,885)	(26,180)	(26,180)	-	(2,160,245)	-
Net cash provided by (used for) non-capital financing activities	8,963	(2,047,703)	13,290	(26,180)	5,160,690	3,109,060	78,540
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Acquisition and construction of capital assets	(31,479,572)	(8,345,178)	(2,459,684)	(13,494,375)	(3,158,557)	(58,937,366)	(1,594,121)
Proceeds from the sale of capital assets	25,700	-	-	-	-	25,700	386,701
Proceeds from the issuance of bonds	-	-	-	-	307,751	307,751	-
Principal paid on capital debt	(2,825,000)	-	(49,820)	(310,351)	(120,000)	(3,305,171)	-
Interest paid on capital debt	(3,803,608)	-	(15,967)	(82,733)	(34,375)	(3,936,683)	-
Principal paid on notes payable	(446,060)	-	-	-	-	(446,060)	-
Interest paid on notes payable	(4,718)	-	-	-	-	(4,718)	-
Proceeds from loans	-	-	354,230	5,576,312	-	5,930,542	-
Principal paid on loans	-	-	(131,000)	-	(164,374)	(295,374)	-
Interest paid on loans	-	-	(38,999)	(64,982)	(2,785)	(106,766)	-
Capital contributions	964,500	-	-	-	2,269,253	3,233,753	-
Net cash used for capital and related financing activities	(37,568,758)	(8,345,178)	(2,341,240)	(8,376,129)	(903,087)	(57,534,392)	(1,207,420)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of investments	(220,120,634)	(8,758,444)	(3,022,070)	(4,468,813)	(2,481,598)	(238,851,559)	(5,449,149)
Proceeds from sale of investments	185,982,675	9,432,244	1,012,998	1,497,946	831,832	198,757,695	1,826,554
Interest on investments	24,645,408	276,545	60,203	151,289	88,089	25,221,534	131,467
Net cash provided by (used for) investing activities	(9,492,551)	950,345	(1,948,869)	(2,819,578)	(1,561,677)	(14,872,330)	(3,491,128)
Net decrease in cash and cash equivalents	(15,661,602)	(2,414,793)	(592,389)	(3,033,539)	(2,096,296)	(23,798,619)	(2,462,473)
Cash and cash equivalents, beginning	23,924,327	5,259,441	3,204,284	8,700,696	5,564,626	46,653,374	8,327,225
Cash and cash equivalents, ending	8,262,725	2,844,648	2,611,895	5,667,157	3,468,330	22,854,755	5,864,752
Plus: beginning amount reported in restricted assets	-	-	13,884	-	-	13,884	-
Less: ending amount reported in restricted assets	-	-	14,903	24,903	-	39,806	-
Cash and cash equivalents, ending - statement of net position	\$ 8,262,725	\$ 2,844,648	\$ 2,610,876	\$ 5,642,254	\$ 3,468,330	\$ 22,828,833	\$ 5,864,752

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Statement of Cash Flows (continued)**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	Business-Type Activities					Governmental	
	Mary Greeley Medical Center	Electric	Sewer	Water	Other Enterprise Funds	Totals	Internal Service Funds
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>							
Operating income (loss)	\$ 18,663,282	\$ 3,273,384	\$ 825,901	\$ 2,817,056	\$ (6,529,676)	\$ 19,049,947	\$ 1,143,636
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:							
Depreciation expense	18,388,928	4,257,523	2,106,572	1,207,298	3,040,588	29,000,909	1,114,576
(Increase) decrease in accounts receivable	(3,575,389)	(46,311)	(86,387)	(68,235)	56,898	(3,719,424)	(52,438)
Increase in due from other funds	-	(65,200)	(113,910)	(71,707)	(242,212)	(493,029)	(86,509)
(Increase) decrease in intergovernmental receivable	-	322,486	321,012	(70,140)	(22,936)	550,422	7,822
(Increase) decrease in inventories	212,517	66,526	-	(20,476)	21,726	280,293	3,796
(Increase) decrease in prepaid items	356,460	65,242	(272)	3,653	(1,382)	423,701	21,092
Increase (decrease) in accounts payable	(567,680)	(411,139)	(210,535)	3,183,659	27,307	2,021,612	289,669
Increase (decrease) in accrued payroll	39,744	2,546	(2,354)	2,042	6,205	48,183	(1,390)
Increase (decrease) in accrued compensated absences	(1,116,121)	2,948	(30,180)	(2,411)	36,959	(1,108,805)	14,946
Increase (decrease) in due to other funds	-	(231,708)	879,023	679,063	(1,120,184)	206,194	3,599
Increase in claims payable	1,288,420	-	-	-	-	1,288,420	(253,268)
Increase (decrease) in retainage payable	(979,992)	(352,993)	19,821	532,654	(34,398)	(814,908)	3,885
Decrease in customer deposits	-	(51,166)	-	-	-	(51,166)	-
Decrease in accrued interest on customer deposits	-	(3,245)	-	-	-	(3,245)	-
Increase (decrease) in intergovernmental payable	-	261,339	63	13,947	140,686	416,035	(65,648)
Decrease in accrued landfill post-closure costs	-	-	-	-	(17,830)	(17,830)	-
Increase in unearned revenue	-	-	-	-	114,110	114,110	48,261
Increase in post-employment benefits	537,292	46,166	12,619	14,444	34,447	644,968	11,875
Decrease in pension liability	(1,856,717)	(108,655)	(36,943)	(32,499)	(302,530)	(2,337,344)	(46,369)
Total adjustments	12,727,462	3,754,359	2,858,529	5,371,292	1,737,454	26,449,096	1,013,899
Net cash provided by (used for) operating activities	\$ 31,390,744	\$ 7,027,743	\$ 3,684,430	\$ 8,188,348	\$ (4,792,222)	\$ 45,499,043	\$ 2,157,535
<b>Schedule of non-cash capital and related financing activities:</b>							
Unrealized increase in the fair value of investments	\$ (17,798,430)	\$ -	\$ -	\$ -	\$ -	\$ (17,798,430)	\$ -
Capitalized interest included in capital assets	552,970	-	-	-	-	552,970	-
Capital asset contributions	-	-	45,640	24,988	-	70,628	-
Capital asset trade ins	-	-	-	-	-	-	15,620
Total non-cash capital and related financing activities	\$ (17,245,460)	\$ -	\$ 45,640	\$ 24,988	\$ -	\$ (17,174,832)	\$ 15,620

The notes to the financial statements are an integral part of this statement.



**City of Ames**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2015**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 158,439
Investments	215,346
Total assets	\$ 373,785
 <b>LIABILITIES</b>	
Accounts payable	\$ 32,573
Due to other governments	341,212
Total liabilities	\$ 373,785

The notes to the financial statements are an integral part of this statement.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies**

**A. Description of government-wide financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**B. Reporting entity**

The City of Ames, Iowa (City) was incorporated in 1864 under the laws of the State of Iowa, later amended in July 1975 under the Home Rule City Act. The City is a municipal corporation governed by an elected mayor and six-member governing council. The accompanying financial statements present the government and its component unit, for which the City is considered to be financially accountable. The discretely-presented component unit is reported as a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The City operates a non-profit, municipal hospital, Mary Greeley Medical Center (hospital). A separately-elected board of trustees governs the hospital's daily operations. The powers of the trustees are established by City ordinance, which limits both the separate legal standing and fiscal independence of the hospital. The hospital is reported as an enterprise fund. Financial statements for the hospital are available at Mary Greeley Medical Center, 1111 Duff Avenue, Ames, Iowa, 50010.

**Discretely presented component unit.** The Mary Greeley Medical Center Foundation (foundation) is a legally separate component unit of the hospital. A majority of resources, and income thereon, that the foundation holds and invests are restricted to the activities of the hospital by the donors. The foundation's financial statements are available at Mary Greeley Medical Center, 1111 Duff Avenue, Ames, Iowa, 50010.

**C. Basis of presentation - government-wide financial statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and certain internal service funds, while business-type activities incorporate data from the government's enterprise funds and the remaining portion of the internal service funds. Separate financial statements are provided for governmental funds, proprietary

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**C. Basis of presentation - government-wide financial statements (continued)**

funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the City has one discretely presented component unit. While it is not considered to be a major component unit, it is nevertheless shown in a separate column in the government-wide financial statements.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the inter-fund services provided and other charges between the business-type functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**D. Basis of presentation - fund financial statements**

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund*, the City's primary operating fund, accounts for all financial resources of the general government, except those accounted for in another fund.

The *Capital Projects Fund* accounts for the acquisition and construction of the City's capital facilities, other than those financed by proprietary funds.

The *Debt Service Fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The City reports the following major enterprise funds:

The *Mary Greeley Medical Center Fund* accounts for the operation of a municipally-owned, full-service medical care hospital.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**D. Basis of presentation - fund financial statements (continued)**

The *Electric Fund* accounts for the operation of a municipally-owned electric plant, which generates and distributes electrical power to residents of the City and some contiguous areas.

The *Sewer Fund* accounts for the activities related to the operation of a sanitary distribution system and the sewer treatment plant.

The *Water Fund* accounts for the operation of the City-owned water plant, which provides water services to residents of the City and some contiguous areas.

Additionally, the City reports the following fund types:

*Internal service funds* account for the fleet services, information services, risk management, and health insurance for City employees. These services are provided to other departments and agencies of the City on a cost-reimbursement basis.

*Agency funds* account for payroll tax withholdings and employee flexible benefits collected by the City on behalf of individuals, private organizations, and other governments.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as a transfer in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as a transfer in the business-type activities column.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**E. Measurement focus and basis of accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable within the current fiscal period is considered to be revenue of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**F. Budgetary information**

*1. Budgetary basis of accounting*

State law mandates that annual budgets for funds other than agency and internal service funds be certified to the County Auditor no later than March 15 preceding the fiscal year beginning July 1.

The review and adoption of an annual budget is handled in accordance with state laws, as there is no City ordinance governing the budget process. Preliminary review of all operating budget requests is conducted by the City Manager at a City government function level. A five-year capital improvements plan is prepared annually, and the first-year portion of the plan is considered as the capital improvements projects budget for the annual budget. The City Manager's budget, considered as a plan of financial operation along with proposed sources of revenues, is presented to the City Council at least six weeks prior to certification. The Council holds hearings with the City Manager, Budget Officer, department heads, and boards and commissions, as well as the public prior to adopting the budget.

Amendments to the budget are considered three times per year, only if revenue sources are available (i.e., unanticipated revenues or budget surpluses). There can be no additional levy of property taxes. The actual amendment process, as prescribed by state law, is identical to the procedures followed for the original budget, including certification. The budgeted amounts presented in the required supplementary information reflect the original and the revised budget.

Budgets are monitored throughout the fiscal year by function, especially by major classifications such as personnel, capital, contractual, and commodities expenditures. Special revenue funds are budgeted at the aggregate fund level. Monthly reports are prepared by function, and major deviations by classification within a function must be approved by the City Manager. The legal level of control (the level on which expenditures may not legally exceed appropriations) is the function level for all budgeted funds in total. The budgetary comparison and related disclosures are reported as required supplementary information.

The City prepares its budget on the basis of accounting principles generally accepted in the United States of America, except that the enterprise funds do not budget depreciation expense and do budget for debt service expenditures and capital outlay. Internal service funds are not budgeted.

Appropriations in all budgeted funds lapse at the end of the fiscal year, even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**F. Budgetary information (continued)**

*1. Budgetary basis of accounting (continued)*

commitments). Encumbrance accounting is utilized to the extent necessary to ensure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances are re-appropriated and become part of the subsequent year's budget.

*2. Excess of expenditures over appropriations*

For the year ended June 30, 2015, there were no expenditures that exceeded appropriations.

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance**

*1. Cash and cash equivalents*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

*2. Investments*

Investments of the City are reported at fair value (generally based on quoted market prices).

*3. Inventories and prepaid items*

Inventories are maintained on a perpetual basis. Materials, supplies, medical supplies, and drugs are priced at an average cost, while coal is stated at the lower of cost (first-in, first-out) or market. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Houses held for resale are priced at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)**

***4. Capital assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, traffic signals, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. The hospital capitalized \$552,970 of bond interest in the fiscal year ended June 30, 2015, for the hospital renovation and expansion.

Land, public art, and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Class</u>	<u>Life (yrs)</u>
Buildings	25-45
Improvements	20-40
Machinery and equipment	3-50
General infrastructure	15-50
Plant and distribution system	25-50



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)**

***5. Deferred outflows/inflows of resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources for unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period. The City also reports deferred charges on refunding in this category, which results from the difference in the carrying value of refunded debt and its reacquisition price.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from six sources: property taxes, special assessments, hotel/motel taxes, charges for services, grants, and refunds. The government-wide statement of net position reports unavailable revenues from property taxes and changes resulting from assumptions made in the actuarial valuations for pensions. These amounts are recognized as an inflow of resources in the period that the amounts become available.

***6. Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI) and additions to/deductions from IPERS's/MFPRSI's fiduciary net position have been determined on the same basis as they are reported by IPERS/MFPRSI. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***7. Net position flow assumption***

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)**

***7. Net position flow assumption (continued)***

calculate the amounts to report as restricted and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

***8. Fund balance flow assumptions***

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***9. Fund balance policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has authorized the Finance Director to assign fund balance through the approval of the annual budget. The City Council may also assign fund balance as

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)**

***9. Fund balance policies (continued)***

it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**H. Revenues and expenditures/expenses**

***1. Program revenues***

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues.

***2. Property taxes***

Property taxes attach as an enforceable lien on real property and are levied on July 1 prior to the fiscal year for which they are to be collected. The tax levy is divided into two billings with one half due September 30th and the other half due March 31.

***3. Net patient service revenue***

Net patient service revenue of the hospital is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered. Retroactive adjustments under reimbursement agreements with third-party payers are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**I. Summary of significant accounting policies (continued)**

**H. Revenues and expenditures/expenses (continued)**

***4. Compensated absences***

Vacation and compensatory time

The City's policy permits employees to accumulate earned but unused vacation and compensatory time benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Sick leave

Accumulated sick leave in excess of 720 hours may be paid out at 25% of the accumulated hours upon retirement only.

***5. Proprietary funds operating and non-operating revenues and expenses***

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**I. Implementation of GASB Statement No. 68 and GASB Statement No. 71**

As of June 30, 2015, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize pension amounts for all benefits provided through the plan, which include the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The effect of the implementation of these standards on net position is disclosed in Note IV(R), and the additional disclosures required by these standards are included in Note IV(F).

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**II. Reconciliation of government-wide and fund financial statements**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position of governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that, "Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds." The details of this \$160,344,062 are as follows:

Land	\$ 11,892,658
Land improvements	1,384,118
Public art collection	513,219
Construction in progress	23,625,670
Buildings	12,737,607
Less: accumulated depreciation	(6,798,871)
Equipment	7,392,432
Less: accumulated depreciation	(2,675,921)
Infrastructure	216,019,911
Less: accumulated depreciation	<u>(103,746,761)</u>
Net adjustment to increase <i>fund balance - total governmental funds</i> to arrive at <i>net position in governmental activities</i>	<u>\$ 160,344,062</u>

Another element of that reconciliation explains, "Internal service funds are used by management to charge the costs of fleet management, information services, risk management, and health insurance to individual funds. The assets and liabilities of internal service funds are split between the governmental and business-type activities in the statement of net position."

The details of this \$13,794,062 are as follows:

Net position of the internal service funds	\$21,208,129
Less: Internal payable representing charges in excess of cost to business-type activities - prior years	(6,729,094)
Less: Internal payable representing charges in excess of cost to business-type activities - current year	<u>(684,973)</u>
	<u>\$ 13,794,062</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**II. Reconciliation of government-wide and fund financial statements (continued)**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation states that, "The internal service funds are used by management to charge the costs of fleet management, information services, risk management, and health insurance to individual funds. The net revenue of certain activities of internal service funds is reported with both governmental and business-type activities." The details of this \$709,588 are as follows:

Change in net position of the internal service funds	\$ 1,394,561
Less: gain from charges to business-type activities	<u>(684,973)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 709,588</u>

**III. Stewardship, compliance, and accountability**

**A. Violations of legal or contractual provisions**

As stated in Note I(F)(2), *Excess of expenditures over appropriations*, there were no budgetary violations that occurred in the fiscal year ended June 30, 2015.

**B. Deficit fund equity**

At June 30, 2015, the TIF fund, a non-major special revenue fund, had a deficit fund balance of \$969,410. The incremental property tax revenue will increase in future years to offset the transfers to the Debt Service Fund and reverse the deficit.

**IV. Detailed notes on all activities and funds**

**A. Cash deposits with financial institutions**

*Custodial credit risk - deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of June 30, 2015, the City's deposits were entirely covered by federal depository insurance or collateralized in accordance with Chapter 12c of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds. The amount of

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**A. Cash deposits with financial institutions (continued)**

pledged collateral is based on an approved method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using this method report the adequacy of their pooled collateral covering uninsured deposits to the State Treasurer, who does not confirm the information with the City. Because of the inability to measure the exact amounts of collateral pledged for the City under this method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer enforces strict standards of financial stability for each depository that collateralizes public deposits.

**B. Investments**

The following table identifies the investment types that are authorized for the City by its investment policy. The hospital is guided in the selection of security investments by Chapters 12b and 12c of the Code of Iowa and policy, as approved by the board of trustees. The City's investment policy classifies certificates of deposit (CDs) as investments and all CDs purchased by the City are non-negotiable. However, under generally accepted accounting principles (GAAP), non-negotiable CDs are cash deposits instead of investments. The table also identifies certain provisions of the investment policy that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity for Operating Funds (Days)</u>	<u>Maximum Maturity for Non-Operating Funds (Years)</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Agency securities	397	7	n/a	n/a
Certificates of deposit	397	7	n/a	n/a
Prime banker's acceptances	270	270 days	10%	5%
Commercial paper	270	270 days	10%	5%
Repurchase agreements	397	7	n/a	n/a
Joint investment trusts	397	7	n/a	n/a
Warrants of improvement certificates of a levee or drainage district	397	7	n/a	n/a
U.S. Treasury obligations	17 years	n/a	n/a	n/a
Corporate debt securities	n/a	30	n/a	5%

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**B. Investments (continued)**

At June 30, 2015, the City had the following investments:

Investment Type	Fair Value	Maturity
U.S. Agency coupon securities	\$ 138,947,858	07/30/15-04/16/56
U.S. Treasury obligations	20,833,455	07/15/15-05/15/36
Commercial paper	1,497,030	01/06/16-01/06/16
Municipal bonds	79,113	11/01/18-02/15/24
Mutual funds	143,812,543	n/a
Corporate debt	8,715,104	09/01/15-06/15/23
	<u>\$ 313,885,103</u>	

*Interest rate risk.* One of the ways that the City manages exposure to interest rate risk is by purchasing a combination of short- and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Investments are purchased with the intent to hold until maturity.

The following provides information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations:

Investment Type	Fair Value	Remaining Maturity			
		12 Months or Less	13 - 24 Months	25-60 Months	More Than 60 Months
U.S. Agency coupon securities	\$ 138,947,858	\$ 23,171,215	\$ 28,357,691	\$ 35,974,064	\$ 51,444,888
U.S. Treasury obligations	20,833,455	4,237,576	4,383,909	3,776,748	8,435,222
Commercial paper	1,497,030	1,497,030	-	-	-
Municipal bonds	79,113	-	-	25,010	54,103
Mutual funds	143,812,543	143,812,543	-	-	-
Corporate debt	8,715,104	567,137	4,089,344	3,906,296	152,327
	<u>\$ 313,885,103</u>	<u>\$ 173,285,501</u>	<u>\$ 36,830,944</u>	<u>\$ 43,682,118</u>	<u>\$ 60,086,540</u>

*Credit risk.* The City will minimize credit risk by using the following measures:

1. Limiting investments to those authorized by the investment policy,
2. Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with whom the City will do business,
3. Diversifying the investment portfolio by agency and issuer so that potential losses on individual securities can be minimized, and



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**B. Investments (continued)**

4. Holding a minimum of 5% of the total portfolio in highly-marketable, short-term treasuries, checking accounts with interest, government pooled accounts, or a combination of all three.

The following shows the actual ratings as of June 30, 2015, for each investment type:

Investment Type	Fair Value	Rating
U.S. Agency coupon securities	\$ 138,947,858	AAA
U.S. Treasury obligations	20,833,455	n/a
Commercial paper	1,497,030	A1/P1
Municipal bonds	79,113	AAA-AA
Mutual funds	143,812,543	n/a
Corporate debt	8,715,104	AA3-B1
	<u>\$ 313,885,103</u>	

*Concentration of credit risk.* The City's investment policy provides limitations on the amount that can be invested in any one issuer, which is approved by City Council. Investments in any one issuer that represent 5% or more of total City investments are as follows:

Issuer	Investment Type	Amount	Percent of Portfolio
Federal National Mortgage Association	U.S. agency securities	\$ 56,858,162	18.11%
Federal Home Loan Mortgage Co.	U.S. agency securities	52,303,177	16.66%
United States Treasury	U.S. agency securities	20,833,455	6.64%

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The following outlines the requirements in the City's investment policy to limit the exposure to custodial credit risk for deposits or investments:

1. All trades, where applicable, will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts,
2. City investment officials shall be bonded to protect loss of public funds against possible embezzlement and/or malfeasance, and

**City of Ames  
Notes to the Financial Statements  
June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**B. Investments (continued)**

3. The Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal controls shall address the following points:
  - a. Control of collusion,
  - b. Separation of transaction authority from accounting and record keeping,
  - c. Custodial safekeeping,
  - d. Delivery versus payment,
  - e. Clear delegation of authority, and
  - f. Confirmation of transactions for investments and wire transfers.

As of June 30, 2015, the City's investments in the following were held by the same third-party custodian that was used by the City to buy the securities and evidenced by safekeeping receipts:

Issuer	Investment Type	Amount
Federal National Mortgage Association	U.S. agency securities	\$ 56,858,162
Federal Home Loan Mortgage Co.	U.S. agency securities	52,303,177
Federal Home Loan Bank	U.S. agency securities	14,422,850
Federal Farm Credit	U.S. agency securities	10,922,986
Government National Mortgage Assoc.	U.S. agency securities	4,282,727
United States Treasury	U.S. agency securities	20,833,455
Small Business Administration	U.S. agency securities	157,955

*Foreign currency risk.* As of June 30, 2015, the City had no exposure to foreign currency rate risk.

The City has a written investment policy, approved by the City Council, which addresses the different areas of risk. The policy is available for review in the offices of the City Clerk and the City Treasurer, and also on the City's website.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**C. Foundation investments**

The foundation follows Financial Accounting Standards Board (FASB) standards. As such, adoption of Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, was not required by the foundation and, accordingly, no such disclosures are presented here.

The following is a detail of the foundation's investments at June 30, 2015:

<u>Investment Type</u>	<u>Fair Value</u>
Equity mutual funds	\$ 10,958,227
Corporate debt securities	<u>817,639</u>
	<u>\$ 11,775,866</u>

**D. Receivables**

All utility and hospital accounts receivable are shown net of an allowance for uncollectible accounts. Property tax receivable is shown at a gross amount since they are assessed to the property and collectible upon sale of the property.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**E. Capital assets**

Capital asset activity for the fiscal year ended June 30, 2015, is as follows:

*Governmental activities:*

	Balance June 30, 2014	Increases	Decreases	Balance June 30, 2015
Non-depreciable capital assets:				
Land	\$ 11,883,058	\$ 9,600	\$ -	\$ 11,892,658
Land improvements	1,384,118	-	-	1,384,118
Public art collection	500,719	12,500	-	513,219
Library collection	2,301,697	469,186	(2,770,883)	-
Construction in progress	20,533,739	8,577,364	(5,477,875)	23,633,228
Total non-depreciable capital assets	<u>36,603,331</u>	<u>9,068,650</u>	<u>(8,248,758)</u>	<u>37,423,223</u>
Depreciable capital assets:				
Buildings	13,331,232	99,518	(42,131)	13,388,619
Equipment	20,665,948	4,677,683	(1,498,675)	23,844,956
Infrastructure	205,948,391	10,263,953	-	216,212,344
	<u>239,945,571</u>	<u>15,041,154</u>	<u>(1,540,806)</u>	<u>253,445,919</u>
Less accumulated depreciation:				
Buildings	7,005,070	352,764	(29,492)	7,328,342
Equipment	11,181,257	1,755,348	(1,166,361)	11,770,244
Infrastructure	96,301,204	7,633,937	-	103,935,141
	<u>114,487,531</u>	<u>9,742,049</u>	<u>(1,195,853)</u>	<u>123,033,727</u>
Total depreciable capital assets	<u>125,458,040</u>	<u>5,299,105</u>	<u>(344,953)</u>	<u>130,412,192</u>
Total capital assets	<u>\$ 162,061,371</u>	<u>\$ 14,367,755</u>	<u>\$ (8,593,711)</u>	<u>\$ 167,835,415</u>

Depreciation expense was charged to functions of the governmental activities of the primary government as follows:

General government	\$ 286,104
Public safety	517,018
Public works	7,374,285
Culture and recreation	1,558,570
Community and economic development	6,072
Total depreciation expense - governmental activities	<u>\$ 9,742,049</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**E. Capital assets (continued)**

*Business-type activities:*

	Balance June 30, 2014	Increases	Decreases	Balance June 30, 2015
Non-depreciable capital assets:				
Land	\$ 11,737,346	\$ 479,987	\$ -	\$ 12,217,333
Construction in progress	19,983,372	45,739,386	(7,792,299)	57,930,459
Total non-depreciable capital assets	<u>31,720,718</u>	<u>46,219,373</u>	<u>(7,792,299)</u>	<u>70,147,792</u>
Depreciable capital assets:				
Plant and distribution systems	315,352,569	2,846,424	(846,348)	317,352,645
Buildings	231,389,998	8,592,220	-	239,982,218
Equipment	155,422,714	8,441,351	(893,972)	162,970,093
Improvements	3,115,136	238,998	-	3,354,134
	<u>705,280,417</u>	<u>20,118,993</u>	<u>(1,740,320)</u>	<u>723,659,090</u>
Less accumulated depreciation:				
Plant and distribution systems	180,108,191	7,571,393	(808,327)	186,871,257
Buildings	71,541,803	8,782,873	-	80,324,676
Equipment	106,480,475	12,551,213	(883,472)	118,148,216
Improvements	1,994,986	95,431	-	2,090,417
	<u>360,125,455</u>	<u>29,000,910</u>	<u>(1,691,799)</u>	<u>387,434,566</u>
Total depreciable capital assets	<u>345,154,962</u>	<u>(8,881,917)</u>	<u>(48,521)</u>	<u>336,224,524</u>
Total capital assets	<u>\$ 376,875,680</u>	<u>\$ 37,337,456</u>	<u>\$ (7,840,820)</u>	<u>\$ 406,372,316</u>

**F. Pension obligations**

***Iowa Public Employees Retirement System (IPERS)***

*Plan description.* The City participates in the IPERS, a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement, disability, and death benefits to eligible members and beneficiaries. State statutes authorize the State to establish and amend all plan provisions. The State issues a publicly-available financial report, which includes financial statements and required supplementary information. This may be obtained either at [www.ipers.org](http://www.ipers.org) or by written request to IPERS, P.O. Box 9117, Des Moines, IA, 50306-9117.

*Funding policy.* Iowa state law requires participating employers and members to contribute to IPERS. The Iowa Legislature and the Governor determine the positions of employment in each membership class and the benefits provided. Most members (96%) are regular members. The other 4% are special service members who work in public safety jobs.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

IPERS sets the regular member contribution rates using an annual actuarial valuation, which is a snapshot of IPERS's finances; however, the combined employer and member rate may not change by more than 1.0 percentage point each year. Rates for special service members are actuarially determined each year.

During the fiscal year ended June 30, 2015, regular members contributed 5.95% and the City contributed 8.93% of covered wages. Rates for the fiscal year beginning July 1, 2015, remain the same. Emergency responder members contributed 6.76%, and the hospital contributed 10.14% of covered wages for the fiscal year ended June 30, 2015. As of July 1, 2015, the rates for emergency responders are 6.56% for members and 9.84% for the hospital. The City's total contributions to IPERS for the years ended June 30, 2015, 2014, and 2013 were \$7,272,880, \$7,203,057, \$6,862,042, respectively, and were equal to 100% of the required contributions for each year.

*Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions.* At June 30, 2015, the City reported a liability of \$47,625,187 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all employers participating in IPERS, actuarially determined. At June 30, 2014, the City's proportion was 1.2009%, which was an increase of 0.0178 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the City recognized pension expense of \$1,485,950. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**City of Ames  
Notes to the Financial Statements  
June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 492,345	\$ -
Changes in assumptions	2,115,389	-
Net difference between projected and actual earnings on pension plan investments	-	18,597,918
Changes in proportion and differences between City contributions and proportionate share of contributions	347,399	941,391
City contributions subsequent to the measurement date	7,272,880	-
	<u>\$ 10,228,013</u>	<u>\$ 19,539,309</u>

\$7,272,880 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2016	\$ (4,178,980)
2017	(4,178,980)
2018	(4,178,980)
2019	(4,178,980)
2020	131,744
	<u>\$(16,584,176)</u>

There were no non-employer contributing entities at IPERS.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

*Actuarial assumptions.* The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00% per annum
Rates of salary increase	4.00 to 17.00%, average, including inflation Rates vary by membership group.
Long-term investment rate of return	7.50%, compounded annually, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2009 through June 30, 2013. That experience report is dated May 27, 2014.

Mortality rates were based on the RP-2000 Generational Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Projection Scale AA. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Core-plus fixed income	28%	2.06%
Domestic equity	23%	6.31%
International equity	15%	6.76%
Private equity/debt	13%	11.34%
Credit opportunities	5%	3.67%
Real estate	8%	3.52%
U.S. TIPS	5%	1.92%
Other real assets	2%	6.27%
Cash	1%	-0.69%
	<u>100%</u>	

*Discount rate.* The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
City's proportionate share of the net pension liability	\$ 90,924,727	\$ 47,625,186	\$ 11,076,849

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately-issued IPERS financial report, which is available on the IPERS website at [www.ipers.org](http://www.ipers.org).

*Payables to the pension plan.* At June 30, 2015, the City reported a payable to the defined benefit pension plan of \$1,193,431 for legally required employer contributions and employee contributions that were withheld from employee wages but not yet remitted to IPERS.

***Municipal Fire and Police Retirement System of Iowa (MFPRSI)***

*Plan description.* The City also participates in the MFPRSI, which provides retirement, disability, and death benefits for firefighters and police officers. MFPRSI was created under Chapter 411 of the Code of Iowa, effective January 1, 1992, to replace the fire and police retirement systems in 49 cities in Iowa. It is a cost-sharing, multiple-employer defined benefit pension plan. A board of nine voting and four non-voting members is the policy-making body for the system. MFPRSI issues publicly-available financial reports, which include financial statements and required supplementary information for the plan. The reports may be obtained by contacting MFPRSI at 7155 Lake Drive, Suite 201, West Des Moines, IA, 50266.

*Funding policy.* The contribution rate structure is established by Chapter 411 of the Code of Iowa. The member contribution rate, currently at 9.40%, is set by state statute. The rate for the City is established each year by the board of trustees following the completion of an annual actuarial valuation. The City's rate for the fiscal year ended June 30, 2014, was 30.41%. As of July 1, 2015, the rate is 27.77%. The City's total contributions to MFPRSI for the years ended June 30, 2015, 2014, and 2013 were \$2,150,611, \$2,064,780, and \$1,758,163, respectively, and were equal to 100 percent of the required contributions for each year.

If approved by the state legislature, state appropriation may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa, therefore, is considered to be a non-employer contributing entity in accordance with the provisions of GASB Statement No. 67 - Financial Reporting for Pension Plans.

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2015.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

*Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions.* At June 30, 2015, the City reported a liability of \$9,730,925 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2014, the City's proportion was 2.6844%, which was a decrease of 0.0069 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the City recognized pension expense of \$800,868. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 27,540
Changes in assumptions	719,213	-
Net difference between projected and actual earnings on pension plan investments	-	4,574,238
Changes in proportion and differences between City contributions and proportionate share of contributions	-	31,324
City contributions subsequent to the measurement date	<u>2,150,611</u>	<u>-</u>
	<u>\$ 2,869,824</u>	<u>\$ 4,633,102</u>

\$2,150,611 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

Year Ending June 30,	
2016	\$ (989,273)
2017	(989,273)
2018	(989,273)
2019	(989,273)
2020	43,203
	<u>\$ (3,913,889)</u>

*Actuarial assumptions.* The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00% per annum
Rates of salary increase	4.50 to 15.11% including inflation
Long-term investment rate of return	7.50%, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period of July 1, 2002 to June 30, 2012.

Mortality rates were based weighting equal to 2/12 of the 1971 Group Annuity Mortality (GAM) table and 10/12 of the 1994 GAM table with no projection of future mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Core-plus fixed income	7.0%	3.8%
Emerging markets debt	3.0%	6.5%
Domestic equities	12.5%	6.0%
Master limited partnerships	5.0%	8.8%
International equities	12.5%	7.0%
Core investments	<u>40.0%</u>	
Tactical asset allocation	<u>35.0%</u>	6.00%
Private equity/debt	<u>15.0%</u>	9.80%
Private non-core real estate	5.0%	9.30%
Private core real estate	<u>5.0%</u>	6.80%
Real estate	<u>10.0%</u>	
Total	<u><u>100.0%</u></u>	

*Discount rate.* The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at 9.40% of covered payroll and contributions from the City will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

**City of Ames  
Notes to the Financial Statements  
June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**F. Pension obligations (continued)**

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability	\$ 18,658,269	\$ 9,730,926	\$ 2,313,106

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately-issued MFPRSI financial report, which is available on the MFPRSI website at [www.mfprsi.org](http://www.mfprsi.org).

*Payables to the pension plan.* At June 30, 2015, the City did not have a payable to the defined benefit pension plan.

***Ames Municipal Utility Retirement Plan***

*Plan description.* The Ames Municipal Retirement Plan (utility plan) was created by resolution of the City Council and is administered by the City. It is a single-employer, defined contribution plan for employees who regularly receive more than 10% of his or her compensation from a utility fund of the City. The City Council has authorization to amend plan provisions and contribution rates. An eleven-member board monitors, reviews, and evaluates on a continuing basis, the performance of the utility plan. The board submits a written report of its findings and recommendations at least once each fiscal year. These reports may be obtained at the City's offices.

*Summary of significant accounting policies - basis of accounting and valuation of investments.* The utility plan uses the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with terms of the plan. All plan investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the City's balance sheet date. Securities without an established market value are reported at estimated fair value.

*Funding policy.* Participants contribute 5.40%, and the City contributes 7.93% of eligible compensation. Participants may also make voluntary, unmatched contributions up to 10% of the participant's annual compensation. Participant contributions were \$433,312, and City contributions were \$636,326 for the fiscal year ended June 30, 2015.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**G. Other post-employment benefit (OPEB) obligations**

*City of Ames General Employees' Other Post-employment Benefits Plan*

*Plan description.* The City and hospital provide health and dental care benefits for retired employees and their beneficiaries through a single-employer, defined benefit plan. The hospital also provides a life insurance benefit. The City has the authority to establish and amend benefit provisions of the plan.

*Funding policy.* Participants must be at least 55 years old, have been employed by the City for the preceding four years, and be enrolled in a sponsored insurance plan at the time of retirement. Benefits terminate upon attaining Medicare eligibility.

The contribution requirements of the City are established and may be amended by the City. Plan members are currently not required to contribute. The City funds on a pay-as-you-go basis.

*Annual OPEB cost and net OPEB obligation.* The net OPEB obligation as of June 30, 2015, is determined as follows:

	City	MGMC	Total
Annual required contribution (ARC)	\$ 192,000	\$ 465,640	\$ 657,640
Interest on net OPEB obligation	46,000	148,077	194,077
Adjustment to ARC	(41,000)	(105,975)	(146,975)
Annual OPEB cost	197,000	507,742	704,742
Contributions and payments made	49,024	29,550	78,574
Increase in net OPEB obligation	246,024	537,292	783,316
Net OPEB obligation, beginning	1,153,573	2,961,523	4,115,096
Net OPEB obligation, ending	<u>\$ 1,399,597</u>	<u>\$ 3,498,815</u>	<u>\$ 4,898,412</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**G. OPEB obligations (continued)**

The City's annual OPEB cost, percentage of OPEB cost contributed, and net post-employment benefit obligation for the plan for the current fiscal year and two most recent fiscal years is as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2015	\$ 704,742	-11.15%	\$4,898,412
June 30, 2014	748,896	13.54%	4,115,096
June 30, 2013	661,229	19.62%	3,467,601

*Funded status and funding progress.* As of July 1, 2014 (July 1, 2013 for the hospital), the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 6,091,907
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 6,091,907</u>
Funded ratio (actuarial value of plan assets / AAL)	0.00%
Covered payroll (annual payroll of active employees covered by the plan)	\$ 86,598,974
UAAL as a percentage of covered payroll	7.03%

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially-determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented immediately following the financial statements as required supplementary information, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

*Actuarial methods and assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, actuarial valuations use actuarial methods



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**G. OPEB obligations (continued)**

and assumptions that include techniques that are designed to reduce the effects of short-term volatility in the actuarial accrued liabilities and the actuarial value of the assets.

The ARC for the City was determined as part of the July 1, 2014 actuarial valuation using the following methods and assumptions:

Actuarial cost method	Projected unit credit
Amortization method	Level percentage of projected payroll
Amortization period	30 years
Inflation rate	3.5%
Asset valuation method	n/a - OPEB obligation not funded
Investment return	4.0%
Projected salary increases	3.5%
Cost of living adjustments	3.0%
Healthcare cost trend rate	8.0% initial rate, reduced annually by 0.5% to an ultimate rate of 4.5%

The ARC for the hospital was determined as part of the July 1, 2013 actuarial valuation using the following methods and assumptions:

Actuarial cost method	Projected unit credit
Amortization method	Level percentage of payroll, open
Amortization period	30 years
Inflation rate	3.0%
Asset valuation method	n/a - OPEB obligation not funded
Investment return	5.0%
Projected salary increases	4.0%
Post-retirement benefit increases	9.0%, reduced annually by 0.5% to an ultimate rate of 5.0%
Healthcare cost trend rate	9.0%, reduced annually by 0.5% to an ultimate rate of 5.0%

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**H. Construction and other significant commitments**

*Construction commitments.* As of June 30, 2015, the City's commitments with contractors were as follows:

Project	Spent to Date	Remaining Commitment
Streets	\$ 1,412,514	\$ 5,053,041
Traffic signals	63,867	121,633
Water	11,336,985	47,203,940
Sewer	1,113,082	1,379,364
Storm sewer	105,358	71,642
Electric	4,898,406	6,231,539
City Hall renovation	723,640	79,065
	\$ 19,653,852	\$ 60,140,224

All of the remaining commitment amounts above were encumbered at year end. As discussed earlier in note I(F)(1), budgetary information - budgetary basis of accounting, the encumbrances and related appropriations lapse at the end of the year but are re-appropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year.

*Encumbrances.* As discussed in note I(F)(1), budgetary information - budgetary basis of accounting, encumbrance accounting is utilized to the extent necessary to ensure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year was as follows:

General fund	\$ 983,849
Capital projects fund	11,556,043
Non-major governmental funds	3,100,640
Electric	13,984,705
Water	50,795,314
Sewer	2,440,373
Non-major business-type funds	964,985
	\$ 83,825,909

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**I. Risk management**

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City uses the risk management internal service fund to account for and finance risks for workers' compensation, general liability, and property damage. The risk management fund provides workers' compensation coverage for all City employees and funds the deductible for general liability insurance. Commercial insurance is purchased for all other risks of loss.

*Risk management fund.* All funds of the City participate in the workers' compensation insurance program and make payments to the risk management fund based on a charge against employee payroll. The charge is calculated based on past claims experience of City departments. The risk management fund pays all workers' compensation claims, claim reserves, the deductible for general liability insurance, and administrative costs from its revenues, and holds excess revenues for reserve against future claims.

The City is a member of the Iowa Communities Assurance Pool (ICAP), as allowed by the Code of Iowa. ICAP is a local government, risk-sharing pool whose members include various governmental entities throughout the state of Iowa. It was formed for the purpose of managing and funding third-party liability claims against its members. It provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

ICAP's intergovernmental contract with its members provides that in the event a casualty claim or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhausts total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. As of June 30, 2015, settled claims have not exceeded the risk pool or reinsurance coverage since the pool's inception.

The City also carries commercial insurance purchased from other insurers for property (buildings and content) and boiler and machinery coverage. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**I. Risk management (continued)**

Changes in the balance of claims liabilities during the years ended June 30, 2015 and 2014 were as follows:

	<u>2015</u>	<u>2014</u>
Liability, July 1	\$ 1,257,136	\$ 1,058,601
Claims incurred & claims adjustments	553,831	790,768
Claim payments	<u>(992,099)</u>	<u>(592,233)</u>
Liability, June 30	<u>\$ 818,868</u>	<u>\$ 1,257,136</u>

*Health insurance fund.* The City maintains a separate internal service fund to account for health benefits. The City carries excess health insurance through the risk pool of Blue Cross/Blue Shield of Iowa in the amount of \$125,000 for specific claims each year and 125% of aggregate claims. The estimated liability for probable losses as recorded in the health benefits fund was:

	<u>2015</u>	<u>2014</u>
Liability, July 1	\$ 275,000	\$ 743,632
Claims incurred & claims adjustments	7,771,602	6,017,610
Claim payments	<u>(7,586,602)</u>	<u>(6,486,242)</u>
Liability, June 30	<u>\$ 460,000</u>	<u>\$ 275,000</u>

The hospital carries professional liability insurance on a claims-made policy. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, would be uninsured. The hospital has accrued \$184,287 as an estimate for professional liability claims that were incurred but not reported as of June 30, 2015.

The hospital is self-insured for health care coverage of employees and covered dependents and carries stop-loss insurance coverage, which assumes liability for claims in excess of \$175,000 per individual claim and 120% aggregate of expected paid claims. Accrued costs related to health care coverage amounted to \$903,026 at June 30, 2015.

The hospital is self-insured for workers' compensation coverage of employees, and carries stop-loss insurance coverage, which assumes liability for claims in excess of \$475,000 per occurrence. Accrued costs related to workers' compensation coverage were \$647,493 at June 30, 2015.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**I. Risk management (continued)**

Changes in the balance of the hospital's accrued claims for professional liabilities, health care, and workers' compensation coverage for the years ended June 30, 2015 and 2014 were as follows:

	Professional Liability		Health Insurance	
	2015	2014	2015	2014
Liability, July 1	\$ 210,311	\$ 245,604	\$ 1,084,751	\$ 1,016,728
Claims incurred & claims adjustments	(20,644)	(27,659)	7,906,244	9,392,740
Claim payments	(5,380)	(7,634)	(8,087,969)	(9,324,717)
Liability, June 30	\$ 184,287	\$ 210,311	\$ 903,026	\$ 1,084,751

	Workers' Compensation	
	2015	2014
Liability, July 1	\$ 304,737	\$ 148,380
Claims incurred & claims adjustments	622,298	577,400
Claim payments	(279,542)	(421,043)
Liability, June 30	\$ 647,493	\$ 304,737

**J. Lease obligations**

*Operating leases.* The City leases a parking lot in Campustown for public parking on a year-to-year basis. A one-year lease extension was approved expiring in May 2016. The City also leased office space, which served as the primary office for the Information Technology (IT) division. The lease for office space expired in September 2015 when the IT division moved into City Hall. Rent expense for these leases during the fiscal year ended June 30, 2015, was \$33,322.

The hospital leases various equipment for use in the medical center. Rent expense for these leases was \$854,000 for the fiscal year ended June 30, 2015.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**J. Lease obligations (continued)**

The future minimum lease payments for the City and hospital are as follows:

Year Ending June 30,	Total Rent
2016	\$ 360,435
2017	1,925
2018	-
2019	-
2020	-
	<u>\$ 362,360</u>

**K. Long-term liabilities**

**General obligation bonds**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds are generally issued with maturities ranging from 10 to 20 years. Debt service on general obligation bonds is paid from the debt service fund. General obligation bonds outstanding at June 30, 2015 are as follows:

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

Governmental Activities					
General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding June 30, 2015
Corporate purpose	2006	\$ 5,285,000	4.000 %	2018	\$ 1,610,000
Corporate purpose	2007	9,130,000	3.75-4.150	2019	3,738,286
Corporate purpose	2008	5,855,000	3.75-4.150	2020	2,815,000
Corporate purpose	2009	11,165,000	2.00-3.500	2021	6,220,000
Corporate purpose	2010	6,690,000	2.00-2.500	2022	4,205,000
Refunding	2011	5,980,000	2.00-3.350	2021	1,415,000
Corporate purpose	2011	6,675,000	1.00-2.400	2023	4,570,000
Corporate purpose	2012	11,325,000	1.50-3.000	2032	9,225,000
Corporate purpose/refunding	2013	21,220,000	2.00-3.125	2032	17,835,000
Corporate purpose	2014	9,395,000	2.00-2.500	2026	8,620,000
		<u>\$92,720,000</u>			<u>\$ 60,253,286</u>

Business-Type Activities					
General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding June 30, 2015
Corporate purpose	2007	\$ 500,000	2.00-3.35 %	2021	\$ 201,714
Corporate purpose	2008	2,500,000	1.00-2.40	2023	1,220,000
Corporate purpose	2012	1,335,000	1.50-3.00	2024	1,035,000
Corporate purpose	2013	1,320,000	2.00-3.00	2025	1,120,000
Corporate purpose	2014	300,000	2.00-2.50	2024	280,000
		<u>\$ 5,955,000</u>			<u>\$ 3,856,714</u>

**Revenue bonds**

The City also issues revenue bonds, where the City pledges income derived from certain assets or programs to pay the debt service. Revenue bonds outstanding as of June 30, 2015 are as follows:

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

*Mary Greeley Medical Center:*

Revenue Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding June 30, 2015
Hospital improvement	2011	\$65,000,000	3.00-5.625 %	2036	\$ 63,560,000
Hospital improvement and refunding	2012	<u>26,000,000</u>	2.07	2027	<u>19,945,000</u>
		<u>\$91,000,000</u>			<u>\$ 83,505,000</u>

The hospital has pledged future net revenue to repay the 2011 and 2012 revenue bonds with original borrowings of \$65,000,000 and \$26,000,000, respectively. Net revenue is defined in the bond indenture of trust dated October 1, 2011, and in the supplemental master trust indenture dated November 1, 2012, as operating revenue, less operating expenses plus depreciation. The purpose of the 2011 and 2012 bonds is to refund the 2003 bonds and to finance the expansion and renovation of the medical facility. The bonds are payable solely from net revenues and are payable through 2036 and 2027, respectively. The total principal and interest remaining to be paid on the bonds as of June 30, 2015, is \$134,617,690. Principal and interest paid during the fiscal year ended June 30, 2015, was 6,628,608 and net revenue for the same period, as defined above, was \$44,677,547.

Under the indenture of trust, the hospital is responsible for all payments of principal, interest, and related expenses of the bonds, and certain funds are required to be maintained by the trustee for interest and principal payments. The hospital is required to comply with various covenants (primarily the debt service coverage ratio, days cash on hand, and the capitalization ratio) and meet certain operating and financial tests. Monthly deposits of one-sixth of the next semi-annual interest payment and one-twelfth of the next annual principal maturity must be made into debt service reserve funds.

**Landfill post-closure costs**

The City stopped accepting solid waste at its landfill effective June 30, 1992, and has since been closed. 100% of the capacity of the landfill has been used.

Federal and state laws and regulations establish landfill closure and post-closure care requirements. The state specifies financial assurance requirements in the Code of Iowa enumerating various allowable financial assurance mechanisms to meet the costs of closure and post-closure care. The City satisfies this requirement with the rating on its most recent bond issues.



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

The liability for post-closure care costs is based on the landfill capacity used to date with no remaining life. The estimated liability for post-closure care costs is \$178,634 at June 30, 2015, with a current portion of \$16,880.

The City's written landfill post-closure plan includes estimates of costs of all equipment and services required to monitor and maintain the closed landfill. There is a potential for changes in estimates as a result of inflation or deflation, changes in technology, or changes in applicable laws or regulations. Unanticipated future inflation costs and costs that might arise from changes in post-closure requirements may require adjustment of the liability in future years.

Loans payable

The City has a Solid Waste Alternatives Program loan from the Iowa Department of Natural Resources to fund a non-ferrous metal recovery system at the Resource Recovery Plant. The original amount of the loan was \$825,000, payable through July 2015, at 3.0% interest. The balance of the loan on June 30, 2015 was \$37,409.

Transit has an Amoco capital match revolving loan from the Iowa Department of Transportation for the final design and construction of the intermodal facility. The original amount of the loan was \$87,500, payable through December 2015, at 0% interest. The balance of the loan on June 30, 2015 was \$17,500.

At June 30, 2015, there was one outstanding contract between the Iowa Department of Economic Development and a city business for a Community Economic Betterment Account loan. Although the loan bears the name of the City, the City has no obligation for such debt beyond the resources provided by the business entity upon whose behalf it is issued. Accordingly, the loan is not reported as a liability in the financial statements.

Revenue capital loan notes

The City rolled \$6,870,181 in planning and design proceeds from its water revenue loan and disbursement agreement anticipation project note with the Iowa Finance Authority (IFA) into a revenue capital loan note agreement. The amount of the revenue capital loan note agreement is not to exceed \$76,325,000. Proceeds from the loan will be used for the purpose of paying the cost of planning, designing, and constructing improvements and extensions to the water utility. The loan bears interest at 1.75% per annum plus a servicing fee of 0.25% per annum. A loan initiation fee of \$100,000 was withheld from the proceeds and added to the amount owed by the City. Repayment of the loan will come from the water fund. In addition to the amount rolled into the note and the loan initiation fee, an additional \$5,576,312 was borrowed during the fiscal year. The amount

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

of principal outstanding is \$12,254,614, and the City has \$64,070,386 of capital loan notes still available as of June 30, 2015.

The capital loan note agreement requires the water utility to produce revenues to meet the operation and maintenance expenses of the facility and to maintain net revenues at a level not less than 110% of the amount of principal and interest on the revenue bond and any other obligations secured by a pledge of the net revenues falling due in the same year. In the fiscal year ended June 30, 2015, the water fund had net revenues of \$4,024,354 and the amount of principal and interest due was \$64,982.

The City also has a revenue capital loan note agreement with the IFA in an amount not to exceed \$3,121,000. The funds will be used to pay for a new ultraviolet light disinfection system for the Water Pollution Control Plant, which is required under the terms of the discharge permit for the facility. The loan bears interest at 1.75% per annum plus a servicing fee of 0.25% per annum. A loan initiation fee of \$15,605 (0.50%) was withheld from the proceeds and added to the amount owed by the City. Repayment of the loan will come from the sewer fund. The City received its final disbursement for the loan during the fiscal year, with total proceeds, including the loan initiation fee, totaling \$2,469,250. The balance of the loan was \$2,210,250 as of June 30, 2015.

The capital loan note agreement requires the sewer utility to produce revenues to meet the operation and maintenance expenses of the facility and to maintain net revenues at a level not less than 110% of the amount of principal and interest on the revenue bond and any other obligations secured by a pledge of the net revenues falling due in the same year. In the fiscal year ended June 30, 2015, the sewer fund had net revenues of \$2,932,473 and the amount of principal and interest due was \$169,999.

