

# **FINAL AMENDMENTS**

**for the  
2008/09  
PROGRAM BUDGET**

**CITY OF AMES, IOWA**

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## **2008/09**

# **AMENDMENT REPORT**

The format of this report explains the significant changes to the various fund balances since the earlier estimate provided in February as part of the annual budget process.

Following those explanations, there is a spreadsheet of the citywide revenues and expenses. Then all the fund summary sheets in the same format as the budget document are provided for informational purposes.

The date of the public hearing for these amendments has been scheduled for May 26, 2009.

Please contact me if you have any questions.

Carol Collings  
Budget Officer

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# FINAL AMENDMENT CHANGES BY FUND

## GENERAL FUND

**General Fund**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	-	<b>\$ 59,977</b>
	<b>Expense</b>	+	<b>40,045</b>
	<b>Net Change</b>	-	<b>\$ 100,022</b>

The General Fund's revenue decrease totals \$59,977 and includes the following large changes:

Interest earnings	-	40,000
Various Fire Inspection permits and fees	-	20,549
MPO reimbursement for new Transportation Planner is reduced for the delay in hiring	-	8,000
Reduced sales of cemetery lots	-	6,940
Decrease of Animal Control revenues	-	4,000
Increased Airport revenues	+	5,067
Increase of all Parks & Rec revenue	+	4,202
ISU's share of increased fire protection costs	+	4,118
Increased Library revenues	+	3,963
Increased Print Shop revenues	+	2,127
Total of large changes	-	<b>\$ 60,012</b>

The General Fund's expenses increased by \$40,045, including the following large changes:

Electricity for street lights	+	52,000
In Parks & Recreation – additional charges for fleet costs, temporary salaries, snow removal, aggregate, and softball concession expenses	+	25,496
Fire protection includes a retirement payout	+	19,473
Airport had an increase for snow removal	+	10,260
Facilities increased for snow removal	+	5,976
Delayed hiring of Transportation Planner	-	8,000
City Council savings on WiFi operation & conferences	-	11,289
Fire Inspection payroll savings from three vacancies	-	19,262
Police savings in IT cost for delays in hiring the Public Safety Technician	-	34,953
Total of large changes	-	<b>\$ 39,701</b>

## SPECIAL REVENUES

### Local Option

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>0</b>
	<b>Expense</b>	<b>+</b>	<b>\$5,000</b>
	<b>Net Change</b>	<b>-</b>	<b>\$5,000</b>

Estimated revenues remain the same in the Local Option Tax Fund.

Expenditures reflect the advance of \$5,000 from the 2009/10 City Hall improvement CIP project to cover the additional costs of the City Hall door replacement project.

### Hotel/Motel

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>0</b>
	<b>Expense</b>	<b>+</b>	<b>\$18,252</b>
	<b>Net Change</b>	<b>-</b>	<b>\$18,252</b>

No change is budgeted in the projected Hotel/Motel tax proceeds.

Additional amended expenses include:

Homecoming pancake feed	+	1,000
VEISHEA pancake/events activity	+	7,000
ACVB convention/meeting feasibility study	+	8,300
Electrical improvements at Bandshell Park	+	2,200

### Leased Housing

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>- \$23,104</b>
	<b>Expense</b>	<b>-</b>	<b>16,973</b>
	<b>Net Change</b>	<b>-</b>	<b>\$ 6,131</b>

Revenues and expenses in the Leased Housing Fund now reflect actual administrative costs and housing assistance payments.

### Road Use Tax

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>\$ 0</b>
	<b>Expense</b>	<b>-</b>	<b>39</b>
	<b>Net Change</b>	<b>+</b>	<b>\$39</b>

Although the net expenditure change is only improved by \$39, there were many changes.

The harsh winter increased snow and ice control costs + \$112,950; street maintenance + \$15,866; and right-of-way maintenance + \$1,480.

The increases above were partially offset by reductions in time spent and materials in the following programs:

Sign and signal maintenance	-	\$	13,181
Street cleaning	-		6,000
Pavement markings	-		1,116

Several CIP projects were adjusted to reflect actual or revised costs:

US 69 improvements 13 <sup>th</sup> /Grand	-	\$	75,000
Traffic Engineering studies	-		35,000
06/07 concrete pavement	-		6,000
Signal at Lincoln Way/Welch	-		2,393
09/10 asphalt resurfacing	+		7,000

Savings in the asphalt resurfacing project were shifted to seal coat projects.

**Housing Assistance**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>\$</b>	<b>0</b>
	<b>Expense</b>	<b>+</b>		<b>460</b>
	<b>Net Change</b>	<b>-</b>	<b>\$</b>	<b>460</b>

Expenses include a small adjustment in administrative expenses for printing, travel, and equipment.

**Community Block Grant**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+</b>	<b>\$</b>	<b>130,270</b>
	<b>Expense</b>	<b>+</b>		<b>144,683</b>
	<b>Net Change</b>	<b>-</b>	<b>\$</b>	<b>14,413</b>

Both the revenues and expenses in the Community Block Grant Fund show the award of a CDBG Resource Recovery stimulus grant for \$130,258.

The \$600,000 reserved for the Human Services Campus project has been reassigned to the neighborhood sustainability and housing improvement projects. Final costs for the curb replacement project increased by \$5,487.

**County-Wide Affordable Housing**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>\$</b>	<b>0</b>
	<b>Expense</b>	<b>+</b>		<b>3,370</b>
	<b>Net Change</b>	<b>-</b>	<b>\$</b>	<b>3,370</b>

Expenses in the County-Wide Affordable Housing Fund are \$3,370 higher for postage and the shift of employees' time into this program.

**TIF**

<b>Change from earlier adjustment:</b>	<b>No Change</b>
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**TIF South Bell**

<b>Change from earlier adjustment:</b>			<b>No Change</b>
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**Park Development**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+</b>	<b>\$ 3,033</b>
	<b>Expense</b>		<b>0</b>
	<b>Net Change</b>	<b>+</b>	<b>\$ 3,033</b>

Revenues include \$3,033 in Dog Park donations.

**Don & Ruth Furman Aquatic Facility Construction & Operating Funds**

<b>Change from earlier adjustment:</b>			<b>No Change</b>
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**Fire/Police Pension Retirement**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>\$</b>	<b>0</b>
	<b>Expense</b>	<b>-</b>	<b>7</b>
	<b>Net Change</b>	<b>+</b>	<b>\$ 7</b>

Minor expense change is for accounting and facility charges.

**Employee Benefit Property Tax**

<b>Change from earlier adjustment:</b>			<b>No Change</b>
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**Cemetery**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>-</b>	<b>\$ 1,960</b>
	<b>Expense</b>		<b>0</b>
	<b>Net Change</b>	<b>-</b>	<b>\$ 1,960</b>

Revenues for pre-need sales of lots decreased \$1,960.

**Miscellaneous Special Revenues**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+</b>	<b>\$ 8,630</b>
	<b>Expense</b>	<b>+</b>	<b>17,331</b>
	<b>Net Change</b>	<b>-</b>	<b>\$ 8,701</b>

Revenue increases in the Miscellaneous Special Revenue Fund include:

Police Forfeiture	<b>+</b>	<b>\$ 3,000</b>
Walmart's grant for a defibrillator	<b>+</b>	<b>2,800</b>
Project Share donations	<b>+</b>	<b>1,890</b>
Ada Hayden Heritage Park donations	<b>+</b>	<b>940</b>

Expense increases in the Miscellaneous Special Revenue Fund include:

Police Forfeiture	+ \$	10,766
Project Share	+	3,765
Fire Department's defibrillator	+	2,800

**Library Donations**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	- \$	<b>4,835</b>
	<b>Expense</b>	+	<b>3,638</b>
	<b>Net Change</b>	- \$	<b>8,473</b>

Changes in revenues include reductions in donations from Friends of the Library of \$3,659 and donations for Books for Babies of - \$1,300. Direct state aid increased by \$124.

The \$3,638 additional in expenses was for Iowa infrastructure spending, the Gilman bequest, and Information Services spending.

**Developer Projects**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	+ \$	<b>1,357</b>
	<b>Expense</b>	+	<b>68,435</b>
	<b>Net Change</b>	- \$	<b>67,078</b>

The revenue adjustment was for a sidewalk deposit on Sunset Avenue for \$1,357.

Expenses include the refund of a deposit held for Cedar Lane paving to Friedrich Land Development for \$68,435.

**Economic Development**

<b>Change from earlier adjustment:</b>	<b>No Change</b>
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**DEBT SERVICE**

**Debt Service**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	+ \$	<b>7,291,094</b>
	<b>Expense</b>	+	<b>7,155,340</b>
	<b>Net Change</b>	+ \$	<b>135,754</b>

The large adjustment in the Debt Service Fund reflects the G.O. bond refunding approved this spring. Bond proceeds of \$6,995,000 and bond premiums were used to pay off five issues. Estimated savings is over \$80,000 per year for a total savings of just over \$300,000.



Miscellaneous revenues include \$296,094 in net bond premiums from the refunding issue and the summer of 2008 issue.

The expenditures include \$18,772 in additional bond costs and the payoff of \$7,136,568 in G.O. bonds.

## CAPITAL PROJECTS

### Special Assessments

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>\$</b>	<b>0</b>
	<b>Expense</b>		<b>+</b>	<b>10</b>
	<b>Net Change</b>		<b>-</b>	<b>10</b>

Special Assessment expenses include a \$10 decrease in accounting charges.

### Street Construction

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>+</b>	<b>\$ 1,556,767</b>
	<b>Expense</b>		<b>+</b>	<b>1,605,089</b>
	<b>Net Change</b>		<b>-</b>	<b>\$ 48,322</b>

The Street Construction Fund, both in revenues and expenses, reflects the three new stimulus projects:

GWC Stange – Bloomington	\$ 1,000,000
Lincoln Way – Hickory – Franklin	849,562
Skunk River Trail 13 <sup>th</sup> Street- Carr Pool	250,000

Additional CIP changes reflect cost changes or final costs:

STP US 69 13 <sup>th</sup> & Grand	+ \$ 105,036
MPO/STP Skunk River Trail	+ 20,000
Grand Avenue Extension	- 415,071
Bloomington Road (in a developer fund)	- 200,000
Signal Lincoln Way & Welch	- 3,920

### Airport Construction

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>+</b>	<b>\$ 927,890</b>
	<b>Expense</b>		<b>+</b>	<b>976,726</b>
	<b>Net Change</b>		<b>-</b>	<b>\$ 48,836</b>

Both the revenues and expenses reflect the increased cost of the FAA approved project to rehab runway 13/31. The increase in the local share is the net difference of the revenues minus the expenses, or \$48,836.

**Bond Proceeds**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+ \$ 160,900</b>
	<b>Expense</b>	<b>+ 232,873</b>
	<b>Net Change</b>	<b>- \$ 71,973</b>

Construction and design delays have led to an increased unspent balance in the Bond Proceeds Fund. Interest earnings of \$160,900 are now reflected based on actual earnings for the six active funds.

Several projects approved for FY 09/10 will begin with early design work, including:

S. W. Stormwater – Greenbriar Park	+ \$ 125,000
Arterial 13 <sup>th</sup> Stange – Railroad	+ 50,000
Kellogg Avenue Lincoln Way to Main	+ 49,242
08/09 Arterial North Dakota/Delaware/Ontario	+ 45,000
09/10 CyRide Route Ash to Knapp	+ 15,000

The stimulus projects that were awarded to the City do not include design monies. Amounts were identified on the arterial project at 24<sup>th</sup> & Stange for \$150,000 and concrete paving at Green Hills Drive for \$108,078 to finance the design and engineering costs of \$206,553.

**ENTERPRISE FUNDS****Water**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>- \$ 121,956</b>
	<b>Expense</b>	<b>- 34,940</b>
	<b>Net Change</b>	<b>- \$ 87,016</b>

Water revenues decreased \$121,956 and included the following:

Metered Sales	- \$ 100,000
Rural Water Sales	- 18,000
Material & Labor Reimbursement	- 3,956

The Water Fund's expense estimates decreased \$34,940 which included reductions in Water Plant operations of \$48,103, including \$20,000 less in chemicals, and \$33,000 less for Ada Hayden Heritage Park water testing.

Other Water expenses were higher for Water's portion of Public Works Engineering, + \$4,235. Early design work was started on the FY 09/10 water system improvement project CIP project for \$10,000.

**Sewer**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+ \$ 27,575</b>
	<b>Expense</b>	<b>+ 13,806</b>
	<b>Net Change</b>	<b>+ \$ 13,769</b>

Significant revenue changes in Sewer include a \$35,000 increase in engineering fees and \$25,000 additional in the high strength surcharge. Farmland income is budgeted to decrease \$33,000.

Sewer expenses increased \$13,806 which included \$10,381 additional in operations, the most significant of which was \$14,000 for fuel to run the generators during an electrical repair.

Public Works Engineering charges to Sewer decreased \$5,549 and the Onion Creek Sanitary Sewer Study will require \$9,150 additional.

**Electric**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+ \$ 543,398</b>
	<b>Expense</b>	<b>+ 30,147</b>
	<b>Net Change</b>	<b>+ \$ 513,251</b>

The \$543,398 increase in Electric revenues comes from three adjustments: ISU energy sales + \$411,398; miscellaneous billings + \$80,000; and + \$52,000 in street lights.

On the expense side, operations were adjusted for shifting between and in Electric Production and Plant Control. Fuel and Purchased Power shifted between coal purchases and purchased electricity. Internal Services charged to Electric decreased \$11,587. Electric Distribution was higher by \$3,000 for a capital purchase of a cable cutter.

Only one CIP project was changed. The SCADA upgrade project was increased \$38,000.

**Electric Revenue Bonds**

**Change from earlier adjustment: No Change**

**Parking**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>- \$ 15,250</b>
	<b>Expense</b>	<b>- 6,387</b>
	<b>Net Change</b>	<b>- \$ 8,863</b>

There were five Parking revenue changes:

Illegal parking tickets	+ \$	31,000
Tickets by Community Safety Officers (CSOs)	-	29,000
Overtime parking tickets	-	14,000
East parking activity	-	3,750
West parking activity	+	500
	<u>- \$</u>	<u>15,250</u>

Expenses in Parking decreased - \$11,540 due to vacancies in the CSO positions. Higher snow removal costs increased the parking lot maintenance budget by \$4,795.

**Transit Operations Fund**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+ \$</b>	<b>80,000</b>
	<b>Expense</b>	<b>+</b>	<b>80,000</b>
	<b>Net Change</b>		<u>0</u>

Although there was no net change in Transit, the GSB tuition revenue increased \$80,000 which was then transferred to the GSB Reserve Fund.

**Transit Capital Reserve**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>\$</b>	<b>0</b>
	<b>Expense</b>	<b>+</b>	<b>22,440</b>
	<b>Net Change</b>	<b>- \$</b>	<u>22,440</u>

The purchase of a hybrid vehicle approved for FY 09/10 was moved up to 08/09, + \$22,440.

**Transit GSB Fund**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>+ \$</b>	<b>80,000</b>
	<b>Expense</b>		<u>0</u>
	<b>Net Change</b>	<b>+ \$</b>	<b>80,000</b>

As mentioned under the Transit Operations Fund, \$80,000 additional was collected in ISU student fees and transferred to the GSB Fund.

**Storm Sewer**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	<b>- \$</b>	<b>4,250</b>
	<b>Expense</b>	<b>-</b>	<b>1,255</b>
	<b>Net Change</b>	<b>- \$</b>	<u>2,995</u>

Revenues were decreased for developer charges for Storm Water by - \$4,250.

The CIP project amounts for Storm Sewer reflect combining and shifting of leftover budget amounts. The net change was of savings of just \$305.

Operationally, Public Works Engineering decreased \$1,100 and Customer Service increased \$150.

**Ames/ISU Ice Arena**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	- \$	<b>5,211</b>
	<b>Expense</b>	+	<b>751</b>
	<b>Net Change</b>	- \$	<b>5,962</b>

Ice Rink rentals were down \$13,495 which were partially offset by increases in concessions, pro-shop, and admissions.

Operational expenses for the Ice Arena were \$751 higher which included a slight increase in repairs, supplies, and inventory which were mostly offset by decreases in temporary salaries and advertising.

