



FINAL AMENDMENTS

**for the
2009/10
PROGRAM BUDGET**

CITY OF AMES, IOWA

CITY OF AMES, IOWA

2009/10

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 25, 2010.

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

Change from earlier adjustment:	Revenue	- \$	288,131
	Expense	-	325,648
	Net Change	+ \$	37,517

Including the large decrease in Hotel/Motel's projected revenues that pass through the General Fund, the net change is an improvement of \$37,517.

The General Fund's revenue decrease totals - \$288,131 and includes the following large changes:

Decrease in the Hotel/Motel revenue pass-thru	- \$	327,000
Increase in various building inspection permits	+	70,580
Decrease in the portion of Hotel/Motel for property tax relief	-	28,029
Decrease in cemetery lot sales and interest	-	14,841
Decrease in reimbursement for MPO planner's delayed hire	-	13,306
Additional Cable TV revenues	+	13,000
Increase in Public Works' reimbursement for labor & materials	+	11,771
Decrease in Library revenues	-	7,359
Net increase in all Parks & Rec General Fund revenues	+	3,510
ISU's share of increased fire protection costs	+	3,389
Total of large changes	- \$	288,285

The General Fund's expenses decreased by \$325,648, including the following large changes:

Decrease in the Hotel/Motel expense pass-thru	- \$	327,000
Police savings in IT costs for delay in hiring the Public Safety Technician	-	23,906
Fire protection increase including retirement payout and fleet costs	+	13,557
In Parks and Recreation – additional charges for temporary wages and carpet at the Gateway building	+	13,419
Savings from delay in hiring MPO planner	-	13,306
Snow removal costs at the airport	+	11,352
Additional cost at City Hall for cooling tower repair	+	11,251
Library decrease in expenses to offset revenue loss	-	7,359
Fire Inspections decrease in training	-	5,678
Total of large changes	- \$	327,670

SPECIAL REVENUES

Local Option

Change from earlier adjustment:	Revenue	+ \$ 668,119
	Expense	+ 236,678
	Net Change	+ \$ 431,441

To comply with the Government Accounting and Standards Board's (GASB) Statement 54 regarding fund balances, the Park Development Fund was combined with the Local Option Tax Fund. The source of most of the Park Development Fund's balance was a yearly transfer of \$100,000 from the Local Option Fund. The bottom of the Local Option Fund sheet will identify the reserved amount for park development and new account numbers will be used to record from the reserved fund balance. The revenues show a transfer of \$680,974 from the Park Development Fund and final interest earnings of \$7,916. Expenses for the year include the following projects related to park development:

Northridge Heights Park	+ \$ 53,500
Ada Hayden Heritage Park Fishing Pier	+ 47,200
Charles Calhoun Memorial Park	+ 21,805
Greenbriar Park	+ 12,200
Sales Tax Refund on Dog Park	- 1,665
	+ \$ 133,040

The transfer of \$100,000 to the Park Development Fund has been dropped since all activity is in the Local Option Fund now. We will continue to move \$100,000 to the reserved portion of the fund balance.

Additional revenue adjustments include a decrease in the transfer from the Hotel/Motel Fund for 60% of the 1¢ collected in lieu of the Local Option Tax. Hotel/Motel revenues are estimated to be down 23% from the budget figures, or an \$18,686 decrease to this fund.

The actual rents received from the City's property at 13th & Grand Avenue decreased \$2,085 from budget.

Expenses in the final amendments are \$236,678 higher and include the \$133,040 in shifted park development activity mentioned earlier. The local match for two energy efficiency block grant projects is included (S. E. 16th LED light - \$15,750; and the City Hall west parking light - \$9,000).

Funds were advanced from the FY 2010/11 budget for the Skunk River Trail, S.E. 16th – Lincoln Way, + \$162,129.

Several projects were adjusted to their final costs:

Shared Use Path – Gartner Park to AMS	+ \$ 14,000
Shared Use Path – Ontario	+ 7,503
Squaw Creek Path Bridge	+ 6,923
Sidewalk Safety Sales Tax Refund	- 3,278
Path – Grand Avenue 20 th to Murray	- 8,389
	<hr/>
	+ \$ 16,759

Hotel/Motel

Change from earlier adjustment:	Revenue	- \$ 327,000
	Expense	- 246,283
	Net Change	<hr/> - \$ 80,717

Earlier revenue estimates for hotel/motel taxes were based on only one quarterly payment. The third quarter's payment was just received and it is apparent that taxes collected by the hotels and motels are significantly lower than expected. Instead of collecting \$1,440,000 as in the year before, only \$864,106 is expected - a \$327,000 decrease or -23%.