*Legal debt margin.* State statutes limit the amount of general obligation debt an Iowa city may issue to 5% of the actual assessed valuation at January 1, 2013, related to the 2014-2015 fiscal year. At June 30, 2015, the outstanding debt of \$64,110,000 is below the limit of \$180,218,498, leaving a debt margin of over \$116 million.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

*Changes in long-term liabilities.* Changes in the City's long-term liabilities for the fiscal year ended June 30, 2015, are as follows:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Due Within One Year
<i>Governmental activities:</i>					
Bonds payable:					
General obligation bonds	\$ 58,223,115	\$ 9,395,000	\$ (7,364,829)	\$ 60,253,286	\$ 7,002,882
Premiums	1,588,327	238,187	(188,509)	1,638,005	188,509
Total bonds payable	59,811,442	9,633,187	(7,553,338)	61,891,291	7,191,391
Compensated absences	1,972,131	2,162,126	(2,025,740)	2,108,517	103,239
Other post-employment benefits	647,634	138,122	-	785,756	-
Governmental activities long-term debt	<u>\$ 62,431,207</u>	<u>\$ 11,933,435</u>	<u>\$ (9,579,078)</u>	<u>\$ 64,785,564</u>	<u>\$ 7,294,630</u>

The liabilities for compensated absences and other post-employment benefits are generally liquidated by the General Fund.

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Due Within One Year
<i>Business-type activities:</i>					
Bonds payable:					
Revenue bonds	\$ 86,330,000	\$ -	\$ (2,825,000)	\$ 83,505,000	\$ 2,890,000
Premiums	612,752	-	(39,028)	573,724	38,794
Total revenue bonds	86,942,752	-	(2,864,028)	84,078,724	2,928,794
General obligation bonds	4,036,885	300,000	(480,171)	3,856,714	502,118
Premiums	154,266	7,751	(17,160)	144,857	17,160
Total general obligation bonds	4,191,151	307,751	(497,331)	4,001,571	519,278
Total bonds payable	91,133,903	307,751	(3,361,359)	88,080,295	3,448,072
Compensated absences	10,851,353	11,165,668	(12,276,753)	9,740,268	499,447
Loans payable	6,897,586	191,879	(7,034,556)	54,909	54,909
Capital loan notes payable	1,987,020	12,608,844	(131,000)	14,464,864	134,000
Notes payable	568,517	-	(446,060)	122,457	122,457
Other post-employment benefits	3,467,462	645,194	-	4,112,656	-
Landfill post-closure costs	196,464	-	(17,830)	178,634	16,880
Business-type activities long-term debt	<u>\$ 115,102,305</u>	<u>\$ 24,919,336</u>	<u>\$ (23,267,558)</u>	<u>\$ 116,754,083</u>	<u>\$ 4,275,765</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

The debt service requirements for the City's bonds are as follows:

*Governmental activities:*

Year Ending June 30,	General Obligation Bonds	
	Principal	Interest
2016	\$ 7,002,882	\$ 1,649,801
2017	7,195,935	1,473,973
2018	7,038,598	1,282,891
2019	6,675,871	1,086,817
2020	5,845,000	902,733
2021-2025	18,305,000	2,515,550
2026-2030	5,875,000	847,725
2031-2035	2,315,000	106,900
Total	<u>\$ 60,253,286</u>	<u>\$ 9,866,390</u>

*Business-type activities:*

Year Ending June 30,	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2016	\$ 502,118	\$ 120,717	\$ 2,890,000	\$ 3,735,480
2017	524,065	105,687	2,960,000	3,665,621
2018	536,402	88,597	3,030,000	3,593,734
2019	559,129	71,070	3,105,000	3,520,109
2020	520,000	52,485	3,180,000	3,447,398
2021-2025	1,215,000	98,850	17,340,000	15,786,721
2026-2030	-	-	20,185,000	11,441,326
2031-2035	-	-	24,995,000	5,616,750
2036-2040	-	-	5,820,000	305,550
Total	<u>\$ 3,856,714</u>	<u>\$ 537,406</u>	<u>\$ 83,505,000</u>	<u>\$ 51,112,689</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**K. Long-term liabilities (continued)**

Year Ending June 30,	Loans		Capital Loan Notes	
	Principal	Interest	Principal	Interest
2016	\$ 54,909	\$ -	\$ 134,000	\$ 354,026
2017	-	-	136,000	351,346
2018	-	-	3,280,000	348,626
2019	-	-	3,346,000	283,026
2020	-	-	3,413,000	216,106
2021-2025	-	-	3,410,614	303,575
2026-2030	-	-	745,250	41,305
Total	<u>\$ 54,909</u>	<u>\$ -</u>	<u>\$ 14,464,864</u>	<u>\$ 1,898,010</u>

Year Ending June 30,	Notes	
	Principal	Interest
2016	\$ 122,457	\$ 554
2017	-	-
2018	-	-
2019	-	-
2020	-	-
2021-2025	-	-
Total	<u>\$ 122,457</u>	<u>\$ 554</u>

Year Ending June 30,	Total Business - Type Activities		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2016	\$ 3,703,484	\$ 4,210,777	\$ 10,706,366	\$ 5,860,578
2017	3,620,065	4,122,654	10,816,000	5,596,627
2018	6,846,402	4,030,957	13,885,000	5,313,848
2019	7,010,129	3,874,205	13,686,000	4,961,022
2020	7,113,000	3,715,989	12,958,000	4,618,722
2021-2025	21,965,614	16,189,146	40,270,614	18,704,696
2026-2030	20,930,250	11,482,631	26,805,250	12,330,356
2031-2035	24,995,000	5,616,750	27,310,000	5,723,650
2036-2040	5,820,000	305,550	5,820,000	305,550
Total	<u>\$ 102,003,944</u>	<u>\$ 53,548,659</u>	<u>\$ 162,257,230</u>	<u>\$ 63,415,049</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**L. Fund balance**

*Minimum fund balance policy.* The City establishes and maintains fund balance levels based on evaluation of each individual fund. The minimum fund balance is set at a level that is considered necessary to maintain the City's credit worthiness and to adequately provide for:

1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy,
2. Contingencies for unseen operating or capital needs, and
3. Cash flow requirements.

In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

The minimum fund balance level for the general fund is 20% of operating expenditures.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**L. Fund balance (continued)**

The details for the City's fund balances are as follows:

	General	Capital Projects	Debt Service	Special Revenues	Permanent Funds	Total
Nonspendable:						
Inventory	\$ 31,198	\$ -	\$ -	\$ 76,516	\$ -	\$ 107,714
Prepaid items	59,340	-	-	-	-	59,340
Perpetual care principal	-	-	-	-	930,528	930,528
Aquatic center endowment	-	-	-	-	1,000,000	1,000,000
Total nonspendable fund balance	<u>90,538</u>	<u>-</u>	<u>-</u>	<u>76,516</u>	<u>1,930,528</u>	<u>2,097,582</u>
Restricted:						
Debt service	-	-	594,468	-	-	594,468
Aquatic center	-	-	-	-	107,295	107,295
Airport construction	-	340,803	-	-	-	340,803
Street construction	-	478,057	-	5,119,686	-	5,597,743
Environment and economic betterment	-	-	-	7,153,730	-	7,153,730
General obligation bond projects	-	14,386,729	-	-	-	14,386,729
Housing assistance	-	-	-	534,018	-	534,018
Public safety	-	-	-	266,777	-	266,777
Public safety pension	-	-	-	622,400	-	622,400
Library	-	-	-	359,918	-	359,918
Parks and recreation	-	-	-	1,764,523	-	1,764,523
Project Share	-	-	-	4,408	-	4,408
Public art	-	-	-	171	-	171
Developers' projects	-	-	-	149,940	-	149,940
Total restricted fund balance	<u>-</u>	<u>15,205,589</u>	<u>594,468</u>	<u>15,975,571</u>	<u>107,295</u>	<u>31,882,923</u>
Committed:						
Bike trails	-	-	-	17,054	-	17,054
Parks and recreation	-	-	-	129,290	-	129,290
Housing assistance	-	-	-	703,251	-	703,251
Green energy projects	-	-	-	6,079	-	6,079
Environment and economic betterment	-	-	-	541,961	-	541,961
Total committed fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,397,635</u>	<u>-</u>	<u>1,397,635</u>
Assigned:						
Administration	55,733	-	-	-	-	55,733
City Hall renovation	123,643	-	-	-	-	123,643
Library	460	-	-	-	-	460
Public works	4,379	-	-	-	-	4,379
Public safety	28,164	-	-	-	-	28,164
Parks and recreation	52,624	-	-	-	-	52,624
Airport	20,950	-	-	-	-	20,950
Cemetery maintenance	10,850	-	-	-	-	10,850
Total assigned fund balance	<u>296,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,803</u>
Unassigned	10,332,050	(841,593)	-	(969,410)	-	8,521,047
Total fund balance	<u>\$ 10,719,391</u>	<u>\$ 14,363,996</u>	<u>\$ 594,468</u>	<u>\$ 16,480,312</u>	<u>\$ 2,037,823</u>	<u>\$ 44,195,990</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**M. Inter-fund receivables and payables**

The composition of inter-fund balances as of June 30, 2015, is as follows:

Receivable Fund	Payable Fund				
	General Fund	Capital Projects	Electric	Sewer	Water
Major Funds:					
General Fund	\$ -	\$ 35,542	\$ 92,671	\$ 35,069	\$ 39,176
Capital Projects	87,594	-	-	931,145	656,696
Electric	60,324	-	-	40,976	44,344
Sewer	9,324	96,992	32,400	-	16,467
Water	33,023	53,883	36,380	21,627	-
Non-Major Funds:					
Special Revenue	5,119	45,479	-	9,156	9,156
Enterprise	116,919	158,148	69,201	-	-
Internal Service	197,923	1,416	116,145	42,581	61,551
Total	<u>\$ 510,226</u>	<u>\$ 391,460</u>	<u>\$ 346,797</u>	<u>\$1,080,554</u>	<u>\$ 827,390</u>

Receivable Fund	Payable Fund				
	Non-Major Permanent Funds	Non-Major Special Revenue Funds	Non-Major Enterprise Funds	Internal Service Funds	Total
Major Funds:					
General Fund	\$ 6,550	\$1,237,455	\$ 49,285	\$ 15,151	\$1,510,899
Capital Projects	-	638,500	125,317	-	2,439,252
Electric	-	-	-	1,761	147,405
Sewer	-	-	174	1,967	157,324
Water	-	2,960	-	51	147,924
Non-Major Funds:					
Special Revenue	-	771	9,155	789	79,625
Enterprise	-	1,438	5	976	346,687
Internal Service	-	156,073	56,509	5,926	638,124
Total	<u>\$ 6,550</u>	<u>\$2,037,197</u>	<u>\$ 240,445</u>	<u>\$ 26,621</u>	<u>\$5,467,240</u>

The outstanding balances between funds result mainly from the time lag between the dates that inter-fund goods and services are provided or reimbursable expenditures occur.



**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**N. Inter-fund transfers**

The composition of inter-fund transfers for the year ended June 30, 2015, is as follows:

Transfers In	Transfers Out						Total
	General Fund	Capital Projects	Electric	Sewer	Water	Non-Major Special Revenue Funds	
Major Funds:							
General Fund	\$ -	\$ -	\$2,107,885	\$ -	\$ -	\$7,098,383	\$ 9,206,268
Capital Projects	87,594	-	-	-	-	-	87,594
Debt Service	-	386,599	-	-	-	117,251	503,850
Non-Major Funds:							
Special Revenue	-	-	-	-	-	119,807	119,807
Enterprise	2,023,225	-	-	-	-	20,000	2,043,225
Internal Service	-	-	-	26,180	26,180	26,180	78,540
<b>Total</b>	<b>\$2,110,819</b>	<b>\$ 386,599</b>	<b>\$2,107,885</b>	<b>\$ 26,180</b>	<b>\$ 26,180</b>	<b>\$7,381,621</b>	<b>\$12,039,284</b>

Inter-fund transfers are authorized in the City budget and usually involve transfers from the fund receiving the revenue to the fund through which the authorized expenditure is to be made. For example, the road use tax funds are received into the special revenue fund and are transferred to the capital projects fund where the funds will be spent.

**O. Donor-restricted endowment**

Earnings from the investment of the Furman Aquatic Center endowment of \$107,295 at June 30, 2015, are shown as restricted net position. These funds can be used at the aquatic center to minimize the City's ongoing operational costs, to fund future repairs and enhancements, and to replace equipment. Chapter 540A of the Code of Iowa permits the City to appropriate an amount of net appreciation as the City determines, in good faith, while considering the duration and preservation of the endowment fund, the purposes of the City and the fund, general economic conditions, the possible effect of inflation or deflation, the expected total return from income and the appreciation of investments, other resources of the City, and the investment policy of the City.

**P. Contingencies**

The City's Legal Department reported to management that, as of June 30, 2015, claims and lawsuits were on file against the City. The Legal Department estimates that the portion of these potential claims and lawsuits not covered by insurance would not materially affect the financial position of the City. The City has authority to levy additional taxes outside the regular limit to cover cases resulting in an uninsured judgment.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**P. Contingencies (continued)**

The City participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act, as amended. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amount of expenditures that may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, will be immaterial.

As a provider of health care services, the hospital has agreements with third-party payers that provide for payment of services at amounts different from established rates. The basis for payment varies by payer and includes prospectively-determined rates per discharge, discounts from established charges, and retroactively-determined, cost-based rates. Approximately 95% of gross patient charges determined at established rates resulted from patients covered by these third-party reimbursement programs for the fiscal year ended June 30, 2015. Changes have been and may be made in certain programs, which could have a material adverse impact on the financial condition of the hospital in future years.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in exclusion from government health care program participation, together with the imposition of significant fines and penalties, as well as significant repayment for past reimbursement for patient services received. While the hospital is subject to similar regulatory reviews, management believes that the outcome of any such regulatory review will not have a material adverse effect on the hospital's financial position.

**Q. Joint venture**

The hospital has a joint venture with McFarland Clinic, P.C. to form Health Ventures of Central Iowa, LLC (Health Ventures), of which it owns 50%. A joint venture also exists with Garner Dialysis, LLC, which is owned 40% by the hospital and Health Enterprises Cooperative, of which the hospital owns 15.3%. The hospital uses the equity method of accounting for joint ventures in which it has the ability to exercise significant influence over operating and financial policies of the investee. Financial statements of the joint ventures are available at Mary Greeley Medical Center, 1111 Duff Avenue, Ames, IA 50010.

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**R. Change in accounting principle / restatement of net position**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, was effective for the City beginning with the year ended June 30, 2015. This statement replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. The statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources will not be reported, except for deferred outflows of resources related to contributions made after the measurement date of the beginning net pension liability, which is required to be reported by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

As a result of the adoption of GASB Statement No. 68, net position as of June 30, 2014, was restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date, as follows:

	Governmental Activities	Business-Type Activities			Total
		Hospital	City	Total	
Net position June 30, 2014, as previously reported	\$ 150,528,382	\$ 323,821,168	\$ 265,219,327	\$ 589,040,495	\$ 739,568,877
Net pension liability as of June 30, 2014	(23,654,712)	(50,375,785)	(8,805,184)	(59,180,969)	(82,835,681)
Change in outflows of resources related to contributions made after the June 30, 2013 measurement date	3,008,158	5,302,702	950,406	6,253,108	9,261,266
Net position July 1, 2014, as restated	<u>\$ 129,881,828</u>	<u>\$ 278,748,085</u>	<u>\$ 257,364,549</u>	<u>\$ 536,112,634</u>	<u>\$ 665,994,462</u>

**City of Ames**  
**Notes to the Financial Statements**  
**June 30, 2015**

**IV. Detailed notes on all activities and funds (continued)**

**S. Related party transactions**

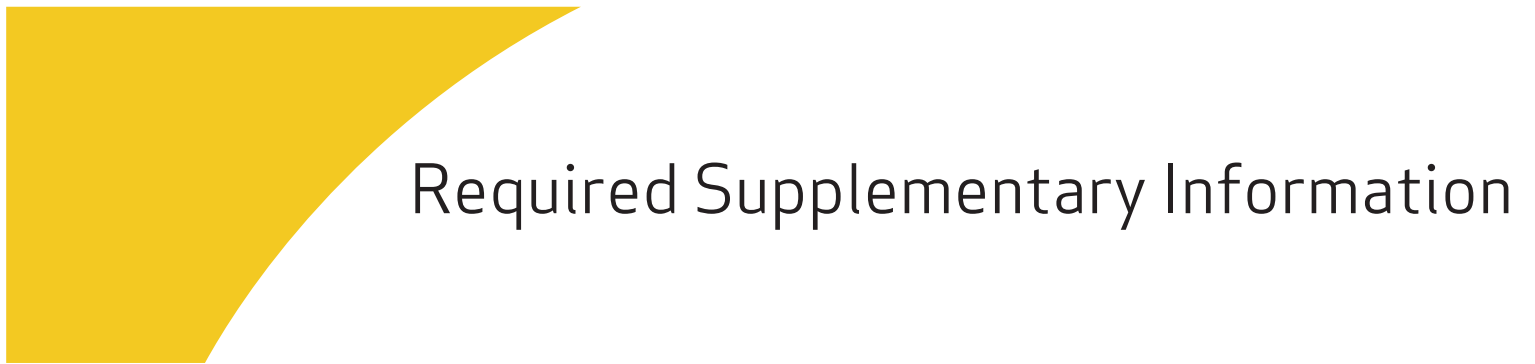
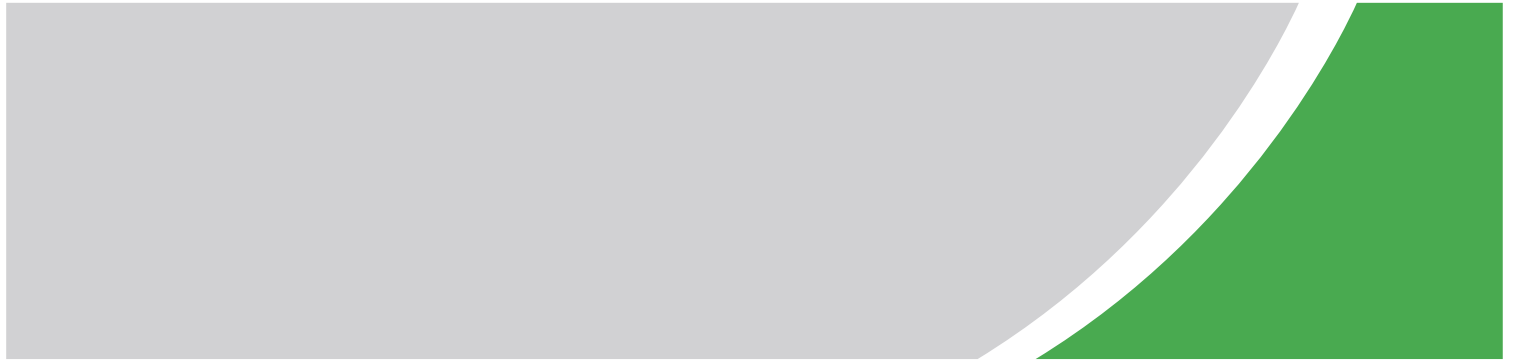
The hospital's board of trustees approved the guarantee of certain debt on behalf of the Health Ventures joint venture mentioned above. During the fiscal year ended June 30, 2015, the debt was paid in full by Health Ventures, and there was no performance on the guarantee by the hospital.

**T. Subsequent Events**

On September 22, 2015, the City issued \$18,445,000 of general obligation, corporate purpose bonds for the purpose of paying the cost of constructing street, water main, sanitary and storm sewer, and bridge improvements; flood mitigation and remediation; and construction of a new municipal airport terminal building. The interest rates on the bonds range from 2.00-5.00% with final maturity on June 1, 2035.

In the months since the fiscal year ended, the City received an additional \$10,737,439 in loan proceeds from IFA for the new water treatment plant per the water revenue loan and disbursement agreement anticipation note. This brings the total amount outstanding to \$22,992,053 as of the date of this report.

The City plans to issue approximately \$10.35 million in revenue bonds to fund the conversion of the electric power plant from coal to natural gas. It is anticipated that final maturity will be on June 1, 2017.



**City of Ames**  
**Schedule of the City's Proportionate Share of the Net Pension Liability**  
**Iowa Public Employees' Retirement System**  
**Last Fiscal Year\***

City's proportion of the net pension liability	1.2008652%
City's proportionate share of the net pension liability	\$ 47,625,187
City's covered-employee payroll	\$ 80,767,043
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	58.97%
Plan fiduciary net position as a percentage of the total pension liability	87.61%

\* The amounts presented for each fiscal year were determined as of June 30.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the City will present information for those years for which information is available.

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames  
Schedule of City Contributions  
Iowa Public Employees' Retirement System  
Last Ten Fiscal Years**

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2015	\$ 7,272,880	\$ 7,272,880	-	\$ 81,496,219	8.92%
2014	7,202,625	7,202,625	-	80,767,043	8.92%
2013	6,861,788	6,861,788	-	79,249,773	8.66%
2012	6,180,045	6,180,045	-	76,725,553	8.05%
2011	5,241,681	5,241,681	-	75,328,134	6.96%
2010	4,964,111	4,964,111	-	74,564,817	6.66%
2009	4,808,898	4,808,898	-	75,643,549	6.36%
2008	4,137,527	4,137,527	-	62,654,262	6.60%
2007	3,680,401	3,680,401	-	64,006,974	5.75%
2006	3,445,078	3,445,078	-	59,914,400	5.75%

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames**  
**Schedule of the City's Proportionate Share of the Net Pension Liability**  
**Municipal Fire and Police Retirement System of Iowa**  
**Last Fiscal Year\***

City's proportion of the net pension liability	2.684406%
City's proportionate share of the net pension liability	\$ 9,730,925
City's covered-employee payroll	\$ 7,261,087
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	134.01%
Plan fiduciary net position as a percentage of the total pension liability	86.27%

\* The amounts presented for each fiscal year were determined as of June 30.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the City will present information for those years for which information is available.

The notes to the required supplementary information are an integral part of this schedule.



**City of Ames  
Schedule of City Contributions  
Municipal Fire and Police Retirement System of Iowa  
Last Ten Fiscal Years**

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2015	\$ 2,150,611	\$ 2,150,611	-	\$ 7,468,640	28.80%
2014	2,064,780	2,064,780	-	7,261,087	28.44%
2013	1,758,163	1,758,163	-	7,138,308	24.63%
2012	1,630,807	1,630,807	-	7,011,079	23.26%
2011	1,253,345	1,253,345	-	6,650,691	18.85%
2010	1,024,685	1,024,685	-	6,381,845	16.06%
2009	1,095,325	1,095,325	-	6,114,164	17.91%
2008	1,412,973	1,412,973	-	5,545,420	25.48%
2007	1,467,354	1,467,354	-	5,287,762	27.75%
2006	1,452,990	1,452,990	-	5,150,620	28.21%

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames**  
**Schedule of Funding Progress**  
**General Employees' Other Post-Employment Benefits Plan**

FY	City Actuarial Valuation Date	Hospital Actuarial Valuation Date	Actuarial Accrued Liability (AAL) -				Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
			Actuarial Value of Assets (a)	Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)				
2015	07/01/14	07/01/13	\$ -	\$ 6,091,907	\$ 6,091,907	0.00%	\$ 86,598,974	7.03%	
2014	07/01/12	07/01/13	-	6,808,907	6,808,907	0.00%	85,922,739	7.92%	
2013	07/01/12	07/01/11	-	5,876,864	5,876,864	0.00%	90,590,827	6.49%	
2012	07/01/10	07/01/11	-	5,065,864	5,065,864	0.00%	82,680,630	6.13%	
2011	07/01/10	07/01/09	-	5,302,219	5,302,219	0.00%	81,335,406	6.52%	
2010	07/01/08	07/01/09	-	5,248,219	5,248,219	0.00%	76,101,030	6.90%	

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames**  
**Budgetary Comparison Schedule**  
**Governmental and Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2015**

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual	Original Budget	Final Budget	Variance - Actual to Final
<b>Revenues and other financing sources:</b>						
Taxes levied on property	\$ 25,332,420	\$ -	\$ 25,332,420	\$ 25,487,263	\$ 25,487,263	\$ (154,843)
Delinquent property taxes	4,061	-	4,061	-	-	4,061
TIF revenues	37,250	-	37,250	37,866	37,866	(616)
Other taxes	10,182,330	-	10,182,330	8,860,251	9,834,839	347,491
Licenses and permits	2,019,364	31,271	2,050,635	1,381,200	2,026,200	24,435
Use of money and property	636,391	8,909,382	9,545,773	11,218,921	16,120,916	(6,575,143)
Intergovernmental	8,802,273	10,071,649	18,873,922	18,664,393	24,122,160	(5,248,238)
Charges for services	3,489,532	264,495,459	267,984,991	261,361,973	262,040,650	5,944,341
Special assessments	419,402	-	419,402	441,075	386,599	32,803
Miscellaneous	1,181,291	2,734,268	3,915,559	2,767,861	2,931,541	984,018
Other financing sources	22,330,991	8,252,307	30,583,298	79,691,882	54,911,476	(24,328,178)
Total revenues and other financing sources	74,435,305	294,494,336	368,929,641	409,912,685	397,899,510	(28,969,869)
<b>Expenditures and other financing uses:</b>						
General government	2,281,690	-	2,281,690	2,431,531	2,679,168	397,478
Public safety	16,175,826	-	16,175,826	16,813,441	16,777,062	601,236
Public works	5,488,853	-	5,488,853	5,740,623	5,850,040	361,187
Health and social services	1,143,231	-	1,143,231	1,155,850	1,159,563	16,332
Culture and recreation	7,441,144	-	7,441,144	7,624,855	7,818,588	377,444
Community and economic development	3,149,863	-	3,149,863	2,905,826	3,979,058	829,195
Debt service	9,743,158	-	9,743,158	9,800,973	9,743,158	-
Capital outlay	16,876,574	-	16,876,574	14,291,025	42,181,466	25,304,892
Total governmental expenditures	62,300,339	-	62,300,339	60,764,124	90,188,103	27,887,764
Business-type expenditures	-	255,959,964	255,959,964	321,115,429	303,797,216	47,837,252
Total expenditures and other financing uses	62,300,339	255,959,964	318,260,303	381,879,553	393,985,319	75,725,016
Other financing uses	12,284,265	2,773,491	15,057,756	14,962,382	15,705,465	647,709
Total expenditures, other financing uses, and transfers out	74,584,604	258,733,455	333,318,059	396,841,935	409,690,784	76,372,725
<b>Excess revenues and other financing sources over (under) expenditures, other financing uses, and transfers out</b>						
	(149,299)	35,760,881	35,611,582	13,070,750	(11,791,274)	47,402,856
Fund balances, beginning (as previously reported)	48,525,793	541,326,035	589,851,828	513,024,912	589,851,828	-
Change in accounting principle	-	(52,927,861)	(52,927,861)	-	-	(52,927,861)
Fund balances, beginning (as restated)	48,525,793	488,398,174	536,923,967	513,024,912	589,851,828	(52,927,861)
Fund balances, ending	\$ 48,376,494	\$ 524,159,055	\$ 572,535,549	\$ 526,095,662	\$ 578,060,554	\$ (5,525,005)

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames**  
**Budgetary Comparison Schedule**  
**Budget to GAAP Reconciliation**  
**For the Fiscal Year Ended June 30, 2015**

	Governmental Funds			Proprietary Funds		
	Budget Basis	Adjustments	Modified Accrual Basis	Budget Basis	Adjustments	Accrual Basis
Revenues and other financing sources	\$ 74,435,305	\$ (3,261,314)	\$ 71,173,991	\$ 294,494,336	\$ (6,613,101)	\$ 287,881,235
Expenditures and other financing uses	74,584,604	(4,595,336)	69,989,268	258,733,455	(862,465)	257,870,990
Excess revenues and other financing sources over expenditures and other financing uses	(149,299)	1,334,022	1,184,723	35,760,881	(5,750,636)	30,010,245
Fund balances, beginning (as previously reported)	48,525,793	(5,514,526)	43,011,267	541,326,035	40,985,366	582,311,401
Change in accounting principle	-	-	-	(52,927,861)	-	(52,927,861)
Fund balances, beginning (as restated)	48,525,793	(5,514,526)	43,011,267	488,398,174	40,985,366	529,383,540
Fund balances, ending	<u>\$ 48,376,494</u>	<u>\$ (4,180,504)</u>	<u>\$ 44,195,990</u>	<u>\$ 524,159,055</u>	<u>\$ 35,234,730</u>	<u>\$ 559,393,785</u>

The notes to the required supplementary information are an integral part of this schedule.

**City of Ames**  
**Notes to the Required Supplementary Information**  
**June 30, 2015**

**I. Pension Liability**

*Changes in benefit terms.* Legislation passed in 2010 modified benefit terms for current regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3% per year measured from the member's first unreduced retirement age to a 6% reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups - emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers - from regular membership to the protection occupation group for future service only.

Benefit provisions for sheriffs and deputies were changed in the 2004 legislative session. The eligibility for unreduced retirement benefits was lowered from age 55 by one year each July 1 (beginning in 2004) until it reached age 50 on July 1, 2008. The years of service requirement remained at 22 or more. Their contribution rates were also changed to be shared 50/50 by the employee and employer, instead of the previous 40/60 split.

*Changes in assumptions.* The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year
- Adjusted male mortality rates for retirees in the regular membership group
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64
- Moved from an open, 30-year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed, 20-year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions
- Modified retirement rates to reflect fewer retirements
- Lowered disability rates at most ages
- Lowered employment termination rates
- Generally increased the probability of terminating members receiving a deferred retirement benefit
- Modified salary increase assumptions based on various service duration

The 2007 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted salary-increase assumptions to service-based assumptions

**City of Ames**  
**Notes to the Required Supplementary Information (continued)**  
**June 30, 2015**

- Decreased the assumed interest rate credited on employee contributions from 4.25% to 4.00%
- Lowered the inflation assumption from 3.50% to 3.25%
- Lowered the disability rates for sheriffs and deputies and protection occupation members

**II. Budgetary Information**

The budgetary comparison is presented as required supplementary information in accordance with Governmental Accounting Standards Board (GASB) Statement 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major special revenue fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the modified accrual basis of accounting and follows the public notice and hearing requirements. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the budget basis and appropriations lapse at the end of the fiscal year.

Formal and legal budgetary control is based upon nine major classes of expenditures, referred to as functions, not by fund or fund type. The nine functions are general government, public safety, public works, health and social services, culture and recreation, community and economic development, debt service, capital projects, and business-type activities. Expenditures of functions required to be budgeted include expenditures for the General Fund, special revenue funds, the Debt Service Fund, the Capital Projects Fund, and the enterprise funds. Although the budget document presents function expenditures by fund, the legal level of control is at the aggregated function level, not by fund.

Three budget amendments during the fiscal year increased budgeted expenditures by \$12,848,849. These amendments are reflected in the final budget amounts.



Supplementary Information

## **Non-Major Governmental Funds**

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

Local Option Tax Fund - to account for the funds generated by the voter-approved 1% local option sales tax. 60% is used for property tax relief and forty percent is for community betterment.

Hotel/Motel Tax Fund - to account for funds generated through the imposition of a hotel/motel tax. Proceeds are used for community betterment and economic development.

Road Use Tax Fund - to account for the City's share of state gasoline taxes received on a per capita basis. Funds are required to be used for a purpose related to the construction or maintenance of public streets.

Bike Licenses Fund - to account for funds generated by the sale of bike licenses to be used for bike trails and maps.

Police Forfeiture and Grants Fund - to account for funds generated from the forfeiture of property as a result of criminal activities and for government grants received for law enforcement costs.

Housing Assistance Fund - to account for grant-funded housing assistance programs.

TIF Fund - to account for tax-increment financing revenues on abated debt.

Employee Benefit Property Tax Fund - to account for tax revenues used to pay the City's share of selected employee benefits.

Police and Fire 411 Fund - to account for the funds remaining from the transition to Municipal Fire and Police Retirement System of Iowa (MFPRSI). Funds may only be used to offset City contributions to MFPRSI.

Parks and Recreation Programs Fund - to account for revenues used for specific park and recreation programs and improvements.

Library Donations, Project Share, Police and Fire Donations, Animal Shelter Donations, and Public Art Donations Funds - to account for donations to be used for specific purposes and activities.

Community Development Block Grant (CDBG) Fund - to account for funds received from the U.S. Department of Housing and Urban Development to be used according to the CDBG program.



## **Non-Major Governmental Funds**

### **Special Revenue Funds**

Developers' Projects Fund - to account for funds received from developers to be used for City infrastructure.

Economic Development and Loans Fund - to account for funds from block grants and funds to be loaned to businesses to increase development in the City.

### **Permanent Funds**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

Perpetual Care Fund - to account for principal amounts received for perpetual care. The investment earnings are recorded in the General Fund and are used to maintain the cemetery.

Furman Aquatic Center Endowment Fund - to account for a donation to cover future operating expenditures, fund future repairs and enhancements, and to replace equipment at the aquatic center.

**City of Ames  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2015**

	<u>Permanent Funds</u>			
	<u>Non-Major Special Revenue Funds</u>	<u>Perpetual Care</u>	<u>Furman Aquatic Center Endowment</u>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,262,559	\$ 17,399	\$ 405,729	\$ 6,685,687
Investments	10,722,554	918,479	700,523	12,341,556
Taxes receivable	2,656	-	-	2,656
Accrued interest receivable	3,570	-	1,043	4,613
Accounts receivable, net	2,906	1,200	-	4,106
Intergovernmental receivable	2,466,886	-	-	2,466,886
Loans receivable	7,572	-	-	7,572
Due from other funds	79,625	-	-	79,625
Inventories	76,516	-	-	76,516
Property held for resale	482,044	-	-	482,044
Succeeding year taxes receivable	1,737,238	-	-	1,737,238
Long-term loans receivable	37,004	-	-	37,004
Total assets	<u>\$ 21,881,130</u>	<u>\$ 937,078</u>	<u>\$ 1,107,295</u>	<u>\$ 23,925,503</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 777,210	\$ -	\$ -	\$ 777,210
Accrued payroll	69,786	-	-	69,786
Retainage payable	43,090	-	-	43,090
Accrued interest	388	-	-	388
Customer deposits	111,188	-	-	111,188
Intergovernmental payable	11,341	-	-	11,341
Due to other funds	2,037,197	6,550	-	2,043,747
Total liabilities	<u>3,050,200</u>	<u>6,550</u>	<u>-</u>	<u>3,056,750</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue:				
Property taxes	1,737,238	-	-	1,737,238
Other taxes	611,775	-	-	611,775
Grants	1,605	-	-	1,605
Total deferred inflows of resources	<u>2,350,618</u>	<u>-</u>	<u>-</u>	<u>2,350,618</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	76,516	930,528	1,000,000	2,007,044
Restricted	15,975,571	-	107,295	16,082,866
Committed	1,397,635	-	-	1,397,635
Unassigned	(969,410)	-	-	(969,410)
Total fund balances	<u>16,480,312</u>	<u>930,528</u>	<u>1,107,295</u>	<u>18,518,135</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,881,130</u>	<u>\$ 937,078</u>	<u>\$ 1,107,295</u>	<u>\$ 23,925,503</u>

**City of Ames**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2015**

	<u>Permanent Funds</u>			<b>Total Non-Major Governmental Funds</b>
	<b>Non-Major Special Revenue Funds</b>	<b>Perpetual Care</b>	<b>Furman Aquatic Center Endowment</b>	
<b>REVENUES</b>				
Taxes	\$ 12,002,088	\$ -	\$ -	\$ 12,002,088
Intergovernmental	6,698,777	-	-	6,698,777
Charges for services	3,050	13,022	-	16,072
Investment income	24,951	-	8,041	32,992
Miscellaneous	299,109	-	-	299,109
Total revenues	<u>19,027,975</u>	<u>13,022</u>	<u>8,041</u>	<u>19,049,038</u>
<b>EXPENDITURES</b>				
Current:				
General government	91,100	-	-	91,100
Public safety	101,347	-	-	101,347
Public works	4,512,323	-	-	4,512,323
Health and social services	1,161,242	-	-	1,161,242
Culture and recreation	479,613	-	-	479,613
Community and economic development	2,144,924	-	-	2,144,924
Capital outlay	3,338,402	-	-	3,338,402
Total expenditures	<u>11,828,951</u>	<u>-</u>	<u>-</u>	<u>11,828,951</u>
Excess of revenues over expenditures	<u>7,199,024</u>	<u>13,022</u>	<u>8,041</u>	<u>7,220,087</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	119,807	-	-	119,807
Transfers out	<u>(7,381,621)</u>	<u>-</u>	<u>-</u>	<u>(7,381,621)</u>
Total other financing sources (uses)	<u>(7,261,814)</u>	<u>-</u>	<u>-</u>	<u>(7,261,814)</u>
Net change in fund balance	(62,790)	13,022	8,041	(41,727)
Fund balances, beginning	<u>16,543,102</u>	<u>917,506</u>	<u>1,099,254</u>	<u>18,559,862</u>
Fund balances, ending	<u>\$ 16,480,312</u>	<u>\$ 930,528</u>	<u>\$ 1,107,295</u>	<u>\$ 18,518,135</u>

**City of Ames  
Combining Balance Sheet  
Non-Major Special Revenue Funds  
June 30, 2015**

	<b>Local Option Tax</b>	<b>Hotel/ Motel Tax</b>	<b>Road Use Tax</b>	<b>Bike Licenses</b>	<b>Police Forfeiture &amp; Grants</b>	<b>Housing Assistance</b>	<b>TIF</b>	<b>Employee Benefit Property Tax</b>	<b>Police &amp; Fire 411</b>	<b>Parks &amp; Recreation Programs</b>
<b>ASSETS</b>										
Cash and cash equivalents	\$ 2,294,944	\$ 233,129	\$ 1,772,984	\$ 6,291	\$ 25,992	\$ 259,234	\$ -	\$ -	\$ 227,152	\$ 695,559
Investments	3,926,468	398,866	3,033,437	10,763	44,471	443,528	-	-	395,482	1,196,472
Taxes receivable	-	-	-	-	-	-	-	2,656	-	-
Accrued interest receivable	-	-	-	-	-	-	-	-	607	1,782
Accounts receivable, net	-	-	-	-	407	1,578	-	-	-	-
Intergovernmental receivable	1,222,063	611,775	606,300	-	15,162	-	-	-	-	-
Loans receivable	-	-	-	-	-	853	-	-	-	-
Due from other funds	-	-	78,849	-	4	-	-	-	272	-
Inventories	-	-	76,516	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-	-	-	-
Succeeding year taxes receivable	-	-	-	-	-	-	-	1,737,238	-	-
Long-term loans receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,443,475</u>	<u>\$ 1,243,770</u>	<u>\$ 5,568,086</u>	<u>\$ 17,054</u>	<u>\$ 86,036</u>	<u>\$ 705,193</u>	<u>\$ -</u>	<u>\$ 1,739,894</u>	<u>\$ 623,513</u>	<u>\$ 1,893,813</u>
<b>LIABILITIES</b>										
Accounts payable	\$ 106,996	\$ 52,500	\$ 120,569	\$ -	\$ -	\$ -	\$ 482,024	\$ -	\$ -	\$ -
Accrued payroll	3,404	-	62,985	-	844	581	837	-	-	-
Retainage payable	14,969	-	3,817	-	-	-	24,304	-	-	-
Accrued interest	-	-	-	-	-	-	388	-	-	-
Customer deposits	-	-	-	-	-	-	-	-	-	-
Intergovernmental payable	10,010	-	-	-	1,331	-	-	-	-	-
Due to other funds	733,861	-	184,513	-	12,730	1,361	461,857	2,656	1,113	-
Total liabilities	<u>869,240</u>	<u>52,500</u>	<u>371,884</u>	<u>-</u>	<u>14,905</u>	<u>1,942</u>	<u>969,410</u>	<u>2,656</u>	<u>1,113</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenue:										
Property taxes	-	-	-	-	-	-	-	1,737,238	-	-
Other taxes	-	611,775	-	-	-	-	-	-	-	-
Grants	-	-	-	-	1,245	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>611,775</u>	<u>-</u>	<u>-</u>	<u>1,245</u>	<u>-</u>	<u>-</u>	<u>1,737,238</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>										
Nonspendable	-	-	76,516	-	-	-	-	-	-	-
Restricted	6,574,235	579,495	5,119,686	-	69,886	-	-	-	622,400	1,764,523
Committed	-	-	-	17,054	-	703,251	-	-	-	129,290
Unassigned	-	-	-	-	-	-	(969,410)	-	-	-
Total fund balances (deficits)	<u>6,574,235</u>	<u>579,495</u>	<u>5,196,202</u>	<u>17,054</u>	<u>69,886</u>	<u>703,251</u>	<u>(969,410)</u>	<u>-</u>	<u>622,400</u>	<u>1,893,813</u>
Total liabilities, deferred outflows of resources, and fund balances (deficits)	<u>\$ 7,443,475</u>	<u>\$ 1,243,770</u>	<u>\$ 5,568,086</u>	<u>\$ 17,054</u>	<u>\$ 86,036</u>	<u>\$ 705,193</u>	<u>\$ -</u>	<u>\$ 1,739,894</u>	<u>\$ 623,513</u>	<u>\$ 1,893,813</u>

**City of Ames**  
**Combining Balance Sheet (continued)**  
**Non-Major Special Revenue Funds**  
**June 30, 2015**

	Library Donations	Project Share	Police & Fire Donations	CDBG	Animal Shelter Donations	Public Art Donations	Developers' Projects	Economic Development & Loans	Total Non-Major Special Revenue Funds
<b>ASSETS</b>									
Cash and cash equivalents	\$ 370,733	\$ 3,632	\$ 811	\$ 941	\$ 71,354	\$ 73	\$ 99,812	\$ 199,918	\$ 6,262,559
Investments	637,545	6,216	1,387	1,609	122,896	98	161,273	342,043	10,722,554
Taxes receivable	-	-	-	-	-	-	-	-	2,656
Accrued interest receivable	957	-	-	-	181	-	43	-	3,570
Accounts receivable, net	20	639	-	-	262	-	-	-	2,906
Intergovernmental receivable	-	-	-	11,586	-	-	-	-	2,466,886
Loans receivable	-	-	-	6,719	-	-	-	-	7,572
Due from other funds	-	-	-	500	-	-	-	-	79,625
Inventories	-	-	-	-	-	-	-	-	76,516
Property held for resale	-	-	-	482,044	-	-	-	-	482,044
Succeeding year taxes receivable	-	-	-	-	-	-	-	-	1,737,238
Long-term loans receivable	-	-	-	37,004	-	-	-	-	37,004
Total assets	<u>\$ 1,009,255</u>	<u>\$ 10,487</u>	<u>\$ 2,198</u>	<u>\$ 540,403</u>	<u>\$ 194,693</u>	<u>\$ 171</u>	<u>\$ 261,128</u>	<u>\$ 541,961</u>	<u>\$21,881,130</u>
<b>LIABILITIES</b>									
Accounts payable	\$ 9,702	\$ -	\$ -	\$ 5,419	\$ -	\$ -	\$ -	\$ -	\$ 777,210
Accrued payroll	1,135	-	-	-	-	-	-	-	69,786
Retainage payable	-	-	-	-	-	-	-	-	43,090
Accrued interest	-	-	-	-	-	-	-	-	388
Customer deposits	-	-	-	-	-	-	111,188	-	111,188
Intergovernmental payable	-	-	-	-	-	-	-	-	11,341
Due to other funds	638,500	-	-	606	-	-	-	-	2,037,197
Total liabilities	<u>649,337</u>	<u>-</u>	<u>-</u>	<u>6,025</u>	<u>-</u>	<u>-</u>	<u>111,188</u>	<u>-</u>	<u>3,050,200</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue:									
Property taxes	-	-	-	-	-	-	-	-	1,737,238
Other taxes	-	-	-	-	-	-	-	-	611,775
Grants	-	-	-	360	-	-	-	-	1,605
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,350,618</u>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	-	-	-	-	-	-	-	-	76,516
Restricted	359,918	4,408	2,198	534,018	194,693	171	149,940	-	15,975,571
Committed	-	6,079	-	-	-	-	-	541,961	1,397,635
Unassigned	-	-	-	-	-	-	-	-	(969,410)
Total fund balances (deficits)	<u>359,918</u>	<u>10,487</u>	<u>2,198</u>	<u>534,018</u>	<u>194,693</u>	<u>171</u>	<u>149,940</u>	<u>541,961</u>	<u>16,480,312</u>
Total liabilities, deferred outflows of resources, and fund balances (deficits)	<u>\$ 1,009,255</u>	<u>\$ 10,487</u>	<u>\$ 2,198</u>	<u>\$ 540,403</u>	<u>\$ 194,693</u>	<u>\$ 171</u>	<u>\$ 261,128</u>	<u>\$ 541,961</u>	<u>\$21,881,130</u>

**City of Ames**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-Major Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	<b>Local Option Tax</b>	<b>Hotel/ Motel Tax</b>	<b>Road Use Tax</b>	<b>Bike Licenses</b>	<b>Police Forfeiture &amp; Grants</b>	<b>Housing Assistance</b>	<b>TIF</b>	<b>Employee Benefit Property Tax</b>	<b>Police &amp; Fire 411</b>	<b>Parks &amp; Recreation Programs</b>
<b>REVENUES</b>										
Taxes	\$ 7,996,943	\$ 2,094,534	\$ -	\$ -	\$ -	\$ -	\$ 38,882	\$ 1,871,729	\$ -	\$ -
Intergovernmental	-	-	6,282,692	-	71,905	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	3,050
Investment income	-	-	-	-	-	-	(2,541)	-	4,652	13,750
Miscellaneous	-	-	-	-	2,560	130	-	-	-	6,536
Total revenues	<u>7,996,943</u>	<u>2,094,534</u>	<u>6,282,692</u>	<u>-</u>	<u>74,465</u>	<u>130</u>	<u>36,341</u>	<u>1,871,729</u>	<u>4,652</u>	<u>23,336</u>
<b>EXPENDITURES</b>										
Current:										
General government	-	-	78,232	-	-	-	-	-	12,868	-
Public safety	-	-	-	-	62,115	-	-	-	-	-
Public works	-	-	4,512,323	-	-	-	-	-	-	-
Health and social services	1,143,227	-	-	-	-	-	-	-	-	-
Culture and recreation	354,960	-	-	-	-	-	-	-	-	569
Community and economic development	84,999	1,655,325	-	-	-	39,088	-	-	-	-
Capital outlay	952,066	-	989,162	-	-	-	703,736	-	-	-
Total expenditures	<u>2,535,252</u>	<u>1,655,325</u>	<u>5,579,717</u>	<u>-</u>	<u>62,115</u>	<u>39,088</u>	<u>703,736</u>	<u>-</u>	<u>12,868</u>	<u>569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,461,691</u>	<u>439,209</u>	<u>702,975</u>	<u>-</u>	<u>12,350</u>	<u>(38,958)</u>	<u>(667,395)</u>	<u>1,871,729</u>	<u>(8,216)</u>	<u>22,767</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	119,807	-	-	-	-	-	-	-	-	-
Transfers out	(4,818,166)	(299,518)	(26,180)	-	-	-	(117,251)	(1,871,729)	(248,777)	-
Total other financing sources (uses)	<u>(4,698,359)</u>	<u>(299,518)</u>	<u>(26,180)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,251)</u>	<u>(1,871,729)</u>	<u>(248,777)</u>	<u>-</u>
Net change in fund balances	763,332	139,691	676,795	-	12,350	(38,958)	(784,646)	-	(256,993)	22,767
Fund balances, beginning	<u>5,810,903</u>	<u>439,804</u>	<u>4,519,407</u>	<u>17,054</u>	<u>57,536</u>	<u>742,209</u>	<u>(184,764)</u>	<u>-</u>	<u>879,393</u>	<u>1,871,046</u>
Fund balances, ending	<u>\$ 6,574,235</u>	<u>\$ 579,495</u>	<u>\$ 5,196,202</u>	<u>\$ 17,054</u>	<u>\$ 69,886</u>	<u>\$ 703,251</u>	<u>\$ (969,410)</u>	<u>\$ -</u>	<u>\$ 622,400</u>	<u>\$ 1,893,813</u>

**City of Ames**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)**  
**Non-Major Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Library Donations	Project Share	Police & Fire Donations	CDBG	Animal Shelter Donations	Public Art Donations	Developers' Projects	Economic Development & Loans	Total Non-Major Special Revenue Funds
<b>REVENUES</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,002,088
Intergovernmental	13,614	-	-	330,566	-	-	-	-	6,698,777
Charges for services	-	-	-	-	-	-	-	-	3,050
Investment income	7,413	-	-	-	1,346	1	330	-	24,951
Miscellaneous	207,099	18,232	554	21,845	40,666	-	-	1,487	299,109
Total revenues	228,126	18,232	554	352,411	42,012	1	330	1,487	19,027,975
<b>EXPENDITURES</b>									
Current:									
General government	-	-	-	-	-	-	-	-	91,100
Public safety	-	-	9	-	39,223	-	-	-	101,347
Public works	-	-	-	-	-	-	-	-	4,512,323
Health and social services	-	18,015	-	-	-	-	-	-	1,161,242
Culture and recreation	124,084	-	-	-	-	-	-	-	479,613
Community and economic development	-	-	-	315,512	-	-	-	50,000	2,144,924
Capital outlay	693,438	-	-	-	-	-	-	-	3,338,402
Total expenditures	817,522	18,015	9	315,512	39,223	-	-	50,000	11,828,951
Excess (deficiency) of revenues over (under) expenditures	(589,396)	217	545	36,899	2,789	1	330	(48,513)	7,199,024
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	-	-	-	-	-	119,807
Transfers out	-	-	-	-	-	-	-	-	(7,381,621)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(7,261,814)
Net change in fund balances	(589,396)	217	545	36,899	2,789	1	330	(48,513)	(62,790)
Fund balances, beginning	949,314	10,270	1,653	497,119	191,904	170	149,610	590,474	16,543,102
Fund balances, ending	\$ 359,918	\$ 10,487	\$ 2,198	\$ 534,018	\$ 194,693	\$ 171	\$ 149,940	\$ 541,961	\$ 16,480,312

## **Non-Major Enterprise Funds**

Enterprise funds are used to report activities for which a fee is charged to external users for goods or services.

Parking Lot Fund - to account for the operation of parking meters on streets and in designated parking lots.

Transit Fund - to account for operations of transit services.

Storm Sewer Utility Fund - to account for the fees paid by residents for the maintenance of the City's storm sewer system.

Ames/Iowa State University (ISU) Ice Arena Fund - to account for the operations of a recreational ice facility, which is jointly owned by the City and ISU.

Homewood Golf Course Fund - to account for the operations of a nine-hole golf course.

Resource Recovery Fund - to account for the operation of the City-owned resource recovery plant.