**Ames/ISU Ice Arena Capital Reserve**

**Change from earlier adjustment:** **No Change**

**Homewood Golf Course**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	+ \$	<b>1,000</b>
	<b>Expense</b>	+	<b>540</b>
	<b>Net Change</b>	+ \$	<b>460</b>

Cart rental revenue increased \$1,000.

Expenses were just \$540 higher and included small increases for printing, advertising, and utility costs.

**Resource Recovery**

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	- \$	<b>195,343</b>
	<b>Expense</b>	+	<b>74,186</b>
	<b>Net Change</b>	- \$	<b>269,529</b>

The revenues from regular customers (tipping fees) and contract customers were decreased by \$240,000. Earlier projections for the tipping fee revenue showed significant growth; however, the new projection is about 1.2% under last year's total.

ISU has a separate contract for its waste disposal and the annual settlement revealed that ISU overpaid last year. Thus, the revenue projected from ISU for FY 08/09 has been decreased by \$70,000.

Interest earnings were projected to equal last year's amount because of an improved fund balance. Instead, interest earnings for the Resource Recovery Fund will be decreased by \$10,000.

Two revenue amounts are projected to be higher: sale of metals + \$75,000, and RDF (refuse derived fuel) sales to the Power Plant + \$50,000.

Overall, operations increased \$74,186 to cover the fire damage, + \$46,000, and to replace the drum magnet conveyors for \$29,325.

## INTERNAL SERVICES

### Fleet Services

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	+ \$	<b>78,500</b>
	<b>Expense</b>	+	<b>100,854</b>
	<b>Net Change</b>	-	<b>22,354</b>

Fleet Services' operational expenses increased, and thus the revenues collected from departments increased to cover \$47,700 in parts and contractor repairs and + \$22,500 in collision repairs. Administrative expenses were \$4,810 lower.

Four vehicles coming out of service from departments were purchased for \$27,500 for continued use in the motor pool.

The Fleet Fund will subsidize the purchase of four hybrid vehicles in the City for Police, Electric Distribution, and two for the Fire Department for \$3,000 each.

### Fleet Replacement Funds

<b>Change from earlier adjustment:</b>	<b>Revenue</b>		<b>0</b>
	<b>Expense</b>	+ \$	<b>65,217</b>
	<b>Net Change</b>	-	<b>65,217</b>

Additions to the fleet in the final amendment include:

Skid steer for Parks and Recreation	\$	15,217
Hybrid car for Electric Distribution		26,000
Pickup for Utility Maintenance		24,000
		\$ 65,217

### Internal Services – Information Technology

<b>Change from earlier adjustment:</b>	<b>Revenue</b>	- \$	<b>44,897</b>
	<b>Expense</b>	-	<b>44,897</b>
	<b>Net Change</b>		<b>0</b>

Revenues from departments and expenses in Information Technology were reduced for the delayed hiring of the new technician who will be working on several public safety systems, including mobile data, imaging, and digital video.

**Computer Replacement Fund**

**Change from earlier adjustment:**

<b>Revenue</b>	<b>0</b>
<b>Expense</b>	<b>+ \$ 42,229</b>
<b>Net Change</b>	<b>- \$ 42,229</b>

Additional computer purchases in the final amendments include:

Two servers for Library	\$ 23,553
NEOGOV applicant tracking software for Human Resources	12,000
Police laptop	2,270
Printer for Inspections	2,206
Risk Manager laptop	2,200
Total	<u>\$ 42,229</u>

**Risk Management**

**Change from earlier adjustment:**

**No Change**

**Health Insurance**

**Change from earlier adjustment:**

<b>Revenue</b>	<b>- \$ 52,745</b>
<b>Expense</b>	<b>- 102,666</b>
<b>Net Change</b>	<b>+ \$ 49,921</b>

Estimates for revenues in Health Insurance decreased \$22,745 for the contributions to health insurance from departments and employees. The estimated reimbursement from stop losses also decreased by \$30,000.

The estimate for medical claims was lowered \$77,623 and pharmacy claims were lowered by \$30,000. Administrative costs were \$4,957 higher.

# SUMMARY OF TOTAL REVENUES AND EXPENDITURES ALL FUNDS - REVENUE SUMMARY

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>Property Taxes</b>	20,078,796	21,427,254	21,427,254	21,427,254	0
Utility Excise Tax	68,859	77,212	77,212	77,212	0
Local Option Sales Tax	5,890,772	5,873,162	6,241,700	6,241,700	0
Hotel/Motel Taxes	1,106,797	1,344,000	1,800,000	1,800,000	0
<b>Other Taxes</b>	7,066,428	7,294,374	8,118,912	8,118,912	0
<b>Licenses &amp; Permits</b>	1,101,000	1,260,643	1,191,166	1,155,158	-3.0
Federal Grants	4,706,423	4,999,130	7,986,136	8,445,461	5.8
State Road Use Taxes	4,346,879	4,301,989	4,373,042	4,373,042	0
Monies and Credits	12,514	15,000	12,500	12,500	0
State Grants	3,051,912	4,433,866	5,554,127	7,764,439	39.8
County Contributions	178,392	177,640	172,026	172,026	0
Government Cont/Partic	3,508,018	3,880,901	3,718,775	3,795,175	2.1
<b>Intergov'tmental Revenue</b>	15,804,138	17,808,526	21,816,606	24,562,643	12.6
Utility Charges	58,871,290	63,666,802	62,598,077	62,965,860	.6
Other Chgs for Services	8,625,978	8,683,990	8,672,329	8,522,398	-1.7
<b>Charges for Services</b>	67,497,268	72,350,792	71,270,406	71,488,258	.3
<b>Fines, Forfeit &amp; Penalty</b>	824,316	758,650	783,200	771,200	-1.5
Interest	3,859,262	2,750,060	2,820,600	2,928,350	3.8
Other Uses of Money	850,394	771,995	730,247	697,162	-4.5
<b>Use of Money &amp; Property</b>	4,709,656	3,522,055	3,550,847	3,625,512	2.1
Proceeds from Bonds	9,559,781	23,520,573	8,355,000	15,350,000	83.7
Other Misc. Revenues	4,800,524	1,851,614	2,334,677	2,647,362	13.4
<b>Miscellaneous Revenues</b>	14,360,305	25,372,187	10,689,677	17,997,362	68.4
<b>Internal Services</b>	11,516,461	11,785,903	12,089,577	12,072,232	-.1
<b>Total Before Transfers</b>	142,958,368	161,580,384	150,937,645	161,218,531	6.8
Transfers	12,394,635	12,370,379	11,878,376	11,958,376	.7
<b>Grand Total Revenues</b>	155,353,003	173,950,763	162,816,021	173,176,907	6.4



# ALL FUNDS - EXPENDITURES

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>OPERATIONS</b>					
Public Safety					
421 Law Enforcement	6,796,664	6,795,513	6,861,656	6,837,469	-.4
422 Fire Safety/Admin	4,820,809	5,002,708	4,955,470	4,974,943	.4
423 Inspection/Building Safety	1,002,264	1,078,586	1,017,613	998,351	-1.9
424 Traffic Control	627,157	763,855	749,394	727,374	-2.9
428 Other Community Protect	594,771	613,000	613,000	665,000	8.5
Total Public Safety	13,841,665	14,253,662	14,197,133	14,203,137	0
Utilities					
481 Resource Recovery	2,813,166	3,130,925	2,987,645	3,062,566	2.5
482 Water Utility	3,988,331	4,369,837	4,697,566	4,648,968	-1.0
483 Storm Water Diversion	225,035	266,428	272,411	272,411	0
484 Wastewater Disposal	2,936,627	3,045,895	3,029,276	3,039,657	.3
485 Electric Operations	38,824,983	43,451,764	42,861,732	42,864,732	0
486 Utility Customer Service	1,296,268	1,323,124	1,332,367	1,334,254	.1
Total Utilities	50,084,410	55,587,973	55,180,997	55,222,588	.1
Transportation					
431 Street System	2,689,233	2,558,189	2,867,362	2,992,114	4.4
434 Public Parking	685,520	698,636	695,136	688,082	-1.0
426 Transit System	6,389,107	6,590,312	6,772,423	6,772,423	0
438 Airport	126,904	104,833	127,887	138,147	8.0
Total Transportation	9,890,764	9,951,970	10,462,808	10,590,766	1.2
Community Enrichment					
451 Recreation/Administration	2,168,621	2,404,760	2,422,095	2,428,635	.3
452 Parks	947,500	985,080	996,074	1,016,321	2.0
455 Library Services	2,957,448	3,141,982	3,138,126	3,138,126	0
456 Library Grants/Donations	193,935	94,807	324,494	228,132	-29.7
441 Health & Sanitation	140,081	153,356	150,965	150,965	0
442 Animal Sheltering/Control	296,409	330,283	324,368	324,368	0
444 Human Services	893,702	956,522	1,038,251	1,038,251	0
445 Art Services/Agencies	111,551	127,529	158,549	158,549	0
461 Cemetery	119,920	116,372	125,529	126,529	.8
462 Leased Housing	988,096	1,095,587	1,190,830	1,173,857	-1.4
463 Affordable Housing	35,250	38,702	55,018	58,848	7.0
464 Comm. Dev. Block Grant	515,555	494,001	1,348,894	1,493,577	10.7
465 Economic Development	163,620	160,826	235,186	234,938	-.1
466 FEMA Disaster Activity	164,635		283,716	283,716	0
467 Cable TV	93,858	99,990	84,896	84,896	0
Total Community Enrichment	9,790,181	10,199,797	11,876,991	11,939,708	.5

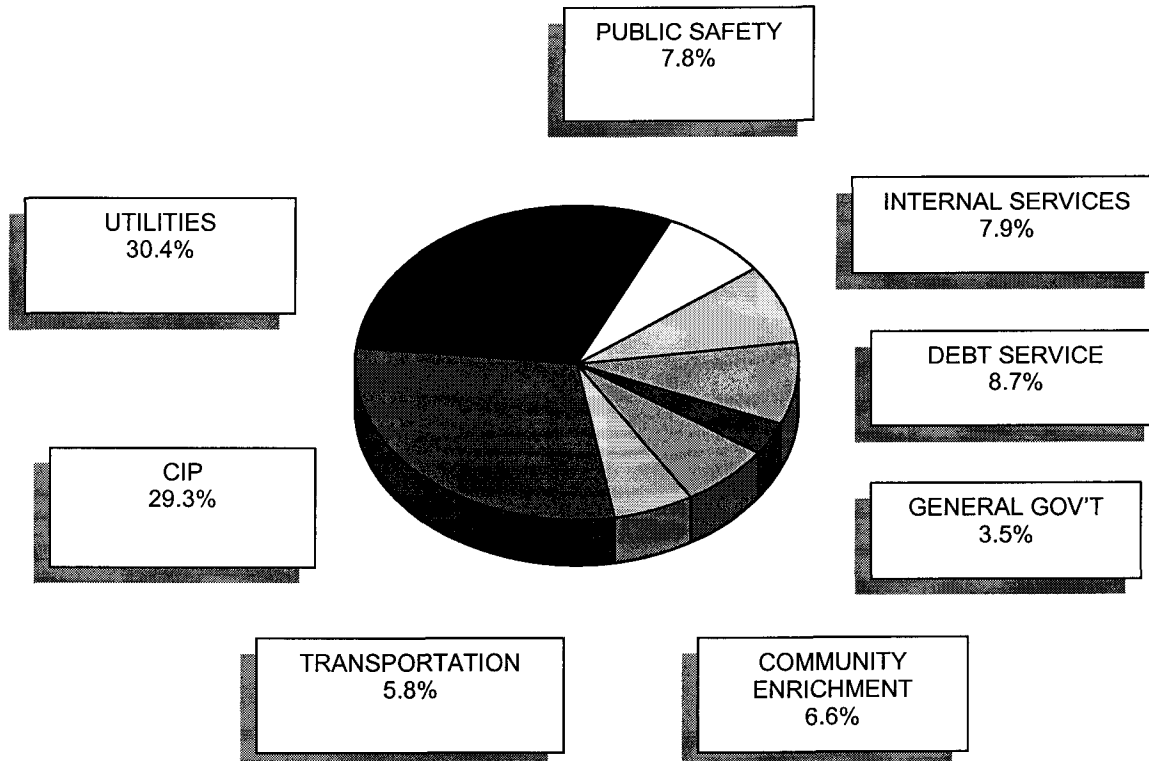
## ALL FUNDS – EXPENDITURES, continued

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>General Government</b>					
410 City Council Spec. Alloc.	138,033	43,000	55,500	74,000	33.3
411 Legislative	419,091	394,783	406,998	395,709	-2.8
412 City Council Contingency	31,674	50,000	71,439	71,439	0
413 Executive	561,022	562,199	556,287	559,457	.6
414 Financial Services	1,132,004	1,181,594	1,187,488	1,188,081	0
415 Administrative Services	1,721,274	1,829,694	1,901,129	1,902,553	.1
416 Public Works Admin/Engr	1,378,900	1,590,811	1,617,253	1,614,909	-.1
417 Merit Adjustment		183,126			
418 Public Buildings	351,466	350,998	575,035	583,216	1.4
Total General Government	5,733,464	6,186,205	6,371,129	6,389,364	.3
<b>TOTAL OPERATIONS</b>	89,340,484	96,179,607	98,089,058	98,345,563	.3
<b>CIP</b>					
419 General Gov't CIP	25,724	50,000	1,250,169	1,255,169	.4
429 Public Safety CIP	438,204	2,620,675	3,364,639	3,646,162	8.4
489 Utilities CIP	4,445,180	25,032,695	20,052,738	20,234,583	.9
439 Transportation CIP	10,834,530	11,900,410	15,322,925	17,715,260	15.6
459 Community Enrich CIP	2,882,835	7,065,800	10,144,315	10,244,315	1.0
529 Internal Services CIP	20,433	97,500	65,563	65,363	-.3
<b>TOTAL CIP</b>	18,646,906	46,767,080	50,200,349	53,160,852	5.9
<b>DEBT SERVICE</b>					
471 General Obligation Bonds	7,776,642	9,318,467	8,499,561	15,648,951	84.1
472 Electric Revenue Bonds	113,113	1,070,812			
478 Bond Costs	69,731		70,000	75,950	8.5
Total Debt Service	7,959,486	10,389,279	8,569,561	15,724,901	83.5
<b>INTERNAL SERVICES</b>					
511 Information Technology	1,477,439	2,016,720	1,893,330	1,890,662	-.1
512 Telephone System	256,236	274,063	265,369	265,369	0
513 Purchasing Services	374,757	403,701	402,229	383,067	-4.8
521 Risk Administration	1,547,853	1,544,619	1,852,250	1,852,250	0
522 Health Ins Management	5,256,480	5,730,230	5,859,858	5,757,192	-1.8
525 Fleet Maintenance Svcs	1,874,967	1,730,175	1,768,567	1,870,656	5.8
526 Fleet Acquisition & Disp.	789,314	1,495,489	2,312,392	2,376,709	2.8
Total Internal Services	11,577,046	13,194,997	14,353,995	14,395,905	.3
Total Expenditures Before Transfers	127,523,922	166,530,963	171,212,963	181,627,221	6.1

## ALL FUNDS – EXPENDITURES, continued

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>TRANSFERS</b>					
598 Transfers	12,394,635	12,370,379	11,878,376	11,958,376	.7
531 Hotel/Motel Pass Thru	790,253	960,000	1,285,714	1,285,714	0
Total Transfers	13,184,888	13,330,379	13,164,090	13,244,090	.6
<b>GRAND TOTAL EXPENDITURES</b>	<b>140,708,810</b>	<b>179,861,342</b>	<b>184,377,053</b>	<b>194,871,311</b>	<b>5.7</b>