**City of Ames**  
**Combining Statement of Net Position**  
**Non-Major Enterprise Funds**  
**June 30, 2015**

	Parking	Transit	Storm Sewer Utility	Ames / ISU Ice Arena	Homewood Golf Course	Resource Recovery	Total Non-Major Enterprise Funds
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 159,724	\$ 1,103,480	\$ 873,984	\$ 226,976	\$ 62,129	\$ 1,042,037	\$ 3,468,330
Investments	274,883	1,911,596	1,501,059	389,222	106,215	1,795,865	5,978,840
Accrued interest receivable	422	3,205	2,275	599	161	2,637	9,299
Accounts receivable, net	334	173,917	139,043	17,317	12	246,392	577,015
Due from other funds	7,549	2,588	120,696	-	978	214,876	346,687
Intergovernmental receivable	1,273	536,970	26,532	-	-	409,199	973,974
Inventories	16,249	258,024	-	4,746	3,499	-	282,518
Prepaid items	-	-	150	-	4,964	-	5,114
Total current assets	460,434	3,989,780	2,663,739	638,860	177,958	3,711,006	11,641,777
Noncurrent assets:							
Capital assets:							
Land	910,547	41,500	606,374	-	193,250	531,517	2,283,188
Land improvements	635,480	157,621	940,636	63,578	127,581	152,536	2,077,432
Buildings	-	25,970,861	-	1,688,110	87,003	11,195,650	38,941,624
Equipment	56,130	25,102,291	8,390	141,690	5,700	7,754,256	33,068,457
Construction in progress	-	-	13,900	-	-	-	13,900
Less accumulated depreciation	(596,155)	(18,599,928)	(213,005)	(930,055)	(151,679)	(12,158,375)	(32,649,197)
Total noncurrent assets	1,006,002	32,672,345	1,356,295	963,323	261,855	7,475,584	43,735,404
Total assets	1,466,436	36,662,125	4,020,034	1,602,183	439,813	11,186,590	55,377,181
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred outflows related to pensions	51,487	729,515	23,308	21,151	10,108	128,829	964,398
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	3,745	116,997	54,805	11,804	5,087	90,312	282,750
Accrued payroll	7,859	156,142	2,338	1,584	4,768	2,549	175,240
Accrued compensated absences	2,017	20,457	1,316	697	153	3,404	28,044
Due to other funds	13,203	18,805	15,590	2,493	5,561	184,793	240,445
Retainage payable	-	249,282	3,800	-	-	-	253,082
Accrued interest	-	-	-	-	-	2,832	2,832
Loans payable - current	-	17,500	-	-	-	37,409	54,909
Intergovernmental payable	1,325	15,969	666	243	634	187,867	206,704
Accrued landfill post-closure costs	-	-	-	-	-	16,880	16,880
Bonds payable, net	-	-	-	-	-	135,855	135,855
Unearned revenue	5,575	113,000	-	-	-	-	118,575
Total current liabilities	33,724	708,152	78,515	16,821	16,203	661,901	1,515,316
Noncurrent liabilities:							
Accrued compensated absences	34,923	352,429	22,389	11,669	1,682	52,999	476,091
Post-employment benefits	14,222	120,716	9,966	3,051	2,436	45,571	195,962
Net pension liability	215,000	3,069,465	98,064	88,991	42,530	542,053	4,056,103
Accrued landfill post-closure costs	-	-	-	-	-	161,754	161,754
Bonds payable, net	-	-	-	-	-	1,321,918	1,321,918
Total noncurrent liabilities	264,145	3,542,610	130,419	103,711	46,648	2,124,295	6,211,828
Total liabilities	297,869	4,250,762	208,934	120,532	62,851	2,786,196	7,727,144
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred inflows related to pensions	82,640	1,170,605	37,399	33,939	16,220	206,723	1,547,526
<b>NET POSITION</b>							
Net investment in capital assets	1,006,002	32,654,845	1,356,295	963,323	261,855	6,280,402	42,522,722
Unrestricted	131,412	(684,572)	2,440,714	505,540	108,995	2,042,098	4,544,187
Total net position	\$ 1,137,414	\$ 31,970,273	\$ 3,797,009	\$ 1,468,863	\$ 370,850	\$ 8,322,500	\$ 47,066,909

**City of Ames**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Non-Major Enterprise Funds**  
**For the Year Ended June 30, 2015**

	Parking	Transit	Storm Sewer	Ames / ISU Ice Arena	Homewood Golf Course	Resource Recovery	Total Non-Major Enterprise Funds
Operating revenues:							
Charges for services	\$ 891,983	\$ 5,814,552	\$ 1,215,233	\$ 532,001	\$ 248,853	\$ 3,687,927	\$12,390,549
Operating expenses:							
Cost of goods and services	817,955	7,802,543	636,152	520,417	249,730	3,805,758	13,832,555
Administration	67,238	1,766,346	3,638	-	-	209,860	2,047,082
Depreciation	12,089	2,346,526	18,101	70,143	9,962	583,767	3,040,588
Total operating expenses	897,282	11,915,415	657,891	590,560	259,692	4,599,385	18,920,225
Operating income (loss)	(5,299)	(6,100,863)	557,342	(58,559)	(10,839)	(911,458)	(6,529,676)
Non-operating revenues (expenses):							
Intergovernmental	-	2,826,925	23,310	-	-	-	2,850,235
Reimbursements	-	-	-	-	-	256,383	256,383
Investment income	3,165	27,890	17,222	4,290	1,156	16,914	70,637
Interest expense	-	-	-	-	-	(31,613)	(31,613)
Loss on disposal of capital assets	-	(10,500)	-	-	-	-	(10,500)
Miscellaneous	-	10,847	-	-	-	-	10,847
Total non-operating revenues	3,165	2,855,162	40,532	4,290	1,156	241,684	3,145,989
Income (loss) before capital contributions and transfers	(2,134)	(3,245,701)	597,874	(54,269)	(9,683)	(669,774)	(3,383,687)
Capital contributions	-	2,249,253	-	20,000	-	-	2,269,253
Transfers in	-	1,570,363	-	20,000	-	452,862	2,043,225
Change in net position	(2,134)	573,915	597,874	(14,269)	(9,683)	(216,912)	928,791
Net position, beginning	1,402,150	35,135,522	3,318,594	1,591,539	432,344	9,199,730	51,079,879
Change in accounting principle	(262,602)	(3,739,164)	(119,459)	(108,407)	(51,811)	(660,318)	(4,941,761)
Net position, beginning (as restated)	1,139,548	31,396,358	3,199,135	1,483,132	380,533	8,539,412	46,138,118
Net position, ending	\$ 1,137,414	\$31,970,273	\$ 3,797,009	\$ 1,468,863	\$ 370,850	\$ 8,322,500	\$47,066,909

**City of Ames**  
**Combining Statement of Cash Flows**  
**Non-Major Enterprise Funds**  
**For the Year Ended June 30, 2015**

	<b>Parking</b>	<b>Transit</b>	<b>Storm Sewer Utility</b>	<b>Ames / ISU Ice Arena</b>	<b>Homewood Golf Course</b>	<b>Resource Recovery</b>	<b>Total Non-Major Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers	\$ 897,754	\$ 5,853,257	\$ 1,083,248	\$ 553,373	\$ 247,863	\$ 3,660,914	\$ 12,296,409
Payments to suppliers	(127,997)	(2,321,824)	(334,684)	(246,269)	(79,790)	(1,962,444)	(5,073,008)
Payments to employees	(606,338)	(6,906,438)	(278,840)	(240,343)	(138,695)	(1,364,854)	(9,535,508)
Payments to other funds for services provided	(153,479)	(505,008)	(78,500)	(36,716)	(36,841)	(1,669,571)	(2,480,115)
Net cash provided by (used for) operating activities	9,940	(3,880,013)	391,224	30,045	(7,463)	(1,335,955)	(4,792,222)
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>							
Operating grants	-	2,826,925	23,310	-	-	-	2,850,235
Reimbursements	-	-	-	-	-	256,383	256,383
Proceeds from sale of non-capital assets	-	10,847	-	-	-	-	10,847
Transfers in	-	1,570,363	-	20,000	-	452,862	2,043,225
Net cash provided by non-capital financing activities	-	4,408,135	23,310	20,000	-	709,245	5,160,690
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Acquisition and construction of capital assets	-	(2,699,584)	(159,409)	(16,937)	-	(282,627)	(3,158,557)
Proceeds from the issuance of bonds	-	-	-	-	-	307,751	307,751
Principal paid on capital debt	-	-	-	-	-	(120,000)	(120,000)
Interest paid on capital debt	-	-	-	-	-	(34,375)	(34,375)
Principal paid on loans	-	(17,500)	-	-	-	(146,874)	(164,374)
Interest paid on loans	-	-	-	-	-	(2,785)	(2,785)
Capital contributions	-	2,249,253	-	20,000	-	-	2,269,253
Net cash provided by (used for) capital and related financing activities	-	(467,831)	(159,409)	3,063	-	(278,910)	(903,087)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of investments	(136,679)	(948,365)	(877,585)	(218,919)	(45,355)	(254,695)	(2,481,598)
Proceeds from sale of investments	45,815	317,892	294,166	73,382	15,203	85,374	831,832
Interest on investments	3,946	33,175	20,619	5,223	1,460	23,666	88,089
Net cash used for investing activities	(86,918)	(597,298)	(562,800)	(140,314)	(28,692)	(145,655)	(1,561,677)
Net decrease in cash and cash equivalents	(76,978)	(537,007)	(307,675)	(87,206)	(36,155)	(1,051,275)	(2,096,296)
Cash and cash equivalents, beginning	236,702	1,640,487	1,181,659	314,182	98,284	2,093,312	5,564,626
Cash and cash equivalents, ending	\$ 159,724	\$ 1,103,480	\$ 873,984	\$ 226,976	\$ 62,129	\$ 1,042,037	\$ 3,468,330

**City of Ames**  
**Combining Statement of Cash Flows (continued)**  
**Non-Major Enterprise Funds**  
**For the Year Ended June 30, 2015**

	<b>Parking</b>	<b>Transit</b>	<b>Storm Sewer Utility</b>	<b>Ames / ISU Ice Arena</b>	<b>Homewood Golf Course</b>	<b>Resource Recovery</b>	<b>Total Non-Major Enterprise Funds</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>							
Operating income (loss)	\$ (5,299)	\$ (6,100,863)	\$ 557,342	\$ (58,559)	\$ (10,839)	\$ (911,458)	\$ (6,529,676)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation expense	12,089	2,346,526	18,101	70,143	9,962	583,767	3,040,588
(Increase) decrease in accounts receivable	578	(59,347)	(8,033)	(1,320)	(12)	125,032	56,898
(Increase) decrease in due from other funds	5,356	4,892	(97,420)	-	(978)	(154,062)	(242,212)
(Increase) decrease in intergovernmental receivable	(1,273)	(19,840)	(26,532)	22,692	-	2,017	(22,936)
Decrease in inventories	10,956	9,685	-	444	641	-	21,726
(Increase) decrease in prepaid items	3,042	395	(23)	-	(4,946)	150	(1,382)
Increase (decrease) in accounts payable	1,114	(16,251)	31,031	(439)	388	11,464	27,307
Increase (decrease) in accrued payroll	(1,811)	11,646	(2,551)	(989)	(145)	55	6,205
Increase (decrease) in accrued compensated absences	2,456	36,221	15,979	3,474	(1,387)	(19,784)	36,959
Increase (decrease) in due to other funds	(5,754)	(2,426)	(55,015)	936	2,359	(1,060,284)	(1,120,184)
Increase (decrease) in retainage payable	-	1,706	(36,104)	-	-	-	(34,398)
Increase (decrease) in intergovernmental payable	1,325	2,032	1	(245)	235	137,338	140,686
Decrease in accrued landfill post-closure costs	-	-	-	-	-	(17,830)	(17,830)
Increase in unearned revenue	1,110	113,000	-	-	-	-	114,110
Increase in post-employment benefits	2,500	21,220	1,752	536	428	8,011	34,447
Decrease in pension liability	(16,449)	(228,609)	(7,304)	(6,628)	(3,169)	(40,371)	(302,530)
Total adjustments	15,239	2,220,850	(166,118)	88,604	3,376	(424,497)	1,737,454
Net cash provided by (used for) operating activities	\$ 9,940	\$ (3,880,013)	\$ 391,224	\$ 30,045	\$ (7,463)	\$ (1,335,955)	\$ (4,792,222)

## **Internal Service Funds**

Internal service funds are used to account for services provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Fleet Services Fund - to account for capital equipment other than those accounted for in other funds. A central garage is used and appropriate charges are made to other City departments for maintenance and replacement.

Information Technology Fund - to account for all information technology services provided to City departments.

Risk Management Fund - to account for the self-insured workers' compensation insurance and all other insurance premiums and claims payments, other than for health insurance.

Health Insurance Fund - to account for self-insured health insurance claims payments and stop-loss premiums.

**City of Ames**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2015**

	<b>Fleet Services</b>	<b>Information Technology</b>	<b>Risk Management</b>	<b>Health Insurance</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 2,991,215	\$ 1,042,316	\$ 595,795	\$ 1,235,426	\$ 5,864,752
Investments	5,147,593	1,793,336	1,028,826	2,130,722	10,100,477
Accrued interest receivable	7,510	2,701	1,524	3,080	14,815
Accounts receivable, net	1,763	-	18,125	32,550	52,438
Due from other funds	453,903	184,221	-	-	638,124
Intergovernmental receivable	27,814	2,996	-	-	30,810
Inventories	90,526	-	-	-	90,526
Prepaid items	18,262	72,655	-	-	90,917
Total current assets	<u>8,738,586</u>	<u>3,098,225</u>	<u>1,644,270</u>	<u>3,401,778</u>	<u>16,882,859</u>
Noncurrent assets:					
Capital assets:					
Land improvements	-	192,433	-	-	192,433
Buildings	651,012	-	-	-	651,012
Equipment	14,524,361	1,928,163	-	-	16,452,524
Construction in progress	-	7,557	-	-	7,557
Less accumulated depreciation	<u>(7,979,916)</u>	<u>(1,832,257)</u>	<u>-</u>	<u>-</u>	<u>(9,812,173)</u>
Total noncurrent assets	<u>7,195,457</u>	<u>295,896</u>	<u>-</u>	<u>-</u>	<u>7,491,353</u>
Total assets	<u>15,934,043</u>	<u>3,394,121</u>	<u>1,644,270</u>	<u>3,401,778</u>	<u>24,374,212</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pensions	74,591	47,836	13,245	12,294	147,966
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	77,723	10,640	38,689	729,592	856,644
Accrued payroll	13,842	1,139	-	1,170	16,151
Accrued compensated absences	1,756	4,421	129	531	6,837
Due to other funds	18,778	1,654	400	5,789	26,621
Retainage payable	-	3,885	-	-	3,885
Claims payable	-	-	818,868	460,000	1,278,868
Intergovernmental payable	10,834	126	-	2,926	13,886
Unearned revenue	-	56,130	-	-	56,130
Total current liabilities	<u>122,933</u>	<u>77,995</u>	<u>858,086</u>	<u>1,200,008</u>	<u>2,259,022</u>
Noncurrent liabilities:					
Accrued compensated absences	24,091	94,242	1,454	7,680	127,467
Post-employment benefits	33,996	29,099	1,288	3,177	67,560
Net pension liability	313,840	201,274	55,730	51,725	622,569
Total noncurrent liabilities	<u>371,927</u>	<u>324,615</u>	<u>58,472</u>	<u>62,582</u>	<u>817,596</u>
Total liabilities	<u>494,860</u>	<u>402,610</u>	<u>916,558</u>	<u>1,262,590</u>	<u>3,076,618</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pensions	119,690	76,760	21,254	19,727	237,431
<b>NET POSITION</b>					
Net investment in capital assets	7,195,457	295,896	-	-	7,491,353
Unrestricted	8,198,627	2,666,691	719,703	2,131,755	13,716,776
Total net position	<u>\$ 15,394,084</u>	<u>\$ 2,962,587</u>	<u>\$ 719,703</u>	<u>\$ 2,131,755</u>	<u>\$ 21,208,129</u>

**City of Ames**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<b>Fleet Services</b>	<b>Information Technology</b>	<b>Risk Management</b>	<b>Health Insurance</b>	<b>Total Internal Service Funds</b>
Operating revenues:					
Charges for services	\$ 3,768,593	\$ 2,282,613	\$ 2,411,134	\$ 8,390,195	\$ 16,852,535
Operating expenses:					
Cost of goods and services	2,120,301	2,059,636	1,781,471	8,632,915	14,594,323
Depreciation	941,861	172,715	-	-	1,114,576
Total operating expenses	3,062,162	2,232,351	1,781,471	8,632,915	15,708,899
Operating income (loss)	706,431	50,262	629,663	(242,720)	1,143,636
Non-operating revenues:					
Investment income	58,524	20,190	6,874	23,569	109,157
Gain on disposal of capital assets	63,228	-	-	-	63,228
Total non-operating revenues	121,752	20,190	6,874	23,569	172,385
Income (loss) before transfers	828,183	70,452	636,537	(219,151)	1,316,021
Transfers in	78,540	-	-	-	78,540
Change in net position	906,723	70,452	636,537	(219,151)	1,394,561
Net position, beginning	14,869,675	3,137,323	151,056	2,413,917	20,571,971
Change in accounting principle	(382,314)	(245,188)	(67,890)	(63,011)	(758,403)
Net position, beginning (as restated)	14,487,361	2,892,135	83,166	2,350,906	19,813,568
Net position, ending	\$ 15,394,084	\$ 2,962,587	\$ 719,703	\$ 2,131,755	\$ 21,208,129

**City of Ames**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<b>Fleet Services</b>	<b>Information Technology</b>	<b>Risk Management</b>	<b>Health Insurance</b>	<b>Total Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 3,760,079	\$ 2,258,938	\$ 2,393,009	\$ 8,357,645	\$ 16,769,671
Payments to suppliers	(1,153,307)	(783,212)	(2,091,770)	(8,045,946)	(12,074,235)
Payments to employees	(773,270)	(970,884)	(131,122)	(131,974)	(2,007,250)
Payments to other funds for services provided	(236,260)	(277,382)	(6,524)	(10,485)	(530,651)
Net cash provided by operating activities	<u>1,597,242</u>	<u>227,460</u>	<u>163,593</u>	<u>169,240</u>	<u>2,157,535</u>
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Transfers in	78,540	-	-	-	78,540
Net cash provided by non-capital financing activities	<u>78,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,540</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	(1,480,812)	(113,309)	-	-	(1,594,121)
Proceeds from the sale of capital assets	386,701	-	-	-	386,701
Net cash used for capital and related financing activities	<u>(1,094,111)</u>	<u>(113,309)</u>	<u>-</u>	<u>-</u>	<u>(1,207,420)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(2,816,424)	(923,261)	(590,970)	(1,118,494)	(5,449,149)
Proceeds from sale of investments	944,065	309,477	198,093	374,919	1,826,554
Interest on investments	69,669	24,479	9,032	28,287	131,467
Net cash used for investing activities	<u>(1,802,690)</u>	<u>(589,305)</u>	<u>(383,845)</u>	<u>(715,288)</u>	<u>(3,491,128)</u>
Net decrease in cash and cash equivalents	(1,221,019)	(475,154)	(220,252)	(546,048)	(2,462,473)
Cash and cash equivalents, beginning	4,212,234	1,517,470	816,047	1,781,474	8,327,225
Cash and cash equivalents, ending	<u>\$ 2,991,215</u>	<u>\$ 1,042,316</u>	<u>\$ 595,795</u>	<u>\$ 1,235,426</u>	<u>\$ 5,864,752</u>



**City of Ames**  
**Combining Statement of Cash Flows (continued)**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<b>Fleet Services</b>	<b>Information Technology</b>	<b>Risk Management</b>	<b>Health Insurance</b>	<b>Total Internal Service Funds</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>					
Operating income (loss)	\$ 706,431	\$ 50,262	\$ 629,663	\$ (242,720)	\$ 1,143,636
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	941,861	172,715	-	-	1,114,576
Increase in accounts receivable	(1,763)	-	(18,125)	(32,550)	(52,438)
Increase in due from other funds	(12,790)	(73,719)	-	-	(86,509)
Decrease in intergovernmental receivable	6,039	1,783	-	-	7,822
Increase in inventories	3,796	-	-	-	3,796
(Increase) decrease in prepaid items	(17,008)	37,646	85	369	21,092
Increase (decrease) in accounts payable	36,798	(5,948)	(1,800)	260,619	289,669
Decrease in accrued payroll	(84)	(581)	-	(725)	(1,390)
Increase (decrease) in accrued compensated absences	6,387	8,117	(2,280)	2,722	14,946
Increase (decrease) in due to other funds	10,362	(5,086)	(34)	(1,643)	3,599
Increase in retainage payable	-	3,885	-	-	3,885
Increase (decrease) in claims payable	-	-	(438,268)	185,000	(253,268)
Increase (decrease) in intergovernmental payable	(65,388)	-	(1,723)	1,463	(65,648)
Increase in unearned revenue	-	48,261	-	-	48,261
Increase in post-employment benefits	5,976	5,115	226	558	11,875
Decrease in pension liability	(23,375)	(14,990)	(4,151)	(3,853)	(46,369)
Total adjustments	<u>890,811</u>	<u>177,198</u>	<u>(466,070)</u>	<u>411,960</u>	<u>1,013,899</u>
Net cash provided by operating activities	<u>\$ 1,597,242</u>	<u>\$ 227,460</u>	<u>\$ 163,593</u>	<u>\$ 169,240</u>	<u>\$ 2,157,535</u>
<b>Schedule of non-cash capital and related financing activities:</b>					
Capital asset trade ins	<u>\$ 15,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,620</u>

## **Fiduciary Funds**

### **Agency Funds**

Agency funds are used to account for short-term custodial collections on resources on behalf of another individual, entity, or government.

Payroll Clearing Fund - to hold payroll taxes withheld from employees until they are paid to the appropriate authorities.

Flex Benefits Fund - to hold Section 125 flex benefits withheld from employees.

**City of Ames**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2015**

	<b>Payroll Clearing</b>	<b>Flex Benefits</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 125,866	\$ 32,573	\$ 158,439
Investments	215,346	-	215,346
Total assets	<u>\$ 341,212</u>	<u>\$ 32,573</u>	<u>\$ 373,785</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 32,573	\$ 32,573
Due to other governments	341,212	-	341,212
Total liabilities	<u>\$ 341,212</u>	<u>\$ 32,573</u>	<u>\$ 373,785</u>

**City of Ames**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2015**

	<b>Total Agency Funds</b>			
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
	<b>07/01/14</b>			<b>06/30/15</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 213,674	\$28,071,425	\$28,126,660	\$ 158,439
Investments	143,928	107,428	36,010	215,346
Total assets	\$ 357,602	\$28,178,853	\$28,162,670	\$ 373,785

<b>LIABILITIES</b>				
Accounts payable	\$ 357,602	\$20,280,248	\$20,605,277	\$ 32,573
Due to other governments	-	18,123,029	17,781,817	341,212
Total liabilities	\$ 357,602	\$38,403,277	\$38,387,094	\$ 373,785

	<b>Payroll Clearing Fund</b>			
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
	<b>07/01/14</b>			<b>06/30/15</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 185,999	\$27,112,170	\$27,172,303	\$ 125,866
Investments	143,928	107,428	36,010	215,346
Total assets	\$ 329,927	\$27,219,598	\$27,208,313	\$ 341,212

<b>LIABILITIES</b>				
Accounts payable	\$ 329,927	\$19,922,274	\$20,252,201	\$ -
Due to other governments	-	18,123,029	17,781,817	341,212
Total liabilities	\$ 329,927	\$38,045,303	\$38,034,018	\$ 341,212

	<b>Flexible Benefits Fund</b>			
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
	<b>07/01/14</b>			<b>06/30/15</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,675	\$ 959,255	\$ 954,357	\$ 32,573
<b>LIABILITIES</b>				
Accounts payable	\$ 27,675	\$ 357,974	\$ 353,076	\$ 32,573



# Statistical Section



# STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends <i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	124
Revenue Capacity <i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	129
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.</i>	133
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	139
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	141

**City of Ames**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental activities</b>										
Net investment in capital assets	\$ 87,975,194	\$ 90,093,683	\$ 95,550,370	\$ 101,940,741	\$ 115,002,627	\$ 110,348,921	\$ 111,810,541	\$ 112,305,532	\$ 116,792,110	\$ 120,231,602
Restricted	5,767,706	6,680,663	12,523,636	9,681,837	14,864,552	15,338,746	20,794,194	12,081,140	18,009,657	19,525,973
Unrestricted	18,116,572	22,301,202	19,525,162	20,852,226	10,530,303	15,638,160	12,237,776	21,194,735	15,726,615	(2,573,072)
Total governmental activities	<u>111,859,472</u>	<u>119,075,548</u>	<u>127,599,168</u>	<u>132,474,804</u>	<u>140,397,482</u>	<u>141,325,827</u>	<u>144,842,511</u>	<u>145,581,407</u>	<u>150,528,382</u>	<u>137,184,503</u>
<b>Business-type activities</b>										
Net investment in capital assets	209,874,031	224,440,404	226,464,780	233,486,481	239,942,242	243,495,813	251,498,597	272,253,133	277,649,147	303,949,791
Restricted	1,840,838	1,695,740	1,582,837	1,559,234	2,717,216	2,708,889	2,814,032	1,001,294	1,015,822	1,027,652
Unrestricted	121,916,198	136,557,327	147,185,413	143,372,402	169,009,627	218,617,981	249,745,121	268,805,782	310,375,526	261,830,409
Total business-type activities	<u>333,631,067</u>	<u>362,693,471</u>	<u>375,233,030</u>	<u>378,418,117</u>	<u>411,669,085</u>	<u>464,822,683</u>	<u>504,057,750</u>	<u>542,060,209</u>	<u>589,040,495</u>	<u>566,807,852</u>
<b>Primary government</b>										
Net investment in capital assets	297,849,225	314,534,087	322,015,150	335,427,222	354,944,869	353,844,734	363,309,138	384,558,665	394,441,257	424,181,393
Restricted	7,608,544	8,376,403	14,106,473	11,241,071	17,581,768	18,047,635	23,608,226	13,082,434	19,025,479	20,553,625
Unrestricted	140,032,770	158,858,529	166,710,575	164,224,628	179,539,930	234,256,141	261,982,897	290,000,517	326,102,141	259,257,337
Total primary government	<u>\$ 445,490,539</u>	<u>\$ 481,769,019</u>	<u>\$ 502,832,198</u>	<u>\$ 510,892,921</u>	<u>\$ 552,066,567</u>	<u>\$ 606,148,510</u>	<u>\$ 648,900,261</u>	<u>\$ 687,641,616</u>	<u>\$ 739,568,877</u>	<u>\$ 703,992,355</u>

**City of Ames**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Expenses</b>										
Governmental activities:										
General government	\$ 2,206,713	\$ 2,281,674	\$ 2,417,083	\$ 2,518,339	\$ 2,492,116	\$ 2,629,067	\$ 2,559,365	\$ 2,755,166	\$ 2,915,560	\$ 4,165,152
Public safety	11,588,247	11,992,224	13,102,633	13,011,464	13,133,701	14,281,351	15,144,853	15,589,369	15,943,465	12,730,107
Public works	9,763,569	10,185,328	11,675,389	13,090,595	13,780,841	16,339,571	14,938,688	15,352,458	12,721,868	12,482,265
Health and social services	951,645	982,108	1,034,327	1,159,050	1,151,848	1,250,292	1,159,849	1,005,458	1,078,118	1,161,242
Culture and recreation	5,667,626	6,147,047	6,591,544	6,668,942	7,043,477	7,703,519	8,818,851	9,082,953	8,536,548	9,857,775
Community and economic development	2,743,874	3,404,127	3,219,621	3,850,712	3,042,375	4,262,698	2,875,118	2,366,904	2,477,986	2,972,753
Capital projects	732,402	41,834	-	-	-	-	-	-	-	-
Interest	1,548,265	1,532,782	1,537,842	1,571,257	1,471,758	1,469,661	1,298,010	1,369,323	2,174,303	1,577,883
Total governmental activities	<u>35,202,341</u>	<u>36,567,124</u>	<u>39,578,439</u>	<u>41,870,359</u>	<u>42,116,116</u>	<u>47,936,159</u>	<u>46,794,734</u>	<u>47,521,631</u>	<u>45,847,848</u>	<u>44,947,177</u>
Business-type activities:										
Mary Greeley Medical Center	122,828,311	135,819,426	145,581,895	153,741,531	146,809,782	146,292,855	155,374,830	160,369,431	161,792,473	168,891,942
Electric	38,388,459	40,398,204	43,727,636	39,716,298	41,642,821	48,241,832	50,159,375	52,411,173	54,791,141	53,024,205
Sewer	5,326,905	6,069,860	5,979,526	6,485,535	6,923,605	6,719,787	7,956,963	9,122,173	7,848,323	7,435,226
Water	5,468,343	5,811,849	6,054,928	6,514,499	6,827,194	7,099,299	6,630,919	6,856,515	6,894,305	6,866,001
Parking	777,261	828,138	856,518	766,381	819,988	805,253	767,154	846,825	876,916	888,452
Transit	6,280,501	6,911,902	7,597,860	7,685,829	8,682,833	10,010,387	10,002,499	10,629,183	11,391,087	11,859,395
Storm sewer	473,286	474,425	458,119	1,080,705	782,489	917,771	918,495	655,522	467,378	644,411
Ice arena	469,884	432,532	480,418	511,334	565,303	526,660	521,670	606,215	578,163	584,702
Golf course	226,069	224,749	217,964	218,708	218,021	230,698	232,689	211,279	206,620	253,997
Resource recovery	3,424,317	3,887,199	3,636,402	3,914,713	3,855,039	4,310,188	4,184,929	4,375,362	4,670,459	4,577,441
Total business-type activities	<u>183,663,336</u>	<u>200,858,284</u>	<u>214,591,266</u>	<u>220,635,533</u>	<u>217,127,075</u>	<u>225,154,730</u>	<u>236,749,523</u>	<u>246,083,678</u>	<u>249,516,865</u>	<u>255,025,772</u>
Total expenses	<u>218,865,677</u>	<u>237,425,408</u>	<u>254,169,705</u>	<u>262,505,892</u>	<u>259,243,191</u>	<u>273,090,889</u>	<u>283,544,257</u>	<u>293,605,309</u>	<u>295,364,713</u>	<u>299,972,949</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	717,309	816,844	837,787	1,367,765	1,308,062	1,404,478	118,459	130,627	163,655	134,239
Public safety	2,156,638	2,201,516	2,356,887	2,387,020	2,371,581	2,571,060	2,864,844	3,194,059	3,433,170	3,652,787
Public works	4,474,526	4,443,497	4,461,876	5,181,523	5,865,263	5,231,237	6,601,518	6,026,315	295,874	715,898
Culture and recreation	1,027,906	1,020,870	1,066,913	1,059,095	1,326,197	1,490,008	2,031,204	1,980,793	1,974,037	2,029,655
Other activities	41,488	217,915	197,556	73,674	34,005	24,163	7,630	11,140	15,925	23,015
Operating grants and contributions	2,745,231	2,595,245	3,545,354	2,437,772	2,524,027	2,758,176	1,091,752	1,192,687	6,940,124	7,173,301
Capital grants and contributions	4,847,202	3,231,618	6,119,361	2,901,619	6,256,045	4,742,929	4,985,082	3,211,001	3,516,122	1,632,753
Total governmental activities	<u>16,010,300</u>	<u>14,527,505</u>	<u>18,585,734</u>	<u>15,408,468</u>	<u>19,685,180</u>	<u>18,222,051</u>	<u>17,700,489</u>	<u>15,746,622</u>	<u>16,338,907</u>	<u>15,361,648</u>



**City of Ames**  
**Changes in Net Position (continued)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Business-type activities:</b>										
Charges for services										
Mary Greeley Medical Center	129,658,158	145,181,175	152,684,036	156,095,243	156,880,212	160,115,058	171,389,850	175,011,409	174,265,003	184,201,460
Electric	42,256,054	46,307,158	47,973,171	50,432,375	50,113,108	57,545,144	57,195,559	57,353,200	60,016,205	56,636,062
Sewer	4,607,890	4,760,282	4,811,331	5,126,681	5,171,859	5,402,162	6,188,602	6,648,263	7,491,746	8,267,051
Water	6,260,700	6,394,051	6,474,046	6,742,803	7,516,283	7,650,007	8,824,494	9,125,922	9,647,203	9,584,813
Parking	776,341	685,500	860,255	792,023	762,746	872,625	779,976	883,899	870,246	891,983
Transit	3,454,757	3,793,525	4,079,218	4,507,801	4,626,529	5,588,406	4,828,097	5,108,154	5,463,677	5,814,552
Storm sewer	647,138	676,692	828,644	878,597	984,077	957,122	1,155,583	1,136,621	1,179,495	1,215,233
Ice arena	373,698	389,163	417,715	444,671	433,628	472,015	475,743	471,760	507,203	532,001
Golf course	212,116	198,124	215,923	234,701	246,357	220,388	235,824	220,643	256,221	248,853
Resource recovery	4,191,902	4,072,777	3,813,799	3,444,001	3,676,954	4,374,268	3,583,946	3,731,936	3,469,877	3,687,927
Operating grants and contributions	1,252,304	1,665,682	2,721,873	2,681,074	2,922,399	2,567,137	2,751,186	2,723,226	3,059,305	3,161,366
Capital grants and contributions	4,967,908	1,724,159	3,290,701	1,345,340	5,819,635	5,541,433	8,991,024	8,604,246	4,708,511	3,304,381
Total business-type activities	198,658,966	215,848,288	228,170,712	232,725,310	239,153,787	251,305,765	266,399,884	271,019,279	270,934,692	277,545,682
Total program revenues	214,669,266	230,375,793	246,756,446	248,133,778	258,838,967	269,527,816	284,100,373	286,765,901	287,273,599	292,907,330
<b>Net (expense) / revenue</b>										
Governmental activities	(19,192,041)	(22,039,619)	(20,992,705)	(26,461,891)	(22,430,936)	(29,714,108)	(29,094,245)	(31,775,009)	(29,508,941)	(29,585,529)
Business-type activities	14,995,630	14,990,004	13,579,446	12,089,777	22,026,712	26,151,035	29,650,361	24,935,601	21,417,827	22,519,910
Total net (expense) / revenue	(4,196,411)	(7,049,615)	(7,413,259)	(14,372,114)	(404,224)	(3,563,073)	556,116	(6,839,408)	(8,091,114)	(7,065,619)
<b>General revenues</b>										
<b>Governmental activities:</b>										
Taxes										
Property taxes	18,475,771	19,313,838	20,147,655	21,436,807	22,215,888	22,821,388	23,485,295	23,913,389	25,273,931	25,988,892
Sales taxes	5,321,048	5,983,409	5,890,362	6,246,630	5,954,773	6,117,664	6,935,154	6,655,355	6,648,615	7,996,943
Hotel / motel taxes	1,127,307	1,298,009	1,106,797	1,822,205	1,142,162	1,416,830	1,518,571	1,760,462	1,845,940	2,113,310
Unrestricted grants and contribution:	14,945	15,573	20,676	15,842	15,842	15,990	17,040	17,726	17,819	19,108
Investment income	1,404,140	2,074,008	2,058,452	1,508,776	673,003	499,004	436,302	18,067	544,414	455,916
Other income	-	-	-	-	-	-	314,699	120,071	118,097	133,787
Gain on disposal of assets	-	-	-	-	-	-	127,182	16,084	25,501	63,228
Transfers	35,964	231,849	292,383	307,267	351,946	(228,423)	(223,314)	12,751	(18,401)	117,020
Total governmental activities	26,379,175	28,916,686	29,516,325	31,337,527	30,353,614	30,642,453	32,610,929	32,513,905	34,455,916	36,888,204
<b>Business-type activities:</b>										
Investment income	7,881,097	14,184,748	(750,318)	(8,598,734)	11,575,051	17,372,875	4,197,199	13,003,757	26,013,566	8,201,914
Other income	-	-	-	-	-	-	-	40,761	66,660	64,714
Gain on disposal of assets	-	119,501	2,814	1,311	1,151	18,421	5,164,193	35,091	551,139	25,700
Special item	-	-	-	-	-	9,382,844	-	-	-	-
Transfers	(35,964)	(231,849)	(292,383)	(307,267)	(351,946)	228,423	223,314	(12,751)	18,401	(117,020)
Total business-type activities	7,845,133	14,072,400	(1,039,887)	(8,904,690)	11,224,256	27,002,563	9,584,706	13,066,858	26,649,766	8,175,308
Total primary government	34,224,308	42,989,086	28,476,438	22,432,837	41,577,870	57,645,016	42,195,635	45,580,763	61,105,682	45,063,512
<b>Change in net position</b>										
Governmental activities	7,187,134	6,877,067	8,523,620	4,875,636	7,922,678	928,345	3,516,684	738,896	4,946,975	7,302,675
Business-type activities	22,840,763	29,062,404	12,539,559	3,185,087	33,250,968	53,153,598	39,235,067	38,002,459	48,067,593	30,695,218
Total change in net position	\$30,027,897	\$35,939,471	\$21,063,179	\$ 8,060,723	\$41,173,646	\$54,081,943	\$42,751,751	\$38,741,355	\$53,014,568	\$37,997,893

**City of Ames**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General fund										
Reserved	\$ 173,039	\$ 256,946	\$ 276,068	\$ 190,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	5,646,663	6,289,199	6,377,565	6,933,392	-	-	-	-	-	-
Nonspendable	-	-	-	-	68,171	97,918	96,235	73,623	68,428	90,538
Assigned	-	-	-	-	74,962	124,097	147,752	382,930	253,059	296,803
Unassigned	-	-	-	-	7,248,755	7,751,289	7,924,363	7,902,465	9,046,946	10,332,050
Total general fund	<u>\$ 5,819,702</u>	<u>\$ 6,546,145</u>	<u>\$ 6,653,633</u>	<u>\$ 7,123,991</u>	<u>\$ 7,391,888</u>	<u>\$ 7,973,304</u>	<u>\$ 8,168,350</u>	<u>\$ 8,359,018</u>	<u>\$ 9,368,433</u>	<u>\$ 10,719,391</u>
All other governmental funds										
Reserved	\$ 7,175,778	\$ 7,619,673	\$ 14,663,188	\$ 11,630,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Capital projects fund	-	2,110,682	-	-	-	-	-	-	-	-
Non-major special revenue funds	9,847,667	11,867,770	12,239,249	10,376,299	-	-	-	-	-	-
Nonspendable	-	-	-	-	2,063,375	1,999,501	1,976,152	2,019,699	1,998,143	2,007,044
Restricted	-	-	-	-	17,214,109	16,940,269	24,621,403	47,672,976	30,630,963	31,882,923
Committed	-	-	-	-	6,239,090	5,577,769	1,399,913	1,547,185	1,461,826	1,397,635
Assigned	-	-	-	-	678,764	1,259,956	316,669	-	-	-
Unassigned	-	-	-	-	-	(470,818)	(308,456)	(669,214)	(448,098)	(1,811,003)
Total all other governmental funds	<u>\$ 17,023,445</u>	<u>\$ 21,598,125</u>	<u>\$ 26,902,437</u>	<u>\$ 22,006,403</u>	<u>\$ 26,195,338</u>	<u>\$ 25,306,677</u>	<u>\$ 28,005,681</u>	<u>\$ 50,570,646</u>	<u>\$ 33,642,834</u>	<u>\$ 33,476,599</u>

Note: GASB Statement 54 was implemented in 2010. Prior to 2010, fund balance information in the GASB 54 format is not readily available.

**City of Ames**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>REVENUES</b>										
Taxes	\$ 24,924,126	\$ 26,595,256	\$ 27,144,814	\$ 29,505,642	\$ 29,312,823	\$ 30,355,882	\$ 31,908,563	\$ 32,319,668	\$ 33,755,016	\$ 36,080,369
Special assessments	321,523	139,570	117,218	136,817	301,709	238,106	217,885	306,761	16,590	362,306
Licenses and permits	973,003	983,238	1,083,017	1,071,936	1,068,920	1,138,714	1,327,206	1,707,463	1,892,634	2,017,035
Intergovernmental	7,835,417	8,728,084	8,260,076	7,889,894	11,276,398	11,408,113	9,098,425	9,084,528	10,658,992	8,277,965
Charges for services	2,913,616	3,207,138	3,396,848	3,451,677	3,643,428	3,969,212	4,039,097	3,298,578	3,393,715	3,517,164
Fines and forfeitures	180,453	191,626	186,848	214,672	180,059	196,748	214,641	111,014	146,485	138,720
Investment income	1,360,294	1,725,443	1,824,426	1,345,607	664,464	635,176	320,693	70,115	419,786	404,297
Miscellaneous	426,886	421,027	3,365,417	875,643	412,881	476,659	3,027,255	1,219,633	863,337	825,429
Total revenues	<u>38,935,318</u>	<u>41,991,382</u>	<u>45,378,664</u>	<u>44,491,888</u>	<u>46,860,682</u>	<u>48,418,610</u>	<u>50,153,765</u>	<u>48,117,760</u>	<u>51,146,555</u>	<u>51,623,285</u>
<b>EXPENDITURES</b>										
Current:										
General government	2,168,130	2,145,983	2,207,062	2,293,741	2,286,774	2,398,630	2,405,265	2,906,491	2,720,623	3,308,736
Public safety	11,669,410	11,896,964	12,927,372	12,917,525	13,250,208	14,252,764	14,938,537	15,287,766	15,839,280	16,237,949
Public works	4,504,535	4,756,831	5,117,634	5,499,791	5,980,354	5,463,593	5,538,204	5,388,832	5,434,191	5,488,851
Health and social services	953,620	982,063	1,033,776	1,159,726	1,156,893	1,252,377	1,159,849	1,005,458	1,078,118	1,161,242
Culture and recreation	5,487,868	5,900,650	6,160,922	6,327,050	6,685,162	6,869,276	7,224,794	7,088,894	7,179,033	7,613,063
Community and economic development	2,748,939	3,404,221	3,217,968	3,851,231	3,053,279	4,266,580	2,870,859	2,363,783	2,481,609	2,875,879
Debt service:										
Principal	7,283,105	5,740,028	5,630,919	6,109,953	6,483,396	5,741,838	7,385,280	9,713,723	7,671,776	7,364,829
Interest and fiscal charges	1,581,581	1,557,501	1,620,271	1,681,184	1,595,367	1,595,755	1,389,368	1,440,738	1,815,272	1,765,082
Capital outlay	6,602,090	6,265,482	11,463,042	15,349,040	13,676,401	12,643,534	10,884,449	13,972,053	22,817,899	14,294,598
Total expenditures	<u>42,999,278</u>	<u>42,649,723</u>	<u>49,378,966</u>	<u>55,189,241</u>	<u>54,167,834</u>	<u>54,484,347</u>	<u>53,796,605</u>	<u>59,167,738</u>	<u>67,037,801</u>	<u>60,110,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,063,960)</u>	<u>(658,341)</u>	<u>(4,000,302)</u>	<u>(10,697,353)</u>	<u>(7,307,152)</u>	<u>(6,065,737)</u>	<u>(3,642,840)</u>	<u>(11,049,978)</u>	<u>(15,891,246)</u>	<u>(8,486,944)</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	6,514,877	7,076,994	8,384,379	7,413,364	8,546,195	7,625,145	8,476,754	8,695,389	8,725,886	9,917,519
Transfers out	(6,478,217)	(6,814,625)	(8,101,641)	(7,107,780)	(8,194,249)	(7,484,112)	(8,627,749)	(8,794,765)	(8,753,037)	(9,879,039)
Capital transfers out	(162,957)	-	-	-	-	-	-	-	-	-
General obligation bonds issued	5,495,000	5,285,000	9,059,781	5,825,000	11,165,000	6,690,000	6,675,000	30,455,000	-	9,395,000
Premium on general obligation bonds	33,665	73,086	69,583	85,108	247,038	197,459	12,885	1,302,774	-	238,187
Refunding bonds issued	-	-	-	6,995,000	-	5,980,000	-	2,090,000	-	-
Premium on refunding bonds	-	-	-	210,985	-	-	-	57,213	-	-
Payment to refunded bond escrow	-	-	-	(7,150,000)	-	(7,250,000)	-	-	-	-
Total other financing sources (uses)	<u>5,402,368</u>	<u>5,620,455</u>	<u>9,412,102</u>	<u>6,271,677</u>	<u>11,763,984</u>	<u>5,758,492</u>	<u>6,536,890</u>	<u>33,805,611</u>	<u>(27,151)</u>	<u>9,671,667</u>
Net change in fund balances	<u>\$ 1,338,408</u>	<u>\$ 4,962,114</u>	<u>\$ 5,411,800</u>	<u>\$ (4,425,676)</u>	<u>\$ 4,456,832</u>	<u>\$ (307,245)</u>	<u>\$ 2,894,050</u>	<u>\$ 22,755,633</u>	<u>\$ (15,918,397)</u>	<u>\$ 1,184,723</u>
Debt service as a percentage of noncapital expenditures	26.5%	20.8%	19.8%	19.5%	19.6%	15.9%	19.2%	23.0%	21.0%	20.0%

**City of Ames**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Utilities</b>	<b>Less: Military Tax Exemption</b>	<b>Total Taxable Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Assessed Value</b>	<b>Taxable Value as a Percentage of Estimated Actual Assessed Value</b>
2006	\$ 865,439,973	\$ 835,027,560	\$ 91,023,260	\$ 15,430,574	\$ 2,894,676	\$1,804,026,691	10.1661	\$2,746,981,177	65.67%
2007	932,834,583	842,294,846	108,536,430	15,836,321	2,912,270	1,896,589,910	10.2519	3,003,950,459	63.14%
2008	988,802,548	832,616,846	99,794,440	14,985,782	2,888,194	1,933,311,422	10.4359	3,120,176,952	61.96%
2009	1,005,587,549	815,275,464	107,483,480	16,390,291	2,941,902	1,941,794,882	11.0624	3,224,629,664	60.22%
2010	1,081,452,054	825,225,818	110,467,400	16,557,530	2,927,086	2,030,775,716	10.8582	3,327,852,693	61.02%
2011	1,145,943,933	834,382,923	132,671,800	16,025,529	2,849,302	2,126,174,883	10.8458	3,431,600,584	61.96%
2012	1,203,280,867	821,428,238	129,708,000	16,640,931	2,797,446	2,168,260,590	10.8437	3,453,383,950	62.79%
2013	1,274,315,462	817,189,995	132,577,960	18,490,587	2,727,070	2,239,846,934	10.7213	3,485,543,532	64.26%
2014	1,343,486,699	836,448,468	130,392,785	18,309,505	2,667,806	2,325,969,651	10.8578	3,536,735,367	65.77%
2015	1,420,669,916	791,068,230	125,969,430	18,255,332	2,606,690	2,353,356,218	10.8554	3,604,369,966	65.29%

Source: Story County Auditor

**City of Ames  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years**

Fiscal Year	City Direct Rates				Overlapping Rates <sup>1</sup>				Total Direct & Overlapping Rates
	General <sup>2</sup>	Public Transit	Employee Benefits	Debt Service	Total Direct Tax Rate <sup>3</sup>	Ames School District <sup>4</sup>	Consolidated County <sup>5</sup>	Area Vocational <sup>6</sup>	
2006	5.27509	0.56436	0.65229	3.67436	10.16610	13.72848	6.32840	0.68408	30.90706
2007	5.33473	0.56956	0.68478	3.66283	10.25190	13.74398	6.46794	0.68688	31.15070
2008	5.48631	0.59171	0.67178	3.68605	10.43585	13.27297	6.42527	0.60276	30.73685
2009	5.79037	0.62329	0.49436	4.15437	11.06239	13.62557	6.52666	0.56386	31.77848
2010	5.81420	0.62580	0.47270	3.94549	10.85819	13.58764	6.67330	0.56778	31.68691
2011	6.14501	0.61862	0.51112	3.57104	10.84579	14.65339	6.57299	0.56008	32.63225
2012	6.00441	0.63491	0.67239	3.53194	10.84365	14.51772	6.34859	0.59018	32.30014
2013	5.83418	0.65737	0.70627	3.52343	10.72125	14.47262	6.58192	0.58466	32.36045
2014	5.85539	0.64949	0.75345	3.59946	10.85779	14.34904	6.50266	0.69120	32.40069
2015	5.83299	0.65719	0.78331	3.58189	10.85538	14.34759	6.39469	0.65724	32.25490

<sup>1</sup> Overlapping rates are those of local and county governments that may apply to property owners within the City of Ames. Not all overlapping rates apply to all Ames property taxpayers.

<sup>2</sup> State law limits the maximum tax rate for the general fund to \$8.10 per thousand dollars of assessed valuation.

<sup>3</sup> City Council sets the rate.

<sup>4</sup> School district board of education sets the rate.

<sup>5</sup> Story County board of supervisors, the county and city's assessors board, county agricultural extension board, and county hospital board set the rate.

<sup>6</sup> Area community college sets the rate.

Source: Story County Auditor

**City of Ames  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

<b>Taxpayer</b>	<b>2015</b>			<b>2006</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Assessed Value</b>
Iowa State University Research	\$ 35,173,530	1	1.49%	\$ 12,046,350	6	0.67%
Barilla America, Inc.	32,579,100	2	1.38%	22,180,600	2	1.23%
Campus Investors IS, LLC	31,609,753	3	1.34%			
Clinic Building Company, Inc.	19,397,610	4	0.82%	15,981,000	3	0.89%
US Bank, NA Trustee <sup>1</sup>	19,019,520	5	0.81%	26,320,000	1	1.46%
Wal-Mart Stores, Inc.	17,100,000	6	0.73%			
Dayton Park, LLC	16,479,445	7	0.70%			
GPT Ames Owner LLC <sup>2</sup>	15,549,300	8	0.66%	9,808,000	7	0.54%
West Towne Condos, LLC	14,398,364	9	0.61%			
University West Property Owner, LLC	14,194,195	10	0.60%			
SUH Iowa State, LLC				13,670,000	4	0.76%
Midwest Centers				12,148,000	5	0.67%
Stanton I, LLC				8,715,800	8	0.48%
Dayton Hudson Corporation				8,688,000	9	0.48%
MHE Associates Ltd. Partnership				8,653,000	10	0.48%
	<u>\$ 215,500,817</u>		<u>9.14%</u>	<u>\$ 138,210,750</u>		<u>7.66%</u>

<sup>1</sup> Formerly North Grand Mall Partners, LLC

<sup>2</sup> Formerly Cycloneball, LLC

Source: Story County Auditor

**City of Ames  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Tax Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount Collected</b>	<b>Percentage of Levy</b>		<b>Amount Collected</b>	<b>Percentage of Levy</b>
2006	\$ 18,344,342	\$ 18,149,123	98.94%	\$ 2,497	\$ 18,151,620	98.95%
2007	19,446,934	18,984,913	97.62%	2,254	18,987,167	97.64%
2008	20,178,912	19,828,739	98.26%	224	19,828,963	98.27%
2009	21,484,466	21,089,753	98.16%	8,062	21,097,815	98.20%
2010	22,054,085	21,869,568	99.16%	152	21,869,720	99.16%
2011	23,064,211	22,514,535	97.62%	3,546	22,518,081	97.63%
2012	23,516,201	23,178,276	98.56%	5,943	23,184,219	98.59%
2013	24,018,714	23,540,944	98.01%	1,970	23,542,914	98.02%
2014	25,261,403	24,795,918	98.16%	635	24,796,553	98.16%
2015	25,557,159	24,772,590	96.93%	-	24,772,590	96.93%

Sources: Story County Auditor and City Finance Department

**City of Ames**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business-Type Activities			Total Outstanding Debt	Percentage of Personal Income <sup>2</sup>	Population <sup>3</sup>	Per Capita
	General Obligation Bonds <sup>1</sup>	General Obligation Bonds <sup>1</sup>	Revenue Bonds <sup>1</sup>	Notes Payable	Loans Payable				
2006	\$37,012,177	\$ 1,903,542	\$27,109,533	\$ 283,825	\$ -	\$66,309,077	5.56%	52,599	\$1,261
2007	36,599,694	1,326,941	23,717,255	27,865	-	61,671,755	5.04%	54,012	1,142
2008	40,083,868	1,355,644	22,582,909	-	-	64,022,421	5.08%	55,599	1,152
2009	39,883,464	3,329,193	21,516,866	3,197,834	-	67,927,357	5.17%	56,510	1,202
2010	44,714,741	2,673,753	20,421,954	5,813,116	726,804	74,350,368	5.65%	56,657	1,312
2011	44,448,603	2,442,080	19,077,870	4,395,970	683,896	71,048,419	5.56%	58,965	1,205
2012	43,633,557	2,203,850	83,391,700	2,933,922	535,182	132,698,211	9.63%	58,965	2,250
2013	67,647,632	4,660,760	89,571,199	1,611,285	4,167,950	167,658,826	12.08%	58,965	2,843
2014	59,811,442	4,191,151	86,942,752	568,517	8,884,606	160,398,468	11.47%	58,965	2,720
2015	61,891,291	4,001,571	84,078,724	122,457	14,519,773	164,613,816	11.77%	58,965	2,792

<sup>1</sup> Presented net of original issuance discounts and premiums and deferred charges.

<sup>2</sup> Personal income is presented on page 139.

<sup>3</sup> United States Census Bureau



**City of Ames**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>General Obligation Bonds<sup>1</sup></b>	<b>Less: Amounts Available in Debt Service Fund<sup>2</sup></b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property<sup>3</sup></b>	<b>Per Capita<sup>4</sup></b>
2006	\$ 38,915,719	\$ 1,275,590	\$ 37,640,129	1.37%	\$ 716
2007	37,926,635	1,107,194	36,819,441	1.23%	682
2008	41,439,512	1,423,410	40,016,102	1.28%	720
2009	43,212,657	1,990,754	41,221,903	1.28%	729
2010	47,388,494	2,467,664	44,920,830	1.35%	793
2011	46,890,683	1,942,412	44,948,271	1.31%	762
2012	45,837,407	1,658,922	44,178,485	1.28%	749
2013	72,308,392	1,260,206	71,048,186	2.04%	1,205
2014	64,002,593	603,260	63,399,333	1.79%	1,075
2015	65,892,862	594,468	65,298,394	1.81%	1,107

<sup>1</sup> General bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums and deferred charges

<sup>2</sup> Amount restricted for debt service payments

<sup>3</sup> See page 129 for property value data.

<sup>4</sup> See page 139 for population data.

**City of Ames**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2015**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Amount Applicable to Primary Government</b>
Debt repaid with property taxes:			
Ames Community School District	\$37,140,000	97.91%	\$ 36,363,774
Gilbert Community School District	19,875,000	50.05%	9,947,438
Des Moines Area Community College <sup>1</sup>	59,725,000	6.11%	3,649,198
Nevada Community School District	7,755,000	0.10%	7,755
Story County	5,581,000	59.24%	3,306,184
Other debt:			
Gilbert Community School District revenue bonds	11,770,000	50.05%	5,890,885
Des Moines Area Community College revenue bonds	3,060,000	6.11%	186,966
Nevada Community School District revenue bonds	9,345,000	0.10%	9,345
Subtotal, overlapping debt			<u>59,361,545</u>
City direct debt			<u>61,891,291</u>
Total direct and overlapping debt			<u>\$ 121,252,836</u>

<sup>1</sup> New jobs training certificates payable primarily from credits and incremental property tax revenue derived from jobs training program. The certificates are further secured by a back-up levy of general taxes.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Debt outstanding provided by each governmental unit. Applicable percentages calculated based on assessed value data from the Story County Auditor.

**City of Ames  
Legal Debt Margin  
June 30, 2015**

Legal debt margin for the fiscal year ended June 30, 2015:

Assessed value	\$ 3,604,369,966
Debt limit (5% of actual value)	\$ 180,218,498
Debt applicable to limit:	
General obligation bonds	64,110,000
Legal debt margin	\$ 116,108,498
Percentage of net debt margin available	64.43%
Percentage of net debt margin exhausted	35.57%

Year	Debt Limit	Outstanding Debt	Percentage of Net Debt Margin Available
2015	\$ 180,218,498	\$ 64,110,000	64.43%
2014	176,836,768	62,260,000	64.79%
2013	174,277,177	70,385,000	59.61%
2012	172,669,198	45,240,000	73.80%
2011	171,580,029	46,185,000	73.08%
2010	166,392,635	46,735,000	71.91%
2009	161,231,483	42,700,000	73.52%
2008	156,008,848	41,195,000	73.59%
2007	150,197,523	37,665,000	74.92%
2006	137,349,059	38,690,000	71.83%

**City of Ames  
Pledged-Revenue Coverage  
Last Ten Fiscal Years**

**Hospital Revenue Bond**

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service <sup>1</sup>		Coverage
				Principal	Interest	
2006	\$ 136,084,871	\$ 112,439,877	\$ 23,644,994	\$ 1,480,000	\$ 1,169,313	8.92
2007	157,405,562	124,439,101	32,966,461	1,530,000	1,117,513	12.45
2008	150,176,042	133,102,085	17,073,957	1,030,000	1,056,313	8.18
2009	146,226,111	140,766,706	5,459,405	1,060,000	1,025,413	2.62
2010	167,770,114	133,553,941	34,216,173	1,090,000	993,613	16.42
2011	177,039,866	132,028,206	45,011,660	1,340,000	954,863	19.61
2012	175,097,050	139,964,878	35,132,172	1,375,000	3,069,633	7.90
2013	188,066,236	145,546,625	42,519,611	1,915,000	3,682,094	7.60
2014	199,577,154	145,968,125	53,609,029	2,755,000	3,869,900	8.09
2015	191,826,797	147,149,250	44,677,547	2,825,000	3,803,608	6.74

**Electric Revenue Bond**

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ 43,291,313	\$ 34,061,735	\$ 9,229,578	\$ 1,825,000	\$ 99,775	4.80
2007	47,486,293	36,571,857	10,914,436	1,860,000	54,150	5.70
2008	48,984,018	40,719,115	8,264,903	100,000	3,000	80.24
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-

**City of Ames  
Pledged-Revenue Coverage (Continued)  
Last Ten Fiscal Years**

**Sewer Capital Loan Note**

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service <sup>2</sup>		Coverage
				Principal	Interest	
2006	\$ -	\$ -	\$ -	\$ -	\$ -	-
2007	-	-	-	-	-	-
2008	-	-	-	-	-	-
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	6,643,819	7,083,679	(439,860)	-	3,019	(145.70)
2014	7,491,746	5,809,744	1,682,002	128,000	20,300	11.34
2015	8,267,051	5,334,578	2,932,473	131,000	38,999	17.25

**Water Capital Loan Note**

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2006	\$ -	\$ -	\$ -	\$ -	\$ -	-
2007	-	-	-	-	-	-
2008	-	-	-	-	-	-
2009	-	-	-	-	-	-
2010	-	-	-	-	-	-
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	-	-	-	-	-	-
2014	-	-	-	-	-	-
2015	9,584,813	5,560,459	4,024,354	-	64,982	61.93

<sup>1</sup> Debt service payments for 2013 do not include payments to refund the 2003 revenue bonds.

<sup>2</sup> 2013 was the year of issuance. Accordingly no principal payments were scheduled. Further, there was not any debt outstanding in the previous nine years that was secured by pledged revenues.

**City of Ames  
Demographic and Economic Statistics  
Last Ten Calendar Years**

<b>Calendar Year</b>	<b>Population<sup>1</sup></b>	<b>Per Capita Personal Income<sup>1</sup></b>	<b>Personal Income</b>	<b>School Enrollment<sup>2</sup></b>	<b>Unemployment Rate<sup>3</sup></b>
2005	52,599	\$ 22,657	\$1,191,735,543	4,366	2.8%
2006	54,012	22,657	1,223,749,884	4,320	2.4%
2007	55,599	22,657	1,259,706,543	4,351	2.5%
2008	56,510	23,231	1,312,783,810	4,340	2.7%
2009	56,657	23,231	1,316,198,767	4,358	3.9%
2010	58,965	21,655	1,276,887,075	4,280	4.1%
2011	58,965	23,363	1,377,599,295	4,224	4.1%
2012	58,965	23,547	1,388,448,855	4,229	3.9%
2013	58,965	23,713	1,398,237,045	4,247	3.2%
2014	58,965	23,713	1,398,237,045	4,171	2.7%

<sup>1</sup> United States Census Bureau

<sup>2</sup> Ames School District

<sup>3</sup> Iowa Workforce Development

**City of Ames  
Principal Employers  
Current Year and Nine Years Ago**

<b>Employer</b>	<b>2015</b>			<b>2006</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>
Iowa State University	15,695	1	27.30%	13,875	1	29.03%
Mary Greeley Medical Center	1,287	2	2.24%	1,342	2	2.81%
City of Ames	1,226	3	2.13%	819	4	1.71%
Iowa Department of Transportation	920	4	1.60%	1,200	3	2.51%
McFarland Clinic, P.C.	910	5	1.58%	520	7	1.09%
Hy-Vee Food Stores	790	6	1.37%	300	10	0.63%
Ames Community School District	679	7	1.18%	680	5	1.42%
Danfoss <sup>1</sup>	650	8	1.13%	625	6	1.31%
Wal-Mart	435	9	0.76%			
Ames Laboratories	432	10	0.75%	443	8	0.93%
3M Company				430	9	0.90%
Total			40.04%			42.34%

<sup>1</sup> Formerly Sauer-Danfoss

Sources: United States Department of Labor, City of Ames, and company inquiries.

**City of Ames**  
**Full-Time Equivalent Employees by Function**  
**Last Ten Fiscal Years**

<b>Function/Program</b>	<b>Fiscal Year</b>									
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
General government:										
Management services	22.25	22.25	22.25	22.50	23.50	22.50	22.25	23.25	23.25	23.25
Finance	38.75	38.75	39.75	40.75	40.75	40.75	40.75	40.75	40.75	40.75
Planning and housing	8.75	10.50	10.50	10.50	10.50	10.50	8.00	8.00	8.00	7.00
Administrative services <sup>1</sup>	-	-	-	-	-	-	-	-	-	6.50
Fleet services/facilities	8.50	8.50	8.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Transit	73.70	73.70	73.70	75.70	75.70	75.95	75.95	75.95	75.95	81.55
Fire/inspections	63.00	63.00	65.00	68.00	68.00	68.00	68.50	68.50	68.50	65.00
Police/animal control/parking	72.40	74.40	74.40	74.65	74.65	77.65	77.65	77.65	77.65	77.65
Library	30.25	30.50	31.00	31.00	31.00	31.00	31.50	31.50	31.50	35.25
Parks and recreation	22.00	22.00	20.50	20.50	20.50	20.50	19.50	19.50	19.50	19.50
Water and pollution control <sup>2</sup>	41.00	41.00	41.50	41.50	41.50	41.50	41.50	41.50	41.25	40.05
Electric	79.00	79.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00
Public works:										
Administration	3.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.50
Engineering	12.00	12.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	14.00
Resource recovery	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Streets	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
Utility maintenance	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Other	12.75	12.75	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Hospital	987.33	1,019.33	1,055.70	1,088.50	1,044.00	1,055.00	1,064.00	1,092.00	1,082.00	1,050.00
Total	<u>1,519.93</u>	<u>1,555.68</u>	<u>1,597.80</u>	<u>1,638.10</u>	<u>1,594.60</u>	<u>1,607.85</u>	<u>1,615.10</u>	<u>1,644.10</u>	<u>1,633.85</u>	<u>1,610.50</u>

<sup>1</sup> Administrative services was formed with employees from the planning and housing, fire/inspections, and public works administration divisions.

<sup>2</sup> Water and pollution control combines the prior year divisions of water and waste water treatment.

Source: City Finance Department



## City of Ames Operating Indicators by Function Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government:										
Number of licenses/permits processed <sup>1</sup>	1,008	877	1,003	650	537	512	462	539	524	617
Subdivision requests	16	14	14	15	13	13	7	18	17	15
Police:										
Physical arrests	1,051	1,340	1,468	1,599	1,417	1,415	1,395	1,463	1,588	1,531
Parking violations	53,367	56,566	57,931	54,754	46,354	52,147	48,947	44,100	45,530	46,759
Traffic violations	3,809	3,820	3,012	2,724	3,080	2,953	4,068	3,204	2,543	2,981
Fire:										
Number of fires	148	169	165	162	148	175	188	137	150	107
Number of ambulance assists	1,436	1,711	1,877	1,927	2,099	2,211	2,178	2,325	2,471	2,464
Inspections	1,007	974	1,018	632	731	1,011	829	1,058	1,263	1,205
Library:										
Total circulation	1,311,122	1,361,888	1,346,924	1,386,273	1,431,023	1,388,273	1,343,758	1,222,547	1,205,620	1,255,953
Library visits	450,000	459,000	462,967	424,504	435,572	416,908	443,895	323,859	226,690	426,608
Parks and recreation:										
Total number of participant visits <sup>2</sup>	114,297	117,790	145,760	138,840	155,880	201,344	216,930	191,820	197,145	182,174
Total number of activities	137	136	123	123	125	127	127	127	133	146
Resource recovery:										
Tons of refuse processed	54,497	50,792	52,482	50,057	50,614	56,789	53,731	48,244	27,878	50,035
Tipping fee per ton	52.75	52.75	52.75	52.75	52.75	52.75	52.75	52.75	52.75	52.75
Other public works:										
Blocks of streets crack sealed	142	124	108	51	45	65	110	92	123	90
Blocks of streets slurry sealed	-	-	46	-	-	-	-	-	11	22
Blocks of seal coat reconstruction	9	-	12	14	17	8	6	7	8	4
Hospital:										
Total admissions	9,970	10,113	10,002	9,748	9,292	9,918	9,617	8,768	8,289	8,298
Average percent of occupancy	54.3%	56.9%	57.9%	62.1%	59.6%	57.1%	56.3%	54.1%	52.1%	50.5%
Electric:										
Kilowatt hours produced at plant	489,100,767	497,522,088	429,927,000	413,485,892	340,892,874	341,229,148	307,447,978	318,394,938	282,348,784	278,471,640
Meters in service	22,906	23,827	23,946	24,237	24,290	24,436	24,844	25,141	25,353	26,023
Transit:										
Passengers	4,173,208	4,314,151	4,646,554	5,002,146	5,377,155	5,447,289	5,759,883	5,892,786	6,619,182	6,711,665
Total miles driven	1,189,235	1,234,775	1,287,789	1,317,336	1,381,832	1,421,852	1,412,162	1,384,270	1,493,983	1,599,493
Water:										
Billion gallons per year pumped	2.311	2.440	2.330	2.029	1.961	2.074	2.151	2.082	2.131	2.022
Utility locates performed	5,779	5,500	5,502	5,650	5,417	6,471	6,466	6,247	6,185	6,615
Water main breaks	21	51	44	29	23	37	18	42	47	19
Wastewater:										
Billion gallons per year treated	1.887	2.475	2.507	2.438	2.385	2.501	1.906	2.093	1.936	2.389

<sup>1</sup> The State of Iowa took over issuing plumbing, electrical, and mechanical licenses in 2009.

<sup>2</sup> Golf course participants added in 2008. Aquatic center opened in 2010.

**City of Ames**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	7	8	8	9	9	9	9	9	11	11
Fire stations	3	3	3	3	3	3	3	3	3	3
Parks and recreation:										
Total number of parks	33	34	34	36	36	36	36	37	37	37
Total number of park acres	1,196	1,199	1,199	1,213	1,213	1,213	1,213	1,224	1,227	1,227
Total number of athletic fields	18	18	18	18	18	18	18	18	18	18
Other public works:										
Miles of streets	241	244	246	250	254	260	272	288	290	291
Number of traffic signals	59	59	59	63	70	70	70	70	67	67
Number of signs	9,267	9,291	9,274	9,441	9,575	9,759	9,852	9,486	9,489	9,485
Hospital:										
Beds in operation	198	199	199	199	199	199	199	199	199	199
Transit:										
Buses owned	61	63	66	70	72	79	84	89	93	104
New buses purchased	4	4	-	4	14	7	7	2	-	6
Water:										
Miles of water mains	233	243	235	236	240	241	241	241	243	247
Fire hydrants	2,406	2,451	2,577	2,586	2,619	2,650	2,648	2,663	2,700	2,771
Wells	22	25	28	28	28	28	28	28	28	28
Wastewater:										
Sanitary sewer miles	196	195	201	199	200	201	202	202	203	204
Storm sewer miles	240	231	249	257	257	261	263	265	260	263

Note: No capital asset indicators are available for general government, library, resource recovery, or electric functions.

Sources: City departments and Mary Greeley Medical Center



# Compliance Section





**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Honorable Mayor and  
Members of the City Council  
City of Ames, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ames, Iowa (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 7, 2015. Other auditors audited the financial statements of Mary Greeley Medical Center (presented as an enterprise fund), as described in our report on the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Other auditors also audited the financial statements of the Mary Greeley Medical Center Foundation, the discretely presented component unit. Those financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described as item 2015-A in Part II of the Schedule of Findings and Questioned Costs to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in Part IV of the accompanying Schedule of Findings and Questioned Costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2015, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying Schedule of Findings and Questioned Costs. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

### **City's Responses to Findings**

The City's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dubuque, Iowa  
December 7, 2015



## **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133**

To the Honorable Mayor and  
Members of the City Council  
City of Ames, Iowa

### **Report on Compliance for Each Major Federal Program**

We have audited the City of Ames, Iowa's (City), compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the city's major federal programs for the year ended June 30, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the city complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Dubuque, Iowa  
December 7, 2015

**City of Ames**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2015**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Federal Grantor / Pass-Through Number	Expenditures Year Ended June 30, 2015
U.S. Department of Housing and Urban Development:			
Direct Program:			
Community Development Block Grants / Entitlement Grants	14.218	B-14-MC-19-0010	\$ 531,809
Total U.S. Department of Housing and Urban Development			<u>531,809</u>
U.S. Department of Justice:			
Direct Program:			
Edward Byrne Memorial Justice Grant Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3088	2,111
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0669	2,870
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0257	8,425
Total U.S. Department of Justice			<u>13,406</u>
U.S. Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	3-19-0004-21-2012	19,743
Airport Improvement Program	20.106	3-19-0004-22-2015	63,052
			<u>82,795</u>
Pass-through Program from Iowa Department of Transportation:			
Highway Planning and Construction	20.205	15MPO-AAMPO	291,031
Highway Planning and Construction	20.205	STP-U-0155(681)--70-85	369,686
Highway Planning and Construction	20.205	HDP-0155(687)--71-85	103,806
Highway Planning and Construction	20.205	STP-U-0155(688)--70-85	109,013
			<u>873,536</u>
Direct Program:			
Federal Transit Program Cluster:			
Federal Transit-Capital Investment Grants	20.500	IA-04-0111-03	29,421
Federal Transit-Capital Investment Grants	20.500	IA-04-0120-00	4,194
Federal Transit-Capital Investment Grants	20.500	IA-04-0121-00	92,283
Federal Transit-Capital Investment Grants	20.500	IA-04-0128-00	2,031,840
Federal Transit-Formula Grants	20.507	IA-90-X403-00	1,970,542
			<u>4,128,280</u>
Pass-through Program from Iowa Department of Transportation:			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	15MPO-AAMPO	31,561
Enhanced Mobility of Senior and Individuals with Disabilities	20.513	16-X002-015-12	10,995
Enhanced Mobility of Senior and Individuals with Disabilities	20.513	16-X001-015-13	44,667
Enhanced Mobility of Senior and Individuals with Disabilities	20.513	16-X005-015-14	145,325
			<u>200,987</u>
Direct Program:			
Alternatives Analysis	20.522	IA-39-0001-00	35,853
Pass-through Program from Iowa Department of Public Safety:			
State and Community Highway Safety	20.600	PAP 15-402-M0AL, Task 01-00-00	26,394
National Priority Safety Programs	20.616	PAP 14-405d-M6OT, Task 01-00-00	4,931
			<u>31,325</u>
Total U.S. Department of Transportation			<u>5,384,337</u>



**City of Ames**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended June 30, 2015**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Federal Grantor / Pass-Through Number	Expenditures Year Ended June 30, 2015
U.S. Environmental Protection Agency:			
Pass-through Program from Iowa Finance Authority:			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DF0322RT	<u>5,528,109</u>
Total U.S. Environmental Protection Agency			<u>5,528,109</u>
U.S. Department of Health and Human Services:			
Pass-through Program from Iowa Department of Public Health:			
Immunization Cooperative Agreements	93.268	5884I471	1,103
Immunization Cooperative Agreements	93.268	5885I471	<u>7,860</u>
Total U.S. Department of Health and Human Services			<u>8,963</u>
U.S. Department of Homeland Security:			
Pass-through Program from Iowa Department of Homeland Security and Emergency Management			
Hazard Mitigation Grant	97.039	HMGP-DR-1998-0033 01	<u>19,425</u>
Total U.S. Department of Homeland Security			<u>19,425</u>
Total Expenditures of Federal Awards			<u>\$ 11,486,049</u>

**City of Ames**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2015**

**I. Basis of accounting**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The City received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a sub-recipient is treated as an expenditure when it is paid to the sub-recipient.

Governmental fund types account for the City's federal grant activity. Therefore, expenditures in the schedule of federal awards are recognized on the modified accrual basis - when they become a demand on current available financial resources. The City's summary of significant accounting policies is presented in Note 1 in the City's basic financial statements.

**Part I: Summary of the Independent Auditor's Results:**

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency not considered to be a material weakness	None reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
Material weakness identified	No
Significant deficiency not considered to be a material weakness	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/ Entitlement Grants
66.468	Capitalization Grants for Drinking Water State Revolving Funds

Dollar threshold used to distinguish between Type A and Type B programs	\$344,581
Auditee qualified as low-risk auditee	Yes

**Part II: Findings Related to the Financial Statements:**

**2015-A      Material Audit Adjustment**

**Criteria** – A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

**Condition** – During the course of our engagement, we proposed a material audit adjustment to the financial statements that would not have been identified as a result of the City’s existing internal controls and, therefore, could have resulted in material misstatements of the City’s financial statements.

**Cause** – The material audit adjustment was to reverse disposals of assets from the electric fund which were thought to be disposed.

**Effect** – The effect of this condition was financial data not in accordance with generally accepted accounting principles.

**Recommendation** –We recommend that additional financial statement review procedures be implemented.

**Response** – The finance department will work with departments to make sure asset names are accurate and make it easy to identify the physical asset. Also, another step will be added to the internal procedure to review material capital asset disposals. Additional emphasis will be placed on major projects such as the conversion of the electric power plant from coal to natural gas.

**Part III: Findings and Questioned Costs for Federal Awards:**

There were no federal findings and questioned costs to report.

**Part IV: Other Findings Related to Required Statutory Reporting:**

- 2015-IA-A     **Certified Budget** – Disbursements during the year ended June 30, 2015, did not exceed the amount budgeted.
- 2015-IA-B     **Questionable Expenditures** – We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.
- 2015-IA-C     **Travel Expense** – No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- 2015-IA-D     **Business Transactions** – Business transactions between the City and City officials or employees are detailed as follows:

Name, Title, and Business Connection	Transaction Description	Amount
Justin Kepley, Public Works, Father is owner of Dave’s Auto & Truck Service, Inc.	Service & Towing	\$ 5,108
Karen Stephan, Account Clerk Husband is owner of Scott’s Heating, Cooling & Plumbing	A/C rebate & A/C for Furman	453
Jan Heuss, Employee, Daughter is owner of Heuss Printing, Inc.	Printing Services	367
Mike King, Parks and Recreation	Library reading services	30

In accordance with Chapter 362.5(10) of the Code of Iowa, the transactions with Karen Stephan, Jan Heuss, and Mike King do not appear to represent conflicts of interest since total transactions with each individual were less than \$1,500 during the fiscal year. The transactions with Dave’s Auto & Truck Service, Inc. do not appear to represent conflicts of interest since they were entered into through competitive bidding in accordance with Chapter 362.5(4) of the Code of Iowa.

**Part IV: Other Findings Related to Required Statutory Reporting: (continued)**

- 2015-IA-E      **Bond Coverage** – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to insure the coverage is adequate for current operations.
- 2015-IA-F      **Council Minutes** – No transactions were found that we believe should have been approved in the Council minutes but were not.
- 2015-IA-G      **Deposits and Investments** – No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- 2015-IA-H      **Revenue Bonds** – No instances of noncompliance with the provisions of the City’s revenue bond resolutions were noted.
- 2015-IA-I      **Urban Renewal Annual Report** – The urban renewal annual report was properly approved and certified to the Iowa Department of Management on or before December 1.
- 2015-IA-J      **Notice of Public Hearing for Public Improvements** – The City did not publish a notice of public hearing for the Ames Water Treatment Plant as required by Chapter 362.3 of the Code of Iowa.
- Recommendation** – Before entering into a contract for a public improvement with an estimated total cost in excess of \$130,000, the Council should hold a public hearing and give notice at least four but not more than twenty days prior to the hearing.
- Response** – The accounting, purchasing, and city clerk divisions have met to revise the procedures for publishing notices of public hearings. A checklist was also created to make sure all publications meet Code requirements.

<u>Comment Number</u>	<u>Comment Title</u>	<u>Corrective Action Plan</u>	<u>Contact Person, Title, Phone Number</u>	<u>Anticipated Date of Completion</u>
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**Findings Related to Financial Statements:**

2015-A	Material Audit Adjustment	The corrective action plan was documented in our response to the auditor's comment. See the Schedule of Findings and Questioned Costs.	Duane Pitcher, Director of Finance. 515-239-5113	June 30, 2016
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**Findings Related to Federal Programs:**

None reported

There were no prior year federal findings.





December 7, 2015

To the Honorable Mayor and  
Members of the City Council  
City of Ames, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ames, Iowa, (City) for the year ended June 30, 2015. We did not audit the financial statements of the Mary Greeley Medical Center (presented as an enterprise fund) or the financial statements of the component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mary Greeley Medical Center and the component unit is based solely on the reports of the other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 12, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the year ended June 30, 2015, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2014. No other significant new accounting policies were adopted, and the application of other existing policies was not changed during the year ended June 30, 2015. We noted no transactions entered into by City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

Management's estimate of other postemployment benefits liability is based on a calculation of actuarially determined contributions for health insurance benefits. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the incurred but not reported health, workers’ compensation, liability, and long-term disability insurance liabilities are based on third-party administrator calculations and estimates. We evaluated the key factors and assumptions used to develop the incurred but not reported liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense are based on plan level actuarial reports, allocated to the City using annual employer contributions. We evaluated the key factors and assumptions used to develop the pension related balances in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement was detected as a result of audit procedures and was corrected by management:

	<u>Equity Increase (Decrease)</u>	
	<u>Electric Fund Statements</u>	<u>Business- Type Activities</u>
<b>Electric Fund</b>		
To reverse loss recorded on assets net disposed of during the fiscal year	\$ 3,115,538	\$ 3,115,538

Additionally, the following immaterial adjustments were detected and corrected by management:

	<u>Equity Increase (Decrease)</u>	
	<u>Capital Projects Fund Statements</u>	<u>Governmental Activities</u>
<b>Capital Projects Fund</b>		
To increase unavailable revenue for special assessments not Received within 60 days of year end	\$ (177,336)	\$ (177,336)

**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated December, 7, 2015.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

We applied certain limited procedures to the management’s discussion and analysis, the budgetary comparison schedule, the schedule of the City’s proportionate share of net pension liability, the schedule of the City’s pension contributions, and the schedule of funding progress which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Mayor, City Council, and management of the City of Ames, Iowa, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

EIDE BAILLY LLP

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa

**COUNCIL ACTION FORM**

**SUBJECT: APPROVAL OF CO'MOTION DANCE THEATER COMMISSION ON THE ARTS (COTA) SPECIAL GRANT FOR SPRING 2016**

**BACKGROUND:**

On November 2, 2015, the Commission on the Arts (COTA) finalized its recommendations for the Spring 2016 Special Project Grants. A total of four grant requests were received from three organizations. The organizations requested \$3,450 in funding.

Based on the merits of each application and the criteria established for the special grants, COTA recommended the following allocations. Contracts were sent to the awarded organizations for approval and have been returned. The contracts are now presented for your approval.

<b><u>Organization</u></b>	<b><u>Request</u></b>	<b><u>Project</u></b>	<b><u>Award</u></b>
Co'Motion Dance Theater	\$ 750	"A Different Drummer"	\$ 750
The Octagon Center	750	Termespheres	750
The Octagon Center	750	50 <sup>th</sup> Anniversary Video	750
India Cultural Association	1,200	Shakuntala	0
<b>Total</b>	<b>\$ 3,450</b>		<b>\$ 2,250</b>

Special Project grant awards are limited to \$750 per project. However, organizations are not limited in the number of projects that may be proposed. Grant applicants are required to attend a COTA meeting to present their project. The India Cultural Association did not attend and was therefore not awarded funds by COTA. Commission staff has followed up with that organization to ensure it can meet grant requirements for future funding opportunities.

**The City Council approved the Octagon contracts at the December 8 City Council meeting. The Co'Motion Dance Theater contract had not been returned in time, but has now been submitted and is presented for the City Council's approval.**

**ALTERNATIVES:**

1. Approve the Co'Motion Dance Theater special grant contract in the amount of \$750 as recommended by Commission on the Arts.
2. Delay approval and ask the Commission for further information.
3. Do not approve the contract.

**MANAGER’S RECOMMENDED ACTION:**

These projects help advance participation in and awareness of the arts in the Ames community, which is a key goal of the Commission on the Arts. COTA has reviewed the requests and has recommended the approval of the contract now presented to the City Council.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1, thereby approving a special grant contract in the amount of \$750 to the Co’Motion Dance Theater as recommended by Commission on the Arts.

**COUNCIL ACTION FORM**

**SUBJECT: REQUEST FOR SIX-MONTH EXTENSION TO COMPLETE DEMOLITION OF SHARED WALL FOR THE MCFARLAND FINAL PLAT AT 3600 LINCOLN WAY**

**BACKGROUND:**

On June 23, 2015, the City Council conditionally approved a Minor Subdivision Final Plat for the properties located at 3600-3800 Lincoln Way (Attachment A Location Map). The plat was approved dividing the original parcel into two lots, commonly known as the McFarland and Hy-Vee lots. **Dividing the lot through the existing building required part of the building to be demolished to meet zoning, building, and property-owner interests for separation of the building from the new property line.**

To accomplish recording of the plat prior to demolition of a portion of the building, the City Council entered into a development agreement and received financial security for the required work (Attachment B Letter and Agreement). The agreement required final completion of the project by December 25, but allowed for Council to grant one six-month extension at the property owner's request. **At this time the property owner is asking for the allowed six-month extension to June 25, 2016.**

The property owner has been issued a building permit for the purpose of constructing required demising walls, demolition of building walls, and changes to utilities. However, the work is not done at this time. The property owner believes they will have the majority of work completed by the end of March and everything finished well before the proposed June 25 deadline. **The City will continue to hold the \$190,000 financial security for completing this work until it has been completed to the satisfaction of the City.**

**ALTERNATIVES:**

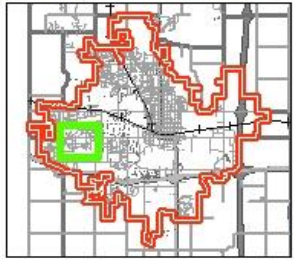
- 1) The City Council can approve a six-month extension to complete the building demolition requirements by June 25, 2016.
- 2) The City Council can decline to approve the extension and direct staff to enforce the agreement if there is non-performance by the property owner of the terms of the agreement.

**MANAGER'S RECOMMENDED ACTION:**

The property owner seeks an extension for six months to complete the required building work in accordance with the current development agreement. The Planning Division and Inspections Division have reviewed the request and believe the property owner is working diligently to complete their obligations.

**Therefore, it is the recommendation of the City Manager that the City Council approve Alternative #1, thereby granting an extension until June 25, 2016.**





**Location Map**  
**3600-3800 Lincoln Way**



December 10, 2015

Kelly Diekmann  
Director of Planning & Housing  
City of Ames  
515 Clark Avenue  
Ames, Iowa 50010

**RE: Request for an Extension for the McFarland Subdivision**  
FOX Ref. No. 5107-15a.600

Dear Mr. Diekmann:

On the behalf of Ames Associates in accordance with "*AN AGREEMENT PERTAINING TO THE SUBDIVISION PLATTING AND DEVELOPMENT OF LAND IN THE CITY OF AMES CALLED MCFARLAND SUBDIVISION*" (attached) we are requesting a 6 month extension in accordance of II.A. Demolition Work of the agreement.

II.A of the agreement discusses the timing for splitting of the building to create a gap between the buildings to create building separation in accordance with the City's setback requirements. The work was to be completed with 6 months of the date of recording of the agreement. The agreement was recorded on June 25, 2015. The work was to be completed by December 25, 2015. We are requesting an extension to June 25, 2016.

Ames Associates has a general contractor, Jensen Builders, under contract and working on the project. However, there has been numerous unforeseen issues with separating the building that have delayed and slowed the work. Jensen will continue to work on the site throughout the winter. The contract substantial completion date for Jensen was December 15, 2015. The substantial completion date has been moved to March 12, 2016 to reflect the time necessary to deal with the unforeseen issues. Substantial completion, as defined in the contract, will meet the City's requirements for splitting the building.

Final completion has moved from February 28, 2016 to May 27, 2016. There is some exterior work (painting, pavement, etc.) that will not be able to be completed until warm weather returns in the spring.

Thank you for your time and consideration.

Sincerely,  
FOX Engineering Associates, Inc.

A handwritten signature in blue ink, appearing to read "S. Renaud", written over the typed name.

Scott Renaud, P.E.  
Project Manager

cc: Judi Haines, Ames Associates  
Jeff Harris, RMH Architects

K:\proj\5000\5107-15A Bldg Demo\Correspondence\2015 12 01 request for extension.docx

I Instrument: 2015- 00005750  
M Date: Jun 25, 2015 10:17:19A  
D Rec Fee: 35.00 E-Com Fee: 1.00  
G Aud Fee: .00 Trans Tax: .00  
R Rec Management Fee: 1.00  
Non-Standard Page Fee: .00  
Filed for record in Story County, Iowa  
Stacie L. Herridge, County Recorder

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DO NOT WRITE IN THE SPACE ABOVE THIS LINE, RESERVED FOR RECORDER  
Prepared by: Mark O. Lambert, City of Ames Legal Department, 515 Clark Avenue, Ames, Iowa 50010 (Phone: 515-239-5146)  
Return to Ames City Clerk, Box 811, Ames, IA 50010

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**AN AGREEMENT PERTAINING TO THE  
SUBDIVISION PLATTING AND DEVELOPMENT  
OF LAND IN THE CITY OF AMES CALLED  
McFARLAND SUBDIVISION**

THIS AGREEMENT, made and entered into this 12 day of June, 2015, by and between the CITY OF AMES, IOWA (hereinafter called "City"), and Ames Associates, an Illinois Limited Partnership, (hereinafter called "Owner"), their successors and assigns,

**WITNESSETH THAT:**

WHEREAS, the parties hereto desire the improvement and development of an area legally described as set out on Appendix A, hereinafter called the Site; and,

WHEREAS, Owner has applied to the City for platting of subdivisions of the Site (which creates Lot 1 and Lot 2 of McFarland Subdivision to become an Official Plat located in the City); and,

WHEREAS, an agreement between the Owner and the City with respect to improvements is required by the City as a condition to approval of subdivision plats pursuant to Section 354.8 of the Code of Iowa, and Section 23.304 of the Ames Municipal Code.

NOW, THEREFORE, the parties hereto have agreed and do agree as follows:

**I  
PURPOSE**

A. It is the purpose of this Agreement to:

1. Document, record, and give notice of a certain plan of development, and the public and private measures and undertakings essential to the implementation of that plan of development, for the Site.

2. Provide remedies to the City in the event the Owner does not complete the demolition of building space of approximately 15 feet in width between Lot 1 and Lot 2 to comply with the lot line setback standards in the Ames Municipal Code in a manner consistent with an approved site plan or does not restore the buildings to comply with fire rating requirements of the Ames Building Code (collectively the "Demolition Work").

3. Document and record the City's agreement that it shall not enforce the lot line setback standards in the Ames Municipal Code unless and until the Owner has completed the Demolition Work as required in this Agreement.

B. This Agreement does not create or vest in any person or organization, other than the City, any rights or cause of action with respect to any performance, obligation, plan, schedule, or undertaking stated in this Agreement, with respect to the Owner. This Agreement does not prevent the City from amending, modifying, or releasing the Owner from some or all of the provisions of this Agreement. No amendment, modification, or release from some or all of the provisions of this Agreement shall affect the City's obligation, as described herein, to not enforce the lot line setback standards in the Ames Municipal Code. No person shall have any cause of action or recourse against the City or Owner by reason of any such amendment, modification, or release.

## II IMPROVEMENTS

### A. Demolition Work.

The Owner shall complete the Demolition Work to standards in the Ames Municipal Code in a manner not later than six (6) months from the recording date of the final plat. If, due to circumstances beyond the control of the Owner, the Demolition Work cannot be completed in a timely fashion, the Owner may request and the City may grant extension of the six (6) month time period. The City agrees that that it shall not enforce the lot line setback standards in the Ames Municipal Code unless and until the Owner has completed the Demolition Work as required in this Agreement.

### B. Occupancy Permits for New Structures on the Site.

Until the Demolition Work is completed and consistent with an approved site plan, the Owner shall not apply for any occupancy permits except for permits that are attributable to internal renovations and tenant changes in existing structures on Lots 1 or 2 of the Site that do not require increased parking under the provisions of the Ames Municipal Code, as long as parking spaces as currently configured and available on Lots 1 and 2 remain available for customer use in sufficient number and type to meet the minimum parking requirements of the Ames Municipal Code for Lots 1 and 2 combined.

C. Limitations on Openings of Exterior Walls Located Adjacent to Property Lines.

All structures are subject to the fire resistance rating requirements. For existing structures on the Site, any noncompliance resulting from platting must be eliminated within six (6) months from the recording date of the final plat. Owner shall construct or renovate buildings with openings with fire separation distances that comply with rating requirements of the City Building Code.

### III CITY'S REMEDIES

A. The City shall not approve any final plat of any phase of development on the Site unless said plat is in accordance with and meets the provisions and conditions of this Agreement.

B. The parties agree that all work done by or on behalf of the Owner with respect to the Site, sidewalks, building design and construction, and utilities, if any, shall be made in compliance with the Approved Site Development Plan, the Iowa Code, the Ames Municipal Code, SUDAS, and other federal, state, and Iowa laws and policies of general application, whether or not such requirements are specifically stated in this Agreement, or as may hereafter be enacted. All ordinances, regulations, and policies of the City now existing, or as may hereafter be enacted, shall apply to activity on the Site.

### IV SECURITY

The Owner shall install all improvements required for approval of any or each plat of subdivision of the Site prior to approval of such final plat; or, execute an improvement agreement to guarantee the completion of all such required improvements, and provide to the City as security for the completion of that work, an "improvement guaranty" as stated in Section 23.409 of the Ames Municipal Code. In addition to the improvement guarantee for on-site public utilities improvements, the Owner shall file a bond, certified check, or letter of credit with the City Clerk in an amount not less than the certified estimate of the Director of Public Works for the cost of reconfiguring, constructing, or completing in an acceptable manner the Demolition Work including those necessary to meet applicable fire resistance rating requirements, required by this Agreement that have not been installed and accepted by the City prior to final plat approval. In the event Owners fail to complete the Demolition Work within six (6) months from the recording of the final plat, the City reserves the right to construct or complete said improvements and other conditions and to cover the costs thereof with the surety bond, certified check, or letter of credit, as the case may be. In the event that the City exercises such right, Owners hereby grant a temporary access and construction easement to the City as necessary for constructing or completing the Demolition Work and other conditions.

7/2

V  
COVENANT WITH THE LAND

This Agreement shall run with the Site and shall be binding upon the Owner, its successors and assigns until such time as the Owner has completed in an acceptable manner the Demolition Work, at which time this Agreement and all associated Security shall terminate.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed effective as of the date first above written.

CITY OF AMES, IOWA

By: Ann H. Campbell  
Ann H. Campbell, Mayor

Attest by: Diane R. Voss  
Diane R. Voss, City Clerk



STATE OF IOWA, STORY COUNTY ss:

On this 23 day of June, 2015, before me, a Notary Public in and for the State of Iowa, personally appeared Ann H. Campbell and Diane R. Voss, to me personally known, and, who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Ames, Iowa; that the seal affixed to the foregoing instrument is the corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation, by authority of its City Council, as contained in Resolution No. 15-161 adopted by the City Council on the 23 day of June, 2015, and that Ann H. Campbell and Diane R. Voss acknowledged the execution of the instrument to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

Jill L. Ripperger  
Notary Public in and for the State of Iowa

Owner  
Ames Associates

By: Mark [Signature]  
of MLK as the General Partner  
of Ames Associates.

STATE OF IOWA, STORY COUNTY ss:

On this \_\_\_ day of \_\_\_, 2015, before me, a Notary Public in and for the State of Iowa, personally appeared \_\_\_\_\_ to me personally known, who being by me duly sworn or affirmed did say that that person is \_\_\_\_\_ of said Limited Partnership and that said instrument was signed on behalf of the said Limited Partnership by authority of its managers and the said \_\_\_\_\_ acknowledged the execution of said instrument to be the voluntary act and deed of said Limited Partnership by it voluntarily executed.

Notary Public in and for the State of Iowa



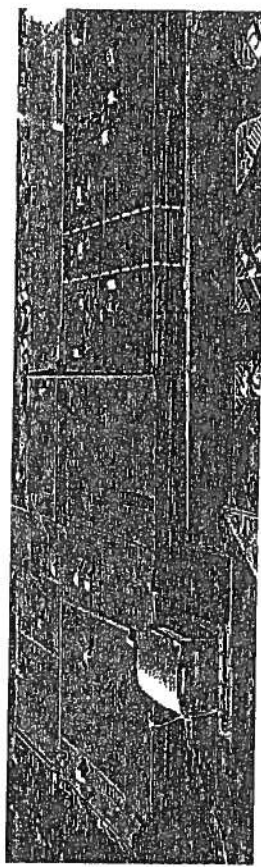


**McFarland Clinic West Ames**

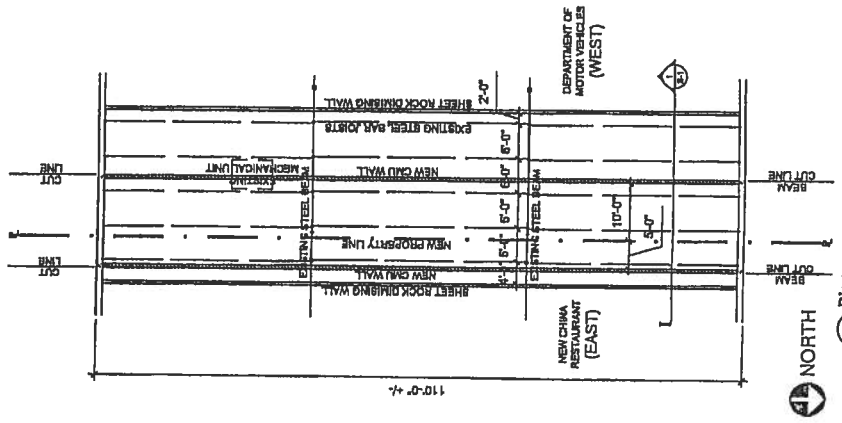
3/25/2015

Item	Qty	Price	Sub-Total	Total
<b>Demolition</b>				\$ 22,660.00
Roofing	48	\$ 50.00	\$ 2,400.00	
Steel	48	\$ 75.00	\$ 3,600.00	
Welding Truck	8	\$ 150.00	\$ 1,200.00	
Slab on Grade	2200	\$ 3.00	\$ 6,600.00	
End Walls	96	\$ 50.00	\$ 4,800.00	
Storefront	8	\$ 80.00	\$ 640.00	
Mechanical Demo	16	\$ 60.00	\$ 960.00	
Electrical Demo	16	\$ 60.00	\$ 960.00	
Utility Disconnects	1	\$ 1,500.00	\$ 1,500.00	
<b>Temporary Protection</b>				\$ 5,400.00
Labor	72	\$ 50.00	\$ 3,600.00	
Material	1	\$ 1,800.00	\$ 1,800.00	
<b>Concrete Foundations</b>				\$ 14,200.00
Excavation	8	\$ 125.00	\$ 1,000.00	
Footing	33	\$ 400.00	\$ 13,200.00	
<b>Masonry Walls</b>				\$ 51,480.00
Labor	3960	\$ 9.00	\$ 35,640.00	
Material	3960	\$ 4.00	\$ 15,840.00	
<b>Roofing Repairs</b>				\$ 13,200.00
EPDM	1100	\$ 10.00	\$ 11,000.00	
Misc. Flashings	220	\$ 10.00	\$ 2,200.00	
<b>Re-Build End Walls</b>				\$ 21,200.00
Metal Studs / Drywall	2	\$ 4,000.00	\$ 8,000.00	
EIFS	360	\$ 20.00	\$ 7,200.00	
Storefront	2	\$ 3,000.00	\$ 6,000.00	
<b>Site Work</b>				\$ 23,500.00
Concrete Sidewalks	4000	\$ 4.00	\$ 16,000.00	
Landscaping	1	\$ 5,000.00	\$ 5,000.00	
Cleanup	1	\$ 2,500.00	\$ 2,500.00	
<b>Sub-Total</b>				\$ 151,640.00
Contingency	10%			\$ 15,164.00
Design-Build Fee	15%			\$ 22,746.00
<b>Projected Total</b>				\$ 189,550.00

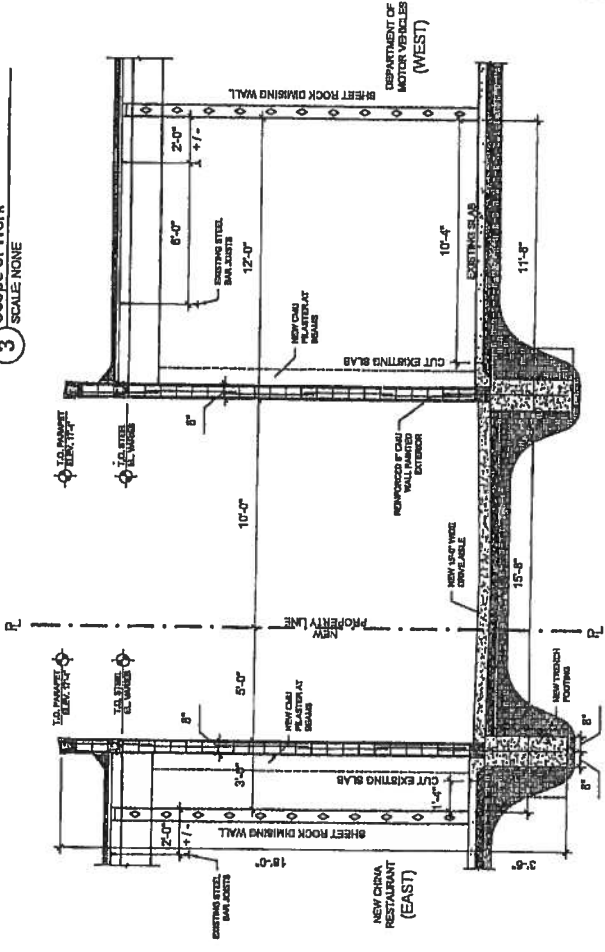
-7-6



3 Scope of Work  
 SCALE: NONE



2 Plan  
 SCALE: 1/16"=1'-0"  
 NORTH



1 Section - Looking South  
 SCALE: 1/4"=1'-0"

1-8-



**COUNCIL ACTION FORM**

**SUBJECT:** PUBLIC WORKS STREETS TANDEMS – FLEET REPLACEMENT PROGRAM

**BACKGROUND:**

The City has two tandem dump trucks operated by the Public Works Streets division for maintenance and snow plowing operations. These units are essential units in the division and both are due for replacement. There were two bids, one for the tandem chassis and then another bid for the upfitting of trucks.

**Tandem Chassis bids were received are as follows:**

Bidders	Make	Model	Year	Delivery Time	Unit Cost	Total Cost	Optional Items
O'Halloran Internat'l., Inc.	International	WorkStar	2017	90 Days	\$89,966.00	\$179,932.00	\$8,244.00
Truck Country of Cedar Rapids	Freightliner	114SD	2017	90 Days	\$91,662.00	\$183,324.00	\$5,386.00
Harrison Truck Centers	Freightliner	114SD	2016	February	\$101,151.00	\$202,302.00	\$6,944.00
GATR Truck Center of Des Moines	Volvo	VHD64F200	2017	120 Days	\$101,779.00	\$203,558.00	\$4,800.00
Housby Mack, Inc.	Mach	GU433	2017	120 Days	\$108,000.00	\$216,000.00	

Based on the bids, the most cost effective bid that meets the specifications is the International chassis option with the optional items. The optional items included 11 items that included an extended warranty, heated windshield, lighting, and various minor upgrades. This puts the total cost of both chassis with options at \$188,176 for O'Halloran International, Inc.

**Upfitting of Tandem Chassis bids were received as follows:**

Bidders	Make	Model	Year	Delivery Time	Unit Cost	Total Cost
Henderson Products, Inc.	Henderson	Mark E	2016	April 2016	\$65,212.00	\$130,424.00
Hiway Truck Equipment Inc.	TBEI Duraclass	HPT 316	2016	90 Days	\$80,702.00	\$161,404.00
ABM Equipment & Supply					No Bid	

Based on the bids, the most cost effective bid that meets the specifications is from Henderson Products, Inc. in the amount of \$130,424. This price included an option to upgrade the controller that controls the snow equipment on the truck.

**This brings total cost of tandems and upfitting to \$318,600.**

Funding is available for this purchase as follows:

Existing Unit Escrow	\$279,649 (as of 11/1/15)
Salvage Value	\$ 10,000
Future Escrow (until trucks in service)	\$ 29,750 (7 months)
<b>Available funding</b>	<b>\$319,399</b>

**ALTERNATIVES:**

1.
  - a) Award a contract to O'Halloran International, Inc., of Altoona, Iowa, as the net low bidder for the purchase of two International chassis including optional items in the amount of \$188,176.
  - b) Award a contract to Henderson Products, Inc., of Manchester, Iowa, as the net low bidder for the upfitting of two tandem chassis including the option to upgrade the controller unit in the amount of \$130,424.
2. Reject these bids.

**MANAGER'S RECOMMENDED ACTION:**

Staff from Fleet Services and Public Works have thoroughly evaluated these bids and agree that purchasing the two International chassis and the upfitting by Henderson Products, Inc. will meet the established service requirements at a reasonable price.

Therefore, it is the recommendation of the City Manager that the City Council approve Alternative #1, thereby awarding contracts to O'Halloran International, Inc., of Altoona, Iowa, as the net low bidder for the purchase of two International chassis, including optional items, and Henderson Products, Inc., of Manchester, Iowa, as the net low bidder for the upfitting of two tandem chassis, including the option to upgrade the controller unit.

**COUNCIL ACTION FORM**

**SUBJECT: AWARD OF CONTRACT FOR FURNISHING 69KV SF6 CIRCUIT BREAKERS**

**BACKGROUND:**

Electric Services needs to procure 69kV SF6 circuit breakers for replacement of existing three-tank oil filled circuit breakers at the Ames Plant Switchyard. These circuit breakers are utilized to disconnect portions of the electric transmission system when there is a fault on that portion of the system. This helps prevent damage to property and equipment, reduces the length of an outage, and minimizes the risk to staff or the public who may be near an electric fault. Council should note that staff will install these circuit breakers.