### WHERE THE MONEY IS SPENT... 2008/09 FINAL AMENDED

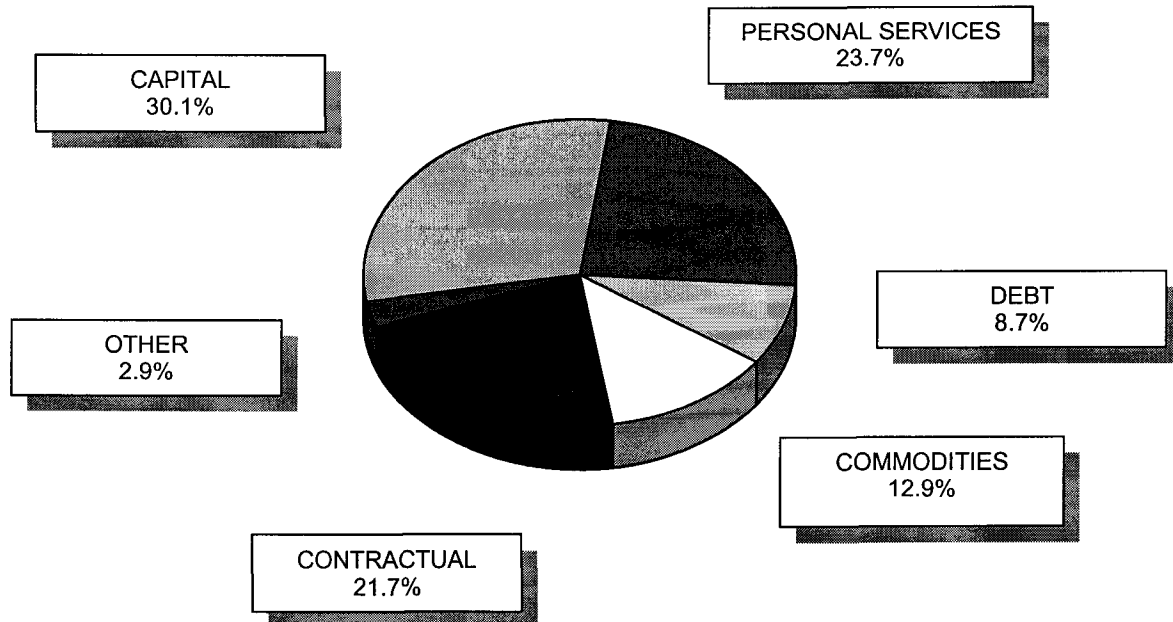


Excluding Transfers

# ALL FUNDS - EXPENDITURES BY CATEGORY

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
Personal Services	41,048,164	43,899,030	43,022,978	42,967,758	-.1
Contractual	38,094,082	37,992,773	38,250,789	39,492,623	3.3
Commodities	19,061,752	23,961,176	24,534,956	23,437,489	-4.5
Capital	16,614,580	45,139,505	51,482,426	54,775,419	6.4
Debt	7,959,486	10,389,279	8,569,561	15,724,901	83.5
Other (Refunds, Insurance Claims, etc.)	4,745,858	5,149,200	5,352,253	5,229,031	-2.3
Transfers	13,184,888	13,330,379	13,164,090	13,244,090	.6
<b>Total Expenditures</b>	<b>140,708,810</b>	<b>179,861,342</b>	<b>184,377,053</b>	<b>194,871,311</b>	<b>5.7</b>

## BREAKDOWN BY MAJOR EXPENSE CATEGORY 2008/09 FINAL AMENDED

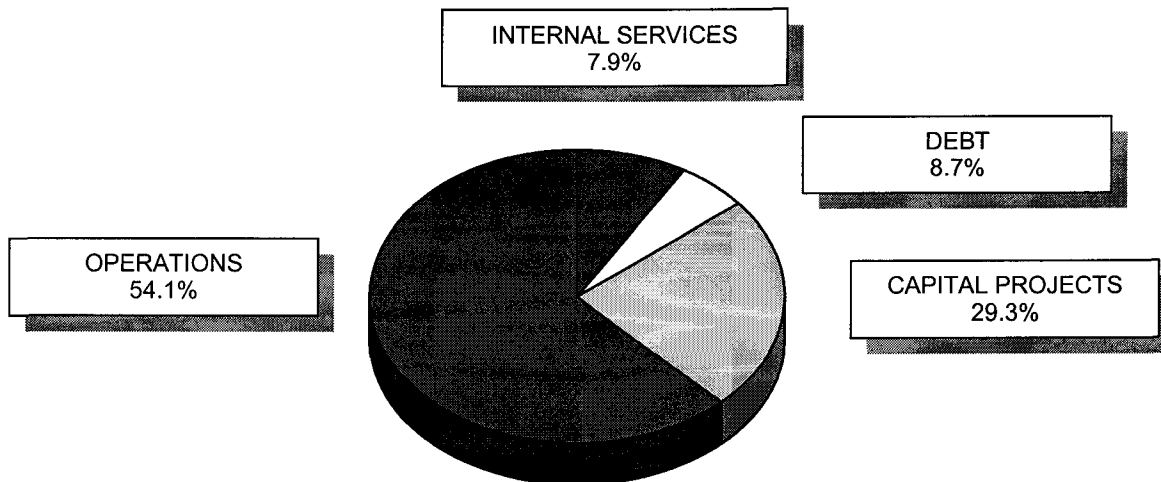


Excluding Transfers

## ALL FUNDS - EXPENDITURES BY TYPE

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>Operations</b>	89,340,484	96,179,607	98,089,058	98,345,563	.3
<b>CIP</b>	18,646,906	46,767,080	50,200,349	53,160,852	5.9
Debt	7,959,486	10,389,279	8,569,561	15,724,901	83.5
Internal Services	11,577,046	13,194,997	14,353,995	14,395,905	.3
<b>Sub-Total Before Transfers</b>	127,523,922	166,530,963	171,212,963	181,627,221	6.1
Transfers	13,184,888	13,330,379	13,164,090	13,244,090	.6
<b>Total Expenditures</b>	140,708,810	179,861,342	184,377,053	194,871,311	5.7

### EXPENDITURES BY TYPE 2008/09 FINAL AMENDED



Excluding Transfers

# SUMMARY OF PROGRAM EXPENDITURES

	2007/08 Actuals	2008/09 Adopted	2008/09 Adjusted	2008/09 Final Amended	% Change From Adjusted
<b>PUBLIC SAFETY:</b>					
Operations	13,841,665	14,253,662	14,197,158	14,203,137	0
CIP	438,204	2,620,675	3,364,614	3,646,162	8.4
<b>Total Public Safety</b>	<b>14,279,869</b>	<b>16,874,337</b>	<b>17,561,772</b>	<b>17,849,299</b>	<b>1.6</b>
<b>UTILITIES:</b>					
Operations	50,084,410	55,587,973	55,180,997	55,222,588	.1
CIP	4,445,180	25,032,695	20,052,738	20,234,583	.9
<b>Total Utilities</b>	<b>54,529,590</b>	<b>80,620,668</b>	<b>75,233,735</b>	<b>75,457,171</b>	<b>.3</b>
<b>TRANSPORTATION:</b>					
Operations	9,890,764	9,951,970	10,462,808	10,590,766	1.2
CIP	10,834,530	11,900,410	15,322,925	17,715,260	15.6
<b>Total Transportation</b>	<b>20,725,294</b>	<b>21,852,380</b>	<b>25,785,733</b>	<b>28,306,026</b>	<b>9.8</b>
<b>COMMUNITY ENRICHMENT:</b>					
Operations	9,790,181	10,199,797	11,876,991	11,939,708	.5
CIP	2,882,835	7,065,800	10,144,315	10,244,315	1.0
<b>Total Community Enrichment</b>	<b>12,673,016</b>	<b>17,265,597</b>	<b>22,021,306</b>	<b>22,184,023</b>	<b>.7</b>
<b>GENERAL GOVERNMENT:</b>					
Operations	5,733,464	6,186,205	6,371,129	6,389,364	.3
CIP	25,724	50,000	1,250,169	1,255,169	.4
<b>Total General Government</b>	<b>5,759,188</b>	<b>6,236,205</b>	<b>7,621,298</b>	<b>7,644,533</b>	<b>.3</b>
<b>DEBT SERVICE:</b>	<b>7,959,486</b>	<b>10,389,279</b>	<b>8,569,561</b>	<b>15,724,901</b>	<b>83.5</b>
<b>INTERNAL SERVICE:</b>					
Operations	11,577,046	13,194,997	14,353,995	14,395,905	.3
CIP	20,433	97,500	65,563	65,363	-.3
<b>Total Internal Service</b>	<b>11,597,479</b>	<b>13,292,497</b>	<b>14,419,558</b>	<b>14,461,268</b>	<b>.3</b>
<b>Total Before Transfers</b>	<b>127,523,922</b>	<b>166,530,963</b>	<b>171,212,963</b>	<b>181,627,221</b>	<b>6.1</b>
<b>Transfers</b>	<b>13,184,888</b>	<b>13,330,379</b>	<b>13,164,090</b>	<b>13,244,090</b>	<b>.6</b>
<b>CITY EXPENDITURES GRAND TOTAL</b>	<b>140,708,810</b>	<b>179,861,342</b>	<b>184,377,053</b>	<b>194,871,311</b>	<b>5.7</b>

## GENERAL FUND

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Property Taxes:				
General	10,532,327	11,203,296	11,203,296	11,203,296
Excise Tax	36,200	40,418	40,418	40,418
Other	24,581	23,574	23,574	23,574
Transit Levy	1,138,211	1,205,951	1,205,951	1,205,951
Excise Tax	3,904	4,349	4,349	4,349
<b>Total Tax Revenues</b>	<b>11,735,223</b>	<b>12,477,588</b>	<b>12,477,588</b>	<b>12,477,588</b>
<b>Non-Tax Revenues:</b>				
General Services:				
Licenses and Permits	99,560	76,600	75,820	75,820
Cable TV Franchise	374,922	348,000	375,000	375,000
State Gov't Revenues	27,514	15,000	44,645	44,645
Fees/Service Charges	76,930	69,040	78,166	80,578
Metropolitan Planning Org.	5,370	15,500	18,000	10,000
Miscellaneous Revenue	5,869	6,284	7,200	7,200
Interest Earnings	629,011	580,000	480,000	440,000
Hotel/Motel Taxes	1,106,797	1,344,000	1,800,000	1,800,000
Streets:				
State Gov't Revenues	25,812	25,811	25,811	25,811
Fees/Service Charges	89,956	92,650	86,894	86,644
Intra-Gov't. Service Charge	470,430	348,616	533,111	533,111
Police and Fire:				
Licenses and Permits	608,535	771,043	695,346	674,338
Fees/Service Charges	1,580,895	1,626,724	1,598,274	1,598,751
Fines & Forfeitures	162,302	143,400	143,400	143,400
Miscellaneous Revenue	127,844	114,341	114,391	114,491
Airport	171,391	175,308	174,349	179,416
Library	391,339	395,590	371,776	375,739
Cemetery	142,426	128,150	114,400	107,460
Recreation:				
Fees/Service Charges	788,084	871,130	828,673	833,770
Miscellaneous Revenues	47,872	68,573	47,640	46,745
<b>Total Non-Tax Revenues</b>	<b>6,932,859</b>	<b>7,215,760</b>	<b>7,612,896</b>	<b>7,552,919</b>
<b>Total Before Transfers</b>	<b>18,668,082</b>	<b>19,693,348</b>	<b>20,090,484</b>	<b>20,030,507</b>

**GENERAL FUND, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>TRANSFERS:</b>				
Local Option Tax Receipts	3,534,463	3,523,897	3,745,020	3,745,020
Electric - In Lieu of Taxes	1,565,249	1,688,368	1,688,368	1,688,368
Police/Fire Retirement		149,880	149,880	149,880
Empl. Benefit Prop. Taxes	1,293,042	959,941	959,941	959,941
Hotel/Motel	94,963	115,200	154,286	154,286
<b>Total Transfers</b>	<b>6,487,717</b>	<b>6,437,286</b>	<b>6,697,495</b>	<b>6,697,495</b>
<b>TOTAL REVENUES</b>	<b>25,155,799</b>	<b>26,130,634</b>	<b>26,787,979</b>	<b>26,728,002</b>

**EXPENSES:**

Public Safety:

Crime Prevention/Police Svcs.	4,228,145	4,204,314	4,194,520	4,185,776
General Investigation	952,710	965,840	960,989	952,378
Emergency Communications	814,727	897,385	911,758	903,127
Police Admin & Records	626,104	686,350	690,304	681,337
Shared Communications Proj.	24,843	41,624	35,695	35,695
Fire Administration/Support	858,944	863,871	858,481	882,885
Fire Suppression	3,845,931	4,020,889	3,978,538	3,975,011
Fire Prevention/Safety Ed	115,934	117,948	118,451	117,047
Structural Code Enforcement	593,209	608,613	561,224	558,035
Rental Housing Code	201,217	218,706	223,550	222,759
Electric Code Enforcement	83,145	86,878	86,246	72,732
Plumbing & Mechanical	54,099	73,302	69,220	69,803
Property Maint. Inspections	70,594	91,087	77,373	75,022
Traffic Control/Engineering	36,542	25,750	38,300	29,627
Civil Defense	11,228	13,000	13,000	13,000
Street Lights	583,543	600,000	600,000	652,000
<b>Public Safety Total</b>	<b>13,100,915</b>	<b>13,515,557</b>	<b>13,417,649</b>	<b>13,426,234</b>

Transportation:

Street Surface Maintenance	15,503	17,900	27,094	27,094
Right-of-Way Maintenance	4,167	3,000	1,000	1,000
Airport	126,904	104,833	127,887	138,147
<b>Transportation Total</b>	<b>146,574</b>	<b>125,733</b>	<b>155,981</b>	<b>166,241</b>



**GENERAL FUND, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>Community Enrichment:</b>				
Animal Control	290,916	313,307	307,392	307,392
Health & Sanitation	140,081	153,356	150,965	150,965
Library Circulation Services	405,095	442,095	437,262	432,717
Library Information Services	470,575	548,171	451,464	449,827
Library Youth Services	263,051	280,528	332,049	330,038
Library Outreach Services	209,187	282,395	264,465	268,392
Library Collections	693,755	719,367	739,447	743,942
Library Network Services	151,592	155,291	158,778	156,289
Library Administration	764,193	714,135	754,661	756,921
Instructional Programs	231,319	263,275	262,459	250,111
Athletic Programs	151,326	161,017	166,908	173,136
Social Programs	6,368	8,149		
Recreation Admin	94,934	96,537	96,966	100,932
Wellness	241,825	246,874	256,546	255,933
Community Center	242,748	265,142	293,161	295,892
Aquatics	317,914	438,570	398,357	401,637
Turf Maintenance	207,346	226,715	222,707	222,397
Forestry	72,996	80,181	73,446	70,918
Parks Structural Maintenance	412,577	425,278	442,868	461,584
Park Administration	254,581	252,906	253,053	257,422
Parks/Recreation Admin	222,435	235,459	245,010	247,015
Dog Park Operations			4,000	4,000
Cable TV	93,858	99,990	84,896	84,896
Cemeteries	132,292	113,872	125,529	126,529
Community Enrich Subtotal	6,070,964	6,522,610	6,522,389	6,548,885
<b>Community Enrichment CIP:</b>				
HYS Complex Road	193,258			
Community Enrichment Total	6,264,222	6,522,610	6,522,389	6,548,885
<b>General Government:</b>				
City Council	123,932	121,093	129,787	118,498
Executive Management	331,127	331,279	328,125	329,981
Legal Services	414,235	417,473	440,124	440,124
City Clerk	239,233	215,322	221,975	221,975
Human Resources	256,800	267,049	255,273	255,273
Accounting & Reporting	279,630	297,059	293,966	294,014
Finance Administration/Budget	64,485	63,431	65,504	65,504
Public Relations	65,906	67,326	68,908	68,908
Facilities	256,590	256,109	285,884	291,860
Ames Veterans Memorial	1,930	2,250	2,250	2,250
Public Works Engineering	493,326	394,616	561,611	561,361
Long-Term Planning	259,964	311,840	382,841	383,201
Current Planning	261,625	321,043	314,712	315,776