On November 4, 2015, an invitation to bid document was issued to 13 companies. The invitation was advertised on the Current Bid Opportunities section of the Purchasing webpage, and was also sent to one plan room.

On November 24, 2015, three bids were received as shown on the attached report. The bid submitted from Shermco Industries was non-responsive because it did not sign its bid.

City staff performed a careful and extensive evaluation of the remaining two bids. In evaluating the apparent low bidder, ABB, Inc., several things stood out.

- ABB, Inc., is bidding a new breaker design which they began taking orders for in July of this year. A total of 30 of these have been ordered to-date from ABB, Inc., and only two have shipped, so there is no substantive field performance history with this particular breaker, and staff does not consider ABB, Inc., to be an acceptable manufacturer for this new design. ABB, Inc., no longer manufactures the breaker design staff evaluated for acceptance previously and, instead, proposed a breaker that has not been evaluated.
- ABB, Inc.'s bid is for manufacturing at its new facility in San Luis Potosi, Mexico (not Mount Pleasant, Pennsylvania, where all the previous ABB, Inc., breakers the City has purchased were manufactured). Staff's prior evaluation of breakers from ABB, Inc., was based on manufacturing done at Mount Pleasant, Pennsylvania, and staff has not accepted breakers from ABB, Inc., manufactured at SLP, Mexico. Staff's experience with USA suppliers that begin manufacturing operations in Mexico is that there are frequently quality and transportation issues that often produce an inferior product and/or shipping damage. This is an

unacceptable risk, especially for a critical piece of equipment like a transmission breaker.

**Staff recommends that ABB, Inc.'s bid be rejected as unacceptable for the reasons provided above. It appears that Mitsubishi Electric Power Products, Inc., has submitted the next lowest bid and is fully responsive. Electric Services has had good past experience with the breakers it is bidding.**

**City staff has concluded that awarding this contract to Mitsubishi Electric Power Products, Inc., Warrendale, PA in the amount of \$218,318.60 (inclusive of Iowa sales tax) is in the best interest of the City.**

The Engineer's estimate of the cost for four circuit breakers is 230,000. Funding is available from the FY 2015/16 maintenance account for Minor Substation Improvements.

**ALTERNATIVES:**

1. Award a contract to Mitsubishi Electric Power Products, Inc., Warrendale, Pennsylvania, to furnish four 69kV SF6 Circuit Breakers in the amount of \$218,318.60 (inclusive of Iowa sales tax).
2. Award a contract to the apparent low bidder.
3. Reject all bids and delay the purchase of the circuit breakers.

**MANAGER'S RECOMMENDED ACTION:**

The purchase of this equipment is necessary to replace antiquated three-tank oil circuit breakers. Replacement parts for these circuit breakers are becoming more difficult to procure and repair work more costly to perform. The replacement of these breakers will reduce the risk of oil leakage should the circuit breaker fail. They will also improve the reliability and speed of response of the protection schemes on this portion of the electric transmission system.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1 as stated above.



**INVITATION TO BID NO. 2016-084 69KV SF6 CIRCUIT BREAKERS**

<b>BIDDER:</b>	<b>ABB Inc. Mount Pleasant, PA</b>			<b>Mitsubishi Electric Warrendale, PA</b>			<b>Shermco Industries Des Moines, IA</b>		
<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>
69kV SF6 Circuit Breakers	4	\$40,643.00	\$162,572.00	4	\$50,495.00	\$201,980.00	Non-responsive. Did not sign bid.		
Subtotal:		\$162,572.00			\$201,980.00				
Sales or Use Tax (7%):		\$11,380.04			\$14,138.60				
Non-Taxable Freight		\$4,868.00			\$2,200.00				
<b>Total Base Bid:</b>		<b>\$178,820.04</b>			<b>\$218,318.60</b>				

**COUNCIL ACTION FORM**

**SUBJECT: POWER PLANT MOTOR REPAIR CONTRACT RENEWAL**

**BACKGROUND:**

Electric Services' two coal-fired, high-pressure steam turbine electric generating units are referred to as Units No. 7 and 8. These units require regular professional maintenance and repair. This work consists of regularly planned repairs and services during scheduled outages, as well as emergency service. The repair of these generating units requires professional trade workers such as boilermakers, electricians/control technicians, steam/pipe fitters, and millwrights, to list a few. The units operate under environmental conditions with high heat and high pressure.

Due to these operational conditions, numerous motors are necessary to safely and reliably operate the Power Plant. All of this equipment must be professionally maintained, serviced, adjusted, repaired, and rebuilt. It is not possible for staff to adequately maintain this electrical equipment due to manpower constraints and the specialized nature of the repairs.

Rather than bid and obtain prices for this work multiple times per year with the inconsistency of work and quality as different vendors participate, this work is outsourced on an annual, renewable contract basis. This process reduces the City's exposure to market forces regarding prices and availability for labor, travel, and supplies in preparation for a scheduled outage. City staff will save considerable time obtaining quotes, evaluating proposals, preparing specifications, and other procurement documentation.

On February 25, 2014, City Council awarded a contract to Electrical Engineering and Equipment Co., Windsor Heights, Iowa, for motor repairs to be performed as requested from award date through December 31, 2014, in an amount not-to-exceed \$94,000.

This contract has an option for the City to renew in one-year increments for up to four additional years. The contract was renewed once for the time period from January 1, 2015 to through December 31, 2015. **Council should note that this second contract renewal will be for the time period of January 1, 2016 through June 30, 2016. Previous contract terms have been for one calendar year. This new timeframe will enable future renewals to coincide with the City's fiscal year.**

This option includes a rate provision which increases rates at fixed percentages above the previous fiscal year contracted rates at time of renewal. The fixed rates for 2016

include labor increases of 1.5% and travel & subsistence increases of 1%. These increases are in accordance with the contract terms initially established. Council should note that is the second out of four possible renewals.

The approved FY 2015/16 operating budget for Electric Production includes \$115,000 for this work, of which \$95,500 remains. Payments would be calculated on unit prices bid and actual work performed, up to the available budget amount.

**ALTERNATIVES:**

1. Approve the contract renewal with Electrical Engineering and Equipment Co., Windsor Heights, Iowa, for the Motor Repair Contract for the six-month period from January 1, 2016, through June 30, 2016, and approve the contract and bond. Repairs will be scheduled on an as-needed basis and payments will be based on unit prices bid and actual work performed. Total repairs for the remainder of FY 2016 shall be an amount not-to-exceed \$95,500.
2. Do not renew the agreement and instruct staff to seek new competitive bids.

**MANAGER'S RECOMMENDED ACTION:**

This contract is necessary to properly maintain motors and to carry out emergency and scheduled repairs resulting from equipment failures. This contract should achieve a consistent, high quality diagnosis, repair and/or overhaul of a motor, and to return it to good operating condition with a minimum of delay and cost.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1 as stated above.



**ELECTRICAL ENGINEERING  
AND EQUIPMENT CO.  
2016 RATES**

<b>DESCRIPTION</b>	<b>RATES</b>
IN SHOP S.T.	\$68.30
IN SHOP O.T.	\$102.46
IN SHOP D.T	\$136.61
INSHOP SOLID STATE REPAIR	\$83.19
IN SHOP BALANCING, first hour	\$113.84
IN SHOP PRESSWORK	\$83.19
OUTSIDE S.T.	\$83.19
OUTSIDE O.T.	\$124.79
OUTSIDE D.T.	\$166.38
ON SITE SOLID STATE REPAIR, TROUBLE SHOOTING, PM'S	\$83.19
OT	\$124.79
DT	\$166.38
ON SITE VIBRATION ANALYSIS AND BALANCING	\$83.19
OT	\$124.79
DT	\$166.38
Mileage	\$0.94 / mile
CRAFT TRAVEL	\$82.37
MATERIAL COSTS:	Cost Plus 20%
<b>Proposed Price Increase for Renewal Periods:</b>	
Labor Rates:	1.5% per year
Travel & Subsistence:	1% per year

**\* All labor rates listed above are per hour**





CITY OF  
Ames™

*Caring People ♦ Quality Programs ♦ Exceptional Service*

# MEMO

**To:** Mayor and Members of the City Council

**From:** City Clerk's Office

**Date:** December 18, 2015

**Subject:** Contract and Bond Approval

There is no Council Action Form for Item No. 16. Council approval of the contract and bond for this project is simply fulfilling a *State Code* requirement.

/jr

**COUNCIL ACTION FORM**

**SUBJECT: POWER PLANT FUEL CONVERSION – DISTRIBUTED CONTROL SYSTEM (DCS) CHANGE ORDER NO. 2**

**BACKGROUND:**

In November of 2013 the City Council decided to convert the City's Power Plant from coal to natural gas. In May of 2014 the City Council selected Sargent & Lundy of Chicago, Illinois, to provide engineering and construction oversight services for the conversion project.

On March 10, 2015, City Council awarded a contract to Emerson Process Management Power & Water Solutions, Inc., Pittsburgh, PA, for the Distributed Control System (DCS) in the amount of \$1,595,000. Since that time, Change Order No. 1 in the amount of \$39,377 was approved administratively for Emerson to provide engineering, hardware, software, and on-site technical direction associated with adding the new Well #3 RTU I/O, the Bottom Ash Operator Workstation, and the RFD Operator Workstation.

**The action being requested is to approve Change Order No. 2 to the Distributed Control System Contract.** Change Order #2 in the amount of \$12,611 is for Emerson to supply, install, and configure five (5) pulse accumulator modules necessary to process the signals from the power plant's water well system to communicate with the new DCS. The water well system matches the output of the wells to the demand for water made by the power plant's cooling towers.

The signals currently sent by the existing water well system are not able to be received and processed correctly by the new DCS. The pulse accumulator modules will receive the signals from the water well system and modify them into signals the DCS can successfully process.

**With this change order, the total costs for the Distributed Control System Contract within the project will be increased to \$1,646,988.**

The dollar amount committed to date for the total gas conversion project (inclusive of this Change order No. 2) is \$16,967,640.18. The approved FY 2015/16 Capital Improvements Plan includes \$26,000,000 for the Unit 7 and Unit 8 fuel conversion. However, some of the funding of the conversion project is coming from the sale of Electric Revenue bonds. Considering that the project is coming in much less than the budgeted amount, staff has chosen to reduce the size of the bonds issuance and has reflected the budgeted amount accordingly. The project budget to date is shown on page 3. It should be noted if there are future Change Orders that cause the budget to

exceed the remaining balance, staff at that time will look at cancelling or delaying lower priority projects to fund the change.

**ALTERNATIVES:**

1. Approve contract Change Order No. 2 with Emerson Process Management Power & Water Solutions, Inc., Pittsburgh, PA, for the Distributed Control System in the amount of \$12,611.
2. Reject contract Change Order No. 2.

**MANAGER'S RECOMMENDED ACTION:**

The Power Plant's existing Distributed Control System is over 14 years old, and is no longer supported by the manufacturer. An up-to-date control system is needed for the safe and efficient operation of the plant into the future. Funding to purchase and install this system is available from the original project budget.

**This change order is needed for the DCS to be able to successfully receive the necessary information (signals) from the power plant's water well system and provide the proper control of the system.**

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative No. 1 as stated above.

## PROJECT BUDGET

The overall project budget and commitments to date are summarized below. To date, the project budget has the following items encumbered:

\$17,475,000	FY 2015/16 CIP amount budgeted for project \$26,000,000 <b>less reduced bonds issuance by \$8,525,000</b>
<u>Sargent &amp; Lundy, LLC</u>	
\$1,995,000	Encumbered not-to-exceed amount for Engineering Services
\$2,395,000	Engineering Services Contract Change Order No. 1
\$174,000	Engineering Services Contract Change Order No. 2
<u>Alstom Power Inc.</u>	
\$3,355,300	Contract cost for Natural Gas Conversion Equipment
\$29,869	Equipment Contract Change Order No. 1
(-\$321,600)	Equipment Contract Change Order No. 2
(-\$51,000)	Equipment Contract Change Order No. 3
<u>Emerson Process Management Power &amp; Water Solutions, Inc.</u>	
\$1,595,000	Contract cost for DCS equipment
\$39,377	DCS Contract Change Order No. 1
<b>\$12,611</b>	<b>DCS Contract Change Order No. 2</b>
<u>GE Energy Control Solutions, Inc.</u>	
\$814,920	Contract cost for TCS equipment Bid 1
\$244,731	TCS Bid 1 Contract Change Order No. 1
<u>General Electric International, Inc.</u>	
\$186,320	Contract Cost for Turbine Steam Seal System - TCS Bid 2
\$24,536	TCS Bid 2 Contract Change Order No. 1
\$150,000	TCS Bid 2 Contract Change Order No. 2
<u>Henkel Construction Co.</u>	
\$898,800	Contract cost for Control Room Installation General Work Contract
\$66,782	Control Room Contract Change Order No. 1
<u>TEI Construction Services, Inc.</u>	
\$1,572,019	Contract cost for Mechanical Installation General Work Contract

\$8,750	Mechanical Contract Change Order No. 1
\$156,131	Mechanical Contract Change Order No. 2
\$187,984	Mechanical Contract Change Order No. 3
\$9,785.37	Mechanical Contract Change Order No. 4
\$3,032.17	Mechanical Contract Change Order No. 5
\$7,725.98	Mechanical Contract Change Order No. 6
\$3,032.16	Mechanical Contract Change Order No. 7
	<u>FPD Power Development, LLC</u>
\$3,145,149	Contract cost for Electrical Installation General Work Contract
	<u>Graybar Electric</u>
\$98,560	Contract cost for UPS System
(-\$1,010)	UPS System Contract Change Order No. 1
	<u>Hertz Equipment Rental Corporation</u>
<u>\$166,835.50</u>	Contract cost for Portable Electric Space Heaters
<b>\$16,967,640.18</b>	<b>Costs committed to date for conversion</b>
<b>\$507,359.82</b>	<b>Remaining Project Balance</b> to cover miscellaneous equipment and modifications to the power plant needed for the fuel conversion

**COUNCIL ACTION FORM**

**SUBJECT: SPECIALIZED HEAVY DUTY CLEANING SERVICES CONTRACT FOR POWER PLANT BOILERS – CHANGE ORDER NO. 2**

**BACKGROUND:**

The Power Plant Boilers require regular professional maintenance and repair. This consists of emergency service, as well as regularly scheduled planned repairs. The repair of the boilers on these generation units requires professional trade crafts such as boilermakers, steam/pipe fitters, and millwrights, to list a few.

The boiler units operate under environmental conditions with high heat and high pressure. Due to the operational conditions and fuel burned, the internal surfaces of the boilers are often covered with hardened ash, molten glass, and other substances, which coat the internal boiler tubes and boiler walls. Because of the conditions resulting from burning Refuse Derived Fuel (RDF), a reducing atmosphere exists in portions of the boiler and there are chlorides present from burning plastics. As a result, parts of the boiler units such as the superheat tubes and boiler wall tubes would eventually fail due to tube wasting.

When tube failures occur, the City contracts with private firms who have the expertise to perform the emergency repairs needed to bring the unit back into operation. Prior to the professional crafts entering the boilers to carry out inspections and repairs, the surfaces must be cleaned of ash coating and debris. **This “heavier duty” cleaning process requires high-pressure water washing, grit blasting, or use of explosives to loosen and remove the materials. After loosening or breaking up these substances, they are removed from the boiler using the sluice system or by large industrial vacuums.**

On June 9, 2015, Council awarded the contract for the Specialized Heavy Duty Cleaning Services Contract for Power Plant Boilers to Bodine Services of Clinton, LLC, Clinton, Iowa, for hourly rates and unit prices bid, in an amount not to exceed \$175,000. Change Order #1 in the amount of \$34,999 recently was approved administratively to cover "detonation blasting" to clean the back pass in Unit #7. Funding for this change order was identified from unspent monies carried forward to the FY 2015/16 budget in the boiler maintenance account.

**The action being requested is to approve Change Order No. 2 in the amount of \$287,480 to the current contract for FY 2015/16. There are two major events this year that have caused the very large cost increase in specialized heavy duty cleaning. First, it has been a past practice that materials removed during the cleaning process are sent to the ash pond. Following EPA’s Coal combustion**

**Residuals rule, this practice has stopped and all water and material must now be collected and disposed of offsite. Second, with the conversion from coal to natural gas, the level of cleaning and the “completeness” of the cleaning is much more extensive than in previous years. These two events combined will significantly increase the equipment, disposal, and labor costs by an additional \$287,480. The Council should understand the additional funds authorized in this change order will not be spent unless needed.**

**Funding to cover this change order will be transferred from other portions of the existing Unit 8 Boiler operating budget - \$150,000 from Unit #8 NOx Allowances and \$137,480 from the Cooling Tower replacement project. Invoices will be based on contract rates for time and materials for services actually received.**

**ALTERNATIVES:**

1. Approve contract Change Order No. 2 to Bodine Services of Clinton, LLC, in the amount of \$287,480. This will bring the total FY2015/16 contract value to a not-to-exceed amount of \$497,479.
2. Do not approve the change order.

**MANAGER'S RECOMMENDED ACTION:**

Change Order #2 is necessary to provide additional heavy duty specialized cleaning in the Power Plant. The inability to place the boiler material removed during the cleaning process in the ash pond, together with the complete removal of coal ash in all systems of the plant, will result in additional cleaning expenses.

Therefore, it is the recommendation of the City Manager that the City Council adopt Alternative #1 as stated above.

**COUNCIL ACTION FORM**

**SUBJECT:**     **MINOR SUBDIVISION FINAL PLAT FOR CROWN POINT  
SUBDIVISION.**

**BACKGROUND:**

Property owner Brent Haverkamp, on behalf of 616 Billy Sunday Road LC, is requesting approval of a final plat for a minor subdivision of 0.87 acres of land located at 203 and 2015 Jewell Drive in south Ames (Attachment A). The proposed plat shows the division of an 0.87 acre property into two lots of .37 acres and .50 acres (Attachment B). The current property has two condominium complexes constructed in 1996 that are rented as apartments. The proposed subdivision would divide the parcel between the two structures through a shared common driveway. Both proposed new lots comply with the Zoning Ordinance per the approved site plan from 1996. There are no plans for new construction or additions to the structures on the property at this time.

A Minor Subdivision process allows for filing of a Final Plat without the need of a Preliminary Plat. This is permitted when the subdivision does not require installation of public infrastructure, with certain exceptions for sidewalks and street trees, and when there are area less than three lots created by the plat. **Approval of a Minor Subdivision Final Plat requires a finding that the proposed subdivision meets all of the design and improvements standards, city's ordinances, and adopted plans per the requirements of Chapter 23 Subdivision Code of the Ames Municipal Code.**

No public improvements are required for this subdivision other than sidewalk installation. The applicant plans to install the required 5-foot sidewalk along Jewell Drive and has placed security with the city for the cost of the sidewalk required, to be completed by June 1, 2016.

Included on the plat are easements for existing and required public utility improvements. Both lots within the proposed plat have access to Jewell Drive. A cross access easement will provide access for both lots to and from Jewell Drive along the current entrance and across the total existing parking area on the north side of the buildings. The cross access for the parking lots is an optional choice of the property owner as each apartment building will meet minimum parking requirements upon each lot.

As noted above, the zoning standards applied to review of the Minor Subdivision were based upon 1996 site plan approval. Any changes to the site or additional improvements to the proposed lots are required to conform to the current zoning standards of the City. The eastern 2/3 of the site is within the flood plain and the floodway cross the northeast corner of the existing lot. The proposed subdivision does not change the use or configuration of the site in a manner that affects the flood plain. Staff believes the proposed subdivision complies with all relevant and applicable design and improvement standards of the Subdivision Regulations, to the City's Land Use Policy Plan, to other adopted City plans, ordinances and standards, and to the City's



Zoning Ordinance as well as all applicable state laws. (Attachment C)

**ALTERNATIVES:**

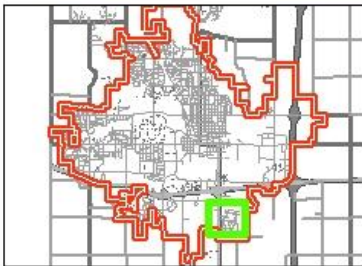
1. The City Council can approve the Final Plat of Crown Point Subdivision, based upon findings that the Final Plat conforms to relevant and applicable design standards, ordinances, policies, and plans.
2. The City Council can deny the final plat for Crown Point Subdivision if the Council finds that the proposed subdivision does not comply with applicable ordinances, standards or plans.
3. The City Council can delay action the final plat request for Crown Point Subdivision and refer the item back to staff and the property owner for further information.

**MANAGER'S RECOMMENDED ACTION:**

The proposed lot split creates two lots with one apartment building on each lot. The plat is designed to create lots with shared access, but in regards to other zoning standards each lot meets the individual parking, building, and landscape requirements that pertain to each apartment building. The proposed final plat for Crown Point Subdivision is consistent with the City's existing subdivision and zoning regulations, other City ordinances and standards, the City's Land Use Policy Plan, and the City's other duly adopted plans. No public improvements are required beyond sidewalks and street trees.

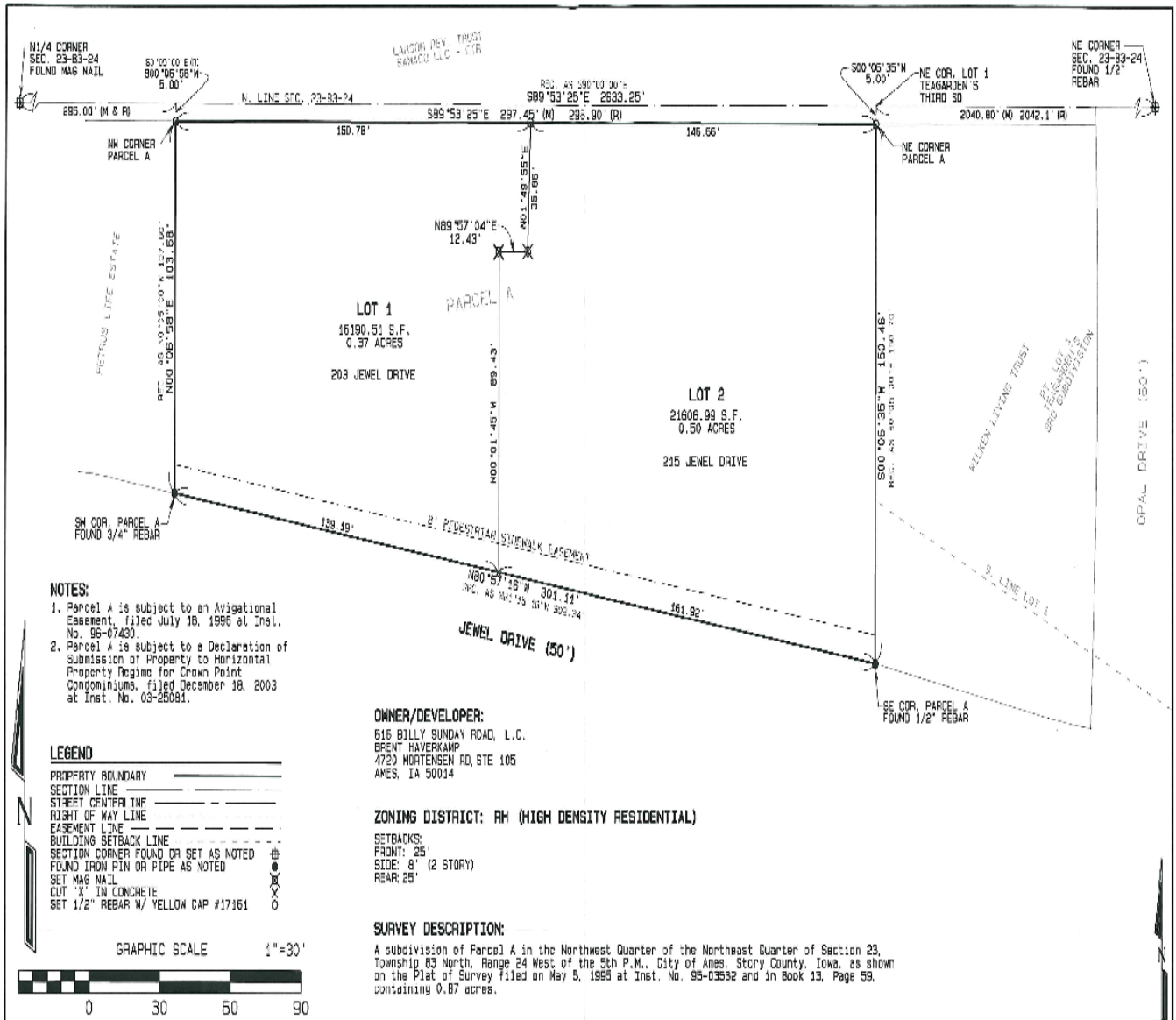
**Therefore, it is the recommendation of the City Manager that the City Council accept Alternative #1, thereby approving the Final Plat.**

**Attachment A**  
**Location Map**



↑  
N  
**Crown Point Subdivision**  
**203 & 215 Jewell Drive**

# Attachment B Proposed Final Plat



**STUMBO & ASSOCIATES  
LAND SURVEYING**  
510 S. 11TH STREET, SUITE #102 • AMES, IOWA 50010  
PH. 515-233-3689 • FAX 515-233-4403

**FINAL PLAT  
CROWN POINT SUBDIVISION**  
A SUBD. OF PARCEL A IN THE NW1/4, NE1/4 SEC. 23-83-24,  
CITY OF AMES, STORY COUNTY, IOWA  
JOB #16B73 DATE: 12/07/15 PAGE 1 of 1



Certification: I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.  
**R. Bradly Stumbo** Date: 12-07-15  
R. Bradly Stumbo / License #17161  
My license renewal date is December 31, 2015

## **Attachment C Applicable Laws**

The laws applicable to this case file are as follows:

*Code of Iowa*, Chapter 354.8 states in part:

A proposed subdivision plat lying within the jurisdiction of a governing body shall be submitted to that governing body for review and approval prior to recording. Governing bodies shall apply reasonable standards and conditions in accordance with applicable statutes and ordinances for the review and approval of subdivisions. The governing body, within sixty days of application for final approval of the subdivision plat, shall determine whether the subdivision conforms to its comprehensive plan and shall give consideration to the possible burden on public improvements and to a balance of interests between the proprietor, future purchasers, and the public interest in the subdivision when reviewing the proposed subdivision and when requiring the installation of public improvements in conjunction with approval of a subdivision. The governing body shall not issue final approval of a subdivision plat unless the subdivision plat conforms to sections 354.6, 354.11, and 355.8.

*Ames Municipal Code* Section 23.303(3) states as follows:

(3) City Council Action on Final Plat for Minor Subdivision:

(a) All proposed subdivision plats shall be submitted to the City Council for review and approval in accordance with Section 354.8 of the Iowa Code, as amended or superseded. Upon receipt of any Final Plat forwarded to it for review and approval, the City Council shall examine the Application Form, the Final Plat, any comments, recommendations or reports examined or made by the Department of Planning and Housing, and such other information as it deems necessary or reasonable to consider.

(b) Based upon such examination, the City Council shall ascertain whether the Final Plat conforms to relevant and applicable design and improvement standards in these Regulations, to other City ordinances and standards, to the City's Land Use Policy Plan and to the City's other duly adopted plans. If the City Council determines that the proposed subdivision will require the installation or upgrade of any public improvements to provide adequate facilities and services to any lot in the proposed subdivision or to maintain adequate facilities and services to any other lot, parcel or tract, the City Council shall deny the Application for Final Plat Approval of a Minor Subdivision and require the Applicant to file a Preliminary Plat for Major Subdivision.

## FY 2015-16 Mid-Year Sustainability Report

December 22, 2015

This report provides a mid-year update of the FY2015-16 activities and accomplishments related to the Sustainability Advisory Services contract between the City of Ames and Iowa State University.

### **Background**

On July 1, 2010, the City entered into a contract with Iowa State University to utilize the services of its fulltime Director of Sustainability. Initial Scope of Services focused on the reduction of electric consumption. As additional opportunities and needs have been identified related to sustainability, Scope of Services has expanded and diversified. During FY 2015-16, in keeping with the Council's direction, the Scope of Services targets five priority areas related to energy consumption reduction, as well as adding waste reduction and diversion:

- 1) Work with Public Works Department and Water and Pollution Control Department on reuse and diversion programs related to the waste stream, including – but not limited to – the exploration of a composting and food waste program.
- 2) Continue to support and strengthen the Smart Business Challenge through outreach and recruitment of participants, oversight of Challenge interns, and marketing of outcomes and accomplishments of Challenge participants.
- 3) Continue to represent the City at events that educate residents about ongoing City sustainability efforts, rebates, and waste reduction opportunities including the Eco Fair and WelcomeFest.
- 4) Continue work with Iowa State University professors and students to develop a residential energy consumption comparison tool with the possibility of expanding to other City utilities.
- 5) Continue to assist departments in enhancing and updating the EcoSmart program websites as the City converts to a new website redesign. Continue to provide student feedback on developing useful, easy-to-navigate web pages that provide helpful information on sustainability.



*Progress on Scope of Services:*

***1. Work with Public Works Department and Water and Pollution Control Department on reuse and diversion programs related to the waste stream, including – but not limited to – the exploration of a composting and food waste program.***

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Mid-year FY16 accomplishments include the following for Priority Area #1:

- Awarded a \$20,000 forgivable loan from the Iowa Department of Natural Resources toward completion of a project: Increasing and Enhancing Waste Diversion for Story County. Funding will be used to utilize the services of a consultant. The project is scheduled to begin work in January 2016.

The project focuses on four primary goals related to the Resource Recovery System:

- increasing "front-end" diversion of materials prior to processing,
- increasing "back-end" diversion of landfilled materials,
- achieving the highest BTU value RDF feedstock, and
- ensuring the highest beneficial end use for solid waste not used as RDF.

Project deliverables will include the following:

- Completion of a waste audit of materials brought to RRS for processing. Areas of focus for this audit would include a separation of suitable versus unsuitable materials for RDF processing and categorization and measurement (weight and volume) of materials deemed unsuitable.
- Determination of available outlets for unsuitable materials within Story County with priority given to targeted waste.
- Determination of perceived value and interest of Story County residents in additional services (community drop-off location, pick-up service, etc.) for unsuitable RRS materials including organic waste.
- Audit of programs offered in other communities of similar size and demographics to Ames/Story County related to waste management and diversion options for unsuitable RRS materials including organic waste.
- Completion of a comprehensive Story County Solid Waste Analysis and Beneficial Use report for staff to utilize for education and awareness, benchmarking, goalsetting and strategic planning. Information from this report would not only inform and guide decision making at a City and County level, but also is intended to offer transferable and beneficial information to other state and national communities as well as assist research, consideration and decision making related to the Department of Natural Resources' vision of a statewide "hub and spoke" network for organic waste.

- Attended RDF Flow Improvement Meetings.
- Researched opportunities related to move-out waste reduction including university “swap” opportunities and city events, similar to the City of Iowa City’s Rummage in the Ramp event.
- Collaboration partners: Electric Services – Steve Wilson; Public Works – Bill Schmitt, Mark Peebler and Lorrie Hanson; Water and Pollution Control – John Dunn and Christina Murphy and Public Relations Officer – Susan Gwasda.

Planned work for the remainder of FY16 –

- Completion of “Increasing and Enhancing Waste Diversion for Story County” project.
- Continued work with department teams to strategize and finalize content for revised EcoSmart program webpages.

***2. Continue to support and strengthen the Smart Business Challenge through outreach and recruitment of participants, oversight of Challenge interns, and marketing of outcomes and accomplishments of Challenge participants.***

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Mid-year FY16 accomplishments include the following for Priority Area #2:

- Recruitment, hiring and oversight of two new quarter-time Smart Business Challenge Interns for FY16.
- Certified an additional platinum business, Wild Water Car Wash. Four businesses have achieved certification levels, three platinum and one silver. Fourteen businesses are participating.
- Outreach to businesses through marketing components completed through: Ames Tribune article, Chamber Monthly article and KHOI radio program (<http://archive.khoifm.org/> 10/16 7am Local Talk starting at 38:04).
- Completion of participating business survey and completion of post-certification check-in meetings.
- Updated, enhanced and created additional awareness and recruitment pieces related to the Challenge checklist, website, resource tools, and recruitment materials.



- Collaboration partners: Electric Services – Steve Wilson; The Energy Group, Ames Tribune, Ames Chamber of Commerce, KHOI Radio, and Public Relations Officer – Susan Gwiasda

Planned work for the remainder of FY16 –

- Continue recruitment of businesses as well as offering assistance to currently enrolled businesses related to checklist completion, goal setting, and connection to resources and contacts.
- Continue enhancement of marketing efforts related to Challenge recruitment as well as highlighting current success and future accomplishments of Challenge participants.

***3. Continue to represent the City at events that educate residents about ongoing City sustainability efforts, rebates, and waste reduction opportunities including the Eco Fair and WelcomeFest.***

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Mid-year FY16 accomplishments include the following for Priority Area #3:

- Participated in WelcomeFest at Iowa State University.
- Joined the City of Ames in the Fourth of July parade driving an ISU electric truck alongside the City of Ames electric car.
- Completed four monthly radio programs related to sustainability in the Ames community on KHOI. Program discussions included: an overview of areas of sustainability focus for FY16, introduction of the Iowa Department of Natural Resources' Iowa Waste Exchange free resource for Iowa businesses, update on the Smart Business Challenge, and a discussion of the City's Fats, Oils and Grease initiative.
- Collaboration partners: Water and Pollution Control - Christina Murphy, KHOI, Iowa Department of Natural Resources and Public Relations Officer – Susan Gwiasda

Planned work for remainder of FY16 –

- Participation in the City of Ames EcoFair set for Saturday, April 2, 2016.
- Completion of five additional monthly radio programs on KHOI.

***4. Continue to assist departments in enhancing and updating the EcoSmart program websites as the City converts to a new website redesign. Continue to provide student feedback on developing useful, easy-to-navigate web pages that provide helpful information on sustainability.***

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Mid-year FY16 accomplishments include the following for Priority Area #4:

- Continued work on developing website content template and increasing awareness and reach of EcoSmart web pages including training new interns to update pages and work with new City website content management system.
- Worked with Iowa State University computer science students to create an online interactive resource, “Ames Pay-It Forward database,” offering waste diversion opportunities (reuse and donation) available to Ames business and residents. This information provides an alternative to putting items in the trash. Database was completed spring semester 2015 in collaboration with an ISU Honors Program student.
- Collaboration partner: Public Relations Office

Planned work for the remainder of FY16 –

- Continue work to revise EcoSmart web pages.
- Finish and post Ames Pay-It Forward database to new website.

***5. Continue work with Iowa State University professors and students to develop a residential energy consumption comparison tool with the possibility of expanding to other City utilities.***

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Mid-year FY16 accomplishments include the following for Priority Area #5:

- Continued work on finalizing web interface for interactive online, self-guided data system to track personal electrical usage and compare usage to similar households called the “Energy Yardstick.”
- Collaboration partners: IT Services – Stan Davis and Miriam Carlson; Iowa State University Colleges of Engineering and Liberal Arts and Sciences; Winning Solutions and Public Relations Officer – Susan Gwiasda.

Planned work for remainder of FY16 –

- Continued collaboration toward getting “Energy Yardstick” added to the City of Ames website.

**APPEAL OF VENDING PERMIT DENIAL**

December 22, 2015

**BACKGROUND:**

Chad Watkins was issued a license to operate a food cart on the City sidewalk on Welch Avenue for the period of October 30, 2014, until October 30, 2015, pursuant to the vending code revision which became effective in February 2015. Mr. Watkins forgot to renew his permit, and therefore, it has expired.

After becoming aware of this fact, Mr. Watkins sought to apply for a new license at the same site. However, under the ordinance's administrative policies governing vending carts (See Section II. 7 attached) that were approved by the City Council in February of 2015, an application for a vending cart permit must include a letter of support from the adjacent property owners and management of the business located in those properties. The City Clerk received the attached email from Patti Boon who represents the owner of the adjacent building, the Randall Corporation indicating that they do not support the placement of Mr. Watkins' cart at this location since it conflicts with their tenant's business. Given the absence of a letter of support, the City Clerk denied the issuance of the permit.

Section XI of the attached administrative policies governing vending carts provides that an aggrieved party who has been denied a permit has right to appeal this decision at a hearing before the City Council. At the conclusion of the hearing, the City Council can then reverse, affirm, or modify the decision made by City staff.

**STAFF COMMENTS:**

It should be noted that while the City Council cannot waive the requirements of an ordinance, the Council can waive a requirement reflected in an administrative policy, which in this case is the requirement for a letter of support from the adjacent property owner. This would be similar to a request to waive certain requirements of the Council approved Purchasing Policy.

Mr. Watkins has provided the City Council the attached letter presenting his justification for approving the application. The Administrative Policy is not clear regarding whether the letter of support must be obtained only for brand new applications, or whether it was also meant to be a requirement for renewals, too. Staff believes that this issue should be clarified at some point. This is not a renewal, however, since Mr. Watkins' permit had expired. If he had not let the previous application expire, the recent letter from the Randall Corporation would not necessarily have disqualified him from receiving a renewal of his permit until the next renewal cycle. Unfortunately, the application did

expire, so that a letter of support is now required for this new application unless the Council would choose, after a hearing, to waive it.

- a) A permit for vending during a special event or celebration shall be limited to no longer than the stated duration of such event or celebration.
- b) Permits may be temporarily suspended for a special event or celebration that compasses the permit location.
- c) The sale, transfer, or assignment of a permit is prohibited.

**VII. RENEWAL.** All permits are valid for the entire period as stated in the application, as approved, unless revoked or suspended prior to expiration. Permittees may renew their permit to maintain a location based on the following stipulations:

- 1) An application for vending cart permit may be renewed no earlier than 60 days before the expiration date.
- 2) Vending cart applicants must file for renewal more than 30 days before the expiration date in order to maintain seniority.

#### **VIII. REVOCATION OR DENIAL OF A PERMIT**

- 1) The City Manager or designee may revoke or deny a Vending Permit if:
  - a) It is determined by the Chief of Police or Fire Chief that public safety requires such revocation or denial.
  - b) The application is incomplete;
  - c) The application is determined to be fraudulent, to include a misrepresentation, or to contain a false statement;
  - d) The applicant has had a permit revoked by the City for any reason within the preceding two (2) years;
  - e) The permittee is operating a vending operation in violation of the terms of the Permit.
  - f) The permittee's insurance has been canceled.
  - g) The permittee violates any Requirements or Operating Policies of the Vendor Permit Administrative Policies.
- 2) A Vending Permit may be revoked by the City Manager, or designee, at any time, without advanced notice, for any violation of this ordinance, other City of Ames ordinances, or State or federal laws or to evaluate or ensure the safety of the community.

#### **IX. TEMPORARY SUSPENSION**

- 1) A permit may be temporarily suspended, if it is determined by the Chief of Police or Fire Chief that, by reason of disaster, public calamity, riot, or other emergency, the public safety requires such suspension. A temporary suspension may also be issued due to any of the items noted in Division III, 9.
- 2) As stated elsewhere, a temporary suspension may be issued due to a special event or celebration on public right-of-way.

#### **X. CONSTRUCTION RELATED TO THE PUBLIC RIGHT-OF-WAY**

- 1) Permittees may be required to accommodate construction on or adjacent to the public right-of-way, including construction on private property that requires use of the public right-of-way. Construction on public right-of-way might also require suspension or revocation of the permit.

**XI. APPEAL PROCESS:** Any party aggrieved by the City Manager's or designee's decision to deny, revoke, or issue a permit may appeal the determination to the City Council if, within twenty (20) working days after the decision, the party files a written notice of appeal with the City Clerk. In such event, a hearing shall be held by the City Council no later than its next regularly scheduled meeting, assuming the appeal is filed in time to allow notice of said appeal in accordance with Chapter 21 of the Iowa Code. Upon such hearing, the City Council may, based upon the standards enumerated herein, reverse, affirm or modify in any regard the City Manager's or designee's decision. The City Council's decision is the final decision.

**XII. DISPLAY OF PERMIT.** All permits shall be displayed at all times during the operation of the vending business.



### III. SELECTION CRITERIA

Criteria for the selection of vendors shall include, but not be limited to, the following:

There are limited sites available for vendor carts in the **Downtown Service Center, Campustown Service Center, and Village Zoning Districts** and therefore there will be a limited number of available spaces for this type of permits. All Permits are granted on a first come first serve basis. If the applicant is not a natural person (for example, a partnership, an LLC, or a corporation) and if the applicant has had a vendor permit previously, the applicant will not retain its seniority if there has been a substantial change, as determined by the City, in the stock ownership, membership interest, or partnership distribution.

In the event that two or more applications are received for the same location, the earliest application, if approved, shall be awarded the location if otherwise qualified and acceptable.

### IV. FEES AND CHARGES

Fees for all permits are established by resolution of the City Council and must be paid promptly and prior to the deadlines specified. No permit holder shall be allowed to operate until the appropriate fee has been paid to the City.

Any vendor who operates his/her vending business before all required fees and charges have been received by the City, or who operates while under order from the City to cease operation for lack of payment or any other valid reason, shall have his/her permit revoked for the remainder of the current vending season and will not be considered for a permit for the following year's vending season.

### V. OPERATING POLICIES ON PUBLIC RIGHTS OF WAY FOR VENDING

#### 1) Operating vending carts on public rights of way

- a. Vending cart operations must be contained to the assigned area and utilizing no more than a one hundred (100) square foot area. No storage of vending items is allowed on public benches, planters, or other fixtures.
- b. Power cords must be in good condition, be kept dry and not create a tripping hazard.
- c. Any cords/wiring must be securely fastened to the ground and covered by a cord protector.
- d. LP gas cylinders shall be limited to those required for the cooking device and one spare. Maximum cylinder size is 100 pounds.
- e. All compressed gas cylinders are required to be nested or restrained to prevent tip over.
- f. LP cylinders must be kept 15' from building openings. Stored cylinders need kept in a ventilated area.
- g. Open flame cooking operations, including charcoal grills, must be kept 10 ft. away from combustible construction.
- h. All cooking operations are required to have multipurpose ABC extinguisher with a minimum rating of 2A 10BC.
- i. Cooking operations that deep fry using oil are required to have a class K extinguisher.
- j. All extinguishers are required to be readily accessible to the operator, and have a current annual service tag.
- k. Refueling of gasoline powered equipment, such as generators is prohibited.
- l. Permittees must take proper care to ensure that no grease or other substances are spilled or allowed to drip on the ground; and, if this accidentally occurs, ensure prompt and complete clean-up.
- m. Operators must privately dispose of all wastepaper and other waste materials in a lawful manner. All vendors must supply a waste receptacle for patrons, in addition to their own waste.
- n. All vending carts must be attended at all times and removed during hours of non-operation. Driving or backing onto the sidewalks are prohibited.
- o. A specific location has been designated for the vending permit. The permit is required to be displayed at all times in visible and plain sight.

### VI. VENDING PERMIT TERM:

- 1) A vending cart permit may be used for up to one year.



- 9) Cart vendor may sell any type of food or non-alcoholic beverage or merchandise.
- 10) Noise making devices are prohibit, except music playing devices, which are limited to no more than 65 decibels from 7 a.m. to midnight and 55 decibels from midnight to 7 a.m. Non-task specific illumination is prohibited. Signage can only be affixed to the vending cart stating the name of the business, menu options with pricing, and other business-related information. No other signage is allowed. It is mandatory to display of the City vending permit.
- 11) The appearance of the vending cart or vehicle will be taken into consideration. If an applicant has previously operated such a cart or vehicle, the history of maintenance of its appearance will be taken into account. Cart or vehicle must maintain the same appearance for the entire vending season as that submitted at the time of application. If enhancements to the cart or vehicle are to be made, the enhancements must comply with this Division and must be approved by the City Manager or designee prior to the enhancements being made.
- 12) Business entities that are required to register with the Iowa Secretary of State must be registered and in good standing with the Iowa Secretary of State and must maintain their registration in good standing while the vending permit is active.
- 13) Has not had any financial interest in vending or consumer service business permit, that was revoked during the past two years. Has 'financial standing' and 'good reputation' to indicate that the applicant will comply with all laws and rules governing the permit. **Note:** *In evaluating the applicant's 'financial standing,' the City of Ames may consider verified sources of financial support and adequate operating capital for the permittee's business, record of prompt payment of state and local taxes, fees and charges for municipal utilities and municipal services, etc. In evaluating the applicant's 'good reputation,' the City of Ames may consider pattern and practice of disregard for the law including convictions for prohibited sales practices, zoning violations, or other similar disregard for municipal or state regulations. All applicants and their employees are expected to fully comply with sales tax collection and reporting requirements.*
- 14) All requirements apply to all officers, directors and shareholders of a corporation, all general partners in a partnership, or the individual owner if the business is operated as a sole proprietorship.
- 15) The applicant has signed the Vending Permit Application and agreed to the Indemnification Agreement.
- 16) Each Vendor shall provide the City of Ames with an original certificate of insurance, lawfully transacted, which sets forth the following information:
  - a) That the City of Ames is made an additional insured.
  - b) The dates of inception and expiration of the insurance. Applicant agrees to provide the certificate of insurance to the City by the last working day prior to the first day of vending operation.
  - c) The named insured must be either the Vendor to whom the space is issued, or if the named insured is a company, the Vendor must also be listed as an additional insured.
  - d) The amounts of liability coverage of not less than \$500,000 per occurrence/\$1,000,000 general aggregate annually (where an aggregate limit is applicable to the policy), for all hazards (including contractual liability and completed operations), for all damages caused by personal injury, bodily injury, and property damage.
  - e) A statement by the insurance company that it will not cancel said policy or policies without giving thirty (30) days prior notice to the insured and to the City of Ames.
  - f) When a permitted motor vehicle of any type is utilized to move equipment used by the Vendor for purposes of conducting the activities for which the Permit is issued, the Vendor shall, in addition to Commercial General Liability, shall provide evidence of Automobile Liability Insurance with minimum limits of \$500,000 Combined Single Limit (CSL) Bodily Injury and Property Damage.
  - g) THE CITY OF AMES, AT ITS SOLE DISCRETION, MAY REQUIRE HIGHER LIMITS AND/OR ADDITIONAL COVERAGE FOR SUCH ACTIVITIES OR PRODUCTS AS IT MAY DEEM NECESSARY.
- 17) The applicant is responsible for keeping the information provided in the Application for Vending Permit current with the City of Ames.
- 18) The application contains no material falsehood or misrepresentation.
- 19) The applicant and or employee(s) must comply with lawful requests made by City staff, including the Ames Police Department.
- 20) The applicant has not damaged city property, and if the applicant has, the damage has been paid in full, and the applicant has paid all other outstanding and unpaid debts to the City.
- 21) The use or activity intended by the applicant is not prohibited by law.
- 22) All applicable fees have been paid to the City of Ames.
- 23) The application is fully completed and executed.



# ADMINISTRATIVE POLICY GOVERNING VENDING CARTS (12-2014)

Section 22 of the Code of Ordinances of the City of Ames provides that the City Manager may establish an administrative policy for vending. Reference to the "City" in the following administrative policy shall mean the City Manager or his/her appointed designee.

## I. APPLICATION

Applications for Vending Permits must be submitted on the form provided by the City that can be obtained from the Office of the City Clerk or on the City website at [www.cityofames.org](http://www.cityofames.org). Applications for vending permits must be submitted to the office of the City Clerk. The City will notify each applicant as soon as possible whether the application has been approved. The City will limit the number of vendor permits for carts in the Downtown Service Center and Campustown Service Center and Village Zoning Districts based on ability to meet the requirements for pedestrian and vehicular traffic flow as well as any other factors deemed necessary as delineated in these Administrative Policy Governing Vendors. Additionally, the City has the right to deny permits for all types of vending permits that do not meet the requirements for pedestrian and vehicular traffic flow.

Applicants must contact the Iowa Department of Inspections and Appeals prior to submission of the City application to review health code compliance requirements, related to sale of food and beverages. Visit <http://dia.iowa.gov/> for information and contact numbers for the department.

## II. REQUIREMENTS

The City Manager or designee shall issue a permit if the following conditions have been met:

Application for a Vending Cart Permit shall include at a minimum:

- 1) The applicant's name, business information, date of birth, address, email address, home and business address, and phone numbers
- 2) A description of the vending cart and description of the type of food, non-alcoholic beverage or merchandise to be sold. A photo or rendering of proposed vending cart must be provided at time of application.
- 3) A copy of the applicant's government issued photo identification and or drivers license, if driving is required for the operation.
- 4) A list of any and all vehicles to be used, including license plate numbers. Registration must be current.
- 5) A copy of the Iowa Sales Tax Permit to be used for this business.
- 6) A description of the proposed location and hours of operations of the vending cart for consideration, including a cart site plan.
- 7) A letter of support from adjacent property owners and management of businesses located in those properties.
- 8) A copy of food license issued by the Iowa Department of Inspections and Appeals.
- 9) A signed indemnification agreement and certificate of insurance as requirement.
- 10) A drawing of the area to be used.

Administrative Rules shall be established by the City Manager to effectively carry out this Division of the City Code, including:

- 1) A vending location is available which will not interfere with free movement within the emergency/service lane.
- 2) The vending location will not interfere with an existing outdoor service area.
- 3) The vending shall be placed so as not to obstruct visibility at street intersections or to obstruct driveway entrances or to unreasonably obstruct the view of merchandising displays of other businesses abutting the sidewalk.
- 4) The applicant's proposed mode of operation will not impede the free flow of pedestrian traffic along the public right of way or in or out of adjacent properties. It must meet a minimum four foot clearance (4') to the sides and front of the vendor area and provide safe flow of movement for pedestrians.
- 5) The applicant agrees to operate the applicant's business only at the assigned vending location or on the routes as stated in the application. The applicant also agrees to only operate during assigned hours.
- 6) Vending items should only be those stated in the application.
- 7) No tobacco or alcoholic beverages shall be offered for sale.
- 8) All vending from motor vehicles shall be conducted in such a way as not to restrict or interfere with the ingress or egress of the abutting property, create a public nuisance, increase traffic congestion or delay, constitute a hazard to traffic, life, property, or be an obstruction to adequate access to fire, police or sanitation vehicles.





food truck permits  
Randall Corporation

to:

Voss, Diane

12/10/2015 02:46 PM

Hide Details

From: "Randall Corporation" <patti@randallcorp.com>

To: "Voss, Diane" <dvoss@city.ames.ia.us>

We recently were informed of a Food Truck Vendor that is parking in front of Jimmy Johns, 131 Welch Avenue in CampusTown. We did not give permission as property owners to Smiles & Gyros. We would like for them to be moved to another location. We feel a conflict of interest for Jimmy Johns. Thank you.  
Patti Boon, Randall Corporation.

*\*northwest intersection  
of Welch/Chamberlain*

**APPEAL RIGHTS**

Any party aggrieved by the City Manager's or designee's decision to grant or deny a permit under Chapter 22, Division III may appeal the determination to the City Council if, within twenty (20) working days after the decision, the party files a written notice of appeal with the City Clerk. In such event, a hearing shall be held by the City Council no later than the next regularly scheduled meeting, assuming the appeal is filed in time to allow notice of said appeal in accordance with Chapter 21 of the Iowa Code.

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**FOR CITY USE ONLY:**

**NOTICE OF DECISION GRANTING OR DENYING THE APPLICATION**

The application is approved. \_\_\_\_\_

The application is denied because Application is incomplete, under Section 22.20(1)(b) of Ames Municipal Code and Administrative Policy

Deanne R. Voss  
City Manager or Designee: City Clerk

12-18-2015  
Date

19. ARE YOU USING A CHARCOAL GRILL?

YES \_\_\_\_\_ NO

20. INDEMNIFICATION AGREEMENT

The applicant agrees to:

Each Vendor assumes full responsibility for any injury to persons or property resulting from the display, sale, exchange or use of Vendor's food, drink, merchandise, vehicles, equipment, or other property; or of the assigned ground space occupied by Vendor and/or Vendor's employees or agents. Vendor further agrees to indemnify the City of Ames from all liabilities, claims, and damages, and to hold them free and harmless and to defend them at Vendor's sole expense, against all such liabilities, claims and damages.

- 21. Provide along with this application a certificate of insurance as required by the Administrative Policy Governing Vendors.
- 22. Applicant acknowledges that it must compile with all applicable Federal and State laws and City ordinances, including reporting of sales taxes.
- 23. If the applicant is not an individual, the person signing this application acknowledges that he or she has the authority to act on behalf of the group that is requesting the permit.

Applicant: Return completed application to:  
City Clerk's Office  
City of Ames  
515 Clark Street  
Ames, Iowa 50010

Any questions can be directed to the City Clerk's Office at 515-239-5105.

Clad Wuthos  
Signature of Applicant

12/18/15  
Date

# APPLICATION FOR VENDING CART PERMIT

If the applicant is not a natural person (for example, a partnership, an LLC, or a corporation, or represents another), please complete the addendum.

1. APPLICANT'S NAME: Chad Watkins  
FIRST LAST

2. DATE OF BIRTH: 11 / 07 / 1983  
MONTH DAY YEAR

3. ADDRESSES (Permanent Address, provide local address if permanent address is outside of the State of Iowa. Business mailing address):

1421 Douglas Ave. Ames IA 50010  
PERMANENT STREET APT# CITY State ZIP CODE

P.O. Box 1336 Ames IA 50014  
BUSINESS STREET APT# CITY State ZIP CODE

4. EMAIL ADDRESS: gm@smilesandgyros.com

5. PHONE NUMBER(S): 309-370-1187

6. Attach a brief description of the activity to be permitted, including the nature of the applicant's business and the goods or services to be offered.

7. Attach copy of applicant's government issued photo identification and or driver license. If driving is required for operating under this permit, then a valid driver's license will be required.

8. Attach a typed description of any and all vehicles, including license plate numbers to be used.

9. DESCRIPTION OF VENDING CART: Attach a photo of your cart as it appears today, or a picture of the proposed cart. Please provide dimensions of cart (length, width, height of counter, height of entire cart including any awnings or umbrellas) in addition to materials to be used. Details of proposed signage must also be submitted.

10. IOWA SALES TAX NO. (Required if approved, prior to issuance of permit): 185\*021807

11. HAVE YOU HELD A VENDING CART PERMIT BEFORE? YES  NO

12. LOCATION AND HOURS, IF HELD PRIOR: NW Corner Welch & Chamberlain M-Sa 8pm-4am

13. IF YES, NAME OF CART Smiles & Gyros NUMBER OF YEARS 23

WAS IT OPERATED IN 2014 FOR THE FULL SEASON? YES  NO

14. REQUESTED LOCATION(S) OF OPERATION AND HOURS (Please complete addendum Cart Site Plan): 30-50 feet North of NW corner of Welch & Chamberlain. Halfway between Intersitec & Chicka Shack M-Sa 8pm-4am

15. Provide attached a letter(s) of support from adjacent property owner(s) and management of businesses located in those properties.

16. If I am selling food or drinks, I acknowledge that I have contacted the Iowa Department of Inspections and Appeals and met all other applicable State of Iowa requirements.

17. ELECTRICAL APPLIANCE(S) TO BE USED (Please note where you will get power from for these appliances):

N/A

18. WILL FUEL BE USED TO POWER EQUIPMENT? YES  NO

What type of fuel will be used? (See regulations for use in Administrative Policy Governing Vending Carts)  
Propane



Chad Watkins  
PO Box 1336  
Ames, IA 50014

December 17<sup>th</sup>, 2016

Dear Honorable Mayor and Ames City Council:

My name is Chad Watkins. In the last year I purchased Smiles & Gyros and Superdog, 2 of the most beloved vending carts in the Campustown latenight area. Smiles & Gyros recently had its 23rd anniversary while Superdog is 13 years old. This new venture has been exciting and challenging, but I am enjoying it a great deal.

Recently I became aware of a very serious oversight on my part. We renewed our food licenses with the State of Iowa Department of Inspections and Appeals (we have 4 licenses, 2 for the businesses mentioned, one for a downtown cart which sells both products and one for our commercial commissary located on the 3<sup>rd</sup> floor of Legacy Tower in Campustown). We also renewed our liability insurance and submitted copies of those certificates to the City of Ames. However, we neglected to renew our City of Ames vending permits. City Staff discovered this oversight this week, after they received a letter from Randall Corporation, which alerted us to it, and we immediately moved to renew these licenses. I want to personally apologize for this oversight. No matter the reason, the responsibility for these renewals is mine, and I should have ensured they were renewed with my other annual renewals. I can assure you it will not happen again.

The City Staff has been very helpful in working with us to remedy this situation. However, due to a change in policy last year in conjunction with my failure to renew the vending permit before October 31<sup>st</sup>, we are being considered a new applicant. As a new applicant, we are required under the new policy, to obtain approval from the adjacent property owner. We will continue to work with Randall Corporation, but as of the time of

this letter, we have not been able to secure such a letter of support. While the policy and code are written to ensure predictability for our business, our oversight has done exactly the opposite.

Currently we are entering our slow season. During winter break, we make hours available to our staff at a loss to our business. These amazing people work hard all football season for us, and we run the business at a loss over break and early into the spring semester so that they still have income. Our error puts these young hardworking individuals' financial predictability at risk as well. I am asking for your help not just for us, but for them as well.

I am asking that the Ames City Council, approve our permit application through the appeal process allowed under section 22.23 of the Ames Municipal Code. Given the recent transitions and changes regarding vending policy, we would ask that the City kindly consider our error in renewing our license an oversight, rather than an intentional non-renewal. We would like to continue doing the work we have done for the past 20 years for many, many more years to come. We have served the members of Ames and especially the Iowa State University student community for decades, and we would appreciate your support in our being able to continue to do so.

Thank you so much for the work you do. Please feel free to call or email me with any questions. Thank you for your service to our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Chad Watkins", with a long, sweeping underline that extends to the right.

Chad Watkins  
President Chad Watkins LLC  
DBA-Smiles & Gyros  
DBA-Superdog  
[chdwtkns24@gmail.com](mailto:chdwtkns24@gmail.com)  
(309) 370-1187

## Staff Report

**UPDATE: SOUTH DUFF ACCESS AND TRAFFIC SIGNAL PROJECT**

December 22, 2015

**BACKGROUND:**

This project was last discussed before City Council on April 28, 2015, where several alternatives were presented. Ultimately, it was decided to move forward with “Option 4b”, which was the one alternative that also was supported by the Iowa DOT (see Attachment 1). In general, staff was directed to address three issues 1) to negotiate cross-access easement rights for the east-side properties via Walmart’s property, 2) secure grant funding and negotiate a 3-way split for local funds between the City, Walmart, and Hunziker, and finally 3) to design the project such that it does not adversely affect truck deliveries to 811 S. Duff Avenue (Howe’s Welding).

Since that time, staff has hired CGA engineering consultants to begin preliminary design to facilitate these discussions. Attachment 2 is the most current iteration of design that shows the reconfiguration of the western most portion of Walmart’s parking lot. The concept also shows the potential layout for a traffic signal and raised median along South Duff Avenue between South 5<sup>th</sup> Street and Squaw Creek.

**Issue 1: Secure Cross-Access Easements (Walmart)**

After several attempts, staff was able to setup a conference call with Myohsa Polidore, Walmart’s current realty manager for Iowa. Ms. Polidore indicated that after reviewing the proposed design, Walmart is now supportive of granting cross-access through their parking lot. She will be emailing staff with Walmart’s standard form of easements for review by the City’s Public Works and Legal staff.

The easement format also includes language for ongoing maintenance of the easement area that staff will disseminate to affected businesses on the east-side of South Duff Avenue for their feedback. The access drive south from Walmart would be across land owned by U-Haul, which has expressed support for easements for those properties between Walmart and Squaw Creek.

Walmart will also be sending the City as-built information for their 534 South Duff Avenue location. This will allow CGA to move the design forward thereby addressing Walmart’s concerns regarding construction staging and how to maintain their shopping cart containment system during construction, if possible. Other follow-up items requested by Walmart will include a legal description and site plan for the proposed cross-access easement, as well as the potential design and location of the wayfinding signage.

## **Issue 2: Project Funding**

As part of the design process, CGA has also generated an updated opinion of probable cost for the overall project. The estimate includes a new traffic signal, raised median, wayfinding signs, and a mill-and-overlay for the affected Walmart parking lot (including access routes). Over the last several months staff has also received confirmation that this project will have Traffic Safety Improvement Program (TSIP) and Urban-State Traffic Engineering Program (U-STEP) funds. Therefore, the remaining project funds needed will be split three ways between the City, Walmart, and Hunziker. A summary of the funding to date is shown below:

<b><u>Costs:</u></b>		<b><u>Revenues:</u></b>	
Design	\$ 100,000	Iowa DOT TSIP Grant	\$ 450,000
Traffic Signal	\$ 290,000	Iowa DOT U-STEP Grant	\$ 400,000
Raised Median (S. Duff)	\$ 160,000	Remaining funding needed	\$ 180,000
Parking Lot Reconfiguration	\$ 480,000		
	<hr/>		<hr/>
	\$1,030,000		\$1,030,000

As shown above, it is estimated that an additional \$180,000 will be needed after the grant funding has been applied. Therefore, the City, Walmart, and Hunziker respectively will need to contribute approximately \$60,000 each to fully fund the project. It should be noted that this amount does not reflect actual bids and is likely to change once the project has been sent out for bid.

Ms. Polidore indicated that Walmart is willing to contribute funds towards the project at a fixed-dollar amount for their third of the local match. However, Walmart is not willing to enter into a funding agreement for a one-third split of the local funds without establishing a maximum contribution. This would be up-to the equivalent cost for their responsibility to install a raised median per the Iowa DOT access permit requirements. At this time the estimated cost for Walmart to install a standalone raised median would be \$80,000 (around half the cost of the project's median).

## **Issue 3: Median break for truck deliveries**

Attachment 2 illustrates the proposed configuration for the raised median. In the area of 811 South Duff (Howe's Welding) there will be a section of mountable median with rumble strips with the length of the opening based upon a "large" delivery truck (WB-62, truck dimensions used for Interstate design). CGA was tasked to apply the WB-62 truck turning template, which has been shown on the preliminary design to illustrate an entering and exiting truck movement.

## **Next Steps (calendar year 2016):**

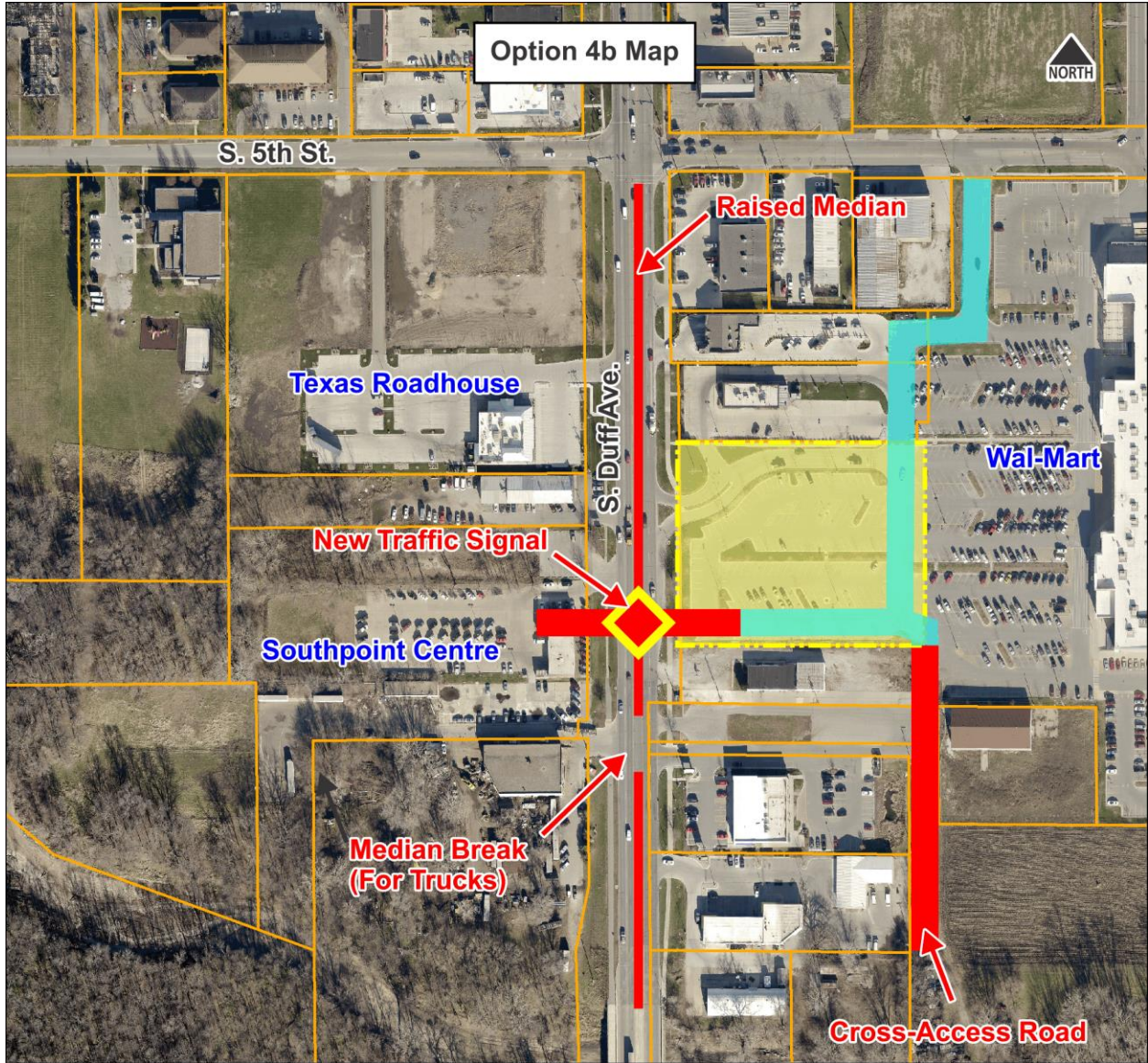
Several items that are currently under development will be brought back to City Council during the first part of 2016. Staff will continue to develop the construction plans and



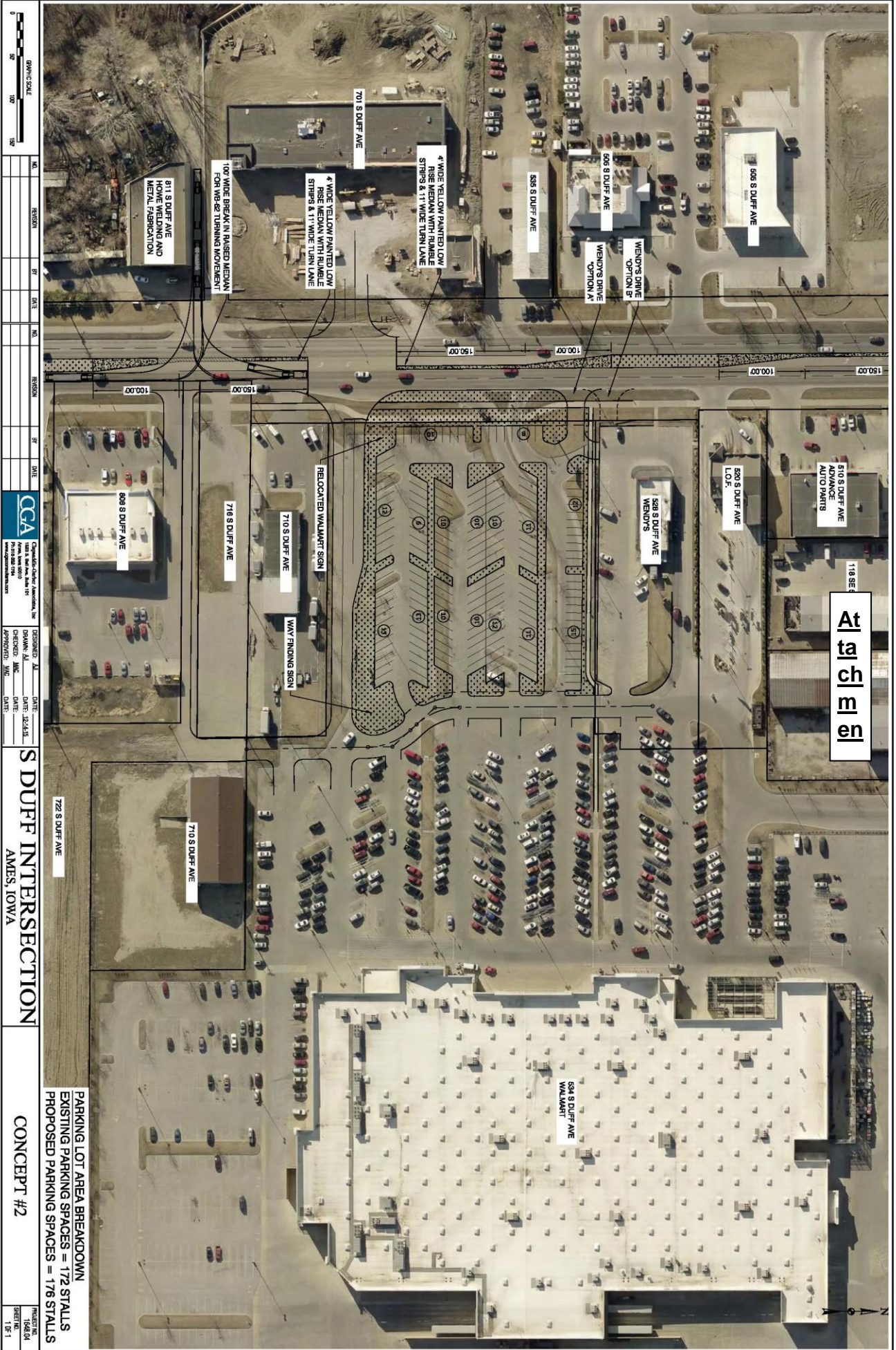
draft cross-access easements agreements for those properties on the east side of South Duff Avenue. As the evolution of design gets into a higher level of detail, staff will draft funding agreements between Hunziker Development and Walmart for their contribution to the project in advance of the project letting. Finally, staff is anticipating to receive funding agreements in the January-February timeframe for the TSIP and U-STEP funds from the Iowa DOT. This would put the project on track for an early spring letting with a completion date during Fall of 2016.

It should be noted that staff has been in contact with the local businesses prior to the April 2015 meeting. Afterward that meeting, it was the consensus of the majority of the landowners that they did not desire to attend ongoing project meetings until the City could get a firm response from Walmart regarding their involvement in the project. Now that the City has made significant progress with Walmart, staff is planning to send out a project update for their feedback and suggestions. This feedback will be included in the next project report to City Council, coming in the first quarter of 2016.

**Attachment 1**







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NO.	REVISION	BY	DATE	NO.	REVISION	BY	DATE

<p>CGA Civil &amp; Geotechnical Associates, Inc. 1000 West 10th Street, Suite 101 Ames, Iowa 50010 Phone: 515-282-1794 Fax: 515-282-1795 www.cga-ia.com</p>	DESIGNED BY	DATE
	DRAWN BY	DATE
CHECKED BY	DATE	
APPROVED BY	DATE	

<p><b>S DUFF INTERSECTION</b> AMES, IOWA</p>	PROJECT NO.	DATE
	SHEET NO.	DATE

<p>PARKING LOT AREA BREAKDOWN EXISTING PARKING SPACES = 172 STALLS PROPOSED PARKING SPACES = 176 STALLS</p>	<p>CONCEPT #2</p>
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**HOGAN LAW OFFICE**  
3101 INGERSOLL AVENUE, SUITE 103  
DES MOINES, IOWA 50312  
(515) 279-9059  
FAX (515) 277-5836

TIMOTHY C. HOGAN  
COURTNEY I. SCHULTZ

December 18, 2015

**VIA E-MAIL (dvoss@city.ames.ia.us) and US MAIL**

Mayor Campbell  
PO Box 811  
515 Clark Avenue  
Ames, Iowa 50010

RE: South Duff Access Project

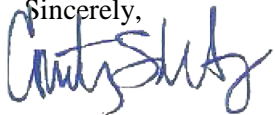
Dear Mayor Campbell and the Ames City Council:

I am writing on behalf of Boston Commons Ames, LLC, which owns the property located at 806 S. Duff Avenue. As you know, the City has been working with the Iowa Department of Transportation in connection with the South Duff Access Project. The staff will be providing a status report on the project at the meeting scheduled on December 22, 2015.

The current concept plan contemplates the installation of a traffic signal and medians along a portion of South Duff. In the past, we have expressed our concern regarding the need for private easements to facilitate access to the traffic signal from the properties located on the east side of Duff Avenue. To date, there is no plan to provide interconnectivity between the adjoining properties. And specifically, there has been no access provided from my client's property to the traffic signal. We request that the City require these easements in order to provide all of the properties access to the signalized intersection.

Thank you for your consideration.

Sincerely,



Courtney I. Schultz

Cc: Harry Wolf – Boston Commons Ames, LLC (via e-mail)  
Damion Pregitzer – City of Ames -- Engineering (via e-mail)

**Staff Report**

**UPDATE ON STANGE CRESCENT PEDESTRIAN CROSSING STUDY  
(NORTHRIDGE PARKWAY AND ASPEN ROAD)**

**December 22, 2015**

**BACKGROUND:**

The City Council referred a letter from the Somerset Home Owners Association requesting that staff look into improving pedestrian crossing safety at the intersection of Stange Avenue and Northridge Parkway. Though the first and primary focus was on the Northridge Parkway intersection, the study included Aspen Road as it has similar issues. In response, staff began by attending the annual meeting of the Somerset’s association to discuss the process and to hear the experiences of the neighborhood. The general consensus at the meeting is that the east-west crosswalks needed to be marked and that depending on the time of day there are factors that cause traffic safety issues for those intersections adjacent to the Crescent Park.

Staff collected data on traffic volumes, traffic speeds, and a crash history for Northridge Parkway and Aspen Road intersections. This data was used to conduct a safety analysis and to evaluate the intersections for traffic control warrants. A brief summary of the findings is shown below.

**Traffic Volumes/Mode Split**

Data was collected during the month of September while ISU was in session. It was also important that data was collected during a period of warm weather as most of the concerns occur when there is high pedestrian and bicycling activity.

<b>Ranking by Volume</b>	<b>Northridge Pkwy</b>	<b>Aspen Rd</b>	<b>Overall</b>
Cars	83.6%	81.3%	82.5%
SUV’s	9.7%	11.6%	10.5%
<i>Pedestrians</i>	3.0%	3.0%	3.0%
Buses	1.1%	1.4%	1.2%
Bicycles on Crosswalk	1.0%	1.1%	1.0%
Single-Unit Trucks	0.8%	0.5%	0.7%
Motorcycles	0.6%	0.5%	0.6%
Bicycles on Road	0.2%	0.3%	0.3%
Articulated Trucks	0.1%	0.2%	0.1%
<b>Daily Traffic =</b>	<b>11,200</b>	<b>9,200</b>	<b>20,400</b>

As shown in the table there are higher than typical pedestrian volumes (~1%) in the area of Crescents Park. The data also showed that there are as high as 40+



pedestrians per hour at its peak, with an average of approximately 10 pedestrians per hour. This is an important metric when comparing it against the volume and behavior of motorized traffic that travels through the area. The main purpose of vehicles traveling on Stange Road (Arterial Street) appears to be commuter traffic, whose focus is on moving through the area as efficiently as possible.

**Therefore, based upon those factors it supported the request to install marked crosswalks at Northridge Parkway and Aspen Road intersections. Based on the data that justified this improvement, City staff installed high-visibility pavement markings, as well as advance warning signs with warning signs at each respective crossing.** Since that time staff has conducted several field studies to observe how the signs and markings are performing. It appears that there is a significant improvement in drivers' willingness to yield to pedestrians. The improvements also seem to help show pedestrians where they should be walking through the intersection, whereas before pedestrians would often take a more circuitous route in order to seek refuge in the median.

The data collected also provided turning movement counts for both intersections that enabled staff to evaluate traffic control warrants. Data was entered into traffic warrant analysis software in order to determine if any additional traffic control measures should be implemented; specifically, if an all-way stop or traffic signal would be needed. Currently, both intersections are two-way stop controlled, which stops east-west traffic at each respective intersection. **It is notable that neither of the two intersections warrant an all-way stop or traffic signal.** Attached to this report is a summary showing the detailed evaluation of each warrant analysis.

### **Traffic Speeds (Stange Road)**

Another area of concern is related to the speed of traffic entering the Crescent Park area. Many comments from the neighborhood described poor compliance with the posted 25 MPH speed zone. Data was collected to determine the current speed distributions of the traffic both entering and exiting through the area. Attachment 1 shows graphs that compare the distributions, by direction, of speed on Stange Road at Aspen Road and Northridge Parkway.

**Generally, the data shows that there is relatively good compliance with the posted speed limit of those vehicles entering Crescent Park area. However, the data does indicate that speeds pick up slightly as vehicles leave the area.** The following table summarizes the amount of traffic that is exceeding the posted speed limit by 10 MPH or more:

<u>Stange Rd at:</u>	<u>Entering Traffic</u>	<u>Existing Traffic</u>
Aspen Road	0.24%	7.61%
Northridge Parkway	1.46%	3.22%

The Northridge Parkway intersection is noticeably more consistent in comparison to the Aspen Road intersection. **It should be noted that when this percentage exceeds 5% of the distribution it becomes recommended to apply some sort of traffic calming method to correct the behavior.** It was suggested by members of the Homeowner's Association that the City consider installing dynamic feedback signs similar to those used along North Duff Avenue in the Historical Old Town District. **It has been the experience of the public and staff alike that those treatments appear to make significant improvement along arterial streets where physical improvements cannot be installed.**

### **Crash History (2005-2015)**

In the course of this study staff conducted a thorough review of the crash history for the intersections as well as for the area around Crescent Park. First, the Northridge Parkway intersection consistently averages 1.3 crash per year (14 crashes in 11 years). The crashes did not involve any bicyclists or pedestrians. The crash types include failing to yield from the stops signs, rear-end, and non-collision type accidents. It should be noted that non-collision crashes are typically a single vehicle hitting a roadside feature.

Second, between the intersections around the Crescent Park area there were 3 crashes; 2 in 2007 and 1 in 2014. The types of crashes were side swipes and a non-collision. Crashes were related to the parallel parking stalls and the curvature of the street.

Finally, the Aspen Road intersection has seen one accident in the past 10 years. It was a non-collision crash that occurred in 2009. The police report indicated that the road was covered in ice and the driver lost control of their vehicle. Alcohol was not a factor in the crash.

**In general, the crash history does not indicate any significant pattern or type of crash that could be mitigated by any particular engineering solution that maintains the intersections as full-access.** Therefore, the crash history was not a factor in developing recommendations reflected in this study.

### **STAFF RECOMMENDATIONS:**

During the course of this study, staff reviewed a past traffic study that was presented to City Council on December 12, 2006. The study looked at these same issues around the Crescent Park area of Stange Road. What is noteworthy for comparative purposes is that there appears to be a 5% increase in operating speeds along Stange Road (an increase of ~1.5 MPH) in comparison with the 2006 data. It was also determined that there has been a 40% increase in traffic over the last 10 years, or approximately 3.4% annual growth rate.

For reference, the 2040 Long Range Transportation Plan documented that Ames experiences an overall annual growth of 0.8%. **Therefore, this area of Ames has seen**

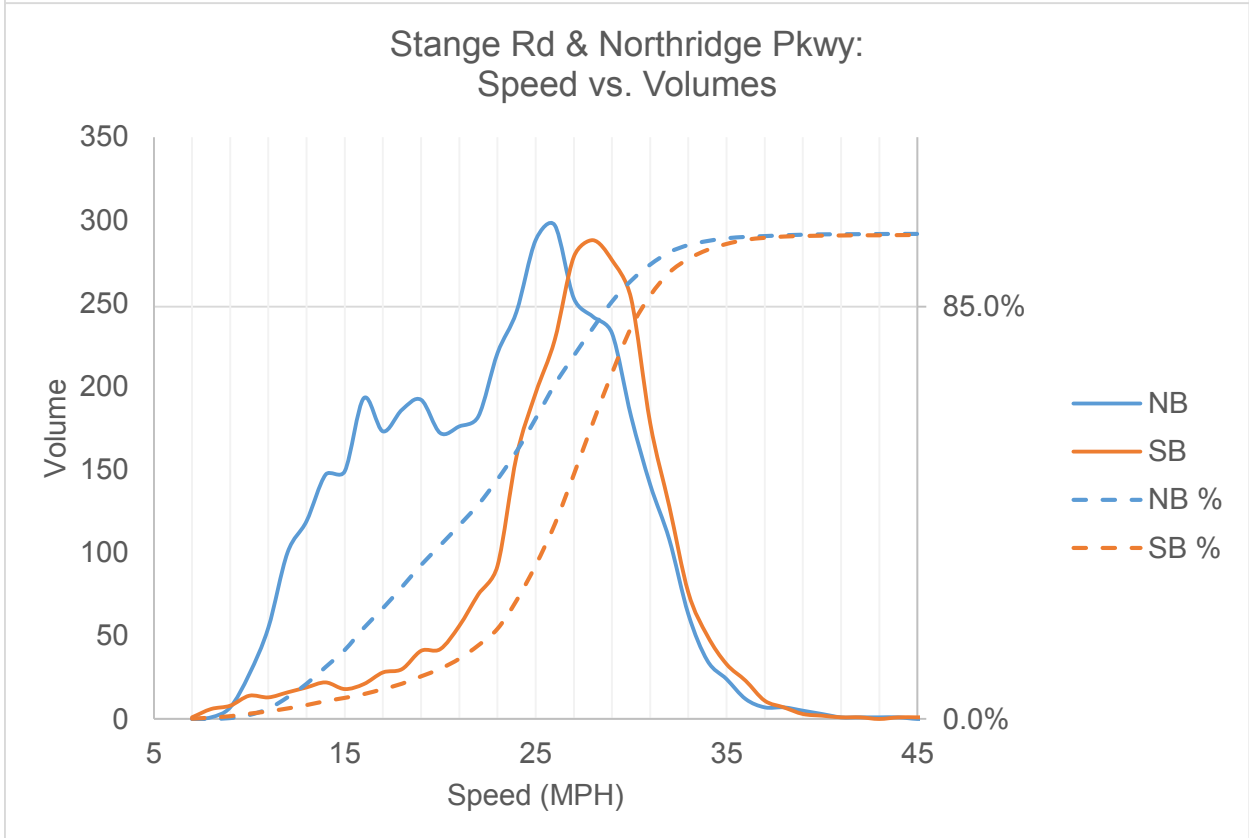
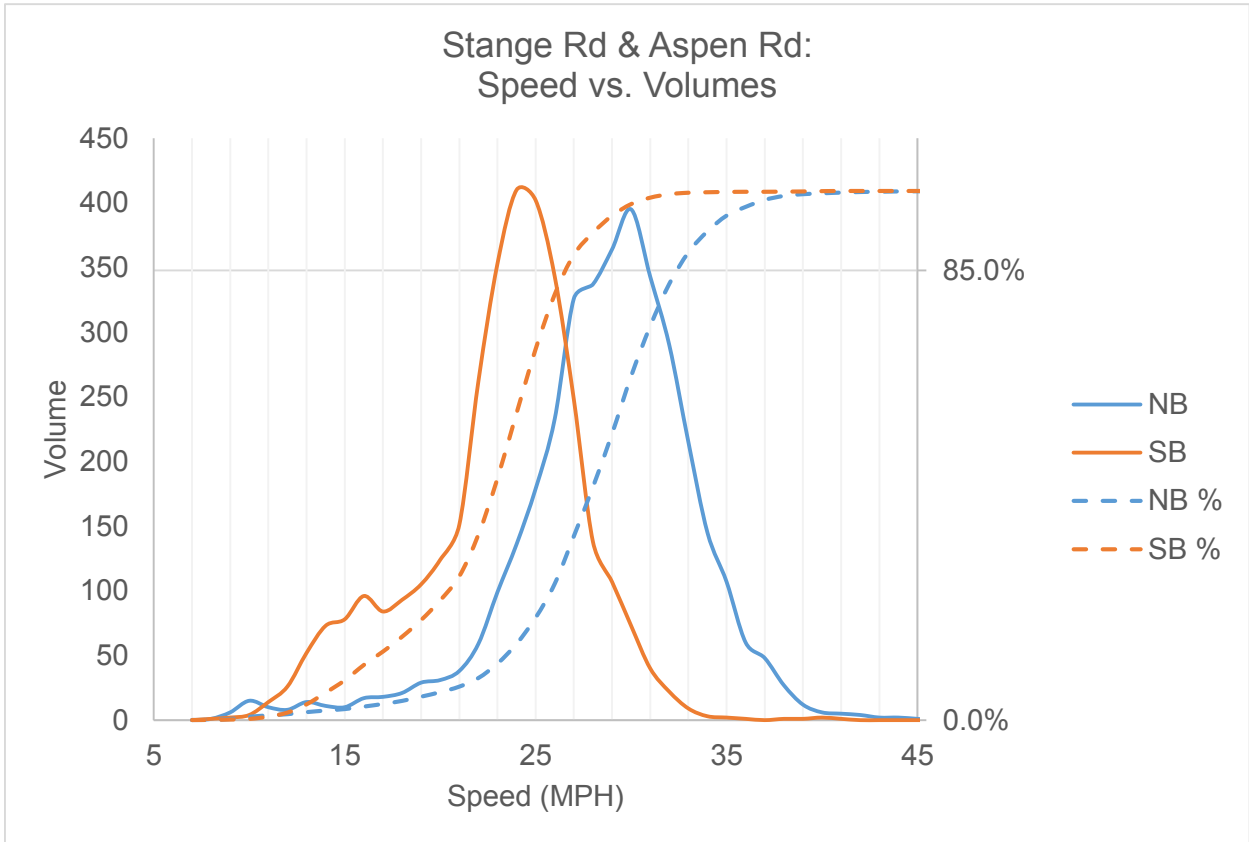
**significant growth, which is mainly due to the fact that the remaining vacate properties in Somerset have now been in-filled with new businesses.**

The data supports the need for some method to mitigate traffic speeds in order to reduce the inconsistency in northbound-southbound traffic. **Therefore, is it staff's recommendation that a pair of dynamic feedback signs be installed around the Crescent Park of Stange Road.** This solution could be implemented in the short-term that would improve the safety and operations for all users alike. The cost of these two devices will total \$10,000. **Staff believes the installation of feedback signs, coupled with the new designated crosswalks and warnings signs, should improve operations and safety in this area in short-term.**

It should be noted that any other improvements to the intersections will require changes that could significantly impact the geometry and/or parking in the area. Therefore, should the operations or safety needs become significantly worse in the future, Staff would recommend a larger study be performed that focuses on how the infrastructure could be reconfigured to address the situation at that time.



Attachment 1



# Warrants Summary Report

## 6: Stange Rd & Aspen Rd

### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Aspen Rd
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

Warrant	Met?	Notes
<b>Warrant 1, Eight-Hour Vehicular Volume</b>		
	No	
Condition A or B Met	No	0 Hours met (8 required)
Condition A and B Met	No	0 Hours met (8 required)
<b>Warrant 2, Four-Hour Vehicular Volume</b>		
	No	0 Hours met (4 required)
<b>Warrant 3, Peak Hour</b>		
	No	
Condition A Met?	No	0 Hours met (1 required)
Condition B Met?	No	0 Hours met (1 required)
<b>Warrant 4, Pedestrian Volume</b>		
	No	
Condition A Met?	No	0 Hours met (4 required)
Condition B Met?	No	0 Hours met (1 required)
<b>Warrant 5, School Crossing</b>		
	No	

**Warrant 6, Coordinated Signal System**

**No**

**Warrant 7, Crash Experience**

**No**

Traffic Volume Condi **No** 0 Hours met (8 required)

Ped Condition? **No** 0 Hours met (8 required)

**Warrant 8, Roadway Network**

**No**

**Warrant 9, Intersection Near a Grade Crossing**

**No**

**AWSC Warrant, Multiway Stop Application**

**No**

Condition A Met? **No**

Condition B Met? **No**

Condition C Met? **No**

# Warrant 1: Eight-hour Vehicular Volume

## 6: Stange Rd & Aspen Rd

### Intersection Information

Major Street Name: Stange Rd

Major Street Direction: NB/SB

Minor Street Direction: EB/WB

**WARRANT 1 MET? No**

### Details:

Condition A Met? **No** 0 Hours met (8 required)

Condition B Met? **No** 0 Hours met (8 required)

Hour	Major Street Vehicles (Total of Both Approaches)	High Volume Minor Approach Vehicles	100% Standard Met? Cond. A OR Cond. B		80% Standard Met? Cond. A AND Cond. B	
			Condition A 100% Column	Condition B 100% Column	Condition A 80% Column	Condition B 80% Column
<b>00:00 to 01:00</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:15 to 01:15</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:30 to 01:30</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:45 to 01:45</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>07:00 to 08:00</b>		<b>524</b>		<b>38</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>07:15 to 08:15</b>		<b>554</b>		<b>34</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>07:30 to 08:30</b>		<b>554</b>		<b>36</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>07:45 to 08:45</b>		<b>542</b>		<b>34</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>08:00 to 09:00</b>		<b>523</b>		<b>33</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>08:15 to 09:15</b>		<b>512</b>		<b>32</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>08:30 to 09:30</b>		<b>476</b>		<b>29</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>08:45 to 09:45</b>		<b>445</b>		<b>27</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>09:00 to 10:00</b>		<b>409</b>		<b>27</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>09:15 to 10:15</b>		<b>378</b>		<b>31</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>09:30 to 10:30</b>		<b>364</b>		<b>43</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>09:45 to 10:45</b>		<b>346</b>		<b>39</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>10:00 to 11:00</b>		<b>356</b>		<b>38</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>10:15 to 11:15</b>		<b>358</b>		<b>31</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>10:30 to 11:30</b>	<b>395</b>	<b>27</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>10:45 to 11:45</b>	<b>454</b>	<b>29</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>11:00 to 12:00</b>	<b>491</b>	<b>26</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>11:15 to 12:15</b>	<b>533</b>	<b>26</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>11:30 to 12:30</b>	<b>520</b>	<b>33</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>11:45 to 12:45</b>	<b>504</b>	<b>42</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>12:00 to 13:00</b>	<b>502</b>	<b>46</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>12:15 to 13:15</b>	<b>493</b>		<b>49</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>12:30 to 13:30</b>	<b>493</b>		<b>47</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>12:45 to 13:45</b>	<b>459</b>		<b>40</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>13:00 to 14:00</b>	<b>431</b>		<b>34</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>13:15 to 14:15</b>	<b>405</b>		<b>36</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>13:30 to 14:30</b>	<b>383</b>		<b>36</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			

<b>13:45 to 14:45</b>	<b>398</b>		<b>32</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>			
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>			
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>			
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>			



<b>14:00 to 15:00</b>		<b>387</b>		<b>41</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>14:15 to 15:15</b>		<b>409</b>		<b>38</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>14:30 to 15:30</b>		<b>432</b>		<b>41</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>14:45 to 15:45</b>		<b>475</b>		<b>44</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>15:00 to 16:00</b>		<b>524</b>		<b>44</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>15:15 to 16:15</b>		<b>595</b>		<b>42</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>15:30 to 16:30</b>		<b>627</b>		<b>43</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>15:45 to 16:45</b>	<b>624</b>	<b>35</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No		

<b>16:00 to 17:00</b>	<b>655</b>	<b>36</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No		

<b>16:15 to 17:15</b>	<b>673</b>	<b>43</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No		

<b>16:30 to 17:30</b>	<b>756</b>	<b>47</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	No		

<b>16:45 to 17:45</b>	<b>802</b>	<b>51</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	No		

<b>17:00 to 18:00</b>	<b>810</b>	<b>47</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	No		

<b>17:15 to 18:15</b>	<b>777</b>	<b>46</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	No		

<b>17:30 to 18:30</b>		<b>698</b>		<b>45</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>17:45 to 18:45</b>		<b>642</b>		<b>47</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>18:00 to 19:00</b>		<b>610</b>		<b>50</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>18:15 to 19:15</b>		<b>572</b>		<b>46</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>18:30 to 19:30</b>		<b>560</b>		<b>46</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>18:45 to 19:45</b>		<b>527</b>		<b>42</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>19:00 to 20:00</b>		<b>474</b>		<b>35</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>19:15 to 20:15</b>	<b>409</b>	<b>30</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>19:30 to 20:30</b>	<b>346</b>	<b>24</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>19:45 to 20:45</b>	<b>310</b>	<b>27</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>20:00 to 21:00</b>	<b>270</b>	<b>28</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>20:15 to 21:15</b>	<b>276</b>	<b>38</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>20:30 to 21:30</b>	<b>258</b>	<b>30</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>20:45 to 21:45</b>	<b>222</b>	<b>26</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>21:00 to 22:00</b>	<b>202</b>	<b>22</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>21:15 to 22:15</b>	<b>162</b>	<b>15</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>21:30 to 22:30</b>	<b>136</b>	<b>10</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>21:45 to 22:45</b>	<b>127</b>	<b>11</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>22:00 to 23:00</b>	<b>112</b>	<b>9</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>22:15 to 23:15</b>	<b>102</b>	<b>6</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>22:30 to 23:30</b>	<b>95</b>	<b>6</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		

<b>22:45 to 23:45</b>		<b>77</b>		<b>3</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>23:00 to 00:00</b>		<b>68</b>		<b>2</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>23:15 to 00:15</b>		<b>47</b>		<b>1</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>23:30 to 00:30</b>		<b>25</b>		<b>1</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

<b>23:45 to 00:45</b>		<b>13</b>		<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>				
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>				
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>				
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>				

## Warrant 2: Four-hour Vehicular Volume

### 6: Stange Rd & Aspen Rd

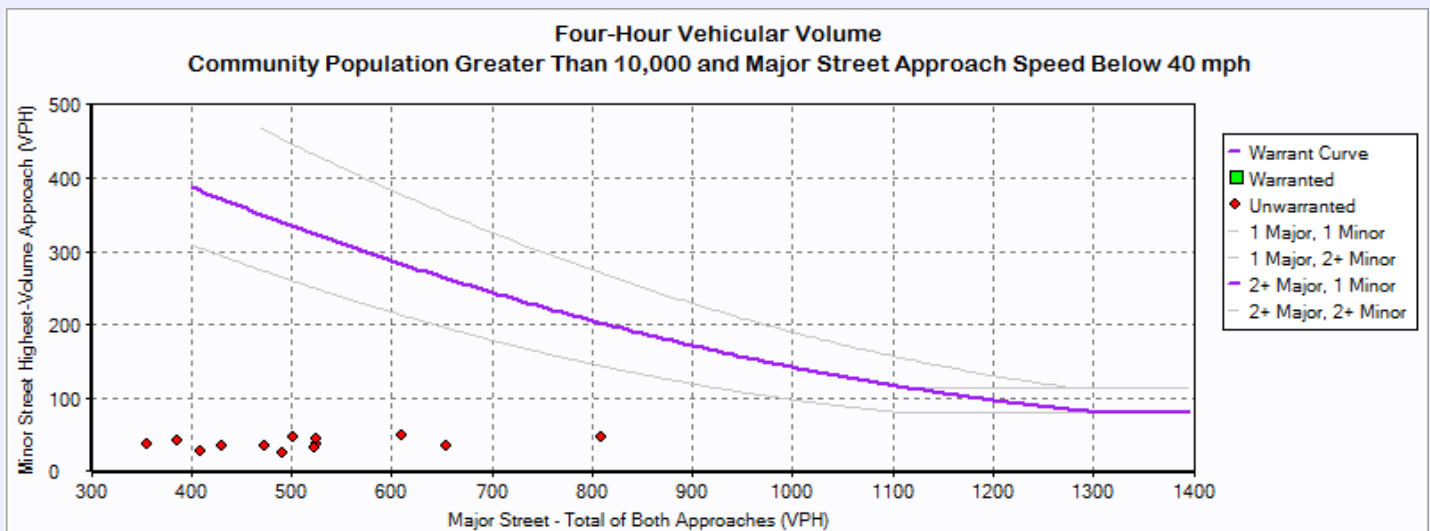
#### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Aspen Rd
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

Warrant 2 Met? **No**

#### Details:

Notes	0 Hours met (4 required)
Low population	<b>No</b>



**Hourly Volumes**

<b>Hour</b>	<b>Major Street</b> Total All Approaches (vph)	<b>Minor Street</b> Highest Volume Approach (vph)
00:00:00 - 01:00:00	0.00	0.00
01:00:00 - 02:00:00	0.00	0.00
02:00:00 - 03:00:00	0.00	0.00
03:00:00 - 04:00:00	0.00	0.00
04:00:00 - 05:00:00	0.00	0.00
05:00:00 - 06:00:00	0.00	0.00
06:00:00 - 07:00:00	0.00	0.00
07:00:00 - 08:00:00	524.00	38.00
08:00:00 - 09:00:00	523.00	33.00
09:00:00 - 10:00:00	409.00	27.00
10:00:00 - 11:00:00	356.00	38.00
11:00:00 - 12:00:00	491.00	26.00
12:00:00 - 13:00:00	502.00	46.00
13:00:00 - 14:00:00	431.00	34.00
14:00:00 - 15:00:00	387.00	41.00
15:00:00 - 16:00:00	524.00	44.00
16:00:00 - 17:00:00	655.00	36.00
17:00:00 - 18:00:00	810.00	47.00
18:00:00 - 19:00:00	610.00	50.00
19:00:00 - 20:00:00	474.00	35.00
20:00:00 - 21:00:00	270.00	28.00
21:00:00 - 22:00:00	202.00	22.00
22:00:00 - 23:00:00	112.00	9.00
23:00:00 - 00:00:00	68.00	2.00

**Warranted Volumes**

<b>Hour</b>	<b>Major Street</b> Total All Approaches (vph)	<b>Minor Street</b> Highest Volume Approach (vph)



## Warrant 3: Peak Hour

### 6: Stange Rd & Aspen Rd

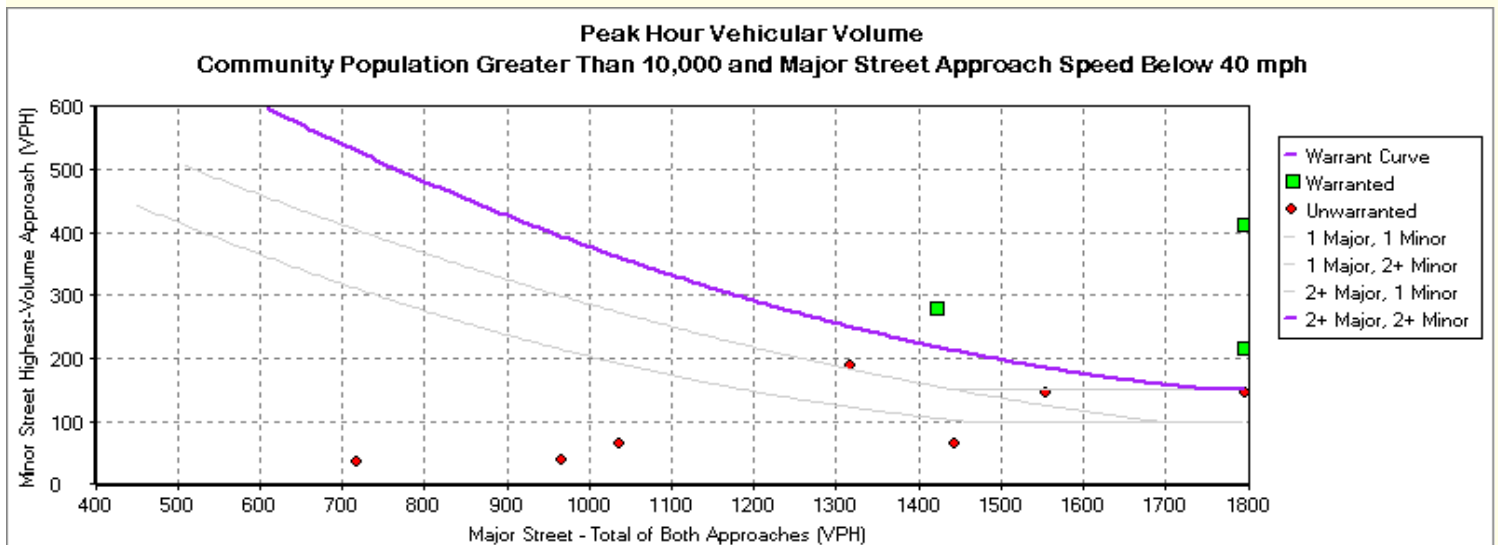
#### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Aspen Rd
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

Warrant 3 Met? **No**

#### Details

Low Population?	<b>No</b>		
Condition A Met'	<b>No</b>	Condition B Met'	<b>No</b>
Notes	0 Hours met (1 required)	Notes	0 Hours met (1 required)
Minor Approach Time Delay Condition Met?	<b>Met</b>		
Minor Approach Volume Condition Met?	<b>Met</b>		
Total Entering Intersection Volume Condition Met?	<b>Not Met</b>		



<b>Hour</b>	<b>Major Street Total All Approaches (vph)</b>	<b>Minor Street Highest Volume Approach (vph)</b>
0:00	0	0
7:00	524	38
8:00	523	33
9:00	409	27
10:00	356	38
11:00	491	26
12:00	502	46
13:00	431	34
14:00	387	41
15:00	524	44
16:00	655	36
17:00	810	47
18:00	610	50
19:00	474	35
20:00	270	28
21:00	202	22
22:00	112	9
23:00	68	2