**GENERAL FUND, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
General Government, continued:				
City Council Contingency	31,674	50,000	71,439	71,439
Merit/Payroll Adjust		105,991		
Purchasing Services	28,777	36,553	36,270	33,209
General Gov't Sub-Total	<u>3,109,234</u>	<u>3,258,434</u>	<u>3,458,669</u>	<u>3,453,373</u>
General Government CIP:				
City Hall Space Re-use			80,000	80,000
General Gov't Total	<u>3,109,234</u>	<u>3,258,434</u>	<u>3,538,669</u>	<u>3,533,373</u>
<b>Total Before Transfers</b>	<b>22,620,945</b>	<b>23,422,334</b>	<b>23,634,688</b>	<b>23,674,733</b>
<b>TRANSFERS:</b>				
Transit Levy	1,150,821	1,210,300	1,210,300	1,210,300
Resource Recovery	108,475	108,475	108,475	108,475
Hotel/Motel	1,106,797	1,344,000	1,800,000	1,800,000
Airport Construction	62,173	45,525	44,487	44,487
<b>Total Transfers</b>	<u>2,428,266</u>	<u>2,708,300</u>	<u>3,163,262</u>	<u>3,163,262</u>
<b>TOTAL EXPENSES</b>	<b>25,049,211</b>	<b>26,130,634</b>	<b>26,797,950</b>	<b>26,837,995</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	106,588	0	(9,971)	(109,993)
Beginning Balance	<u>6,507,065</u>	<u>5,874,344</u>	<u>6,613,653</u>	<u>6,613,653</u>
Ending Balance	<b>6,613,653</b>	<b>5,874,344</b>	<b>6,603,682</b>	<b>6,503,660</b>

**SPECIAL REVENUE - LOCAL OPTION TAXES**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Local Option Taxes:				
60% Tax Relief	3,534,463	3,523,897	3,745,020	3,745,020
40% Community Betterment	2,356,309	2,349,265	2,496,680	2,496,680
IDOT Grant S. E. Entryway	15,646		683,000	683,000
S.E. Entryway IDOT/DNR Grant			30,000	30,000
State Grant City Hall Doors	10,000		90,000	90,000
Downtown Façade Loan Repay	10,401	10,292	2,753	2,753
<b>Total Before Transfers</b>	<b>5,926,819</b>	<b>5,883,454</b>	<b>7,047,453</b>	<b>7,047,453</b>
<b>TRANSFERS:</b>				
Hotel/Motel	63,309	76,800	102,857	102,857
<b>TOTAL REVENUES</b>	<b>5,990,128</b>	<b>5,960,254</b>	<b>7,150,310</b>	<b>7,150,310</b>
<b>EXPENSES:</b>				
Public Safety CIP:				
Firearms Training Range				
Bike Trails and Paths	798	152,200	608,785	608,785
E911 Data Transfer CIP		31,201		
Mobile Data Terminals		39,939	20,000	20,000
Fire Station #1 Renovation	20,391		10,609	10,609
Fire Station #2 Renovation	8,103		15,863	15,863
Outdoor Storm Warning System	50,292	215,000	215,000	215,000
Police CAD/Dispatching				
RR Quiet Zone Improvements	704		78,616	78,616
Pedestrian Walkway Program	608	210,000	443,163	443,163
Railroad Crossing – 16 <sup>th</sup> /UPRR			137,500	137,500
Railroad Crossing 9 <sup>th</sup> & UPRR		137,500	137,500	137,500
RR Medians – North-South				
<b>Public Safety Total</b>	<b>80,896</b>	<b>785,840</b>	<b>1,667,036</b>	<b>1,667,036</b>
Transportation CIP:				
Asphalt Resurfacing	203,248	100,000	146,752	146,752
Sidewalk Safety	27,328	50,000	120,572	120,572
Shared Use Path Pavement		50,000	50,000	50,000
<b>Transportation Total</b>	<b>230,576</b>	<b>200,000</b>	<b>317,324</b>	<b>317,324</b>
Community Enrichment CIP:				
Public Art	7,819	18,000	49,020	49,020
Art Services & Agencies	103,732	109,529	109,529	109,529
Human Services	860,588	935,934	985,934	985,934

**SPECIAL REVENUE - LOCAL OPTION TAXES, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
Community Enrich. CIP, cont.				
City Staff – Human Services	14,844	20,588	20,587	20,587
Human Services Campus	18,270		31,730	31,730
Municipal Band	24,110	23,997	24,535	24,535
Merit/Payroll Adjustments		111		
S.E. Entryway	44,696		858,000	858,000
Neighborhood Improv Program	20,699	50,000	51,157	51,157
City Hall Improvements	25,724	50,000	244,169	249,169
Library Building Maintenance	41,557	180,800	193,546	193,546
Parks & Rec Facility Maint.	158,659	137,000	417,044	417,044
Municipal Pool Maintenance	53,879	87,500	95,849	95,849
Linden Shelter	9,110			
Playground Equipment	25,254	27,500	54,713	54,713
AHHP Fishing Pier		50,000	50,000	50,000
Auditorium Improvements	3,423		814	814
HYS Complex Road	69,979			
Disc Golf Course Improvements			1,986	1,986
Cool Cities Mech/Structural				
Gateway Park Shelter/Restroom	2,636		80,038	80,038
Facility Assessment Study		35,000	35,000	35,000
Historic Preservation Comm.				
Community Enrichment Total	1,484,979	1,725,959	3,303,651	3,308,651
Internal Services:				
WiFi Hotspots Project	7,572		63,063	63,063
WiFi Hotspots Operations		22,000		
Internal Services Total	7,572	22,000	63,063	63,063
General Government:				
Ames Historical Society	10,000	15,000	15,000	15,000
Youth Sports Complex	25,000	25,000	25,000	25,000
Conversations on Diversity			2,500	2,500
Wireless Study	25,146			
Ames Partner City	887	3,000	3,000	3,000
Main St. Cultural District	77,000			
General Government Total	138,033	43,000	45,500	45,500
<b>Total Before Transfers</b>	<b>1,942,056</b>	<b>2,776,799</b>	<b>5,396,574</b>	<b>5,401,574</b>

**SPECIAL REVENUE - LOCAL OPTION TAXES, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>TRANSFERS:</b>				
To General Fund (Receipts)	3,534,463	3,523,897	3,745,020	3,745,020
To Park Acquisition	100,000	100,000	149,185	149,185
To Ice Arena	20,000	20,000	20,000	20,000
To Transit			46,000	46,000
<b>Total Transfers</b>	<b>3,654,463</b>	<b>3,643,897</b>	<b>3,960,205</b>	<b>3,960,205</b>
<b>TOTAL EXPENSES</b>	<b>5,596,519</b>	<b>6,420,696</b>	<b>9,356,779</b>	<b>9,361,779</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	393,609	(460,442)	(2,206,469)	(2,211,469)
Beginning Balance	3,505,634	1,931,880	3,899,243	3,899,243
Ending Balance	3,899,243	1,471,438	1,692,774	1,687,774

**SPECIAL REVENUE - HOTEL/MOTEL TAX**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Hotel/Motel Taxes	1,106,797	1,344,000	1,800,000	1,800,000
<b>TOTAL REVENUES</b>	<u>1,106,797</u>	<u>1,344,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
<b>EXPENSES:</b>				
Community Environment:				
Human Resources	657	677	533	533
Merit		733		
City Staff Economic Develop.	64,434	68,960	68,320	68,072
Economic Dev. Projects	90,000	90,000	90,000	90,000
Chamber of Commerce Dues	1,686	1,866	1,866	1,866
FACES Celebration	4,086	5,000		
Downtown Façade	32,551	50,000	138,078	138,078
Renovate Campustown Court	4,840		18,366	18,366
RAGBRAI 2008			10,000	10,000
4 <sup>th</sup> of July				2,200
Homecoming Pancake Feed				1,000
VEISHEA Pancakes/Events				7,000
ACVB Convention/Mtg Study				8,300
Refund & Withholdings:				
Ames Convention & Visitors	790,253	960,000	1,285,714	1,285,714
<b>Total Before Transfers</b>	<u>988,507</u>	<u>1,177,236</u>	<u>1,612,877</u>	<u>1,631,129</u>
<b>TRANSFERS:</b>				
General Fund	94,963	115,200	154,286	154,286
Local Option	63,309	76,800	102,857	102,857
<b>Total Transfers</b>	<u>158,272</u>	<u>192,000</u>	<u>257,143</u>	<u>257,143</u>
<b>TOTAL EXPENSES</b>	<u>1,146,779</u>	<u>1,369,236</u>	<u>1,870,020</u>	<u>1,888,272</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	(39,982)	(25,236)	(70,020)	(88,272)
Beginning Balance	462,939	344,058	422,957	422,957
Ending Balance	<u>422,957</u>	<u>318,822</u>	<u>352,937</u>	<u>334,685</u>

**SPECIAL REVENUE - LEASED HOUSING**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Federal Rental Assist. Admin	110,428	115,228	99,220	99,539
Federal Rental Assistance	1,026,775	959,712	1,046,760	1,021,787
Miscellaneous Revenue	4,544	500	1,050	2,600
Interest Earnings	9,477	10,000	7,500	7,500
<b>TOTAL REVENUES</b>	<b>1,151,224</b>	<b>1,085,440</b>	<b>1,154,530</b>	<b>1,131,426</b>
<b>EXPENSES:</b>				
Merit/Payroll Adjustment		1,354		
Leased Housing Admin	124,500	135,875	144,070	138,636
Rental Assistance	863,596	959,712	1,046,760	1,035,221
<b>TOTAL EXPENSES</b>	<b>988,096</b>	<b>1,096,941</b>	<b>1,190,830</b>	<b>1,173,857</b>
Excess (Deficit) Revenues Over (Under) Expenses	163,128	(11,501)	(36,300)	(42,431)
Beginning Balance	254,321	104,181	417,449	417,449
Ending Balance	417,449	92,680	381,149	375,018

## SPECIAL REVENUE - ROAD USE TAX

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
State Shared Revenue	4,346,879	4,301,989	4,373,042	4,373,042
<b>TOTAL REVENUES</b>	<b>4,346,879</b>	<b>4,301,989</b>	<b>4,373,042</b>	<b>4,373,042</b>
<b>EXPENSES:</b>				
Public Safety:				
Sign & Signal Maintenance	507,970	645,761	631,834	617,537
Traffic Engineering	82,645	92,344	79,260	80,210
Sub-Total	590,615	738,105	711,094	697,747
Public Safety CIP:				
RR Crossing Improvements	19,765		154,949	154,949
Long-Range Transportation Pln Signal – Duff/6 <sup>th</sup>	16,736	80,000	80,000	80,000
Traffic Engineering Studies Signal – Main St./Duff Ave.	15,484		90,000	55,000
Signal – Lincoln Way/Welch	10,512		142,488	140,095
US69 Improvements 13 <sup>th</sup> /Grand	30,000	197,500	167,500	92,500
Signal – Lincoln Way/Lynn	130		60,870	60,870
Signal – Lincoln Way/Sheldon	30	175,000	124,970	124,970
Signal – Lincoln Way/Ash				
CIP Sub-Total	92,657	452,500	820,777	708,384
Public Safety Total	683,272	1,190,605	1,531,871	1,406,131
Transportation:				
Street Surface Maintenance	1,017,735	1,107,596	1,232,360	1,248,226
Street Surface Cleaning	210,117	202,768	226,992	220,992
Snow & Ice Control	979,853	752,206	887,164	1,000,114
Right-of-Way Maintenance	443,821	466,119	488,273	489,753
Sub-Total	2,651,526	2,528,689	2,834,789	2,959,085
Transportation CIP:				
Neighborhood Curb Program	40,564	75,000	79,788	79,788
Asphalt Resurfacing	435,448	400,000	812,711	712,882
Seal Coat Reconstruction	460,422	625,000	657,168	763,998
Concrete Pavement Improv.	1,656		288,308	282,308
Slurry Seal	97,766			
Bridge Rehab				
Topographic Mapping			8,000	8,000
Retaining Wall Reconstruction		35,000	35,000	35,000
CIP Sub-Total	1,035,856	1,135,000	1,880,975	1,881,976
Transportation Total	3,687,382	3,663,689	4,715,764	4,841,061



**SPECIAL REVENUE - ROAD USE TAX, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>General Government:</b>				
Human Resources	33,967	35,015	33,729	33,729
Accounting & Reporting	10,076	10,504	10,598	10,609
Facilities	20,308	20,242	23,045	23,527
Merit/Payroll Adjustments		7,166		
Public Works Administration	73,762	80,881	78,747	78,747
Public Works Engineering	15,585	175,315	17,420	17,740
Purchasing Services	10,710	9,421	9,296	8,887
General Gov't Total	<u>164,408</u>	<u>338,544</u>	<u>172,835</u>	<u>173,239</u>
<b>Total Before Transfers</b>	<b>4,535,062</b>	<b>5,192,838</b>	<b>6,420,470</b>	<b>6,420,431</b>
<b>TRANSFERS:</b>				
Fleet Services	3,215	24,375	625	625
<b>TOTAL EXPENSES</b>	<u><b>4,538,277</b></u>	<u><b>5,217,213</b></u>	<u><b>6,421,095</b></u>	<u><b>6,421,056</b></u>
Excess (Deficit) Revenues				
Over (Under) Expenses	(191,398)	(915,224)	(2,048,053)	(2,048,014)
Beginning Balance	<u>3,081,780</u>	<u>1,553,724</u>	<u>2,890,382</u>	<u>2,890,382</u>
Ending Balance	<b>2,890,382</b>	<b>638,500</b>	<b>842,329</b>	<b>842,368</b>

**SPECIAL REVENUE – HOUSING ASSISTANCE**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				0
<b>TOTAL REVENUES</b>				0
<b>EXPENSES:</b>				
Merit/Payroll Adjustment		97		
Miscellaneous Housing	10,838	13,546	19,110	19,570
Sustainable Neighborhood Proj.			15,000	15,000
<b>TOTAL EXPENSES</b>	10,838	13,643	34,110	34,570
Excess (Deficit) Revenues				
Over (Under) Expenses	(10,838)	(13,643)	(34,110)	(34,570)
Beginning Balance	255,980	219,705	245,142	245,142
Ending Balance	245,142	206,062	211,032	210,572

**SPECIAL REVENUE – COMMUNITY DEVELOPMENT BLOCK GRANT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Sale of Homes	185,066		62,500	62,512
Miscellaneous Revenue	13,189	12,500	4,012	4,012
CDBG Admin	81,979	95,938	95,932	95,932
CDBG Resource Recovery				130,258
Community Dev. Block Grant	327,917	383,752	1,088,985	1,088,985
<b>TOTAL REVENUES</b>	608,151	492,190	1,251,429	1,381,699
<b>EXPENSES:</b>				
Merit and Payroll Adjustments		1,105		
CDBG Administration	115,682	110,249	130,012	124,012
CDBG Resource Recovery				130,258
CDBG Programs	399,873	383,752	1,218,882	1,239,307
<b>TOTAL EXPENSES</b>	515,555	495,106	1,348,894	1,493,577
Excess (Deficit) Revenues				
Over (Under) Expenses	92,596	(2,916)	(97,465)	(111,878)
Beginning Balance	42,071	11,982	134,667	134,667
Ending Balance	134,667	9,066	37,202	22,789

**SPECIAL REVENUE – COUNTY-WIDE AFFORDABLE HOUSING**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Local Match Housing Rehab	233			
Downpayment Repayments	39,165	22,354		
Housing Rehab Repayment	2,654			
Interest Earnings	25,814	15,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>67,866</b>	<b>37,354</b>	<b>15,000</b>	<b>15,000</b>
<b>EXPENSES:</b>				
Merit/Payroll Adjustment		229		
County-Wide Affordable Housing	24,412	25,156	20,908	24,278
<b>TOTAL EXPENSES</b>	<b>24,412</b>	<b>25,385</b>	<b>20,908</b>	<b>24,278</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	43,454	11,969	(5,908)	(9,278)
Beginning Balance	689,702	417,889	733,156	733,156
Ending Balance	733,156	429,858	727,248	723,878

**SPECIAL REVENUE - TAX INCREMENT FINANCING (TIF)**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest	8,010	3,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>8,010</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENSES:</b>				
<b>TRANSFERS:</b>				
Debt Service	68,972	66,402	66,402	66,402
<b>TOTAL EXPENSES</b>	<b>68,972</b>	<b>66,402</b>	<b>66,402</b>	<b>66,402</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	(60,962)	(63,402)	(61,402)	(61,402)
Beginning Balance	221,846	157,675	160,884	160,884
Ending Balance	160,884	94,273	99,482	99,482