# Warrant 4: Pedestrian Volume

## 6: Stange Rd & Aspen Rd

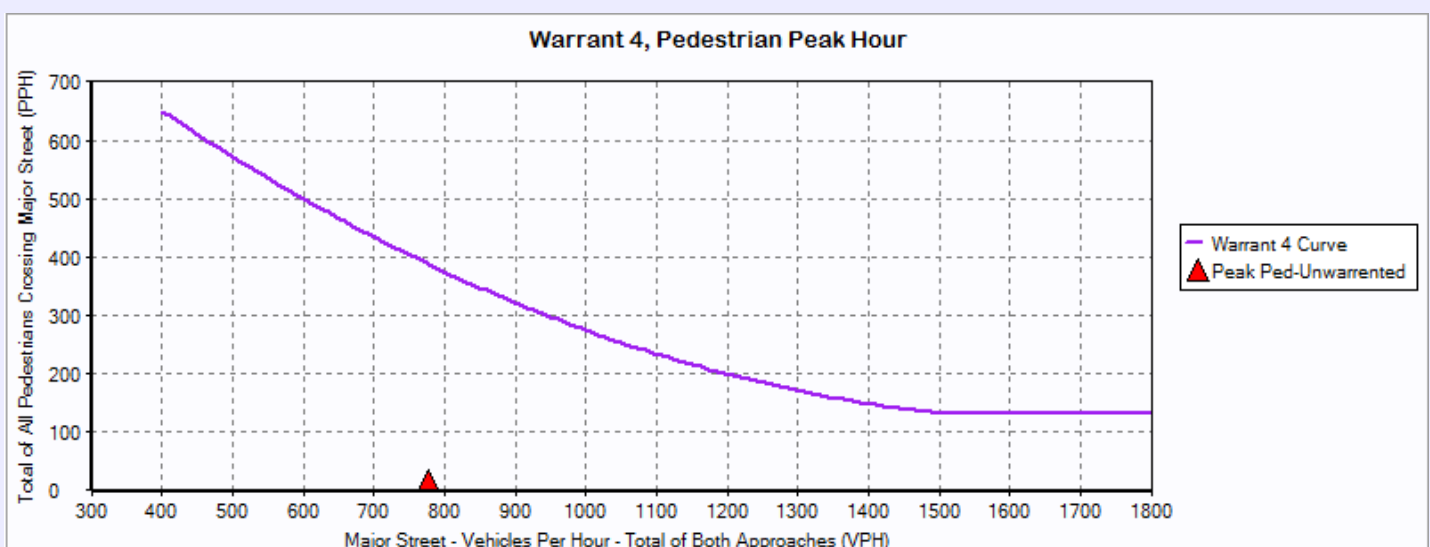
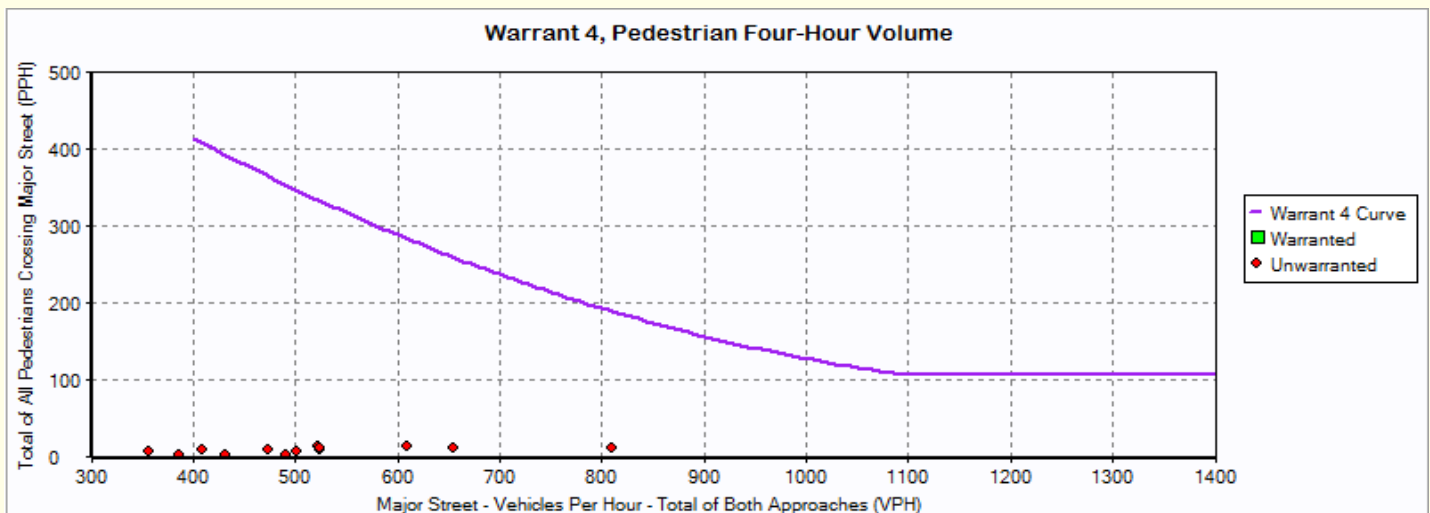
### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Aspen Rd
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

WARRANT 4 MET ? **No**

### Details

Pedestrian Four Hour Volume Warrant Met?	No	
Pedestrian Peak Hour Warrant Met?	No	Notes 0 Hours met (4 required)
Speed Limit or 85th Percentile Speed on Major Street > 35mph, or Intersection lies within an Isolated Community with Population < 10,000?	No	



## Warrant 5: School Crossing

### 6: Stange Rd & Aspen Rd

#### Intersection Information

Major Street Name Stange Rd

Major Street Direction NB/SB

WARRANT 5 MET? **No**

#### Details:

Time Period Interval for Students Crossing (min) 0

Number of Students Crossing in Time Period 0

Number of Adequate Gaps in Time Period 0

Other Remedial Measures Attempted? **No**

Adjacent Signal on NB approach? **No**

Distance to signal on NB Approach (ft) -

Adjacent Signal on SB approach? **No**

Distance to signal on SB Approach (ft) -

Will New Signal Restrict Progressive Traffic? **No**

# Warrant 6: Coordinated Signal System

## 6: Stange Rd & Aspen Rd

### Intersection Information

Major Street Name      Stange Rd

Major Street Direction    NB/SB

**WARRANT 6 MET?**    **No**

### Details:

Approach Direction & Name	Acceptable Platooning?	Adjacent Coordinating Signal?	Adjacent Intersection Distance
SB Approach (Stange Rd)	Yes	No	N/A
NB Approach (Stange Rd)	Yes	No	N/A
WB Approach (Aspen Rd)	Yes	No	N/A
EB Approach (Aspen Rd)	Yes	No	N/A

Unacceptable Platooning?  
(At least one approach)

**No**

Distance to Closest Signal  
(Must be N/A or > 1000)

N/A

## Warrant 7: Crash Experience

### 6: Stange Rd & Aspen Rd

#### Intersection Information

Major Street Name Stange Rd  
 Major Street Direction NB/SB  
 Minor Street Direction EB/WB

**WARRANT 7 MET? No**

#### Details:

Low Population? **No** Traffic Volume Condition Met? **No**  
 Major Street Speed Limit 25 0 Hours Met (8 Required)  
 Major Street 85th-% tile Speed 30.00 Ped Volume Condition Met? **No**  
 0 Hours Met (8 Required)  
 Qualifying Crashes **0**  
 Adequate Alternative Trials? **No**

Hour	Traffic Volumes				Pedestrian Volumes			
	Major Street Vehicles	Minor Street Vehicles	80% Standard Met? A or B		Eastbound Ped Volumes		Westbound Ped Volumes	
			Condition A	Condition B	Peds	> 80?	Peds	> 80?
00:00 to 01:00	0	0	No	No	0	<b>No</b>	0	No
00:15 to 01:15	0	0	No	No	0	<b>No</b>	0	No
00:30 to 01:30	0	0	No	No	0	<b>No</b>	0	No
00:45 to 01:45	0	0	No	No	0	<b>No</b>	0	No
07:00 to 08:00	524	0	No	No	0	<b>No</b>	0	No
07:15 to 08:15	554	0	No	No	0	<b>No</b>	0	No
07:30 to 08:30	554	0	No	No	0	<b>No</b>	0	No
07:45 to 08:45	542	0	No	No	0	<b>No</b>	0	No

08:00 to 09:00	523	0	No	No	0	No	0	No
08:15 to 09:15	512	0	No	No	0	No	0	No
08:30 to 09:30	476	0	No	No	0	No	0	No
08:45 to 09:45	445	0	No	No	0	No	0	No
09:00 to 10:00	409	0	No	No	0	No	0	No
09:15 to 10:15	378	0	No	No	0	No	0	No
09:30 to 10:30	364	0	No	No	0	No	0	No
09:45 to 10:45	346	0	No	No	0	No	0	No
10:00 to 11:00	356	0	No	No	0	No	0	No
10:15 to 11:15	358	0	No	No	0	No	0	No
10:30 to 11:30	395	0	No	No	0	No	0	No
10:45 to 11:45	454	0	No	No	0	No	0	No
11:00 to 12:00	491	0	No	No	0	No	0	No
11:15 to 12:15	533	0	No	No	0	No	0	No
11:30 to 12:30	520	0	No	No	0	No	0	No
11:45 to 12:45	504	0	No	No	0	No	0	No
12:00 to 13:00	502	0	No	No	0	No	0	No
12:15 to 13:15	493	0	No	No	0	No	0	No

12:30 to 13:30	493	0	No	No	0	No	0	No
12:45 to 13:45	459	0	No	No	0	No	0	No
13:00 to 14:00	431	0	No	No	0	No	0	No
13:15 to 14:15	405	0	No	No	0	No	0	No
13:30 to 14:30	383	0	No	No	0	No	0	No
13:45 to 14:45	398	0	No	No	0	No	0	No
14:00 to 15:00	387	0	No	No	0	No	0	No
14:15 to 15:15	409	0	No	No	0	No	0	No
14:30 to 15:30	432	0	No	No	0	No	0	No
14:45 to 15:45	475	0	No	No	0	No	0	No
15:00 to 16:00	524	0	No	No	0	No	0	No
15:15 to 16:15	595	0	No	No	0	No	0	No
15:30 to 16:30	627	0	No	No	0	No	0	No
15:45 to 16:45	624	0	No	No	0	No	0	No
16:00 to 17:00	655	0	No	No	0	No	0	No
16:15 to 17:15	673	0	No	No	0	No	0	No
16:30 to 17:30	756	0	No	No	0	No	0	No
16:45 to 17:45	802	0	No	No	0	No	0	No



17:00 to 18:00	810	0	No	No	0	No	0	No
17:15 to 18:15	777	0	No	No	0	No	0	No
17:30 to 18:30	698	0	No	No	0	No	0	No
17:45 to 18:45	642	0	No	No	0	No	0	No
18:00 to 19:00	610	0	No	No	0	No	0	No
18:15 to 19:15	572	0	No	No	0	No	0	No
18:30 to 19:30	560	0	No	No	0	No	0	No
18:45 to 19:45	527	0	No	No	0	No	0	No
19:00 to 20:00	474	0	No	No	0	No	0	No
19:15 to 20:15	409	0	No	No	0	No	0	No
19:30 to 20:30	346	0	No	No	0	No	0	No
19:45 to 20:45	310	0	No	No	0	No	0	No
20:00 to 21:00	270	0	No	No	0	No	0	No
20:15 to 21:15	276	0	No	No	0	No	0	No
20:30 to 21:30	258	0	No	No	0	No	0	No
20:45 to 21:45	222	0	No	No	0	No	0	No
21:00 to 22:00	202	0	No	No	0	No	0	No
21:15 to 22:15	162	0	No	No	0	No	0	No

21:30 to 22:30	136	0	No	No	0	No	0	No
21:45 to 22:45	127	0	No	No	0	No	0	No
22:00 to 23:00	112	0	No	No	0	No	0	No
22:15 to 23:15	102	0	No	No	0	No	0	No
22:30 to 23:30	95	0	No	No	0	No	0	No
22:45 to 23:45	77	0	No	No	0	No	0	No
23:00 to 00:00	68	0	No	No	0	No	0	No
23:15 to 00:15	47	0	No	No	0	No	0	No
23:30 to 00:30	25	0	No	No	0	No	0	No
23:45 to 00:45	13	0	No	No	0	No	0	No

## Warrant 8: Roadway Network

### 6: Stange Rd & Aspen Rd

#### Intersection Information

Major Street Name	Stange Rd
Major Street Direction	NB/SB
Minor Street Direction	EB/WB

**WARRANT 8 MET? ( A or B) No**

#### Details:

	Growth Rates % (per year)			
	NB	SB	EB	WB
L	0.00	0.00	0.00	0.00
T	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00

<u>Condition A, Total Entering Volume</u>		<u>Condition B, Non-normal Business Day</u>		
			<u>Existing</u>	<u>Future</u>
Existing Peak Hour	903	Highest Hour	0	0
Years	0.00	Second Highest Hour	0	0
Future Peak Hour	903	Third Highest Hour	0	0
Warrant 1 in 5 Years?	No	Fourth Highest Hour	0	0
Warrant 2 in 5 Years?	No	Fifth Highest Hour	0	0
Warrant 3 in 5 Years?	No	Yearly Growth Rate (%)	0.00	
		Years	0.00	

**Condition A Met? No**

**Condition B Met? No**

# Warrant 9: Intersection Near a Grade Crossing

## 6: Stange Rd & Aspen Rd

### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Aspen Rd
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

WARRANT 9 MET ? **No**

### Details

Note **No approach with a railroad grade crossing**

Minor street approach having a grade crossing

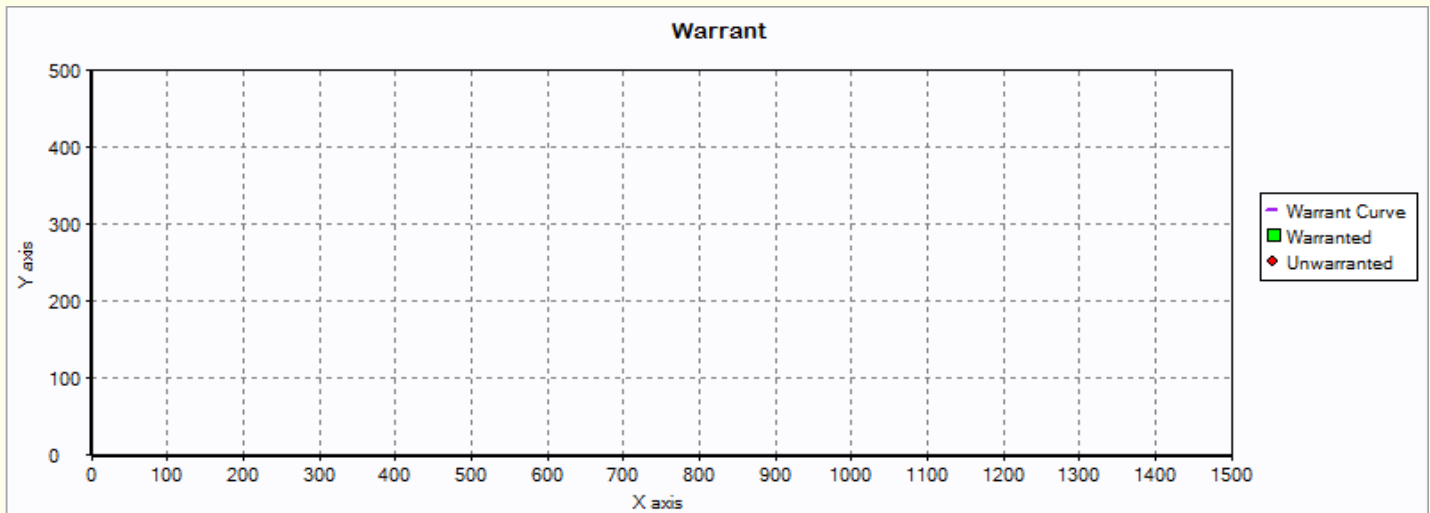
Distance from the center of the track to the stop or yield line Interpolated

Number of occurrences of rail traffic per day Adjustment Factor

Percentage of high-occupancy buses crossing the track (%) Adjustment Factor

Percentage of tractor-trailer trucks crossing the track (%) Adjustment Factor

The rail traffic arrival times are unknown, the highest traffic volume hour of the day is used



Hour	Major Street Total of Both Approaches (vph)	Minor Street Adjusted Volume Crossing Tracks (vph)

# All-Way Stop Control Warrant: Multiway Stop Applications

## 6: Stange Rd & Aspen Rd

### Intersection Information

Major Street Name: Stange Rd  
 Major Street Direction: NB/SB  
 Minor Street Direction: EB/WB

**AWSC WARRANT MET? No**

### Details:

Condition A Met?	No	Qualifying Crashes	0
Condition B Met?	No	Major Street 85th %-tile Speed	30.00
Condition C Met?	No	Major Street Speed Limit	25
Notes: 0 Hours Met (8 Required)			

Hour	Traffic Volumes		Bicycle Volumes		Ped Volumes		Condition C		
	Major Street	Minor Street	North Bound Bicycle Volumes	East Bound Bicycle Volumes	North Bound Ped Volumes	East Bound Ped Volumes	Major Street Veh Vol > 210	Avg(Veh + Ped + Bicycle) > 200	Minor Street Delay > 30

# Warrants Summary Report

## 5: Stange Rd & Northridge Pkwy

### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Northridge Pkwy
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

Warrant	Met?	Notes
<b>Warrant 1, Eight-Hour Vehicular Volume</b>		
	No	
Condition A or B Met	No	1 Hours met (8 required)
Condition A and B Met	No	0 Hours met (8 required)
<b>Warrant 2, Four-Hour Vehicular Volume</b>		
	No	0 Hours met (4 required)
<b>Warrant 3, Peak Hour</b>		
	No	
Condition A Met?	No	0 Hours met (1 required)
Condition B Met?	No	0 Hours met (1 required)
<b>Warrant 4, Pedestrian Volume</b>		
	No	
Condition A Met?	No	0 Hours met (4 required)
Condition B Met?	No	0 Hours met (1 required)
<b>Warrant 5, School Crossing</b>		
	No	

**Warrant 6, Coordinated Signal System**

**No**

**Warrant 7, Crash Experience**

**No**

Traffic Volume Condi **No** 2 Hours met (8 required)

Ped Condition? **No** 0 Hours met (8 required)

**Warrant 8, Roadway Network**

**No**

**Warrant 9, Intersection Near a Grade Crossing**

**No**

**AWSC Warrant, Multiway Stop Application**

**No**

Condition A Met? **No**

Condition B Met? **No**

Condition C Met? **No**

# Warrant 1: Eight-hour Vehicular Volume

## 5: Stange Rd & Northridge Pkwy

### Intersection Information

Major Street Name: Stange Rd

Major Street Direction: NB/SB

Minor Street Direction: EB/WB

**WARRANT 1 MET? No**

### Details:

Condition A Met? **No** 1 Hours met (8 required)

Condition B Met? **No** 0 Hours met (8 required)

Hour	Major Street Vehicles (Total of Both Approaches)	High Volume Minor Approach Vehicles	100% Standard Met? Cond. A OR Cond. B		80% Standard Met? Cond. A AND Cond. B	
			Condition A 100% Column	Condition B 100% Column	Condition A 80% Column	Condition B 80% Column
<b>00:00 to 01:00</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:15 to 01:15</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:30 to 01:30</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		
<b>00:45 to 01:45</b>	<b>0</b>	<b>0</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>		



<b>07:00 to 08:00</b>		<b>577</b>		<b>67</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>07:15 to 08:15</b>		<b>609</b>		<b>65</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>07:30 to 08:30</b>		<b>593</b>		<b>62</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>07:45 to 08:45</b>		<b>570</b>		<b>62</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>08:00 to 09:00</b>		<b>555</b>		<b>63</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>08:15 to 09:15</b>		<b>536</b>		<b>69</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>08:30 to 09:30</b>		<b>503</b>		<b>80</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>08:45 to 09:45</b>		<b>485</b>		<b>78</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>09:00 to 10:00</b>		<b>430</b>		<b>72</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>09:15 to 10:15</b>		<b>418</b>		<b>75</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>09:30 to 10:30</b>		<b>408</b>		<b>66</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>09:45 to 10:45</b>		<b>404</b>		<b>70</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>10:00 to 11:00</b>		<b>410</b>		<b>77</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>10:15 to 11:15</b>		<b>421</b>		<b>79</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>10:30 to 11:30</b>	<b>472</b>	<b>81</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>10:45 to 11:45</b>	<b>496</b>	<b>72</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>11:00 to 12:00</b>	<b>521</b>	<b>74</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>11:15 to 12:15</b>	<b>553</b>	<b>84</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>11:30 to 12:30</b>	<b>539</b>	<b>87</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>11:45 to 12:45</b>	<b>594</b>	<b>99</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>12:00 to 13:00</b>	<b>609</b>	<b>104</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>12:15 to 13:15</b>	<b>602</b>	<b>105</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>12:30 to 13:30</b>	<b>582</b>	<b>100</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>12:45 to 13:45</b>	<b>537</b>	<b>109</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>13:00 to 14:00</b>	<b>509</b>	<b>98</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>13:15 to 14:15</b>	<b>493</b>	<b>88</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>13:30 to 14:30</b>	<b>505</b>	<b>90</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>13:45 to 14:45</b>	<b>492</b>	<b>76</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>14:00 to 15:00</b>		<b>478</b>		<b>74</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>14:15 to 15:15</b>		<b>466</b>		<b>74</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>14:30 to 15:30</b>		<b>460</b>		<b>73</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>14:45 to 15:45</b>		<b>478</b>		<b>78</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>15:00 to 16:00</b>		<b>536</b>		<b>79</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>15:15 to 16:15</b>		<b>583</b>		<b>72</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>15:30 to 16:30</b>		<b>633</b>		<b>76</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>15:45 to 16:45</b>	<b>697</b>	<b>72</b>	No	No	No	No
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No		
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes		

<b>16:00 to 17:00</b>	<b>758</b>	<b>75</b>	No	No	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>16:15 to 17:15</b>	<b>811</b>	<b>87</b>	No	No	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>16:30 to 17:30</b>	<b>882</b>	<b>90</b>	No	No	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>16:45 to 17:45</b>	<b>902</b>	<b>86</b>	No	Yes*	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	Yes	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>17:00 to 18:00</b>	<b>871</b>	<b>83</b>	No	No	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>17:15 to 18:15</b>	<b>829</b>	<b>75</b>	No	No	No	Yes
Condition A	Volume >= 100% column (600)?	Yes	Volume >= 100% column (900)?	No		
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No		
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes		
	Volume >= 80% column (720)?	Yes	Volume >= 80% column (60)?	Yes		

<b>17:30 to 18:30</b>	<b>759</b>	<b>77</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>Yes</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>Yes</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>17:45 to 18:45</b>	<b>723</b>	<b>87</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>Yes</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>Yes</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>18:00 to 19:00</b>	<b>666</b>	<b>93</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>18:15 to 19:15</b>	<b>647</b>	<b>98</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>18:30 to 19:30</b>	<b>608</b>	<b>92</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>Yes</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>18:45 to 19:45</b>	<b>553</b>	<b>86</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>19:00 to 20:00</b>	<b>529</b>	<b>86</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>		
	Volume >= 80% column (480)?	<b>Yes</b>	Volume >= 80% column (720)?	<b>No</b>		
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>Yes</b>		
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>Yes</b>		

<b>19:15 to 20:15</b>		<b>480</b>		<b>90</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	Yes	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>19:30 to 20:30</b>		<b>443</b>		<b>104</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>19:45 to 20:45</b>		<b>424</b>		<b>95</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>20:00 to 21:00</b>		<b>391</b>		<b>93</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>20:15 to 21:15</b>		<b>354</b>		<b>81</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	Yes					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>20:30 to 21:30</b>		<b>314</b>		<b>66</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>20:45 to 21:45</b>		<b>271</b>		<b>68</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					



<b>21:00 to 22:00</b>		<b>233</b>		<b>62</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>21:15 to 22:15</b>		<b>211</b>		<b>60</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	Yes					

<b>21:30 to 22:30</b>		<b>189</b>		<b>54</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>21:45 to 22:45</b>		<b>157</b>		<b>45</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>22:00 to 23:00</b>		<b>143</b>		<b>30</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>22:15 to 23:15</b>		<b>124</b>		<b>23</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>22:30 to 23:30</b>		<b>104</b>		<b>11</b>		No	No	No	No
Condition A	Volume >= 100% column (600)?	No	Volume >= 100% column (900)?	No					
	Volume >= 80% column (480)?	No	Volume >= 80% column (720)?	No					
Condition B	Volume >= 100% column (900)?	No	Volume >= 100% column (75)?	No					
	Volume >= 80% column (720)?	No	Volume >= 80% column (60)?	No					

<b>22:45 to 23:45</b>		<b>80</b>		<b>8</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>23:00 to 00:00</b>		<b>66</b>		<b>6</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>23:15 to 00:15</b>		<b>41</b>		<b>2</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>23:30 to 00:30</b>		<b>27</b>		<b>1</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

<b>23:45 to 00:45</b>		<b>14</b>		<b>1</b>		<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Condition A	Volume >= 100% column (600)?	<b>No</b>	Volume >= 100% column (900)?	<b>No</b>					
	Volume >= 80% column (480)?	<b>No</b>	Volume >= 80% column (720)?	<b>No</b>					
Condition B	Volume >= 100% column (900)?	<b>No</b>	Volume >= 100% column (75)?	<b>No</b>					
	Volume >= 80% column (720)?	<b>No</b>	Volume >= 80% column (60)?	<b>No</b>					

## Warrant 2: Four-hour Vehicular Volume

### 5: Stange Rd & Northridge Pkwy

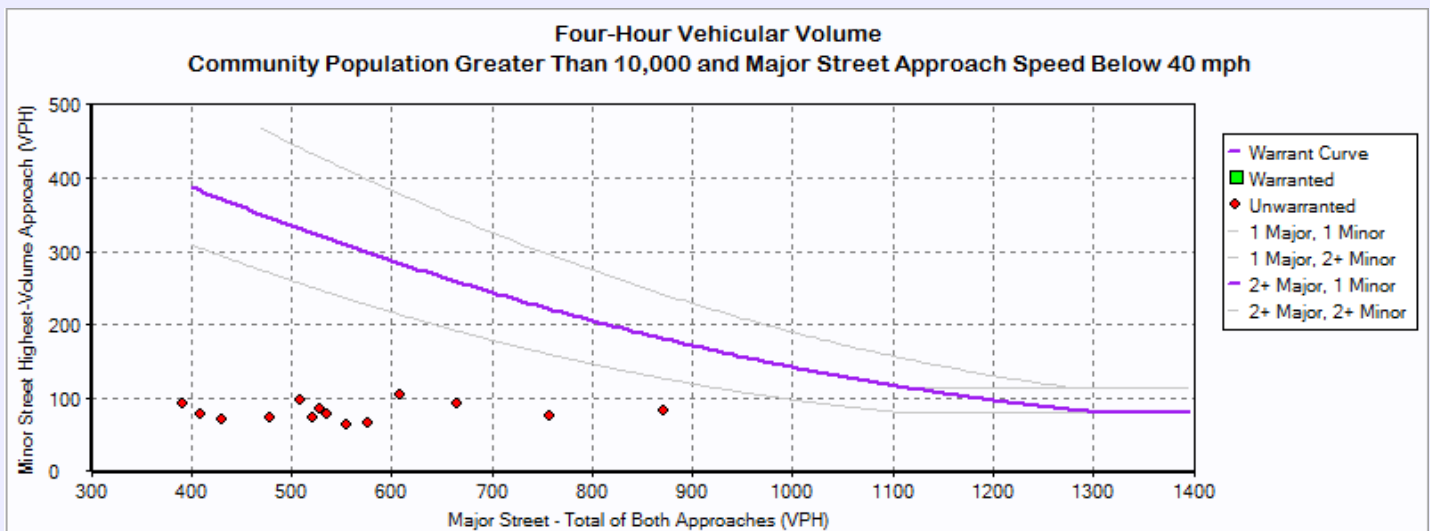
#### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Northridge Pkwy
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approch Speed	25	25

Warrant 2 Met? **No**

#### Details:

Notes	0 Hours met (4 required)
Low population	<b>No</b>



### Hourly Volumes

Hour	Major Street Total All Approaches (vph)	Minor Street Highest Volume Approach (vph)
00:00:00 - 01:00:00	0.00	0.00
01:00:00 - 02:00:00	0.00	0.00
02:00:00 - 03:00:00	0.00	0.00
03:00:00 - 04:00:00	0.00	0.00
04:00:00 - 05:00:00	0.00	0.00
05:00:00 - 06:00:00	0.00	0.00
06:00:00 - 07:00:00	0.00	0.00
07:00:00 - 08:00:00	577.00	67.00
08:00:00 - 09:00:00	555.00	63.00
09:00:00 - 10:00:00	430.00	72.00
10:00:00 - 11:00:00	410.00	77.00
11:00:00 - 12:00:00	521.00	74.00
12:00:00 - 13:00:00	609.00	104.00
13:00:00 - 14:00:00	509.00	98.00
14:00:00 - 15:00:00	478.00	74.00
15:00:00 - 16:00:00	536.00	79.00
16:00:00 - 17:00:00	758.00	75.00
17:00:00 - 18:00:00	871.00	83.00
18:00:00 - 19:00:00	666.00	93.00
19:00:00 - 20:00:00	529.00	86.00
20:00:00 - 21:00:00	391.00	93.00
21:00:00 - 22:00:00	233.00	62.00
22:00:00 - 23:00:00	143.00	30.00
23:00:00 - 00:00:00	66.00	6.00

### Warranted Volumes

Hour	Major Street Total All Approaches (vph)	Minor Street Highest Volume Approach (vph)

## Warrant 3: Peak Hour

### 5: Stange Rd & Northridge Pkwy

#### Intersection Information

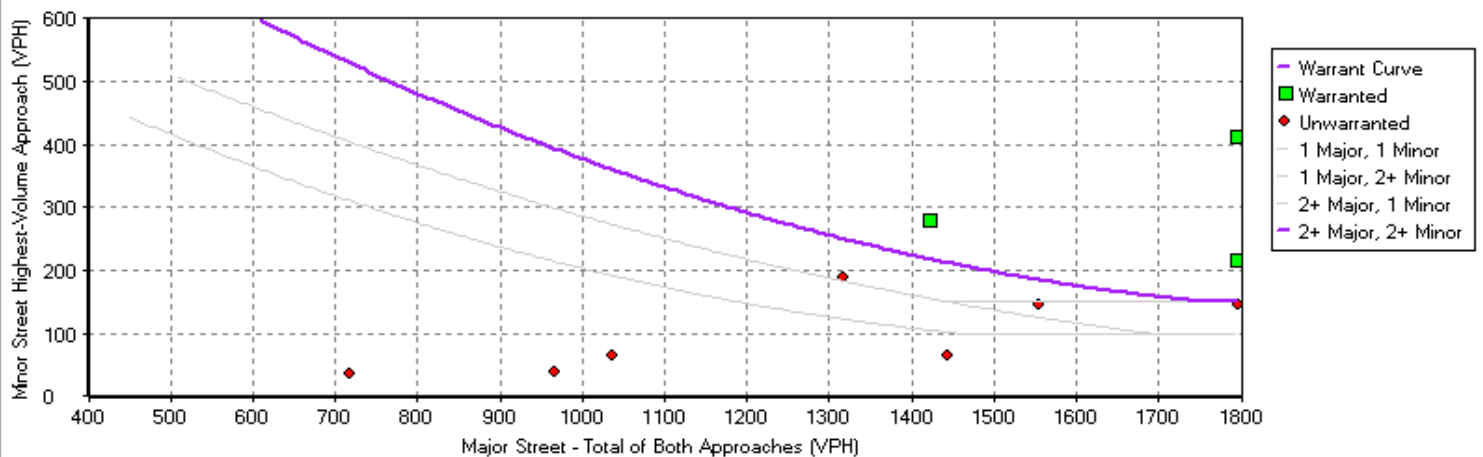
	Major Street	Minor Street
Street Name	Stange Rd	Northridge Pkwy
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

Warrant 3 Met? **No**

#### Details

Low Population?	<b>No</b>		
Condition A Met'	<b>No</b>	Condition B Met'	<b>No</b>
Notes	0 Hours met (1 required)	Notes	0 Hours met (1 required)
Minor Approach Time Delay Condition Met?	<b>Met</b>		
Minor Approach Volume Condition Met?	<b>Met</b>		
Total Entering Intersection Volume Condition Met?	<b>Not Met</b>		

Peak Hour Vehicular Volume  
Community Population Greater Than 10,000 and Major Street Approach Speed Below 40 mph



<b>Hour</b>	<b>Major Street Total All Approaches (vph)</b>	<b>Minor Street Highest Volume Approach (vph)</b>
0:00	0	0
7:00	577	67
8:00	555	63
9:00	430	72
10:00	410	77
11:00	521	74
12:00	609	104
13:00	509	98
14:00	478	74
15:00	536	79
16:00	758	75
17:00	871	83
18:00	666	93
19:00	529	86
20:00	391	93
21:00	233	62
22:00	143	30
23:00	66	6

# Warrant 4: Pedestrian Volume

## 5: Stange Rd & Northridge Pkwy

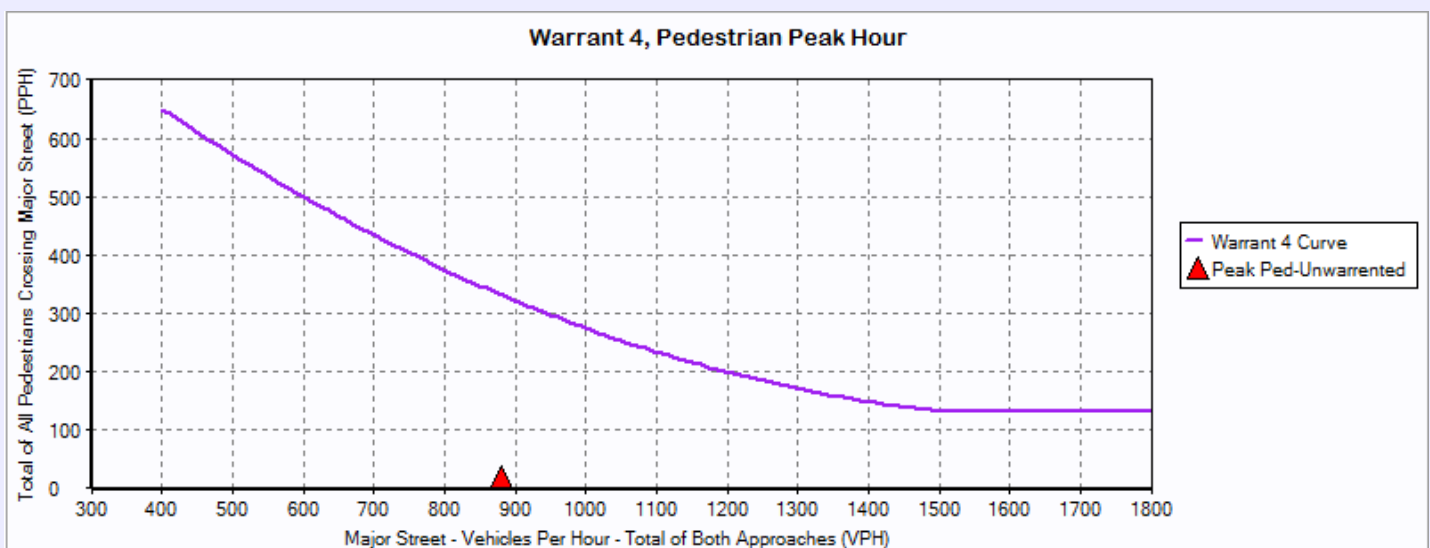
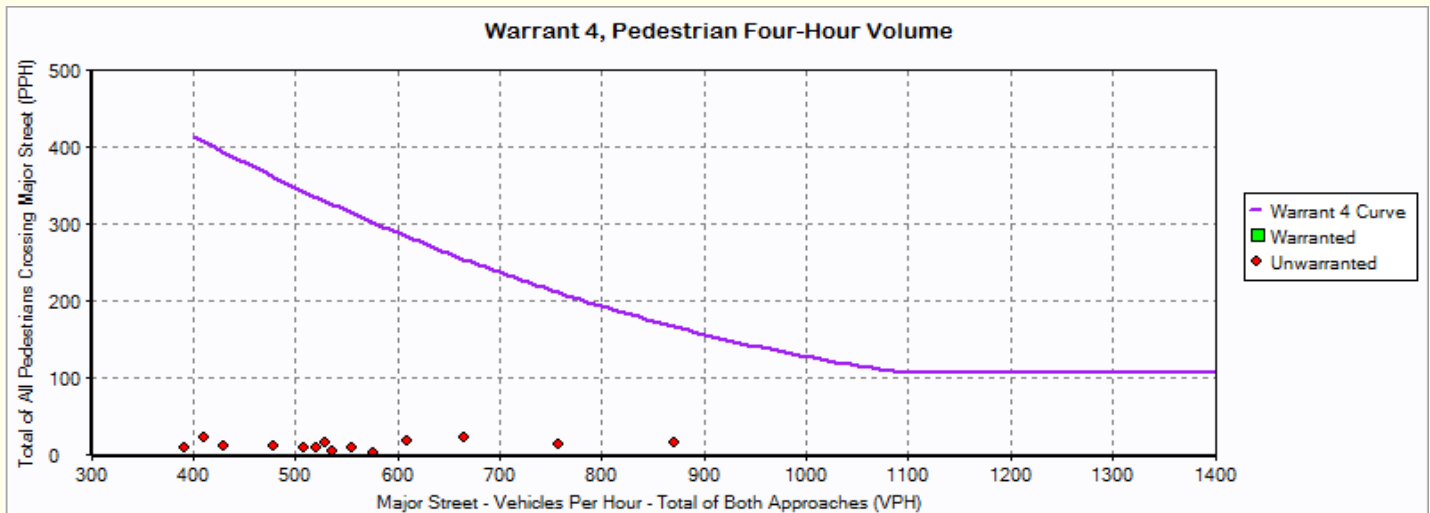
### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Northridge Pkwy
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approch Speed	25	25

WARRANT 4 MET ? **No**

### Details

Pedestrian Four Hour Volume Warrant Met?	No	
Pedestrian Peak Hour Warrant Met?	No	Notes 0 Hours met (4 required)
Speed Limit or 85th Percentile Speed on Major Street > 35mph, or Intersection lies within an Isolated Community with Population < 10,000?	No	



## Warrant 5: School Crossing

### 5: Stange Rd & Northridge

#### Intersection Information

Major Street Name Stange Rd

Major Street Direction NB/SB

**WARRANT 5 MET?** **No**

#### Details:

Time Period Interval for Students Crossing (min) 0

Number of Students Crossing in Time Period 0

Number of Adequate Gaps in Time Period 0

Other Remedial Measures Attempted? **No**

Adjacent Signal on NB approach? **No**

Distance to signal on NB Approach (ft) -

Adjacent Signal on SB approach? **No**

Distance to signal on SB Approach (ft) -

Will New Signal Restrict Progressive Traffic? **No**



# Warrant 6: Coordinated Signal System

## 5: Stange Rd & Northridge Pkwy

### Intersection Information

Major Street Name      Stange Rd  
Major Street Direction    NB/SB

**WARRANT 6 MET?**      **No**

### Details:

Approach Direction & Name	Acceptable Platooning?	Adjacent Coordinating Signal?	Adjacent Intersection Distance
SB Approach (Stange Rd)	Yes	No	N/A
NB Approach (Stange Rd)	Yes	No	N/A
WB Approach (Northridge Pkwy)	Yes	No	N/A
EB Approach (Northridge Pkwy)	Yes	No	N/A

Unacceptable Platooning?  
(At least one approach)

**No**

Distance to Closest Signal  
(Must be N/A or > 1000)

N/A

## Warrant 7: Crash Experience

### 5: Stange Rd & Northridge Pkwy

#### Intersection Information

Major Street Name Stange Rd  
 Major Street Direction NB/SB  
 Minor Street Direction EB/WB

**WARRANT 7 MET? No**

#### Details:

Low Population? **No** Traffic Volume Condition Met? **No**  
 Major Street Speed Limit 25 2 Hours Met (8 Required)  
 Major Street 85th-% tile Speed 31.00 Ped Volume Condition Met? **No**  
 0 Hours Met (8 Required)  
 Qualifying Crashes **0**  
 Adequate Alternative Trials? **No**

Hour	Traffic Volumes				Pedestrian Volumes			
	Major Street Vehicles	Minor Street Vehicles	80% Standard Met? A or B		Eastbound Ped Volumes		Westbound Ped Volumes	
			Condition A	Condition B	Peds	> 80?	Peds	> 80?
00:00 to 01:00	0	0	No	No	0	<b>No</b>	0	No
00:15 to 01:15	0	0	No	No	0	<b>No</b>	0	No
00:30 to 01:30	0	0	No	No	0	<b>No</b>	0	No
00:45 to 01:45	0	0	No	No	0	<b>No</b>	0	No
07:00 to 08:00	577	0	No	No	0	<b>No</b>	0	No
07:15 to 08:15	609	0	No	No	0	<b>No</b>	0	No
07:30 to 08:30	593	0	No	No	0	<b>No</b>	0	No
07:45 to 08:45	570	0	No	No	0	<b>No</b>	0	No

08:00 to 09:00	555	0	No	No	0	No	0	No
08:15 to 09:15	536	0	No	No	0	No	0	No
08:30 to 09:30	503	0	No	No	0	No	0	No
08:45 to 09:45	485	0	No	No	0	No	0	No
09:00 to 10:00	430	0	No	No	0	No	0	No
09:15 to 10:15	418	0	No	No	0	No	0	No
09:30 to 10:30	408	0	No	No	0	No	0	No
09:45 to 10:45	404	0	No	No	0	No	0	No
10:00 to 11:00	410	0	No	No	0	No	0	No
10:15 to 11:15	421	0	No	No	0	No	0	No
10:30 to 11:30	472	0	No	No	0	No	0	No
10:45 to 11:45	496	0	No	No	0	No	0	No
11:00 to 12:00	521	0	No	No	0	No	0	No
11:15 to 12:15	553	0	No	No	0	No	0	No
11:30 to 12:30	539	0	No	No	0	No	0	No
11:45 to 12:45	594	0	No	No	0	No	0	No
12:00 to 13:00	609	0	No	No	0	No	0	No
12:15 to 13:15	602	0	No	No	0	No	0	No

12:30 to 13:30	582	0	No	No	0	No	0	No
12:45 to 13:45	537	0	No	No	0	No	0	No
13:00 to 14:00	509	0	No	No	0	No	0	No
13:15 to 14:15	493	0	No	No	0	No	0	No
13:30 to 14:30	505	0	No	No	0	No	0	No
13:45 to 14:45	492	0	No	No	0	No	0	No
14:00 to 15:00	478	0	No	No	0	No	0	No
14:15 to 15:15	466	0	No	No	0	No	0	No
14:30 to 15:30	460	0	No	No	0	No	0	No
14:45 to 15:45	478	0	No	No	0	No	0	No
15:00 to 16:00	536	0	No	No	0	No	0	No
15:15 to 16:15	583	0	No	No	0	No	0	No
15:30 to 16:30	633	0	No	No	0	No	0	No
15:45 to 16:45	697	0	No	No	0	No	0	No
16:00 to 17:00	758	0	No	No	0	No	0	No
16:15 to 17:15	811	0	No	No	0	No	0	No
16:30 to 17:30	882	0	No	No	0	No	0	No
16:45 to 17:45	902	0	No	No	0	No	0	No

17:00 to 18:00	871	0	No	No	0	No	0	No
17:15 to 18:15	829	0	No	No	0	No	0	No
17:30 to 18:30	759	0	No	No	0	No	0	No
17:45 to 18:45	723	0	No	No	0	No	0	No
18:00 to 19:00	666	0	No	No	0	No	0	No
18:15 to 19:15	647	0	No	No	0	No	0	No
18:30 to 19:30	608	0	No	No	0	No	0	No
18:45 to 19:45	553	0	No	No	0	No	0	No
19:00 to 20:00	529	0	No	No	0	No	0	No
19:15 to 20:15	480	0	No	No	0	No	0	No
19:30 to 20:30	443	0	No	No	0	No	0	No
19:45 to 20:45	424	0	No	No	0	No	0	No
20:00 to 21:00	391	0	No	No	0	No	0	No
20:15 to 21:15	354	0	No	No	0	No	0	No
20:30 to 21:30	314	0	No	No	0	No	0	No
20:45 to 21:45	271	0	No	No	0	No	0	No
21:00 to 22:00	233	0	No	No	0	No	0	No
21:15 to 22:15	211	0	No	No	0	No	0	No

21:30 to 22:30	189	0	No	No	0	No	0	No
21:45 to 22:45	157	0	No	No	0	No	0	No
22:00 to 23:00	143	0	No	No	0	No	0	No
22:15 to 23:15	124	0	No	No	0	No	0	No
22:30 to 23:30	104	0	No	No	0	No	0	No
22:45 to 23:45	80	0	No	No	0	No	0	No
23:00 to 00:00	66	0	No	No	0	No	0	No
23:15 to 00:15	41	0	No	No	0	No	0	No
23:30 to 00:30	27	0	No	No	0	No	0	No
23:45 to 00:45	14	0	No	No	0	No	0	No

## Warrant 8: Roadway Network

### 5: Stange Rd & Northridge Pkwy

#### Intersection Information

Major Street Name	Stange Rd
Major Street Direction	NB/SB
Minor Street Direction	EB/WB

**WARRANT 8 MET? ( A or B) No**

#### Details:

	Growth Rates % (per year)			
	NB	SB	EB	WB
L	0.00	0.00	0.00	0.00
T	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00

<u>Condition A, Total Entering Volume</u>		<u>Condition B, Non-normal Business Day</u>		
			<u>Existing</u>	<u>Future</u>
Existing Peak Hour	1,053	Highest Hour	0	0
Years	0.00	Second Highest Hour	0	0
Future Peak Hour	1,053	Third Highest Hour	0	0
Warrant 1 in 5 Years?	No	Fourth Highest Hour	0	0
Warrant 2 in 5 Years?	No	Fifth Highest Hour	0	0
Warrant 3 in 5 Years?	No	Yearly Growth Rate (%)	0.00	
		Years	0.00	

**Condition A Met? No**

**Condition B Met? No**

# Warrant 9: Intersection Near a Grade Crossing

## 5: Stange Rd & Northridge Pkwy

### Intersection Information

	Major Street	Minor Street
Street Name	Stange Rd	Northridge Pkwy
Direction	NB/SB	EB/WB
Number of Lane:	2	1
Approach Speed	25	25

WARRANT 9 MET ? **No**

### Details

Note **No approach with a railroad grade crossing**

Minor street approach having a grade crossing

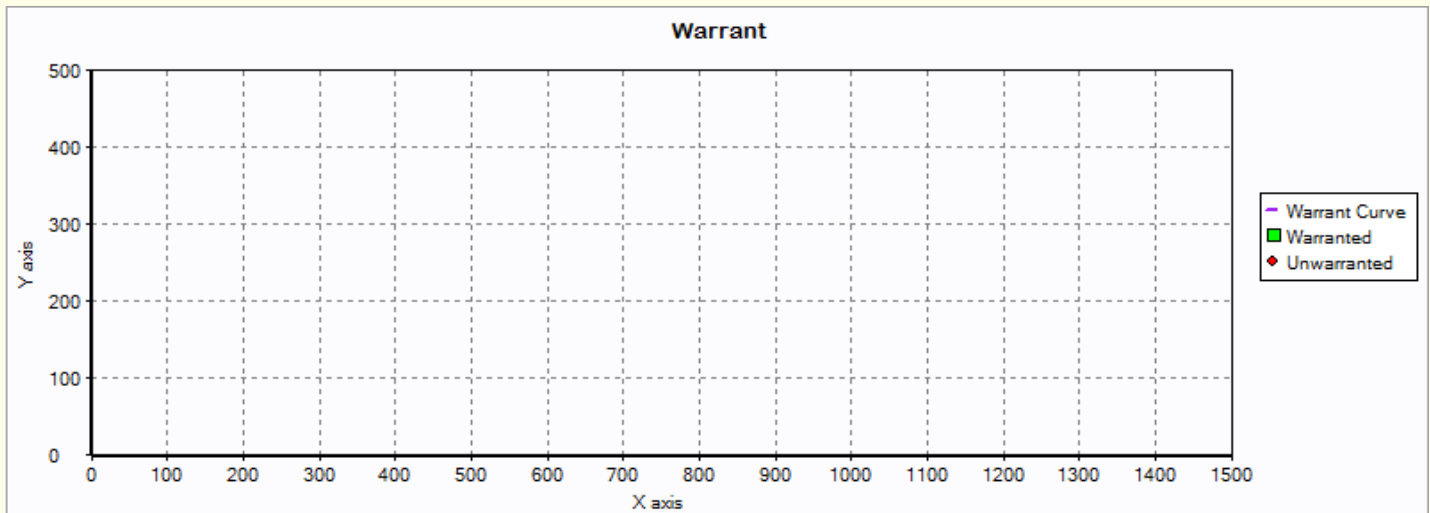
Distance from the center of the track to the stop or yield line Interpolated

Number of occurrences of rail traffic per day Adjustment Factor

Percentage of high-occupancy buses crossing the track (%) Adjustment Factor

Percentage of tractor-trailer trucks crossing the track (%) Adjustment Factor

The rail traffic arrival times are unknown, the highest traffic volume hour of the day is used



Hour	Major Street Total of Both Approaches (vph)	Minor Street Adjusted Volume Crossing Tracks (vph)



# All-Way Stop Control Warrant: Multiway Stop Applications

## 5: Stange Rd & Northridge Pkwy

### Intersection Information

Major Street Name: Stange Rd  
 Major Street Direction: NB/SB  
 Minor Street Direction: EB/WB

**AWSC WARRANT MET? No**

### Details:

Condition A Met?	No	Qualifying Crashes	0
Condition B Met?	No	Major Street 85th %-tile Speed	31.00
Condition C Met?	No	Major Street Speed Limit	25
Notes: 3 Hours Met (8 Required)			

Hour	Traffic Volumes		Bicycle Volumes		Ped Volumes		Condition C		
	Major Street	Minor Street	North Bound Bicycle Volumes	East Bound Bicycle Volumes	North Bound Ped Volumes	East Bound Ped Volumes	Major Street Veh Vol > 210	Minor Street Avg(Veh + Ped + Bicycle) > 200	Minor Street Delay > 30
12:00 to 13:00	609	156	0	0	0	0	False	No	Yes
16:45 to 17:45	902	151	0	0	0	0	False	No	Yes
18:00 to 19:00	666	147	0	0	0	0	False	No	Yes

## Staff Report

**Iowa State University Research Park – Phase III  
Winter Pedestrian and Bicycle Accommodations**

December 22, 2015

**BACKGROUND:**

On December 5, 2015, Trevin Ward of the Ames Bicycle Coalition sent an email to the Mayor and City Council with concerns regarding pedestrian and bicycle access through the project site over the winter of 2015/2016. This report is in response to not being able to install all of the sidewalks and shared use paths during the 2015 construction season.

The project plan calls for shared use paths to be installed throughout the roundabout at the intersection of University Boulevard and Airport Road. **Unfortunately, with wet weather this fall and the additional wet early winter and inconsistent temperatures, the ability to install the shared use paths while staying within the specification limits has been hampered.**

Staff met with the project team, including the contractors, to determine the best solution to get the project into an operable state for winter. The contractor stated that they would install the shared use paths, but would not be able to meet the specification limits since the sub-grade is too soft in the winter to meet the proper compaction standards. This option would only be offered under the condition that the City waive the contract warranty requirements for the work. Staff did not move forward with this offer, not wanting to jeopardize the warranty terms and potentially force the City to bear the costs to repair deficient work. **The project team discussed installing a temporary rock path, but thought it best to maintain the pedestrian/bicycle detour over the winter months, as noted below.**

**The remaining items regarding this project will be completed in the spring when weather permits. Items of work to be completed in the spring include: the construction of the shared use paths; removal of the temporary pavement in the north roundabout; installation of the truck apron; finalization of the north bound connection on the southeast corner of the University and Airport roundabout; installation of the shared use path/sidewalk connections at the southern two roundabouts; construction of the parking areas around the HUB building; and, completion of the final grading and restoration.**

**STAFF COMMENTS:**

The Public Works Operations Division Manager and the City Risk Manager were consulted regarding the installation and maintenance of a temporary gravel or rock

surface. This approach raised serious concerns regarding the ability of the City to perform adequate winter maintenance and to continually provide an ADA compliant, all-weather route. The ability to remove snow and ice becomes an ongoing challenge because each time a broom or blade removes snow it will also remove rock. This option will require additional surfacing to be placed after each event. Additionally, ice control cannot be adequately maintained on a gravel or rock surface.