**SPECIAL REVENUE - TAX INCREMENT FINANCING (TIF) – SOUTH BELL**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest			(5,000)	(5,000)
<b>TRANSFERS:</b>				
2009 G.O. Bonds				
<b>TOTAL REVENUES</b>			<b>(5,000)</b>	<b>(5,000)</b>
<b>EXPENSES:</b>				
South Bell TIF Project			960,000	960,000
<b>TRANSFERS:</b>				
Debt Service				
<b>TOTAL EXPENSES</b>			<b>960,000</b>	<b>960,000</b>
Excess (Deficit) Revenues				
Over (Under) Expenses			(965,000)	(965,000)
Beginning Balance			0	0
Ending Balance			(965,000)	(965,000)

**SPECIAL REVENUE - PARK DEVELOPMENT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest Revenue	39,940	30,000	16,000	16,000
Dog Park Donations	10,375			3,033
<b>Total Before Transfers</b>	<b>50,315</b>	<b>30,000</b>	<b>16,000</b>	<b>19,033</b>
<b>TRANSFERS:</b>				
Parks & Rec Special Revenue	40,000			
Local Option	100,000	100,000	149,185	149,185
<b>Total Transfers</b>	<b>140,000</b>	<b>100,000</b>	<b>149,185</b>	<b>149,185</b>
<b>TOTAL REVENUES</b>	<b>190,315</b>	<b>130,000</b>	<b>165,185</b>	<b>168,218</b>
<b>EXPENSES:</b>				
Calhoun Property	8,299		150,651	150,651
Northridge Heights	22,000		53,500	53,500
Restroom Ada Hayden Park	94,048		59,864	59,864
Dog Park	7,310		191,875	191,875
<b>TOTAL EXPENSES</b>	<b>131,657</b>	<b>0</b>	<b>455,890</b>	<b>455,890</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	58,658	130,000	(290,705)	(287,672)
Beginning Balance	840,666	540,066	899,324	899,324
Ending Balance	899,324	670,066	608,619	611,652

**SPECIAL REVENUE – DON & RUTH FURMAN AQUATIC FACILITY CONSTRUCTION AND OPERATING FUNDS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Aquatic Center Donation	1,000,000			
Don & Ruth Furman Donation	2,000,000			
Interest Earnings	92,624	80,000	75,000	75,000
<b>TOTAL REVENUES</b>	<b>3,092,624</b>	<b>80,000</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENSES:</b>				
Don & Ruth Furman Aquatic Ctr		1,090,000	2,070,000	2,070,000
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>1,090,000</b>	<b>2,070,000</b>	<b>2,070,000</b>
Excess (Deficit) Revenues Over (Under) Expenses	3,092,624	(1,010,000)	(1,995,000)	(1,995,000)
Beginning Balance		2,062,000	3,092,624	3,092,624
Ending Balance	3,092,624	1,052,000	1,097,624	1,097,624

**SPECIAL REVENUE - FIRE/POLICE PENSION RETIREMENT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest Earnings	74,313	55,000	65,000	65,000
<b>TOTAL REVENUES</b>	<u>74,313</u>	<u>55,000</u>	<u>65,000</u>	<u>65,000</u>
<b>EXPENSES:</b>				
Financial Services	11,300	11,468	11,723	11,716
<b>TRANSFERS:</b>				
Transfer to General		149,880	149,880	149,880
<b>TOTAL EXPENSES</b>	<u>11,300</u>	<u>161,348</u>	<u>161,603</u>	<u>161,596</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	63,013	(106,348)	(96,603)	(96,596)
Beginning Balance	1,621,352	1,674,230	1,684,365	1,684,365
Ending Balance	<u>1,684,365</u>	<u>1,567,882</u>	<u>1,587,762</u>	<u>1,587,769</u>

**SPECIAL REVENUE - EMPLOYEE BENEFIT PROPERTY TAX**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Property Taxes	1,288,609	956,495	956,495	956,495
Excise Tax	4,433	3,446	3,446	3,446
<b>TOTAL REVENUES</b>	<u>1,293,042</u>	<u>959,941</u>	<u>959,941</u>	<u>959,941</u>
<b>EXPENSES:</b>				
Transfers – General	1,293,042	959,941	959,941	959,941
<b>TOTAL EXPENSES</b>	<u>1,293,042</u>	<u>959,941</u>	<u>959,941</u>	<u>959,941</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SPECIAL REVENUE - CEMETERY**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Sale of Cemetery Lots	17,455	14,350	14,350	12,390
<b>TOTAL REVENUES</b>	<u>17,455</u>	<u>14,350</u>	<u>14,350</u>	<u>12,390</u>
<b>EXPENSES:</b>				
9 <sup>th</sup> Street Cemetery	(12,372)	2,500		
<b>TOTAL EXPENSES</b>	<u>(12,372)</u>	<u>2,500</u>	<u>0</u>	<u>0</u>
Excess (Deficit) Revenues Over (Under) Expenses	29,827	11,850	14,350	12,390
Beginning Balance	816,079	815,816	845,906	845,906
Ending Balance	<u>845,906</u>	<u>827,666</u>	<u>860,256</u>	<u>858,296</u>



## MISCELLANEOUS SPECIAL REVENUES

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Interest	4,921	3,500	3,500	3,500
Project Share Donations	19,576	17,500	18,500	20,390
Alternative Energy Donations	604			
Animal Shelter Donations	16,518	15,000	15,000	15,000
FEMA 2007 Ice Storm	6,849			
FEMA 2008 Flood	149,301		283,439	283,439
Police Grants	52,360		52,364	52,364
Police Forfeiture	15,264		30,000	33,000
E911 Mobile Data Terminals		228,660		
EOC Federal Grant				
State E911 Grant				
Misc. Police/Fire Donations	2,225		150	2,950
<b>Park &amp; Rec Trust:</b>				
Interest Earnings	7,560	4,400	4,400	4,400
Park Facilities	3,050	3,050	3,050	3,050
Park & Rec Misc. Donations	1,211			940
Iowa DNR Grant		80,000	80,000	80,000
Park & Rec Trust Total	11,821	87,450	87,450	88,390
<b>TOTAL REVENUES</b>	<b>279,439</b>	<b>352,110</b>	<b>490,403</b>	<b>499,033</b>
<b>EXPENSES:</b>				
<b>Community Enrichment:</b>				
Moore Park Improvements	6,157		1,332	1,332
Ada Hayden Heritage Park		80,000	87,259	87,259
Mary Adams Estate	8,898			
Animal Control	5,493	16,976	16,976	16,976
Community Enrichment Total	20,548	96,976	105,567	105,567

**MISCELLANEOUS SPECIAL REVENUES, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
Public Safety:				
Police Forfeiture	92,867		13,000	23,766
Police Grants	52,363		52,364	52,364
Police/Fire Mobile Data Termin.		228,660		
Police CAD/Dispatch				
Miscellaneous Public Safety	4,905		3,051	5,851
Public Safety Total	150,135	228,660	68,415	81,981
Utilities:				
Project Share Assistance	19,209	17,450	18,075	21,840
Facilities:				
City Hall Space Re-use				
FEMA 2007 Ice Storm	15,611			
FEMA 2008 Flood	149,024		283,716	283,716
<b>Total Before Transfers</b>	<b>354,527</b>	<b>343,086</b>	<b>475,773</b>	<b>493,104</b>
<b>TRANSFERS:</b>				
Park Development Fund	40,000			
<b>TOTAL EXPENSES</b>	<b>394,527</b>	<b>343,086</b>	<b>475,773</b>	<b>493,104</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	(115,088)	9,024	14,630	5,929
Beginning Balance	456,257	305,189	341,169	341,169
Ending Balance	341,169	314,213	355,799	347,098

## SPECIAL REVENUE - LIBRARY DONATIONS

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Interest Earnings	68,388	65,000	45,400	45,400
Library Friends Donations	16,124	25,800	29,159	25,500
Library Foundation Donations	72			
Library Direct State Aid	14,204	14,000	14,000	14,124
Donations	47,389	9,500	3,000	3,000
Books for Babies Donations		1,300	1,300	
Youth Services Donations	100	1,200		
Project Smyles Donations	51,723	45,970	3,000	3,000
Miscellaneous Revenue	720			
ACVB Concert Series Grant	10,000		7,500	7,500
Project Smyles Grant			40,000	40,000
NEA Fall Concert Series Grant			1,200	1,200
FINRA Foundation Grant			77,672	77,672
<b>TOTAL REVENUES</b>	<b>208,720</b>	<b>162,770</b>	<b>222,231</b>	<b>217,396</b>
<b>EXPENSES:</b>				
Administration	71,933	4,500	129,885	32,584
Collections	31,734	17,600	13,500	13,000
Youth Services	1,124	6,940	7,140	6,479
Information Services	3,474	9,500	8,500	8,982
Circulation	142			
Building Project	12,000			100,000
Project Smyles	62,340	45,967	71,967	71,967
Books For Babies	10,018	10,300	10,300	11,838
ACVB Concert Series	10,000		7,500	7,500
FINRA Foundation Grant	3,170		74,502	74,502
NEA Fall Concert Series			1,200	1,280
<b>TOTAL EXPENSES</b>	<b>205,935</b>	<b>94,807</b>	<b>324,494</b>	<b>328,132</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	2,785	67,963	(102,263)	(110,736)
Beginning Balance	1,504,157	1,497,583	1,506,942	1,506,942
Ending Balance	1,506,942	1,565,546	1,404,679	1,396,206

**SPECIAL REVENUE - DEVELOPER PROJECTS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Street Improvements/Bike Paths	8,162			1,357
Interest	4,828			
<b>TOTAL REVENUES</b>	12,990	0	0	1,357
<b>EXPENSES:</b>				
Bloomington Road Widening				68,435
Cedar Lane Developer Escrow			68,531	68,531
Oakwood Road Path			5,500	5,500
<b>TOTAL EXPENSES</b>	0	0	74,031	142,466
Excess (Deficit) Revenues				
Over (Under) Expenses	12,990	0	(74,031)	(141,109)
Beginning Balance	308,381	302,881	321,371	321,371
Ending Balance	321,371	302,881	247,340	180,262

**SPECIAL REVENUE - ECONOMIC DEVELOPMENT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Loan Repayments	33,511	57,409	0	0
<b>TOTAL REVENUES</b>	33,511	57,409	0	0
<b>EXPENSES:</b>				
Community Investment Fund			25,000	25,000
Revolving Loan Fund	7,500		50,000	50,000
<b>TOTAL EXPENSES</b>	7,500	0	75,000	75,000
Excess (Deficit) Revenues				
Over (Under) Expenses	26,011	57,409	(75,000)	(75,000)
Beginning Balance	816,209	765,023	842,220	842,220
Ending Balance	842,220	822,432	767,220	767,220

## DEBT SERVICE

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Proceeds From Bonds				6,995,000
Miscellaneous Revenue	69,583			296,094
Property Taxes	7,095,068	8,037,938	8,037,938	8,037,938
Excise Tax	24,322	28,999	28,999	28,999
ISU Participation	35,392	35,472	35,472	35,472
Interest	229,180	80,000	180,000	180,000
<b>Total Before Transfers</b>	<b>7,453,545</b>	<b>8,182,409</b>	<b>8,282,409</b>	<b>15,573,503</b>
<b>TRANSFERS:</b>				
G.O. Bond Summer 2003	139,063			
Resource Recovery	180,850	150,100	150,100	150,100
Water	29,602	251,840	229,889	229,889
Special Assessment	220,826	287,714	287,714	287,714
T.I.F.	68,972	66,402	66,402	66,402
<b>Transfer Total</b>	<b>639,313</b>	<b>756,056</b>	<b>734,105</b>	<b>734,105</b>
<b>TOTAL REVENUES</b>	<b>8,092,858</b>	<b>8,938,465</b>	<b>9,016,514</b>	<b>16,307,608</b>
<b>EXPENSES:</b>				
Registered Costs/Bond Costs				18,772
2001 City Hall Refunding	352,240			
Spring '97 G. O. Corp. Purpose	486,500	460,575	460,575	460,575
Spring '98 G.O. Corp. Purpose	478,975	461,125	461,125	884,470
June '99 G. O. Corp. Purpose	433,350	432,473	432,473	1,239,187
July '00 G. O. Corp. Purpose	660,900	665,150	665,150	2,466,659
July 2001 G.O. Corp. Purpose	1,069,045	1,069,810	1,069,810	4,694,810
Fire Station #3	131,708	132,928	132,928	612,928
Ada Hayden Heritage Park	281,745	280,745	280,745	280,745
July 2002 G.O. Corp. Purpose	588,820	589,720	589,720	589,720
July 2003 G. O. Bonds	692,150	675,800	675,800	675,800
2002C G. O. Refunding	495,850	465,100	465,100	465,100
July 2004 G.O. Bonds	695,675	700,275	700,275	700,275
July 2005 G.O. Bonds	388,628	384,003	384,003	384,003
Summer 2006 G.O. Bonds	565,400	565,800	565,800	565,800
Summer 2007 G.O. Bonds	455,656	1,036,938	1,036,938	1,036,938
Summer 2008 G.O. Bonds		1,398,025	579,119	579,119
<b>TOTAL EXPENSES</b>	<b>7,776,642</b>	<b>9,318,467</b>	<b>8,499,561</b>	<b>15,654,901</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	316,216	(380,002)	516,953	652,707
Beginning Balance	1,190,726	1,168,055	1,506,942	1,506,942
Ending Balance	1,506,942	788,053	2,023,895	2,159,649

## CAPITAL PROJECTS - SPECIAL ASSESSMENT

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Collections	130,343	280,000	280,000	280,000
<b>Total Before Transfers</b>	<u>130,343</u>	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>
<b>TRANSFERS:</b>				
G.O. Bonds – Summer 2007	1,242,319			
<b>Total Transfers</b>	<u>1,242,319</u>			
<b>TOTAL REVENUES</b>	1,372,662	280,000	280,000	280,000
<b>EXPENSES:</b>				
General Government:				
Accounting/Reporting	4,358	4,592	4,599	4,609
S. E. 16 <sup>th</sup> Paving and Bridge	1,242,319			
<b>Total Before Transfers</b>	<u>1,246,677</u>	<u>4,592</u>	<u>4,599</u>	<u>4,609</u>
<b>TRANSFERS:</b>				
Debt Service	220,826	287,714	287,714	287,714
<b>Total Transfers</b>	<u>220,826</u>	<u>287,714</u>	<u>287,714</u>	<u>287,714</u>
<b>TOTAL EXPENSES</b>	1,467,503	292,306	292,313	292,323
Excess (Deficit) Revenues				
Over (Under) Expenses	(94,841)	(12,306)	(12,313)	(12,323)
Beginning Balance	329,533	244,287	234,692	234,692
Ending Balance	<u>234,692</u>	<u>231,981</u>	<u>222,379</u>	<u>222,369</u>

**CAPITAL PROJECTS - STREET CONSTRUCTION**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Stimulus GWC/Stange/Bloomington				1,000,000
Stimulus CyRide Hickory/Franklin				849,562
Stimulus SR Trail 13 <sup>th</sup> /Carr Pool				250,000
Other Gov't Participation	25,797			
Miscellaneous Revenue	1,384		1,384	1,384
Developer Contributions		150,000	903,822	703,822
RR Safety Funds/RR Funds		112,500		
MPO/STP/IDOT Funds	48,371	1,023,602	627,350	728,466
Recreation Trail Grant		150,000	175,000	175,000
Safe Routes To School Grant			25,000	25,000
Federal Earmark Grand Ave Ext.	1,582,303		2,258,743	1,814,832
<b>TOTAL REVENUES</b>	<b>1,657,855</b>	<b>1,436,102</b>	<b>3,991,299</b>	<b>5,548,066</b>
<b>EXPENSES:</b>				
Transportation:				
Bloomington Road Widen			200,000	
Arterial ND/Delaware/Ontario		632,427		
Grand Avenue Extension	1,582,302		2,229,904	1,814,833
S. Duff Ave Improv. Project			4,620	4,620
07/08 Collect Beech/L-Way-Mort	72,602			
06/07 Collector NW 6 <sup>th</sup> -13 <sup>th</sup>	1,566			
S. Dayton Avenue Improvements			699,172	699,172
Stimulus GWC/Stange/Bloomington				1,000,000
Stimulus CyRide Hickory/Franklin				849,562
Transportation Total	1,656,470	632,427	3,133,696	4,368,187
Public Safety:				
US69 Improvements 13 <sup>th</sup> & Grand				105,036
Long-Range Transportation Plan		320,000	320,000	320,000
RR Crossing 9 <sup>th</sup> & UPRR		112,500		
Walkway West Side N. Dakota			25,000	25,000
Skunk River Trail SE 16 <sup>th</sup> /L-Way		221,175	221,175	221,175
NE Area Shared Use Path		150,000		
Skunk River Trail Ext AHHP			156,175	176,175
Signal L-Way/Welch			10,000	6,080
Stimulus SR Trail 13 <sup>th</sup> /Carr Pool				250,000
Signal Lincoln Way & Lynn	11,109		63,891	63,891
Public Safety Total	11,109	803,675	796,241	1,167,357
General Government:				
Purchasing Services	11,134	11,945	11,783	11,265
<b>TOTAL EXPENSES</b>	<b>1,678,713</b>	<b>1,448,047</b>	<b>3,941,720</b>	<b>5,546,809</b>

**CAPITAL PROJECTS - STREET CONSTRUCTION, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
Excess (Deficit) Revenues Over (Under) Expenses	(20,858)	(11,945)	49,579	1,257
Beginning Balance	144,670	133,390	123,812	123,812
Ending Balance	123,812	121,445	173,391	125,069



**CAPITAL PROJECTS - AIRPORT CONSTRUCTION**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Federal Government Revenues	85,046	2,014,000	2,027,260	2,955,150
<b>Total Before Transfers</b>	<b>85,046</b>	<b>2,014,000</b>	<b>2,027,260</b>	<b>2,955,150</b>
<b>TRANSFERS:</b>				
General	62,173	45,525	44,487	44,487
<b>TOTAL REVENUES</b>	<b>147,219</b>	<b>2,059,525</b>	<b>2,071,747</b>	<b>2,999,637</b>
<b>EXPENSES:</b>				
Runway Rehab 13/31		2,120,000	2,120,000	3,096,726
Airport Master Plan	12,062		13,958	13,958
Airport Hangar Improvements	91,985			
<b>TOTAL EXPENSES</b>	<b>104,047</b>	<b>2,120,000</b>	<b>2,133,958</b>	<b>3,110,684</b>
Excess (Deficit) Revenues Over (Under) Expenses	43,172	(60,475)	(62,211)	(111,047)
Beginning Balance	168,920	211,093	212,092	212,092
Ending Balance	212,092	150,618	149,881	101,045

**CAPITAL PROJECTS - BOND PROCEEDS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Bond Proceeds	9,559,781	13,120,573	8,355,000	8,355,000
Interest	346,556		172,100	333,000
<b>TOTAL REVENUES</b>	<b>9,906,337</b>	<b>13,120,573</b>	<b>8,527,100</b>	<b>8,688,000</b>
<b>EXPENSES:</b>				
Debt Service:				
Bond Costs	69,731		70,000	70,000
Debt Service Total	69,731		70,000	70,000
Public Safety:				
Stimulus SR Trail 13 <sup>th</sup> /Carr Pool				20,000
US 69 190 <sup>th</sup> to Dawes	200,000			
Southeast Entryway			148,000	148,000
NE Area Shared Use Path		350,000		
US69 Improvements 13 <sup>th</sup> /Grand	53,543		6,529	6,529
Public Safety Total	253,543	350,000	154,529	174,529
Transportation:				
Concrete Paving Green Hills	113,771		183,179	75,101
Asphalt Paving Arizona Avenue		400,000		
Collector Street Pavement	429	1,000,000	99,570	99,570
Arterial 24 <sup>th</sup> & Stange	530		466,295	316,295
Collector Beech L-Way/Morten	562,162		8,851	8,851
Main Street Alley	43		44,123	44,123
08/09 CyRide Rt Toronto/Hutch.		600,000	60,000	60,000
E. Lincoln Way Widening	568			
Burnett Ave Main to 7 <sup>th</sup>	12,307	750,000	37,693	37,693
08/09 Arterial ND/Delaware/Ont	301	467,573	29,699	74,699
08/09 CyRide NW 28 <sup>th</sup> -30 <sup>th</sup>	6,865	400,000	33,135	33,135
Collector NW 6 <sup>th</sup> - 13 <sup>th</sup>	23,248			
CyRide Jewel Drive	11,536			
S. Duff Improvement Project	16,250		482,613	532,613
Bloomington Road Widening			324,501	274,501
09/10 CyRide Rt - Ash/Knapp				15,000
Collector 24 <sup>th</sup> /Grand/Duff	80,506			
South Dayton Improvements	63,199		970,230	970,230
U.S. 69 Grand Ave Extension	507,263		434,383	434,383
Stimulus GWC Stange/Bloomington				100,000
Stimulus L'Way Hickory/Franklin				86,553
South Bell TIF				1,525

**CAPITAL PROJECTS - BOND PROCEEDS, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
Transportation, continued:				
Kellogg Ave L'Way to Main Arterial 13 <sup>th</sup> Stange – RR				49,242
Dayton Ave Reconstruction	11,328			50,000
Pearle Ave Reconstruction	73,835			
08/09 Concrete Paving	258	1,425,000	199,742	199,742
S.E. 16 <sup>th</sup> Paving & Bridge	2,416,962		104,475	104,475
<b>Transportation Total</b>	<b>3,901,361</b>	<b>5,042,573</b>	<b>3,478,489</b>	<b>3,567,731</b>
Utilities:				
Gateway Stormwater Rehab			43,672	43,672
Raw Well Water Loop Line	144,288	1,500,000	2,859,912	2,859,912
S. Duff Area Storm Sewer			1,148,853	1,148,853
SW Stormwater Greenbriar				125,000
<b>Utilities Total</b>	<b>144,288</b>	<b>1,500,000</b>	<b>4,052,437</b>	<b>4,177,437</b>
Community Enrichment:				
Ada Hayden Heritage Park	11,521			
Don & Ruth Furman Aquatic Ctr	2,096,308	5,278,000	6,391,692	6,391,692
<b>Community Enrichment Total</b>	<b>2,107,829</b>	<b>5,278,000</b>	<b>6,391,692</b>	<b>6,391,692</b>
General Government:				
Accounting & Reporting	2,400	2,400	2,400	2,400
Purchasing Services	34,945	31,544	31,120	29,751
<b>General Government Total</b>	<b>37,345</b>	<b>33,944</b>	<b>33,520</b>	<b>32,151</b>
<b>Total Before Transfers</b>	<b>6,514,097</b>	<b>12,204,517</b>	<b>14,180,667</b>	<b>14,413,540</b>
<b>TRANSFERS:</b>				
Debt Service	139,063			
Special Assessment	1,242,319			
TIF 2008/09 South Bell				
<b>Total Transfers</b>	<b>1,381,382</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>7,895,479</b>	<b>12,204,517</b>	<b>14,180,667</b>	<b>14,413,540</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	2,010,858	916,056	(5,653,567)	(5,725,540)
Beginning Balance	4,292,009	(124,765)	6,302,867	6,302,867
<b>Ending Balance</b>	<b>6,302,867</b>	<b>791,291</b>	<b>649,300</b>	<b>577,327</b>

## ENTERPRISE - WATER UTILITY

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Fees/Service Charges	90,614	133,805	73,756	69,800
Contract Sales	850,497	800,000	775,000	775,000
Metered Sales	5,383,258	5,320,000	5,968,000	5,850,000
Miscellaneous	18,776	10,300	10,300	10,300
Interest Earnings	261,447	210,000	180,000	180,000
Internal Service Charges	76,388	65,000	60,000	60,000
Western Wireless Contract	15,870	15,870	15,870	15,870
Farm Land Rental	9,841	9,841	9,841	9,841
Sprint PCS Land Rental	28,800	28,800	29,340	29,340
<b>TOTAL REVENUES</b>	<b>6,735,491</b>	<b>6,593,616</b>	<b>7,122,107</b>	<b>7,000,151</b>
<b>EXPENSES:</b>				
Utilities:				
Water Production	371,673	410,488	427,294	421,494
Water Treatment	1,255,240	1,446,042	1,569,858	1,529,180
Water Metering	599,018	670,072	502,340	503,185
Water Pumping	233,694	249,566	264,294	294,294
Water Administration	581,661	617,897	634,547	602,779
Water Conservation Marketing			36,550	36,550
Water Laboratory	96,886	100,857	169,340	168,638
Water Customer Service	321,853	361,900	355,770	355,880
Utility Locating	57,106	61,072	62,095	61,595
Water Distribution Maintenance	756,920	775,727	799,493	799,843
Amortization	(132)			
Sub-Total	4,273,919	4,693,621	4,821,581	4,773,438
Utilities CIP:				
Security Improvements	58,850		21,286	21,286
Water Supply Expansion	17,321		19,631	19,631
Water System Improvements	348,322	900,000	1,566,971	1,576,971
Water Plant SCADA System	4,750			
Repaint Lime Storage Bins	55,534		94,385	94,385
SW Zone – East Elevated Tank	1,405,466		365,342	365,342
Water Supply Capacity Study	63,900		36,100	36,100
S. Hazel Water Main Replace.	(1,800)			
Bloomington Elev. Tank Improv.				
Aquatic Center Water Main	685		115,296	115,296

**ENTERPRISE - WATER UTILITY, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>Utilities CIP, continued:</b>				
Topographic Mapping			36,000	36,000
Water Plant Expansion		250,000	350,000	350,000
NADC Pump Station Electrical		50,000	50,000	50,000
SAM Pump Station VFD		50,000	50,000	50,000
SAM Pump Station Electrical		200,000	200,000	200,000
CIP Sub-Total	1,953,028	1,450,000	2,905,011	2,915,011
Utilities Total	6,226,947	6,143,621	7,726,592	7,688,449
<b>General Government:</b>				
Executive Management	57,612	57,730	57,178	57,507
Legal Services	7,568	7,900	8,770	8,770
City Clerk	12,960	13,342	13,809	13,809
Human Resources	33,011	34,031	33,078	33,078
Accounting & Reporting	62,586	65,899	66,373	66,426
Finance Admin/Budget	48,365	49,147	49,128	49,128
Public Relations	12,962	13,466	13,782	13,782
Public Works Administration	73,745	80,880	78,746	78,746
Public Works Engineering	198,977	254,790	228,214	232,449
Facilities	16,753	16,697	19,010	19,407
Merit/Payroll Adjustment		10,936		
Purchasing Services	33,829	41,742	41,181	39,370
General Government Total	558,368	646,560	609,269	612,472
<b>Total Before Transfers</b>	6,785,315	6,790,181	8,335,861	8,300,921
<b>TRANSFERS:</b>				
Fleet Services	3,215	24,375	625	625
Debt Service	29,602	251,840	229,889	229,889
<b>Total Transfers</b>	32,817	276,215	230,514	230,514
<b>TOTAL EXPENSES</b>	6,818,132	7,066,396	8,566,375	8,531,435
<b>Excess (Deficit) Revenues</b>				
Over (Under) Expenses	(82,641)	(472,780)	(1,444,268)	(1,531,284)
Beginning Balance	6,187,134	4,096,056	6,104,493	6,104,493
Ending Balance	6,104,493	3,623,276	4,660,225	4,573,209

**ENTERPRISE - SEWER UTILITY - OPERATIONS (Also referred to as WATER POLLUTION CONTROL (WPC))**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Customer Billings	3,877,606	3,865,900	4,158,900	4,183,900
Other Gov't Participation	21,747	24,700	29,600	34,000
Fees/Service Charges	16,642	16,000	16,000	16,000
Interest Earnings	231,219	200,000	160,000	160,000
Use of Property	128,765	50,000	75,000	42,000
Miscellaneous Revenue	140	1,600	100	100
Internal Service Charge	26,511	50,000	35,000	65,000
Contract Sales	731,743	671,000	739,400	741,000
Flood Warning Maint. Charge	8,178	17,000	7,150	6,725
<b>TOTAL REVENUES</b>	<b>5,042,551</b>	<b>4,896,200</b>	<b>5,221,150</b>	<b>5,248,725</b>
<b>EXPENSES:</b>				
Utilities:				
Sanitary Sewer System	382,001	413,751	447,560	447,560
Administration	588,352	591,173	586,413	602,832
Flood Warning System	15,608	21,027	20,259	20,259
Plant Maintenance	546,503	561,116	558,607	590,599
Plant Operation	984,679	1,030,398	1,076,649	1,023,113
Laboratory	387,544	403,430	314,488	313,186
Farm Operations	31,940	25,000	25,300	42,108
Metering			192,260	191,915
Sewer Customer Service	293,702	330,500	324,290	324,550
Utility Locating	36,265	38,116	39,495	39,495
Utilities Sub-Total	3,266,594	3,414,511	3,585,321	3,595,617
Utilities CIP:				
Sanitary Sewer Rehabilitation	109,918	300,000	860,590	860,590
Clear Water Diversion	110,592	200,000	666,949	666,949
Sanitary Sewer System Study	7,091			
WPC Methane Engine OH	9,111			
WPC Plant Equipment			50,576	50,576
Automation Study/Upgrade	117,211		10,000	10,000
Onion Creek San. Sewer Study			80,000	89,150
Trickling Filter Heat Recovery	15,145		109,855	109,855
WPC San Sewer Sump Pump	68,500			
Lagoon Liners				
Vertical Turbine Pump Repair	75,409		54,288	54,288

**ENTERPRISE - SEWER UTILITY - OPERATIONS (Also referred to as WATER POLLUTION CONTROL - WPC), continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>Utilities CIP, continued:</b>				
Clarifier Painting	169,501	180,000	280,000	280,000
Topographic Mapping			36,000	36,000
WPC Plant Disinfection		30,000	75,000	75,000
Vertical Turbine Pumps		180,000	180,000	180,000
Raw Water Pump Station HVAC		125,000	150,000	150,000
Plant Residuals Handling		50,000	100,000	100,000
CIP Sub-Total	<u>682,478</u>	<u>1,065,000</u>	<u>2,653,258</u>	<u>2,662,408</u>
Utilities Total	3,949,072	4,479,511	6,238,579	6,258,025
<b>General Government:</b>				
City Clerk	12,960	13,342	13,809	13,809
Executive Management	57,612	57,730	57,178	57,507
Legal Services	3,784	3,950	4,385	4,385
Human Resources	30,922	31,877	29,172	29,172
Accounting & Reporting	42,157	44,200	44,690	44,695
Finance Admin/Budget	48,365	49,147	49,128	49,128
Public Relations	12,962	13,466	13,782	13,782
Public Works Admin	73,745	80,880	78,746	78,746
Public Works Engineering	186,359	209,644	220,943	215,394
Public Buildings	12,502	12,460	14,186	14,483
Merit/Payroll Adjustments		10,304		
Purchasing Services	18,631	16,643	16,418	15,696
General Gov't Total	<u>499,999</u>	<u>543,643</u>	<u>542,437</u>	<u>536,797</u>
<b>Total Before Transfers</b>	<b>4,449,071</b>	<b>5,023,154</b>	<b>6,781,016</b>	<b>6,794,822</b>
<b>TRANSFERS:</b>				
Fleet Services	3,215	24,375	625	625
<b>TOTAL EXPENSES</b>	<u>4,452,286</u>	<u>5,047,529</u>	<u>6,781,641</u>	<u>6,795,447</u>
<b>Excess (Deficit) Revenues</b>				
Over (Under) Expenses	590,265	(151,329)	(1,560,491)	(1,546,722)
Beginning Balance	4,944,729	3,719,744	5,534,994	5,534,994
Ending Balance	<u>5,534,994</u>	<u>3,568,415</u>	<u>3,974,503</u>	<u>3,988,272</u>