Staff believes that the best option would be to maintain the signed, official detour over the winter and to add additional signage and fencing round the project area to help ensure that bikes and pedestrians don't access the area. The staff understands that people, as they often do, enter closed work areas, but if all signs and fences are maintained properly, they would be entering at their own risk and, thus, reducing or eliminating the liability to the City.

The contractor has installed additional safety fence and sidewalk closed signs, at additional project cost, on the NW, SW, and SE legs of the roundabout, as well as on the north side of Airport Road east of University Boulevard. Therefore, the existing pedestrian detour begins at Green Hills Drive, to Christofferson Park, through the Wessex path to the current CyRide stop and crossing to Workiva. **It is staff's recommendation that this route be maintained over the winter. Bicycles may also utilize this route if they choose. In addition, depending on the comfort level of riding in traffic, bicycles can also utilize University Boulevard for access, but will be required to function as a vehicle through the area, just as any other street.**





Geographic Information System (GIS) Product Disclaimer: City of Ames GIS map data does not replace or modify land surveys, deeds, and/or other legal instruments defining land ownership & land use nor does it replace field surveys of utilities or other features contained in the data. All features represented in this product should be field verified. This Product is provided "as is" without warranty or any representation of accuracy, timeliness or completeness. The burden for determining accuracy, completeness, timeliness, merchantability and fitness for use rests solely on the User.



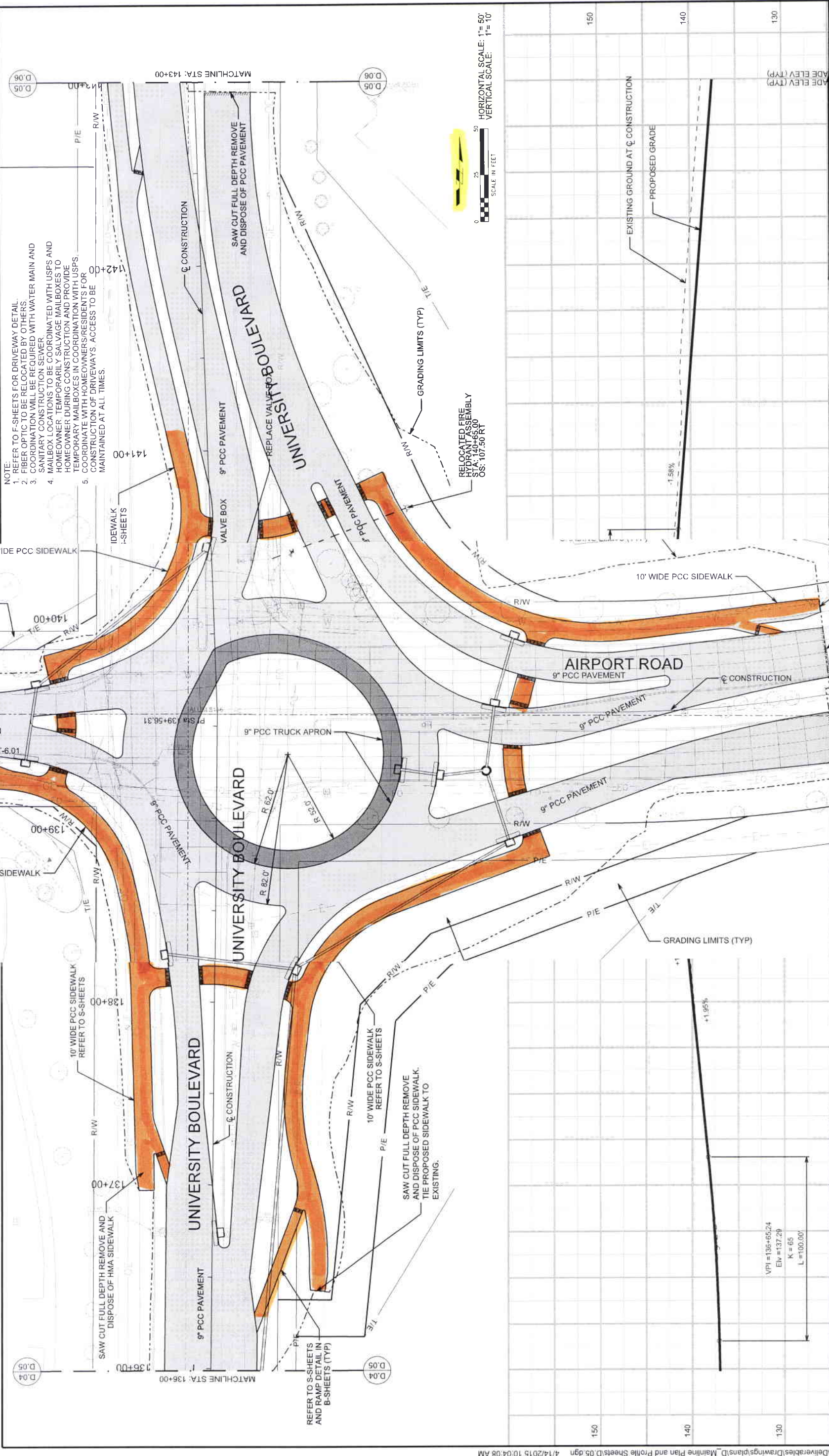
University Avenue & Airport Road  
Shared Use Path Detour



Scale: 1 in = 350 ft  
Date: 9/24/2015

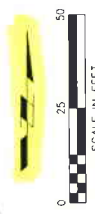


Sidewalk Install 2016



- NOTE:
1. REFER TO F-SHEETS FOR DRIVEWAY DETAIL.
  2. FIBER OPTIC TO BE RELOCATED BY OTHERS.
  3. COORDINATION WILL BE REQUIRED WITH WATER MAIN AND SANITARY CONSTRUCTION SEWER.
  4. MAILBOX LOCATIONS TO BE COORDINATED WITH USPS AND HOMEOWNER. TEMPORARILY SALVAGE MAILBOXES TO HOMEOWNER DURING CONSTRUCTION AND PROVIDE TEMPORARY MAILBOXES IN COORDINATION WITH USPS.
  5. COORDINATE WITH HOMEOWNERS/RESIDENTS FOR CONSTRUCTION OF DRIVEWAYS. ACCESS TO BE MAINTAINED AT ALL TIMES.

HORIZONTAL SCALE: 1"= 50'  
VERTICAL SCALE: 1"= 10'



VPI=136+65.24  
EIV=137.29  
K=65  
L=100.00'

**COUNCIL ACTION FORM**

**SUBJECT:      **CAMPUSTOWN FAÇADE GRANT PROGRAM****

**BACKGROUND:**

The Campustown Façade Program is being developed to enhance the appearance of Campustown commercial buildings. Council accepted the approach of finalizing a Façade Program based upon the Idea Book and pilot projects. Each year project applications will be reviewed for grant funding based on the following Idea Book design concepts:

Transparent Campustown. Visual transparency invites pedestrians to patronize the businesses inside. Physical access promotes cohesiveness within the district. Promoting more glass and larger physical openings show the commercial offerings in the district and encourage people to spend more time there.

Social Campustown. Well-designed outdoor gathering areas create a positive social atmosphere. Small, unused, visible spaces can be transformed to expand commercial opportunities. It is not the intent of the program to fund sidewalk dining or other uses of the public right-of-way, although improvements to the building that are part of any outdoor gathering area project would be eligible.

Diverse Campustown. The variety of building types and design styles contribute to the vibrancy, funkiness, visual interest, and diversity of businesses. Façades are encouraged to be distinct from their neighbors and unique in the district.

Identifiable Campustown. High quality signs, graphics, and other design features that express the unique identity of local businesses can be part of a distinctive design for façade improvements.

Historic Campustown. Some buildings in Campustown have potential to illustrate the historic development of Campustown over 100 years. Projects can include removing cover-up materials, restoring original storefronts/entrances, and restoring masonry.

**At the November 24, 2015, Council meeting, staff reviewed some of the eligibility requirements with the Council to get direction on a few of the program details regarding the total grant funding available per project, the number of grants per grant application cycle, and the allowance for a grant request for a second commercial façade or a second floor residential**



**façade. Council directed staff to get input from Campustown Action Association regarding its desires for the program.**

**The CAA Board met and has provided a written letter that is attached. In general, the CAA Board was supportive of awarding up to two grants to one property in a grant cycle, when it is a corner property or where there are multiple individual tenant storefronts. However, it did not believe that longer facades alone warranted additional grants. CAA also noted its support of grant funds being used for second floor façade areas for both commercial and residential facades as it provides and adds to the design character of the building and atmosphere of the Campustown area.**

Finalize Campustown Façade Program:

In summary, the Campustown Facade Program will include the following key components:

1. One grant cycle per year.
2. Each grant ward will be a \$1 to \$1 match for up to \$15,000.
3. Each project may be awarded up to two façade grants, totaling \$30,000. Each grant would be scored independently.
4. Additionally, allow for up to \$2,000 when a project includes a licensed design professional.
5. Projects will be scored based on visual impact, financial impact, and consistency with the Idea Book concepts.
6. A project must have a commercial use on the ground floor, but upper floors of building that include residential or commercial uses may be included in a grant request.
7. Facades must be street facing.
8. Eligible improvements for façade grants must be permanent improvements.
9. A facade project must further the goals of the design concepts and not substantially detract from other design concepts in the Idea Book. A facade improvement that replaces an already compliant façade is an ineligible request.
10. The Historic design concept is an optional approach to the facade design.
11. The Idea Book is an administrative guidance document to the program and the examples and references can be reviewed and updated by staff as necessary.

Staff has attached the administrative documents for the program for Council's acceptance of them meeting the intent and purpose of the Façade Program. Presuming Council is satisfied with the attached program documents, program eligibility requirements, and program guidelines as attached; the Campustown Grant Program can be approved. Staff will then initiate the application process for a new round of façade applications this winter. Council has budgeted \$50,000 in the FY15-16 budget for the Façade Program.

**ALTERNATIVES:**

1. The City Council can accept the described Campustown Façade Program, which includes the most recent feedback from the CAA, and direct staff to initiate the program starting in January 2016.
2. The City Council can direct staff to make modifications to the program and have staff initiate the program in January 2016.
3. The City Council can refer this item back to staff for revisions to the grant program documents or for further information.

**MANAGER'S RECOMMENDED ACTION:**

The City Council has an established goal to support Campustown and an objective to create a Campustown Façade Program. The Idea Book incorporates design concepts tailored to the Campustown area. Staff believes that the proposed principles, the “Idea Book” approach, and the attached program eligibility documents reflect the characteristics of Campustown, will encourage the creativity that those characteristics call for, and can form the basis for a manageable façade grant program.

**Therefore, it is the recommendation of the City Manager that the City Council approve Alternative #1, thereby accepting the described program and having staff initiate the program in January 2016.**



# Campustown Façade Grant

## *Checklist*

Please provide the following information with your application:

- Drawings or images** illustrating the design of proposed improvements, including:
  - Property address
  - Date of preparation
  - A minimum of one exterior elevation of the front facade and any other areas needed to convey the complete design proposed. (Clearly show dimensions and detail of all proposed architectural features. Enlargements of individual features are recommended.)
  - Labels identifying existing and proposed architectural features
  - Labels identifying existing and proposed types of materials
  - Overall dimensions of the front façade and dimensions of the individual components that are to be modified.
  - Location, type, materials, lighting, and dimensions of any proposed signs
  
- Written statement that includes the following:**
  - A description of the proposed project. Please describe how the proposed design incorporates any of the following design concepts, more fully described in the *Campustown Idea Book*:
    - Transparent Campustown
    - Social Campustown
    - Diverse Campustown
    - Identifiable Campustown
    - Historic Campustown
  
  - If the proposed project incorporates the design concept of Historic Campustown, give a brief description or any information relating to the history of the building and/or the historic design of the facades.
  
  - A description of the types of materials that exist on the front facades of the buildings.
  
- Structural integrity and constructability of the project:** Address what investigation has been done to review the structural integrity of the building and the constructability of the proposed improvement project. Please include information regarding any potential complications in design or construction of the proposed façade improvements. The following questions should be considered:
  - What structural modifications are necessary for your proposed project?
  - How does your proposed facade renovation handle water and ice related maintenance issues?
  - If your building is a historic building, what efforts are being taken to maintain or preserve the historic character of the building?

- Has a contractor or design professional (architect or engineer) analyzed your proposed facade modifications for constructability? Is your project build-able?
  - Has a contractor or design professional (architect or engineer) weighed-in on the feasibility of your proposed facade modifications? Does the scope of proposed work match the available funds?
- Written permission from the property owner** by signature on the application form for the specific improvements to be financed with the Campustown Façade Improvement Program, if the applicant is a tenant of the building and not the owner of the property.
- Project budget** that includes cost estimates prepared by an architect, engineer, or contractor, including any fees of a design professional.
- Additional images or information** as requested by the City.

# Campustown Façade Grant

## *Eligibility & Terms*

### 1. Eligibility Requirements

- Eligible participants include the owners and/or tenants of buildings located inside the boundaries of the project area for the *Campustown Façade Grant Program*, which contain Office Uses or Trade Uses as defined by the Ames zoning ordinance.
- Ineligible participants include the owners and/or tenants of residential structures and buildings owned by the government, churches and other religious institutions.
- Concurrence of the property owner is required, in writing, before improvements proposed by the tenant can be considered for approval.
- Improvements must be made to one or more of street facing facades of a building and the design of such improvements must comply with the current *Campustown Idea Book*.
- For Historic Facades, grant money will be provided for replacing existing compliant elements only when the proposed project also includes replacing non-compliant elements with compliant elements.
- Grant money will not be eligible for projects where existing facades are already compliant with the design concepts of the *Campustown Idea Book*. A proposal must have additive value of furthering the concepts of the Campustown Idea Book.
- Grants may be offered if all non-compliant elements of the entire façade or of all facades intended to be improved are not to be improved under one grant project. However, the improvements must contribute to a project that, when complete, will be generally consistent with all design standards. To determine this, an application must include elevation plans for all facades intended to be improved showing how they are intended to look when complete.
- For all projects for which all improvements will not be completed under the grant, the scope of proposed improvements for the grant shall be visually significant in the context of how the whole building is intended to look when all improvements to the façade are complete. The City may approve a grant based upon a proposed improvement's contribution to the finished product, and may deny a grant for improvements that, while compliant in part, are not visually significant in terms of how the overall building is intended to ultimately look when all improvements to the façade are complete.
- If a project is phased, a grant shall be offered only to those improvements that are done in correct sequence of construction. For example, a finished project may require installing or changing windows, in some cases siding is installed after windows are in place. In such cases the windows would need to be replaced before grant monies may be expended on siding materials.
- Proposed façade improvement must not substantially conflict with one of the design concepts. For example, creating identity cannot obscure transparency.

## 2. Terms of the Grant Agreement

- **Accounts and Records.** The grant recipient shall maintain books, records, documents, and other evidence pertaining to all costs and expenses incurred and revenues acquired under the grant to the extent and in such detail as will properly reflect all costs, direct and indirect, of labor, materials, equipment, supplies, services, and other costs and expenses of whatever nature for which payment is made with the proceeds of the grant. The grant recipient will retain these records for three years from the date City makes payment of the grant.
- **Administrative Costs.** No grant proceeds shall be used for administrative expenses.
- **Amendments.** These Program guidelines, terms and conditions may be amended from time to time by the Director of the Planning and Housing Department for reasons of operational efficiency or unforeseen circumstances that may arise or conflict with applicable City or State regulations affecting the administration of the Program.
- **Amount of the Grant.** The maximum amount of a single improvement grant will be \$15,000. (Exceptions may be approved by the City Council on a case-by-case basis; allowing for a maximum of \$30,000 in grant funding to be granted for either a project that includes improvements to a second street facing façade on a corner building, or a project that includes improvements to more than one tenant space within the same building.)
- **Cost Sufficiency.** The City does not make any warranty, either expressed or implied, that the proceeds of the grant available for payment of the costs of the project will be sufficient to pay any specific portion of the costs that will be incurred in that connection. The City is under no obligation to advance funds in addition to those specified in the grant approval by City Council.
- **Disbursement of Grant.** Grant funds shall be disbursed to the grant recipient only upon the satisfactory completion of the project in accordance with a design for the project that has been approved by the City. The amount of the payment to the grant recipient will be one-half of the total cost of the work approved for the grant as documented by the bills submitted by the grant recipient, but shall not exceed the total grant amount approved by the City Council.
- **Fees of a Design Professional.** When included in the grant application, the City shall make a grant of up to \$2,000 to reimburse the grant recipient for the documented fees of a design professional other than the grant recipient or family member of the grant recipient.
- **Inclusions and Omission.** The requirements and regulations for Program administration are designed to supplement and amplify the provisions as set forth in the applicable zoning and building code regulations administered by the City of Ames. These regulations, utilized together with the Idea Book and the eligibility and terms, provide the basis for program administration. The lack of any item to be included in the program shall not relieve or release the grant recipient(s), property owner(s), consultant(s), contractor(s) or City from the responsibilities under the provisions outlined in the applicable zoning and building codes and program terms and conditions.

- **Matching Funds.** The grant recipient's expenditures for the project from sources other than the proceeds of the grant shall equal the amount of the grant proceeds.
- **Notice of Award.** An approved recipient of grant funds must enter into a signed grant agreement with the City within a reasonable time after notice of award by the City. Failure to complete and sign a grant agreement may result in forfeiture of the grant award.
- **Tax Payer Identification Number.** After City Council awards grants, all grant recipients are required to provide to the City a copy of Internal Revenue Service Form W-9 Request for Taxpayer Identification Number and Certification. The City will only issue a Notice to Proceed after it receives the W-9 Form.
- **Notice to Proceed.** After the City has approved all design elements, all required permits and received the W-9 form, the City will issue a Notice to Proceed. No work funded by the grant shall proceed until on or after the date of the Notice to Proceed. No reimbursement from grant funds will be made for work carried out before the date of the Notice to Proceed.
- **Statement of Work and Services.** The grant recipient will perform the work in a satisfactory and proper manner, as determined by the City conforming to the approved application, project budget, and project schedule.
- **Permits.** All pertinent permits must be obtained and all work must comply with City, State, and Federal regulations.
- **Report of the City Building Official.** The City Building Official shall determine if the work conforms to all applicable codes and regulations, and that any and all pre-existing code defects in the building façade have been corrected to conform to all appropriate codes.
- **Request for Payment.** The grant recipient shall submit to the City on a form provided by the City a listing of all bills for the materials and work completed and a statement that all work under the approved grant has been completed and that the listing is complete. The grant recipient shall also submit evidence as may be reasonably required to substantiate all payments that are requested, such as lien waivers or conditional lien waivers.
- **Time of Project Completion and Fund Request.** The work approved for the grant shall be completed within six months of the date of the "Notice to Proceed." The grant recipient shall request grant funds only after the project has been completed in accordance with the approved application. Staff may grant one additional 6 month extension.
- **Use of Grant Funds.** The grant funds shall not be spent on any other purpose(s) than the activities approved in the application.

## **Scoring Criteria for Campustown Façade Grants**

*To be used to evaluate competing grant applications and to advise City Council in awarding grants. **The purpose of the grant program is to promote investment that creates or expands use and interest within Campustown.** Higher scores will be given to projects that meet many of the Idea Book design concepts and create a significant visual or financial impact for the Campustown Area.*

### **IDEA BOOK DESIGN CONCEPTS**

**Maximum Score 40 Points**

The number of points granted in this category shall be based upon the strength of the proposed improvement project to be consistent with the Design Concepts as identified in the Campustown Idea Book. Projects identifying compliance with more of the design concepts deserve more points.

### **VISUAL IMPACT**

**Maximum Score 30 Points**

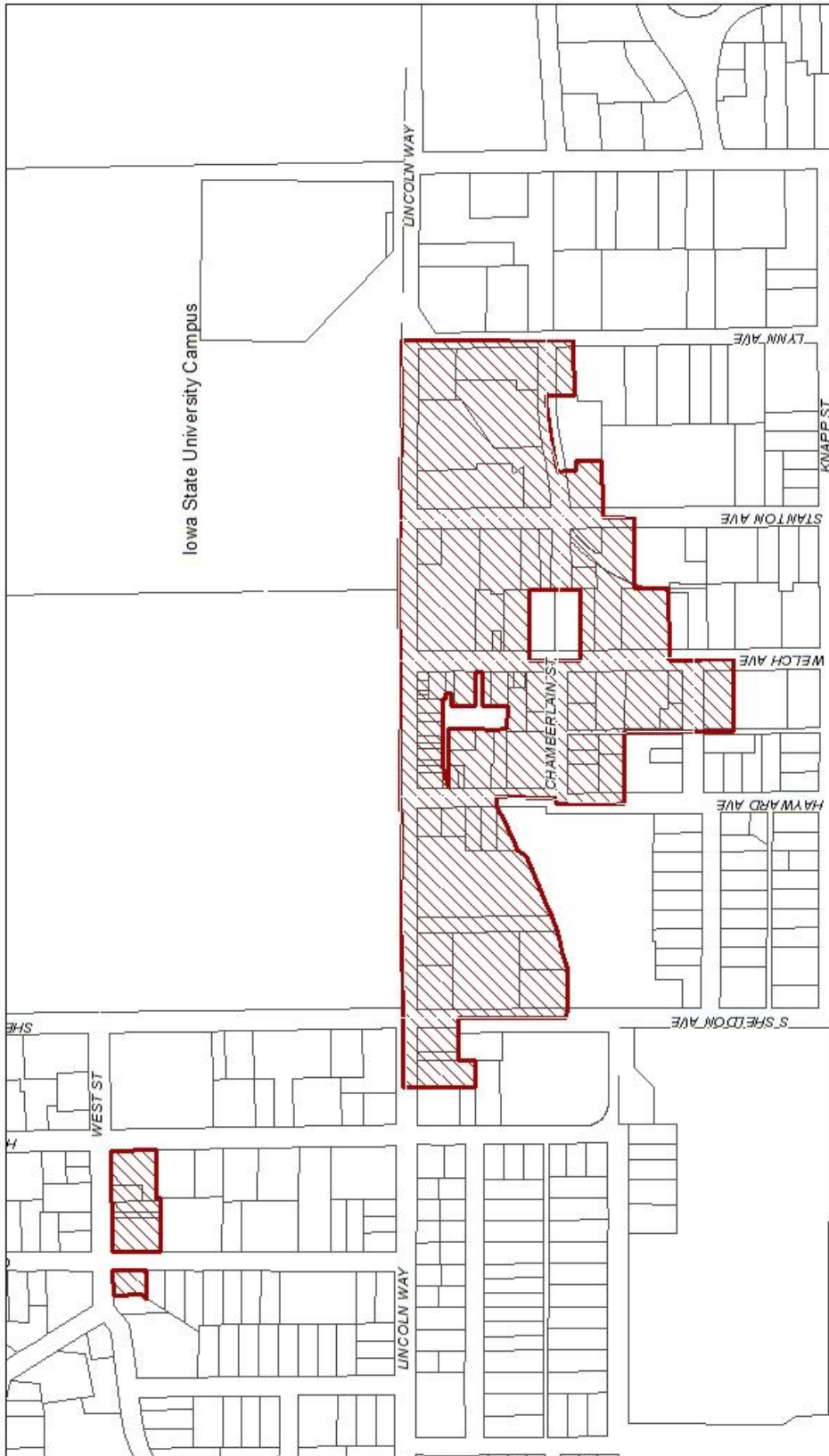
- Improvements apply to more than one story on one facade
- Improvements apply to more than one storefront on one facade
- Improvements will create more visual significance because:
  - key, highly visual elements of the building are being improved
  - the building is prominently visible due to its location (e.g., it serves as a focal point from a street, is at a prominent intersection, or is larger than other buildings around it)

### **FINANCIAL IMPACT**

**Maximum Score 30 Points**

- Matching funds exceed the minimum dollar-for-dollar match
- The project includes improvements being made to
  - ensure public safety,
  - establish or preserve the building's structural integrity
  - resist water and moisture penetration
  - correct other serious safety issues
- The façade project is part of a larger project that improves other exterior or interior parts of the building
- The project helps to make use of space that has been unoccupied or used only for storage

# Campustown Facade Improvement Program



 Campustown Facade Grant Eligibility Area

November 2015  
Map prepared by Ames Planning and Housing





campustown  
action  
association

Campustown Action Association  
200 Stanton Avenue, Suite 102  
Ames, IA 50014

December 17, 2015

The Honorable Ann Campbell and City Council  
Ames City Hall  
515 Clark Avenue  
Ames, IA 50010

RE: Campustown Façade Grant Program

Dear Mayor Campbell and City Council:

Campustown Action Association (CAA) appreciates the opportunity to offer further input in contributing to the provisions set forth by City staff for the Campustown Façade Grant Program. In response to the request for feedback from the City Council meeting of November 24, 2015, The following items were approved unanimously by the Board of Directors at our monthly meeting Wednesday, December 9, 2015.

- We support the suggestion by City staff to allot \$2,000 in additional funds, beyond the \$15,000 limit, allocated specifically for design professional services. This would empower businesses to make choices in construction and aesthetics, which may go beyond their areas of expertise.
- We support awarding a project more than one grant per project with a limit of \$30,000 per project. Projects considered a single-size façade may qualify for up to \$15,000. However, for much larger street-facing façades, or businesses that have façades on two adjacent sides of a street corner, these projects would qualify for up to double the typical allotment.
- We support that second floor façades be included in the grant program and agree that continuing improvements beyond the ground level contribute greatly to the identity of the neighborhood.





campustown  
action  
association

Thank you again for considering our opinions regarding this program.

Sincerely,

Rebecca J. Olson,  
Executive Director

Campustown Action Association

Ryan Jeffrey,  
Chair, Business Improvement  
Committee  
Campustown Action Association

**COUNCIL ACTION FORM**

**SUBJECT: ANNEXATION OF 896 S. 500<sup>TH</sup> STREET (CRANE FARM) AND 900 S. 500<sup>TH</sup> STREET (CITY OF AMES WATER TOWER PROPERTY).**

**BACKGROUND:**

The City of Ames received an annexation petition for the property at 896 S. 500<sup>th</sup> Avenue within the Southwest Allowable Growth Area. The petitioner is the property owner, John R. Crane. The property is one parcel containing 52.36 acres on the north side of US 30, west of South Dakota Avenue at the west end of Mortensen Road. The property owners seeks annexation in order to sell the property to development interests that are interested in an extension of Mortenson Road and approximately 1/3 of the land as single-family homes and 2/3 of the land as medium-density apartments.

The annexation area also includes one additional property (900 500<sup>th</sup> Avenue) owned by the City of Ames and contains an existing city water tower. The City of Ames property is 1.28 acres and will square off the corner of land at the intersection of Highway 30 and South 500<sup>th</sup> Street. **The proposed annexation is for a 100% consenting annexation of land totaling 53.64 gross acres.** A location map of the proposed annexation is included as Attachment A and a map of the Southwest Growth Area is included as Attachment B.

**Land Use Policy:** The Land Use Policy Plan (LUPP) identifies these parcels as currently located within the “Southwest I Allowable Growth Area” and designated as Urban Residential (See Attachment C – LUPP & Ames Urban Fringe Map). Lands within the Urban Residential designation are intended for future annexation into the City with development of urban densities and design standards. If approved for annexation, the LUPP designation would be “Village/Suburban Residential”, allowing for a broad range of residential development types.

Land is automatically zoned as “Agriculture” upon annexation. The developers on the project anticipate seeking rezoning of the Crane property to FS-RL and FS-RM; both could be supported residential zoning designations under the Village/Suburban Residential Land Use designation.

**Infrastructure:** As part of an annexation request, the City reviews the potential to serve development with City utilities. Analysis will be needed to consider the additional loading of a future development to verify availability of capacity. City of Ames existing sewer and water mains extend to the north and east property lines at Mortensen Road and Wilder Avenue.

Generally, single-family homes are proposed north of a Mortensen Road connection with apartments proposed south of the Mortensen road extension. Public Works has received general information from the developer regarding sewer loading information for a potential future development which will need to be reviewed prior to rezoning of the

property. That information has been sent to the City's consultants who are reviewing it based upon current sewer capacity. Once the sewer study capacity results are completed, staff will work with the developer to address any mitigation, if needed, prior to rezoning of the property.

This area lies within the City's water service territory. The property does contain an existing 16" water main which bisects the site from the end of existing Mortensen Road to the water tower property on S. 500<sup>th</sup>. Water supply is available and adequate to serve the site.

Electric service is split for the property, with the City of Ames providing electric service for the east half of the site and Alliant Energy providing service for the west half.

Additionally, evaluation of the traffic generated by the project will be required. A traffic study is usually triggered when at least 100 peak hour trips are added to the transportation network. The scope of evaluation then depends on the specific types of trips, nearby operations, and potential for project specific impacts. At the time of rezoning for the project, Public Works would request a specific evaluation based on the potential for significant impacts from a particular project.

Currently, CyRide has a route that terminates at the end of Mortensen Road abutting the subject property. Changes to CyRide service would be reviewed in conjunction with a rezoning and subdivision request for the property.

**Outreach:**

As part of the state-mandated process for annexations, City staff invited the Washington Township Trustees and the Story County Board of Supervisors for a Consultation Meeting on November 4, 2015. No one representing Story County or Washington Township attended the meeting. No comments have been received.

Public notice has also been sent to surrounding property owners and all Public Utility providers based on state-mandated notice requirements for an annexation public hearing.

**Planning and Zoning Commission:**

At its meeting of December 2, 2015, the Planning and Zoning Commission reviewed the proposed annexation request. By a vote of 6-0, the Commission recommended approval of the annexation request. Members of the public attended the meeting and two residents spoke noting concerns for the long term viability of additional apartments in west Ames and the concern for increased traffic along Mortensen Road and in the neighborhood surrounding Edwards Elementary School.

**ALTERNATIVES:**

1. The City Council approve the annexation of 53.64 gross acres, all in Section 7 of Washington Township, Story County by finding that the proposed annexation is consistent with the Land Use Policy Plan and Urban Fringe Plan.
2. The City Council deny the request to annex the 53.64 gross acres, all in Section 7

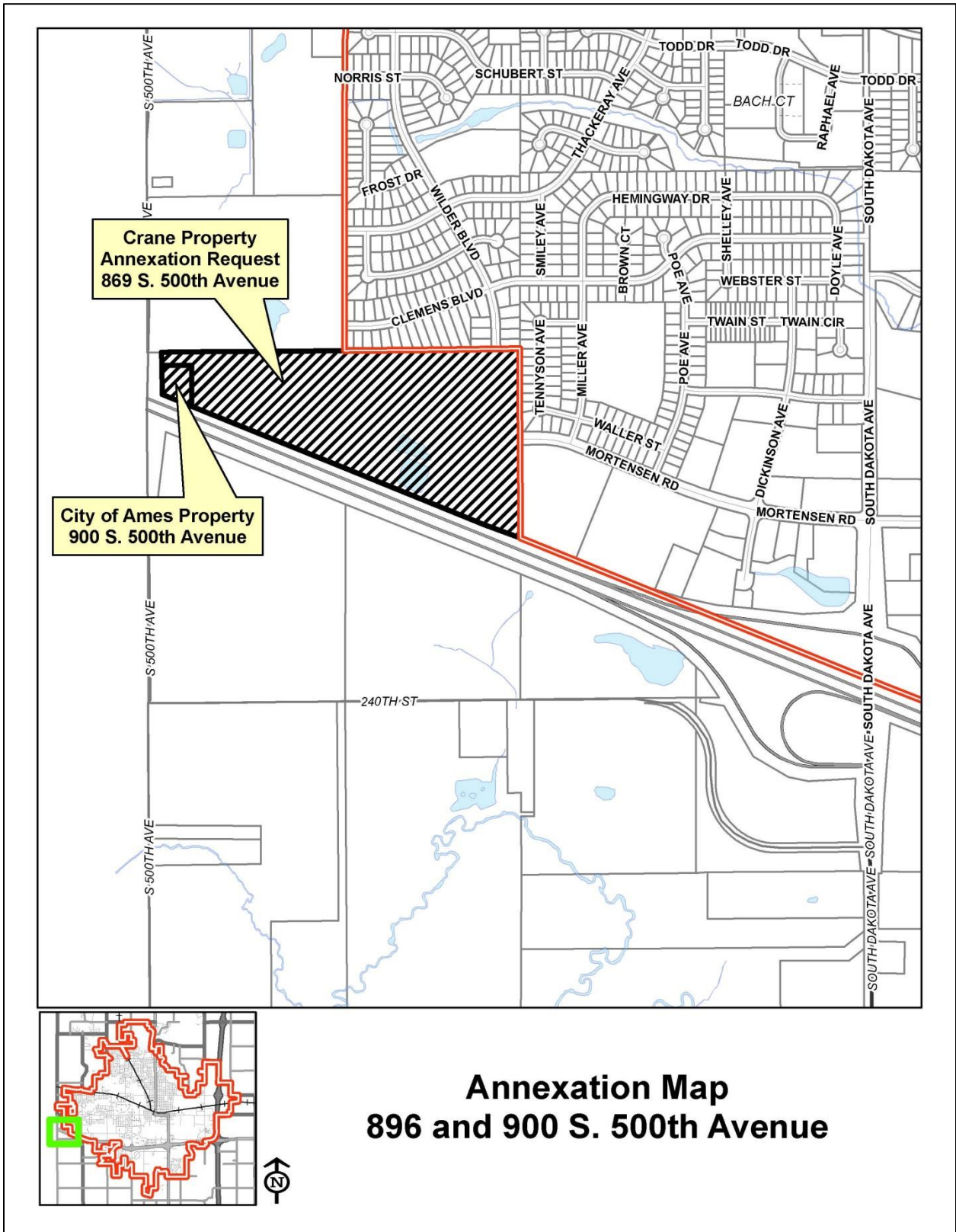
of Washington Township, Story County by finding that the request is not consistent with the Land Use Policy Plan and Urban Fringe Plan.

3. The City Council can defer this item and request additional information from either city staff or the applicant.

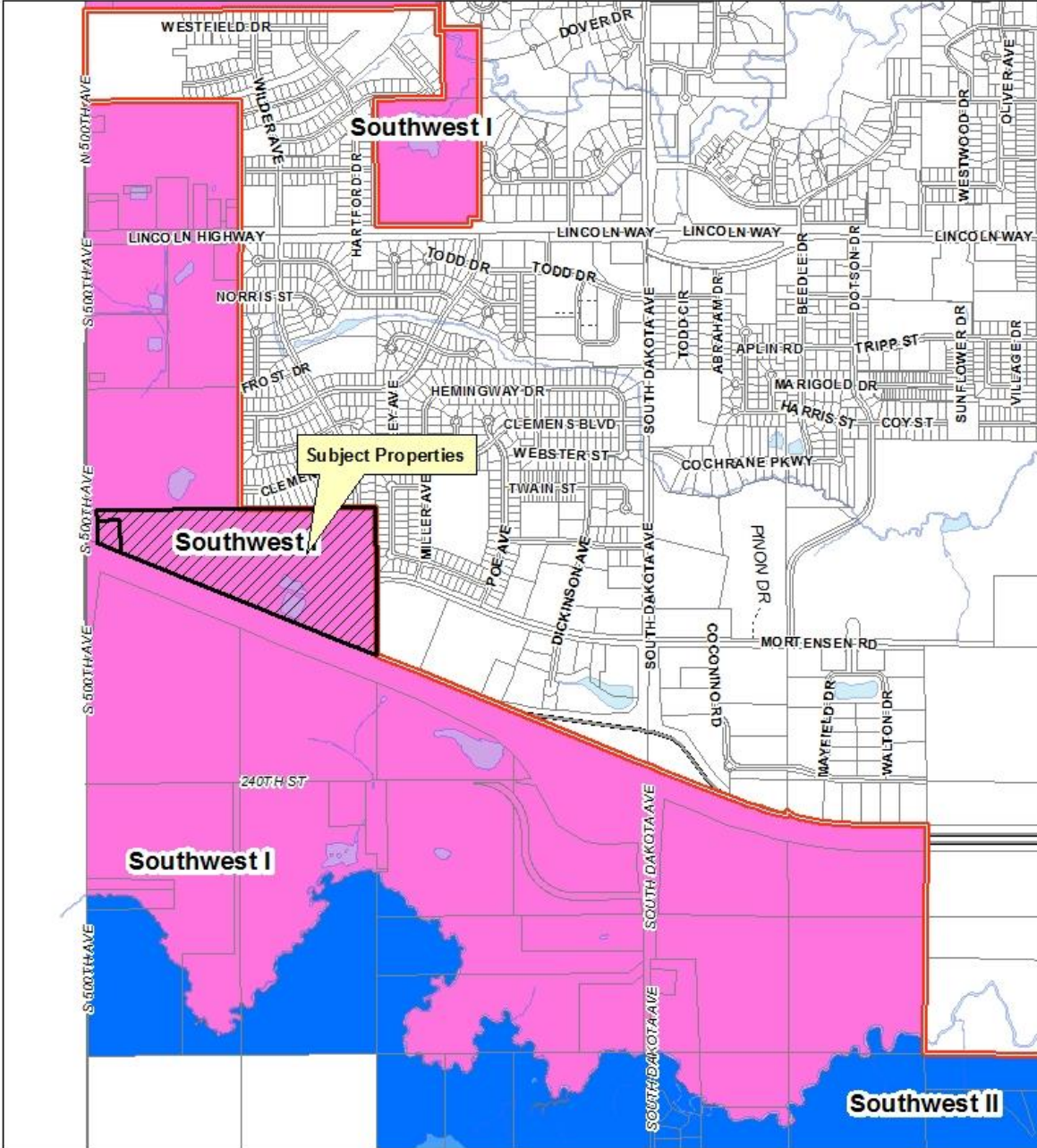
**MANAGER'S RECOMMENDED ACTION:**

This 100% voluntary annexation is consistent with the Land Use Policy Plan and the Ames Urban Fringe Plan for areas of expansion of the City. **Therefore, it is the recommendation of the City Manager that the City Council adopts Alternative No. 1 and approve the proposed annexation of 53.64 gross acres of property in Washington Township, Story County by finding that the proposed annexation is consistent with the Land Use Policy Plan and the Urban Fringe Plan.**

**ATTACHMENT A:  
LOCATION MAP**



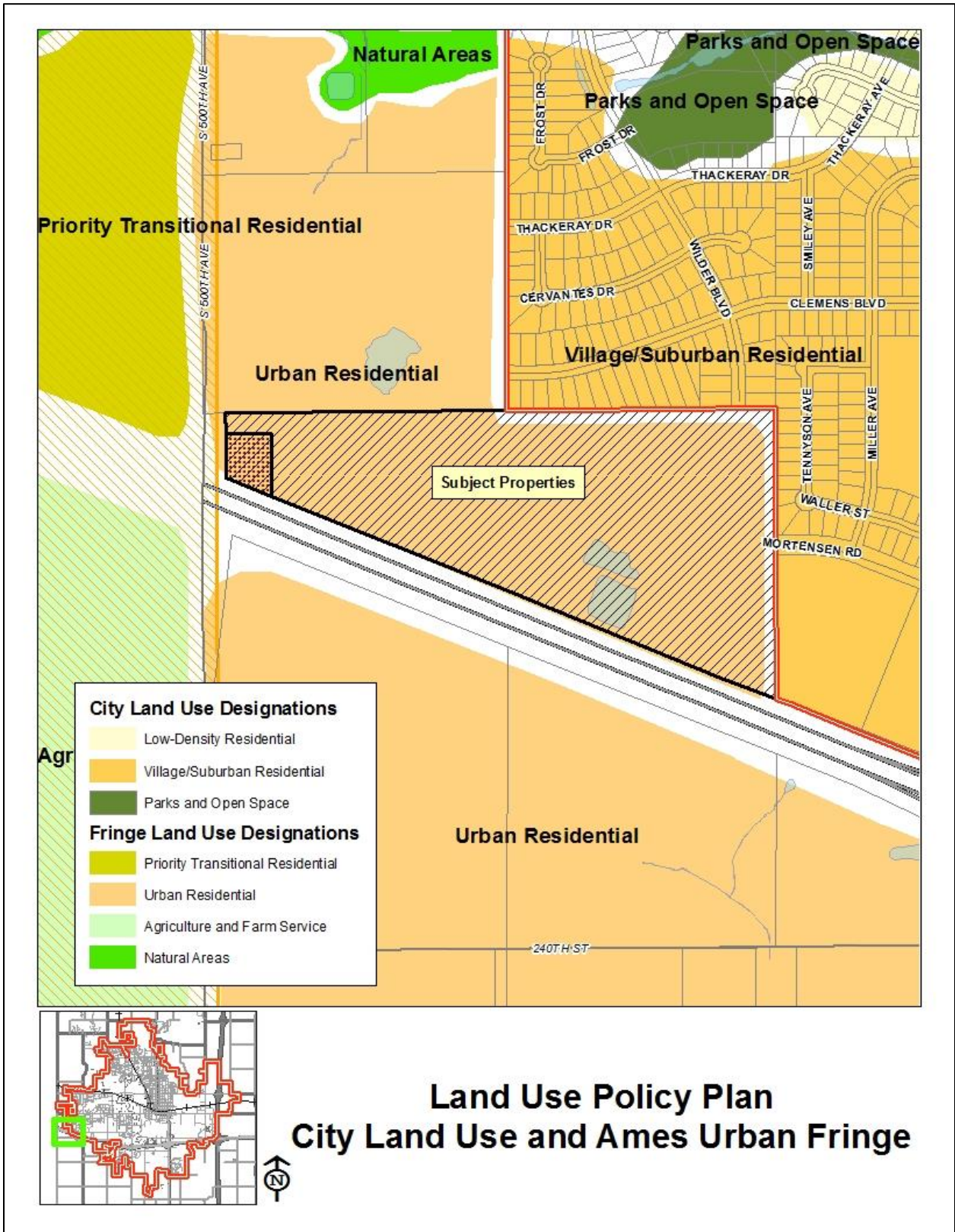
**ATTACHMENT B:  
LUPP: ALLOWABLE GROWTH AREAS**



**Land Use Policy Plan  
Allowable Growth Areas**



**ATTACHMENT C:  
LUPP & AMES URBAN FRINGE MAP**



**Land Use Policy Plan  
City Land Use and Ames Urban Fringe**

**COUNCIL ACTION FORM**

**SUBJECT: EVAPORATIVE CONDENSER REPLACEMENT PROJECT AT AMES/ISU ICE ARENA**

**BACKGROUND:**

This project is to replace the Evaporative Condenser at the Ames/ISU Ice Arena. The current condenser, installed in 2000, is operating at 50% capacity due to a leak discovered in 2014. At that time, work was done on the condenser to isolate the leak, thus making one half of it not operational. Staff researched options which included repairing or replacing the current equipment. **Cost estimates indicated it is less expensive to replace the condenser than to repair it. In addition, the possibility of losing ice is much less with replaced equipment than with repaired equipment. The condenser needs to be replaced for the ice making system to operate at maximum efficiency.**

This project has been bid twice, with the first being in September when no bids were received. Bids were let a second time in November with a due date of December 6. One bid was received from AJ Allen Mechanical Contractors, Inc. of Des Moines, Iowa. The breakdown of the bid is below:

**AJ Allen – Bid to Replace the Evaporative Condenser**

<b><u>Base Bid (March Install)</u></b>	<b><u>Base Bid (May Install)</u></b>	<b><u>Base Bid (Emergency Install)</u></b>	<b><u>Alternate 1 (Install Shut Off Valves)</u></b>
\$110,200	\$110,200	\$115,300	\$5,500

In addition, Baltimore Air Coil (BAC), the manufacturer of the evaporative condenser, contacted the project engineer regarding two items in the specifications that were of concern. The first was that the specifications called for a 20 horsepower motor, while BAC recommends a 25 horsepower motor which is estimated to cost \$1,000. The second item is a coating recommended to reduce potential corrosion on the evaporative condenser which was included on the original unit, but was not specified for the new unit. This coating is estimated to cost \$3,500.

Both items were brought forth too late in the bid process to do an addendum. Therefore, the engineer recommends adding both of these items to the project after bid award. This is explained in the attached Engineer's recommendation. The final cost of



these two additional items will need to be determined with the contractor and a change order will need to be prepared.

Staff is recommending the Base Bid (March install), Alternate 1 (adding the isolation shut off valves), upgrading to the 25 horsepower motor, and adding the corrosion reduction coating. The total estimated cost of the project with these additions is as follows:

**Estimated Project Cost**

Materials, equipment, and installation	\$ 110,200
Alternate 1 (isolation shut off valves)	\$ 5,500
Upgrading to a 25 horsepower motor (estimate)	\$ 1,000
Corrosion reduction coating (estimate)	\$ 3,500
Consultant and Design Fees	<u>\$ 11,500</u>
<b>Total</b>	<b>\$ 131,700</b>

Funding for this project (Base Bid) of \$100,000 was included in the FY 2014/15 Capital Improvements Plan (CIP) and Budget. That amount will be carried forward to the FY 2015/16 Budget.

Included in the base bid is \$10,384 to replenish the freon in the ice making system. Since the operating budget for the Ice Arena includes \$6,200 for this same purpose, that amount will not be needed for this purpose and will be available to help finance this capital improvement project.

Currently, the FY 15/16 CIP includes \$25,000 for installing surge protection for the Ice Arena. This will protect the motors and other equipment in the event an electrical surge occurred. Since this is something the facility has gone without for the first 15 years of operation, staff is recommending that those funds be redirected at this time to complete this critical project. Hopefully savings from the flooring CIP project will be available to reinstate the surge protection project.

Plans and specifications are now being developed for replacing flooring in the Ice Arena locker rooms and hallways. The FY 2015/16 CIP and Budget include \$175,000 for the flooring replacement. The engineer's estimate for this project is \$146,000, which includes materials, installation, design fees, and 10% contingency. If bids come in favorably and the total cost of the flooring project is less than \$150,000, the savings could also be used to complete the surge protection at that time.

**Summary of Project Funding**

CIP Funding (Evaporative Condenser Project)	\$100,000
Operations (Freon replenishment)	\$ 6,200
CIP (Reallocating Surge Protection Project Funds)	\$ 25,000
Operations (Miscellaneous maintenance)	<u>\$ 500</u>
<b>Total</b>	<b>\$131,700</b>

**ALTERNATIVES:**

1. Award the Evaporative Condenser Replacement contract to AJ Allen Mechanical Contractors, Inc., of Des Moines, Iowa, for the base bid (March install), and alternate 1 (adding isolation shut off valves) for a total amount of \$115,700.
2. Award the Evaporative Condenser Replacement contract to AJ Allen Mechanical Contractors, Inc., of Des Moines, Iowa, for the base bid (March install) only in the amount of \$110,200.
3. Do not award the Evaporative Condenser Replacement contract to AJ Allen Mechanical Contractors, Inc., of Des Moines, Iowa.

**MANAGER’S RECOMMENDED ACTION:**

The proposed project will replace a key component in the ice making system at the Ice Arena which will restore the efficient operation of making ice. If the condenser is not replaced and fails, the Ice Arena will lose ice and could be shut down for a substantial amount of time.

Adding the isolation shut off valves is a good insurance policy if either half of the evaporative condenser needs to be shut down at any time. If the need arises in the future to isolate the evaporative condenser, it will be much more difficult and costly to add the isolation valves at that time. The reason for this added cost and difficulty is due to the need to shut down and isolate the evaporative condenser and evacuate the refrigerant from the unit to do the work.

Upgrading the motor and adding the corrosion reduction coating is recommended by the manufacturer and was an inadvertent omission from the specifications. The motor will ensure efficient operation year round, and since the evaporative condenser is an outside unit, it is imperative the unit is protected from corrosion as well as it can.

Therefore, it is the recommendation of the City Manager the City Council adopts Alternative No. 1 as described above. After that action, staff will administratively approve a change order for the larger motor and the corrosion coating.

December 9, 2015



RESOURCE  
CONSULTING  
ENGINEERS LLC

**Keith Abraham**

*Parks and Recreation Director*

City of Ames

1500 Gateway Hills Park

Ames, IA 50014

Re: Ames/ISU Ice Arena Evaporative Condenser Replacement Project – Bid Results and Recommendation

Dear Keith,

Thank you for the opportunity to work with the City of Ames on the Ames/ISU Ice Arena Evaporative Condenser Replacement Project. At the public bid opening held at 2:00 PM on December 9<sup>th</sup>, 2015, we received a total of one (1) bid to complete the work of this project. The bid was based on the Contract Documents produced by Resource Consulting Engineers, LLC and the City of Ames Purchasing Department, which were dated November 11<sup>th</sup>, 2015. After reviewing the bid received, it appears that the organization submitting a bid (AJ Allen Mechanical Contractors, Inc.) is capable of completing the work of this Project. The bid included the appropriate bid bond information and the required bidder status form. A bid tabulation form, documenting the results of the bid, is included with this recommendation.

As indicated on the bid tabulation form, AJ Allen Mechanical Contractors, Inc. is the apparent low bidder for the Base Bid, with a bid of \$110,200.00. The bid was slightly higher than expected, but generally appears reasonable for the work being completed. The bid form also included pricing for Bid Option 1 (\$110,200.00 to match the Base Bid), Bid Option 2 (\$115,300.00) and Alternate #1 (\$5,500.00). We do not believe any advantage could be gained in pricing if the project were to be re-bid, and given the time constraints that exist for the project and limited success we have had attracting bidders for the project, we would recommend moving forward despite the fact that only one bid was received.

As we discussed briefly after the bid opening, a few items were brought up by a potential equipment supplier after the point where they could be addressed by Addendum. Specifically, there is a coating available that should reduce potential corrosion for the evaporative condenser that was included on the original unit, but was not specified for the new unit.

Including this coating would add approximately \$3,500 to the cost of the project. Additionally, the basis of design equipment manufacturer for the evaporative condenser has recommended increasing the size of the fan motor for the evaporative condenser from 20 to 25 horsepower. This recommendation is based on a concern of the 20 horsepower motor operating into its safety factor during dry (winter) operation, which could shorten the life of the motor. Assuming their equipment is provided, an increase in this horsepower would not have an impact on the cost of the evaporative condenser, but would add to the cost of electrical components serving this motor. The expected cost for increasing this motor size is approximately \$1,000. We recommend incorporating both of these items into the project if budget allows.

Resource Consulting Engineers, LLC recommends awarding the Ames/ISU Ice Arena Evaporative Condenser Replacement Project to AJ Allen Mechanical Contractors, Inc., as they are the apparent low bidder and also appear to be capable of completing the work of this Project. With respect to Bid Options and Alternates, we recommend moving forward with the Base Bid installation date assuming equipment lead times and weather allow the work to occur in March. It is likely advisable to keep the planned week in May (Bid Option 1) clear until the replacement has been completed in March, due to the possibility of weather or equipment lead time issues. We also recommend incorporating Alternate #1 (refrigerant isolation valves for each circuit of the evaporative condenser) if budget allows. Finally, we recommend the potential modifications identified above, again if budget allows. These would be prioritized above Alternate #1 if budget constraints are a concern. If you have any questions regarding this recommendation, please do not hesitate to contact me at any time.

Respectfully,

A handwritten signature in black ink, appearing to read 'C. Metzger', with a long horizontal line extending to the right.

Corey B. Metzger, PE  
Principal  
Resource Consulting Engineers, LLC

# Ames/ISU Ice Arena Evaporative Condenser Replacement



Bid Tabulation Form

Date: 12/9/2015

Bidder	Bid Bond Present	Bidder Status Form Present	Base Bid	Bid Option 1	Bid Option 2	Alternate #1
AJ Allen Mechanical Contractors, Inc.	X	X	\$ 110,200.00	\$ 110,200.00	\$ 115,300.00	\$ 5,500.00