## ENTERPRISE - ELECTRIC UTILITY

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Metered Sales	43,614,175	48,284,122	46,500,000	46,500,000
Adjustment to Sales	(158,770)	(168,180)	(165,233)	(165,233)
SO <sub>2</sub> Allowance Sales	17,098			
Fly Ash Sales	49,047	50,000	50,000	50,000
Renewable Energy Credits	2,188	2,200	2,200	2,200
Other Power Sales	2,534,337	1,733,610	1,733,610	2,145,008
ISU Interconnection	(64,479)	1,048,600	834,600	834,600
ISU Transmission System Share	170,573	96,300	149,950	149,950
Steam Line Sales	300,760	388,000	300,000	300,000
Street Lights	583,543	600,000	600,000	652,000
Security Lighting Rental	108,553	100,000	100,000	100,000
Subdivision Construction	67,213	50,000	10,000	10,000
Street Lighting Construction	28,649	50,000	10,000	10,000
Fees/Service Charges	93,170	101,050	101,300	101,300
Use of Property	22,615		15,345	15,345
Miscellaneous Revenue	604,499	150,000	150,000	230,000
Interest Earnings	1,010,847	700,000	800,000	800,000
<b>TOTAL REVENUES</b>	<b>48,984,018</b>	<b>53,185,702</b>	<b>51,191,772</b>	<b>51,735,170</b>
<b>EXPENSES:</b>				
Debt Service:				
1993 Electric Refunding Issue	113,113			
Utilities:				
Electric Production	7,648,302	10,011,045	10,601,139	10,601,139
Plant Fuel Purchases	25,462,726	26,224,063	24,877,238	24,877,238
Electric Distribution – Operation	2,377,798	2,737,018	2,648,241	2,651,241
Electric Distribution - Extension	1,117,736	1,845,900	1,543,300	1,543,300
Electric Technical Services	381,824	445,806	457,453	457,453
Electric Engineering	454,626	758,715	824,830	824,830
Electric Administration	1,381,971	1,429,217	1,909,531	1,909,531
Utility Deposit Interest	40,001			
Electric Customer Service	619,803	611,774	632,632	630,234
Utilities Sub-Total	<b>39,484,787</b>	<b>44,063,538</b>	<b>43,494,364</b>	<b>43,494,966</b>



**ENTERPRISE - ELECTRIC UTILITY, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>Utilities CIP:</b>				
Load Management	17,605			
Ames Stange In-Town 161 kV			3,600,000	3,600,000
Unit #8 Boiler Repair	31,605		400,000	400,000
Combustion Turbine Control	12,773		378,000	378,000
Interconnection Improvements	(234,727)	4,900,000	300,000	300,000
Unit 7 Turbine Gen Overhaul	294,828			
Power Plt Coal Hand. Sprinkler	18,117		650,000	650,000
Top-o-Hollow Substation Switch		350,000	175,000	175,000
Grand Ave S. Ext. Relocation	314,742			
S.E. 16 <sup>th</sup> 69 kV Relocation	366,568		746	746
SCADA Upgrade	88,604	100,000	100,000	138,000
Base Load Generating Capacity	6,860		500,000	500,000
S. Dayton Ave Extension			60,000	60,000
Demand Side Management	294,063	600,000	644,100	644,100
#7 Nitrogen Oxide Control	51,692	1,400,000	60,000	60,000
Power Plt Passenger Elevator	169,767			
Unit 7 & 8 Dist Control System		500,000	50,000	50,000
Downtown Network 13.8 kV		150,000	150,000	150,000
Cyber Security Risk Assess.		100,000		
Street Light/Line Relocations		85,000	85,000	85,000
Unit 7 Precipitator Enclosure		85,000		
Unit 8 Nitrogen Oxide Control	25,625		190,000	190,000
Unit 8 Mercury Emission Monit	17,937	500,000	482,063	482,063
CIP Sub-Total	<u>1,476,059</u>	<u>8,770,000</u>	<u>7,824,909</u>	<u>7,862,909</u>
Utilities Total	40,960,846	52,833,538	51,319,273	51,357,875
<b>General Government:</b>				
Executive Management	115,120	115,460	115,357	116,013
Legal Services	11,352	34,835	36,834	36,834
Public Records	25,920	26,684	27,618	27,618
Human Resources	100,766	103,876	98,878	98,878
Accounting & Reporting	236,091	247,928	255,044	255,273
Finance Admin/Budget	135,421	139,713	137,558	137,558
Public Relations	25,924	26,932	27,564	27,564
Facilities	30,941	30,839	35,110	35,844
Merit/Payroll Adjustments		23,243		
Purchasing Services	215,799	228,264	228,946	218,872
General Gov't Total	<u>897,334</u>	<u>977,774</u>	<u>962,909</u>	<u>954,454</u>
<b>Total Before Transfers</b>	<u>41,971,293</u>	<u>53,811,312</u>	<u>52,282,182</u>	<u>52,312,329</u>

**ENTERPRISE - ELECTRIC UTILITY, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>TRANSFERS:</b>				
Payment in Lieu of Taxes	1,565,249	1,688,368	1,688,368	1,688,368
Electric Revenue Bonds		1,070,812		
<b>Transfer Total</b>	<u>1,565,249</u>	<u>2,759,180</u>	<u>1,688,368</u>	<u>1,688,368</u>
<b>TOTAL EXPENSES</b>	<u>43,536,542</u>	<u>56,570,492</u>	<u>53,970,550</u>	<u>54,000,697</u>
Excess (Deficit) Revenues Over (Under) Expenses	5,447,476	(3,384,790)	(2,778,778)	(2,265,527)
Beginning Balance	19,669,172	18,777,944	25,116,648	25,116,648
Ending Balance	<u>25,116,648</u>	<u>15,393,154</u>	<u>22,337,870</u>	<u>22,851,121</u>

**ENTERPRISE – ELECTRIC REVENUE BONDS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Bond Proceeds		10,400,000		
<b>TRANSFERS:</b>				
Electric Utility		1,070,812		
<b>TOTAL REVENUES</b>		<u>11,470,812</u>	0	0
<b>EXPENSES:</b>				
Debt Service:				
Electric Revenue Bonds 08/09		1,070,812		
Utilities CIP:				
Base Load Generating Capacity		3,000,000		
#8 Nitrogen Oxide Capital		2,800,000		
#8 Mercury Capital		1,500,000		
#8 Boiler Repair/Tube Replace		3,100,000		
CIP Total		<u>10,400,000</u>	0	0
<b>TOTAL EXPENSES</b>		<u>11,470,812</u>	0	0
Excess (Deficit) Revenues				
Over (Under) Expenses		0	0	0
Beginning Balance		0	0	0
Ending Balance		<u>0</u>	<u>0</u>	<u>0</u>

**ENTERPRISE - PARKING OPERATIONS AND IMPROVEMENT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Process Server	10,728	10,000	2,500	2,500
Miscellaneous	4,412	3,840	4,140	4,140
Illegal Parking	95,434	117,000	95,000	126,000
Overtime Parking	171,576	190,000	170,000	156,000
Interest Earnings	11,211	7,000	7,800	7,800
Fines/Clerk of Court	23,123	15,000	10,000	10,000
East District – Downtown	190,783	188,800	188,300	184,550
West District – Campustown	140,588	146,920	140,920	141,420
Community Safety Officer	203,232	155,000	205,000	176,000
Collection Agency Fees	20,380		15,000	15,000
<b>TOTAL REVENUES</b>	<b>871,467</b>	<b>833,560</b>	<b>838,660</b>	<b>823,410</b>
<b>EXPENSES:</b>				
Transportation:				
Parking Operation/Maintenance	237,703	225,485	226,980	233,306
Parking Law Enforcement	318,321	324,396	324,836	313,296
Parking Violation Collection	129,496	148,755	143,320	141,480
Right-of-Way Maintenance	18,037	8,600	4,479	4,935
Transportation Total	<b>703,557</b>	<b>707,236</b>	<b>699,615</b>	<b>693,017</b>
General Government:				
Legal Services	105,005	98,458	99,479	99,479
Human Resources	7,044	7,261	6,627	6,627
Accounting & Reporting	17,384	18,359	18,495	18,504
Finance Admin/Budget	3,224	3,276	3,275	3,275
Facilities	9,512	9,480	10,793	11,019
Merit/Payroll Adjustments		2,517		
Purchasing Services	549	553	545	521
General Government Total	<b>142,718</b>	<b>139,904</b>	<b>139,214</b>	<b>139,425</b>
<b>TOTAL EXPENSES</b>	<b>846,275</b>	<b>847,140</b>	<b>838,829</b>	<b>832,442</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	25,192	(13,580)	(169)	(9,032)
Beginning Balance	235,222	180,596	260,414	260,414
Ending Balance	260,414	167,016	260,245	251,382

**ENTERPRISE - TRANSIT AGENCY - OPERATIONS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Metro Planning Org Reimb	24,291	15,000	15,000	15,000
FTA Section 5307	1,365,236	1,433,000	1,328,822	1,328,822
IDOT Oper Asst & Reimb	651,631	639,240	688,460	688,460
ISU Administration	501,667	530,764	530,764	530,764
Fees/Service Charges	728,746	624,506	720,406	720,406
Miscellaneous Revenue	29,863	5,900	9,600	9,600
Interest Earnings	117,345	115,000	60,000	60,000
ISU Tuition	2,608,946	2,760,265	2,760,265	2,760,265
ISU Tuition Excess	140,751	150,000	170,000	250,000
<b>Total Before Transfers</b>	<b>6,168,476</b>	<b>6,273,675</b>	<b>6,283,317</b>	<b>6,363,317</b>
<b>TRANSFERS:</b>				
Local Option Tax			46,000	46,000
General Levy (Property Tax)	1,150,821	1,210,300	1,210,300	1,210,300
<b>Transfer Total</b>	<b>1,150,821</b>	<b>1,210,300</b>	<b>1,256,300</b>	<b>1,256,300</b>
<b>TOTAL REVENUES</b>	<b>7,319,297</b>	<b>7,483,975</b>	<b>7,539,617</b>	<b>7,619,617</b>
<b>EXPENSES:</b>				
Transportation:				
Fixed Route Service (Cy-Ride)	4,898,335	5,005,890	5,123,487	5,123,487
Dial-a-Ride Service	146,730	157,711	170,154	170,154
Transit Admin/Support	1,344,042	1,426,711	1,478,782	1,478,782
<b>Total Before Transfers</b>	<b>6,389,107</b>	<b>6,590,312</b>	<b>6,772,423</b>	<b>6,772,423</b>
<b>TRANSFERS:</b>				
GSB	140,751	150,000	170,000	250,000
Transit Capital Reserve	912,231	713,000	500,000	500,000
<b>Total Transfers</b>	<b>1,052,982</b>	<b>863,000</b>	<b>670,000</b>	<b>750,000</b>
<b>TOTAL EXPENSES</b>	<b>7,442,089</b>	<b>7,453,312</b>	<b>7,442,423</b>	<b>7,522,423</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	(122,792)	30,663	97,194	97,194
Beginning Balance	1,014,208	951,248	891,416	891,416
Ending Balance	891,416	981,911	988,610	988,610

**ENTERPRISE - TRANSIT CAPITAL RESERVE**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
IDOT Reimbursement	2,084,112	1,651,268	1,958,497	1,958,497
ISU Parking	17,000	17,000	17,000	17,000
Shuttle Revenue	29,979	29,000	20,000	20,000
Interest Revenue	12,065	20,000	15,000	15,000
<b>Total Before Transfers</b>	<b>2,143,156</b>	<b>1,717,268</b>	<b>2,010,497</b>	<b>2,010,497</b>
<b>TRANSFERS:</b>				
Transit	912,231	713,000	500,000	500,000
<b>Total Transfers</b>	<b>912,231</b>	<b>713,000</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL REVENUES</b>	<b>3,055,387</b>	<b>2,430,268</b>	<b>2,510,497</b>	<b>2,510,497</b>
<b>EXPENSES:</b>				
Capital Improvements	2,663,900	2,770,410	3,346,483	3,368,923
<b>TOTAL EXPENSES</b>	<b>2,663,900</b>	<b>2,770,410</b>	<b>3,346,483</b>	<b>3,368,923</b>
Excess (Deficit) Revenues Over (Under) Expenses	391,487	(340,142)	(835,986)	(858,426)
Beginning Balance	844,568	528,392	1,236,055	1,236,055
Ending Balance	1,236,055	188,250	400,069	377,629

**ENTERPRISE – GSB TRANSIT TRUST**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest	(12,134)	(10,300)	(5,500)	(5,500)
<b>Total Before Transfers</b>	<b>(12,134)</b>	<b>(10,300)</b>	<b>(5,500)</b>	<b>(5,500)</b>
<b>TRANSFERS:</b>				
Transit	140,751	150,000	170,000	250,000
<b>TOTAL REVENUES</b>	<b>128,617</b>	<b>139,700</b>	<b>164,500</b>	<b>244,500</b>
<b>EXPENSES:</b>				
Transfer to Operations	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficit) Revenues Over (Under) Expenses	128,617	139,700	164,500	244,500
Beginning Balance	(311,465)	(203,465)	(182,848)	(182,848)
Ending Balance	(182,848)	(63,765)	(18,348)	61,652

**ENTERPRISE - STORM SEWER**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Fees & Service Charges	766,000	771,000	771,000	771,000
Developer Reimbursement	883	20,000	20,000	5,000
Site Plan SWPPP Review	2,400	15,000	10,000	10,000
SW Lot Development Permit	14,700	30,000	15,000	15,000
Interest Earnings	41,009	22,000	25,000	25,000
Internal Service Charges	7,911	22,500	15,000	25,000
Miscellaneous Revenue	80	150	150	900
Watershed Improv. Review Bd.	36,670	115,695	79,025	79,025
<b>TOTAL REVENUES</b>	<b>869,653</b>	<b>996,345</b>	<b>935,175</b>	<b>930,925</b>
<b>EXPENSES:</b>				
Utilities:				
Engineering	189,656	232,925	271,830	270,730
Maintenance	225,035	266,428	272,411	272,411
Merit/Payroll Adjustments		1,854		
Human Resources	2,686	2,769	2,722	2,722
Customer Service	1,700	1,500	1,600	1,750
Sub-Total	419,077	505,476	548,563	547,613
Utilities CIP:				
Storm Sewer Intake Rehab	1,671	150,000	172,489	49,900
Low Point Drainage	5,272	100,000	455,205	642,139
Outlet Erosion Control	20,226	220,695	378,874	314,224
S. Water Facility Rehab		100,000	100,000	100,000
Sub-Total CIP	27,169	570,695	1,106,568	1,106,263
<b>TOTAL EXPENSES</b>	<b>446,246</b>	<b>1,076,171</b>	<b>1,655,131</b>	<b>1,653,876</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	423,407	(79,826)	(719,956)	(722,951)
Beginning Balance	672,138	198,545	1,095,545	1,095,545
Ending Balance	1,095,545	118,719	375,589	372,594



**ENTERPRISE - AMES/ISU ICE ARENA**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Iowa State University	20,000			
Pro Shop Sales	3,488	6,000	3,700	5,100
Equipment Rental	22,571	22,200	21,200	21,400
Skate Sharpening	3,097	3,500	3,300	3,300
Admissions	41,024	41,700	42,650	44,802
Dasher Board Advertising	5,700	5,700	7,050	7,800
Ice Rink Rental	286,819	292,605	306,123	292,628
Concessions	44,770	42,600	50,372	54,904
Interest Earnings	22,846	20,000	18,400	18,400
Miscellaneous Revenue	10,249	11,000	8,000	7,250
<b>Total Before Transfers</b>	<b>460,564</b>	<b>445,305</b>	<b>460,795</b>	<b>455,584</b>
<b>TRANSFERS:</b>				
Local Option Tax Fund	20,000			
<b>TOTAL REVENUES</b>	<b>480,564</b>	<b>445,305</b>	<b>460,795</b>	<b>455,584</b>
<b>EXPENSES:</b>				
Ames/ISU Ice Arena	420,126	437,249	458,364	459,115
Merit & Payroll Adjustments		1,180		
<b>TOTAL EXPENSES</b>	<b>420,126</b>	<b>438,429</b>	<b>458,364</b>	<b>459,115</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	60,438	6,876	2,431	(3,531)
Beginning Balance	66,725	123,193	127,163	127,163
Ending Balance	127,163	130,069	129,594	123,632

**ENTERPRISE - ICE ARENA CAPITAL RESERVE**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Transfer from Local Option		20,000	20,000	20,000
ISU Participation		20,000	20,000	20,000
<b>TOTAL REVENUES</b>	0	40,000	40,000	40,000
<b>EXPENSES:</b>				
Ice Resurfacer				
<b>TOTAL EXPENSES</b>	0	0	0	0
Excess (Deficit) Revenues				
Over (Under) Expenses	0	40,000	40,000	40,000
Beginning Balance	398,428	398,428	398,428	398,428
Ending Balance	398,428	438,428	438,428	438,428

**ENTERPRISE - HOMEWOOD GOLF COURSE**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest Earnings	1,449	1,000	1,000	1,000
Golf Course Fees/Rentals	170,514	183,260	182,215	183,215
Pro Shop Sales	2,799	2,700	3,000	3,000
Concessions	17,427	17,610	20,154	20,154
Western Wireless Rental	25,184	25,463	25,463	25,463
<b>TOTAL REVENUES</b>	<b>217,373</b>	<b>230,033</b>	<b>231,832</b>	<b>232,832</b>
<b>EXPENSES:</b>				
Homewood Golf Course	215,516	228,491	219,789	220,329
Merit & Payroll Adjustments		597		
<b>TOTAL EXPENSES</b>	<b>215,516</b>	<b>229,088</b>	<b>219,789</b>	<b>220,329</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	1,857	945	12,043	12,503
Beginning Balance	28,012	29,585	29,869	29,869
Ending Balance	29,869	30,530	41,912	42,372

**ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Per Capita Charges	299,954	299,954	299,954	299,954
ISU Charges	284,634	230,000	250,000	180,000
Other Contracts	18,268	15,540	15,540	19,040
Sale of Metals	300,820	200,000	200,000	275,000
Electric Plant	656,352	550,000	550,000	600,000
Public Fees	36,490	43,000	37,000	38,000
Other Customers	2,508,125	2,825,000	2,706,843	2,465,000
Interest	60,375	35,000	60,000	50,000
Other Revenues	9,111	7,500	11,500	8,500
Iowa DNR Grant		825,000	825,000	825,000
<b>Total Before Transfers</b>	<b>4,174,129</b>	<b>5,030,994</b>	<b>4,955,837</b>	<b>4,760,494</b>
<b>TRANSFERS:</b>				
General Fund	108,475	108,475	108,475	108,475
<b>Total Transfers</b>	<b>108,475</b>	<b>108,475</b>	<b>108,475</b>	<b>108,475</b>
<b>TOTAL REVENUES</b>	<b>4,282,604</b>	<b>5,139,469</b>	<b>5,064,312</b>	<b>4,868,969</b>
<b>EXPENSES:</b>				
Utilities:				
Resource Recovery Process	1,994,486	2,163,435	2,081,945	2,156,395
Landfill Operations	13,259	18,300	18,700	15,461
Yard Waste Management	32,902	36,500	37,000	40,710
Processing Reject Disposal	772,519	912,690	850,000	850,000
Sub-Total	2,813,166	3,130,925	2,987,645	3,062,566
Utilities CIP:				
Non-Ferrous System	43,604	1,100,000	1,056,396	1,056,396
Land Acquisition			283,000	283,000
Resource Rec. Renovations	118,554	177,000	243,159	243,159
CIP Sub-Total	162,158	1,277,000	1,582,555	1,582,555
Utilities Total	2,975,324	4,407,925	4,570,200	4,645,121
General Government:				
Human Resources	16,476	16,984	16,154	16,154

**ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS, continued**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
General Government, continued:				
Accounting & Reporting	109,087	115,189	115,472	115,676
Finance Admin/Budget	12,897	13,106	13,101	13,101
Public Relations	12,962	13,466	13,782	13,782
Facilities	1,533	1,528	1,740	1,776
Merit/Payroll Adjustments		2,633		
Purchasing Services	15,418	22,455	22,152	21,177
Public Works Administration	73,745	80,880	78,746	78,746
General Government Total	242,118	266,241	261,147	260,412
<b>Total Before Transfer</b>	<b>3,217,442</b>	<b>4,674,166</b>	<b>4,831,347</b>	<b>4,905,533</b>
<b>TRANSFERS:</b>				
Debt Service	180,850	150,100	150,100	150,100
<b>TOTAL EXPENSES</b>	<b>3,398,292</b>	<b>4,824,266</b>	<b>4,981,447</b>	<b>5,055,633</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	884,312	315,203	82,865	(186,664)
Beginning Balance	1,320,648	1,836,592	2,204,960	2,204,960
Ending Balance	2,204,960	2,151,795	2,287,825	2,018,296

**INTERNAL SERVICES – FLEET MAINTENANCE SERVICES**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest Earnings	7,268	10,000	5,000	5,000
Operational Dept Charges	1,822,096	1,689,038	1,829,339	1,907,839
<b>Total Before Transfers</b>	<b>1,829,364</b>	<b>1,699,038</b>	<b>1,834,339</b>	<b>1,912,839</b>
<b>TRANSFERS:</b>				
Fleet Purchases Interest	285,112	255,000	240,000	240,000
Road Use Tax Transfer	3,215	24,375	625	625
Water Transfer	3,215	24,375	625	625
Sewer Transfer	3,215	24,375	625	625
<b>Total Transfers</b>	<b>294,757</b>	<b>328,125</b>	<b>241,875</b>	<b>241,875</b>
<b>TOTAL REVENUES</b>	<b>2,124,121</b>	<b>2,027,163</b>	<b>2,076,214</b>	<b>2,154,714</b>
<b>EXPENSES:</b>				
General Government:				
Accounting & Reporting	37,987	39,881	40,178	40,215
Finance Admin/Budget	6,449	6,553	6,550	6,550
Public Buildings	1,139	1,135	1,292	1,319
Merit/Payroll Adjustments		3,499		
Purchasing Services	4,965	4,581	4,518	4,319
<b>General Government Total</b>	<b>50,540</b>	<b>55,649</b>	<b>52,538</b>	<b>52,403</b>
Internal Services:				
Fleet Maintenance Services	1,842,305	1,730,175	1,872,248	1,962,337
Fleet Acquisition & Disposal	136,574	129,339	126,463	125,363
"Green" Fleet Subsidy	29,632			12,000
Facility Improvements	12,861	97,500	2,500	2,500
<b>Internal Services Total</b>	<b>2,021,372</b>	<b>1,957,014</b>	<b>2,001,211</b>	<b>2,102,200</b>
<b>TOTAL EXPENSES</b>	<b>2,071,912</b>	<b>2,012,663</b>	<b>2,053,749</b>	<b>2,154,603</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	52,209	14,500	22,465	111
Beginning Balance	315,301	365,765	367,510	367,510
Ending Balance	367,510	380,265	389,975	367,621

## INTERNAL SERVICES – FLEET REPLACEMENT

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Interest Earnings	297,444	255,000	240,000	240,000
Equip. Replacement Charges	1,463,682	1,396,870	1,454,740	1,454,740
<b>TOTAL REVENUES</b>	<b>1,761,126</b>	<b>1,651,870</b>	<b>1,694,740</b>	<b>1,694,740</b>
<b>EXPENSES:</b>				
Fleet Acquisition & Disposal	655,770	1,366,150	2,185,929	2,251,146
<b>Total Before Transfers</b>	<b>655,770</b>	<b>1,366,150</b>	<b>2,185,929</b>	<b>2,251,146</b>
<b>TRANSFERS:</b>				
Fleet Maintenance Services	285,112	255,000	240,000	240,000
<b>TOTAL EXPENSES</b>	<b>940,882</b>	<b>1,621,150</b>	<b>2,425,929</b>	<b>2,491,146</b>
Excess (Deficit) Revenues Over (Under) Expenses	820,244	30,720	(731,189)	(796,406)
Beginning Balance	6,090,284	6,299,581	6,910,528	6,910,528
Ending Balance	6,910,528	6,330,301	6,179,339	6,114,122

**INTERNAL SERVICES – INFORMATION TECHNOLOGY**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Information Technology Charges	1,124,314	1,250,510	1,216,260	1,171,363
Communication Services	225,377	227,638	224,801	224,801
<b>TOTAL REVENUES</b>	<b>1,349,691</b>	<b>1,478,148</b>	<b>1,441,061</b>	<b>1,396,164</b>
<b>EXPENSES:</b>				
General Government:				
Merit/Payroll Adjustments		7,466		
Internal Services:				
Information Technology	1,124,304	1,250,510	1,216,260	1,171,363
Communication Services	225,377	227,638	224,801	224,801
Internal Services Total	1,349,681	1,478,148	1,441,061	1,396,164
<b>TOTAL EXPENSES</b>	<b>1,349,681</b>	<b>1,485,614</b>	<b>1,441,061</b>	<b>1,396,164</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	10	(7,466)	0	0
Beginning Balance	147,516	147,518	147,526	147,526
Ending Balance	147,526	140,052	147,526	147,526



**INTERNAL SERVICES – COMPUTER REPLACEMENT FUND**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Interest	90,315	60,000	60,000	60,000
Equip. Replacement Funds	487,549	250,000	279,679	279,679
Shared Comm. ISU	23,043	87,808	31,860	31,860
Shared Comm. Story County	25,743	90,508	34,560	34,560
Shared Comm. E911 Board	23,635	97,932	38,278	38,278
Shared Comm. Ames Police	24,843	89,309	33,360	33,360
<b>TOTAL REVENUES</b>	<b>675,128</b>	<b>675,557</b>	<b>477,737</b>	<b>477,737</b>
<b>EXPENSES:</b>				
Replacement Computer Equip.	119,666	220,953	244,024	286,253
Info Technology Computer Purch	136,204	179,700	294,987	294,987
Phone System Purchases	30,859	24,425	40,568	40,568
Shared Communication Project	97,265	365,557	138,059	138,059
<b>TOTAL EXPENSES</b>	<b>383,994</b>	<b>790,635</b>	<b>717,638</b>	<b>759,867</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	291,134	(115,078)	(239,901)	(282,130)
Beginning Balance	1,874,758	1,795,468	2,165,892	2,165,892
Ending Balance	2,165,892	1,680,390	1,925,991	1,883,762

**INTERNAL SERVICES - RISK MANAGEMENT**

<b>FUND SUMMARY</b>	<b>2007/08 ACTUAL</b>	<b>2008/09 ADOPTED</b>	<b>2008/09 ADJUSTED</b>	<b>2008/09 FINAL AMENDED</b>
<b>REVENUES:</b>				
Department Insurance Charges	951,516	1,038,619	1,160,250	1,160,250
Interest Earnings	25,509	30,000	20,000	20,000
City Contrib. Workers' Comp	452,502	462,000	577,166	577,166
<b>TOTAL REVENUES</b>	<b>1,429,527</b>	<b>1,530,619</b>	<b>1,757,416</b>	<b>1,757,416</b>
<b>EXPENSES:</b>				
General Government:				
Merit/Payroll Adjustments		671		
Internal Services:				
Risk Management Admin	67,070	89,142	130,737	130,737
Workers Comp Claims	339,005	275,000	515,000	515,000
Workers Comp Admin	3,624	1,000	27,000	27,000
Liability Insurance	151,274	161,525	144,258	144,258
Auto Insurance	54,938	58,237	58,929	58,929
Excess Insurance	55,885	52,526	55,863	55,863
Liability Claims	104,709	50,000	50,000	50,000
Transit Insurance	84,316	93,793	89,419	89,419
Property Insurance	419,069	424,511	431,373	431,373
Prof. Liability Claims	26,502	28,955	34,741	34,741
Internal Safety Training	126,500	136,500	141,500	141,500
411 Medical	93,412	150,000	150,000	150,000
Police Professional Insurance	21,549	23,430	23,430	23,430
<b>TOTAL EXPENSES</b>	<b>1,547,853</b>	<b>1,545,290</b>	<b>1,852,250</b>	<b>1,852,250</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	(118,326)	(14,671)	(94,834)	(94,834)
Beginning Balance	961,493	925,202	843,167	843,167
Ending Balance	843,167	910,531	748,333	748,333

## INTERNAL SERVICES - HEALTH INSURANCE

FUND SUMMARY	2007/08 ACTUAL	2008/09 ADOPTED	2008/09 ADJUSTED	2008/09 FINAL AMENDED
<b>REVENUES:</b>				
Miscellaneous Revenue	4,432		240,000	210,000
Employee/Retiree Contributions	766,118	850,048	776,241	774,604
Medicare Supplement Contribut.	36,985	38,000	35,000	35,000
Interest Earnings	100,296	114,460	75,000	75,000
City Contributions	4,275,699	4,677,807	4,457,538	4,436,430
COBRA Contributions	2,693	11,000		
<b>TOTAL REVENUES</b>	<b>5,186,223</b>	<b>5,691,315</b>	<b>5,583,779</b>	<b>5,531,034</b>
<b>EXPENSES:</b>				
General Government:				
Merit/Payroll Adjustments		1,440		
Internal Service:				
Health Administration	79,785	93,679	104,983	109,940
Medical Claims	3,427,253	3,668,700	3,872,623	3,795,000
Dental Claims	269,253	304,359	296,800	296,800
Pharmacy Claims	793,854	921,266	899,299	869,299
Medicare Supplement Premium	37,666	38,000	35,000	35,000
Specific Excess Insurance	126,067	130,810	127,000	127,000
Aggregate Excess	27,600	25,412	21,000	21,000
Reinsurance	28,829	28,000	28,000	28,000
Access Fee	61,246	65,004	61,250	61,250
Health Promotion	164,096	192,024	166,703	166,703
ASO Medical	147,678	149,000	157,000	157,000
ASO Dental	19,369	19,500	20,160	20,160
Pharmacy Outcomes	26,040	32,476	26,040	26,040
Disease Management	47,744	62,000	44,000	44,000
<b>TOTAL EXPENSES</b>	<b>5,256,480</b>	<b>5,731,670</b>	<b>5,859,858</b>	<b>5,757,192</b>
Excess (Deficit) Revenues				
Over (Under) Expenses	(70,257)	(40,355)	(276,079)	(226,158)
Beginning Balance	1,896,429	1,737,514	1,826,172	1,826,172
Ending Balance	1,826,172	1,697,159	1,550,093	1,600,014
Reserve for Post-Employment Health Care Benefits		288,992		288,992

**NOTICE OF PUBLIC HEARING  
AMENDMENT OF CURRENT CITY BUDGET**

The City Council of Ames in STORY County, Iowa  
 will meet at Council Chambers, City Hall, 515 Clark Ave, Ames, IA  
 at 7 PM on May 26, 2009

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2009  
 by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.  
 Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property 1	21,407,254		21,407,254
Less: Uncollected Property Taxes-Levy Year 2			0
<b>Net Current Property Taxes 3</b>	21,407,254	0	21,407,254
Delinquent Property Taxes 4			0
TIF Revenues 5			0
Other City Taxes 6	8,138,912		8,138,912
Licenses & Permits 7	1,191,166	-36,008	1,155,158
Use of Money and Property 8	9,687,232	370,759	10,057,991
Intergovernmental 9	21,711,908	2,746,037	24,457,945
Charges for Services 10	227,799,043	7,649	227,806,692
Special Assessments 11	280,000		280,000
Miscellaneous 12	1,052,610	218,551	1,271,161
Other Financing Sources 13	20,213,721	7,075,000	27,288,721
<b>Total Revenues and Other Sources 14</b>	311,481,846	10,381,988	321,863,834
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety 15	13,218,579	-23,976	13,194,603
Public Works 16	5,301,983	168,371	5,470,354
Health and Social Services 17	1,189,216		1,189,216
Culture and Recreation 18	6,735,760	-51,366	6,684,394
Community and Economic Development 19	5,036,169	132,716	5,168,885
General Government 20	2,661,505	-1,393	2,660,112
Debt Service 21	8,499,561	7,155,340	15,654,901
Capital Projects 22	30,223,994	2,874,541	33,098,535
Total Government Activities Expenditures 23	72,866,767	10,254,233	83,121,000
Business Type / Enterprises 24	238,443,825	179,167	238,622,992
<b>Total Gov Activities &amp; Business Expenditures 25</b>	311,310,592	10,433,400	321,743,992
Transfers Out 26	11,638,376	80,000	11,718,376
<b>Total Expenditures/Transfers Out 27</b>	322,948,968	10,513,400	333,462,368
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28</b>	-11,467,122	-131,412	-11,598,534
Continuing Appropriation 29		N/A	0
Beginning Fund Balance July 1 30	359,101,484		359,101,484
<b>Ending Fund Balance June 30 31</b>	347,634,362	-131,412	347,502,950

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Increase intergovernmental revenue from "stimulus" funds. Refunding bonds issued to reduce debt service and bonds redeemed increase bond proceeds and debt service expenditures. Capital projects increased due to "stimulus" projects.

There will be no increase in tax levies to be paid in the current fiscal year named above. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget. This will provide for a balanced budget.

Diane R Voss, City Clerk  
 City Clerk/ Finance Officer Name

## NOTES