Related transfers and the payment to Ames Convention and Visitors Bureau are down as follows:

ACVB Pass Thru	- \$ 233,571
Transfer to the General Fund	- 28,029
Transfer to Local Option Tax	- 18,686

Expenses now reflect the earlier approved Transit amount for the City's share (\$33,000) of the preliminary concept design of the Intermodal Facility. The Homecoming Pancake Feed now shows for \$1,000, and Human Resources charges increased \$3.

Leased Housing

Change from earlier adjustment:	Revenue	+ \$ 93,950
	Expense	- 39,545
	Net Change	<hr/> + \$ 133,495

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

Road Use Tax

Change from earlier adjustment:	Revenue	- \$ 50,731
	Expense	+ 94,347
	Net Change	<hr/> - \$ 145,078

Road use tax revenues have been lowered by \$50,731 to match the latest estimate from the Iowa league of Cities.

The record snowfall this winter forced snow and ice control activities \$406,248 over budget for \$1,384,318 total.

The increase above was partially offset by reductions in time spent and materials in the following programs: Street Maintenance, \$92,992; Street Cleaning, \$11,249; and Sign and Signal Maintenance, \$3,107.

A CIP project, 06/07 Concrete Pavement Reconstruction (\$281,903), was dropped to help cover the overage.

Other operational and CIP changes in the final amendments include:

09/10 Marston Avenue curb – a second section	+	\$ 74,244
Right-of-way maintenance	+	34,456
Facilities	+	907
Human Resources	+	263
Public Works Admin	-	461
Neighborhood curb tax refund	-	3,818
Public Works Engineering	-	6,359
Traffic Engineering	-	21,882
	+	<u>\$ 77,350</u>

The decrease in the fund balance of \$145,078 in the Road Use Tax Fund in the final amendments is a concern. In 2010/11, budgeted expenses were decreased significantly, and this ending balance would be just under the goal of a 10% balance. Additional cuts were not made at this time and the suspended asphalt resurfacing program will proceed to repair our many needy streets. Projects in 2010/11 funded by road use tax will be carefully reviewed and additional G.O. Bonds may need to be sold to address our street needs.

Housing Assistance

Change from earlier adjustment:	Revenue	\$ 0
	Expense	+ 7,182
	Net Change	- \$ 7,182

The expense increase includes a shifting of payroll to the miscellaneous Housing Assistance Program.

Community Block Grant

Change from earlier adjustment:	Revenue	+ \$ 3,304
	Expense	- 117,488
	Net Change	+ \$ 120,792

Revenue increases in the Block Grant Fund include small adjustments for security deposits and a sales tax refund.

Expenses have been adjusted to the final approved CDBG consolidated plan.

County-Wide Affordable Housing	
Change from earlier adjustment:	No Change

TIF	
Change from earlier adjustment:	No Change

TIF South Bell	
Change from earlier adjustment:	No Change

Park Development		
Change from earlier adjustment:	Revenue	- \$ 106,000
	Expense	+ 605,424
	Net Change	- \$ 711,424

This fund was closed into the Local Option Fund to comply with new fund balance standards (see Local Option Fund).

Don & Ruth Furman Aquatic Facility Construction Fund		
Change from earlier adjustment:	Revenue	- \$ 1,832
	Expense	+ 22,664
	Net Change	- \$ 24,496

The initial Don & Ruth Furman Donation Fund for constructing the new aquatics center was used in full and closed. The revenue adjustment shows this year's interest earnings and expenses used all accumulated interest over the life of the fund.

This summary previously held three funds: 1) the original Furman donation; 2) the anonymous donation; and 3) the Furman operating donation.

New fund balance standards require the restricted operating fund, where only interest can be spent, to be reported separately under a permanent fund.

Fire/Police Pension Retirement	
Change from earlier adjustment:	No Change

Employee Benefit Property Tax	
Change from earlier adjustment:	No Change

Miscellaneous Special Revenues		
Change from earlier adjustment:	Revenue	+ \$ 52,971
	Expense	+ 83,383
	Net Change	- \$ 30,412

Revenue changes include:

Fire emergency generator grant	+ \$ 46,591
Public art donations	+ 2,800
Police forfeiture revenues	+ 2,500
Project Share donations	+ 1,080
	+ \$ 52,971

Expense changes include:

Fire emergency generator grant	+ \$	46,591
Animal Shelter energy grant match	+	12,750
Expenses related to selling Mary Adams' estate	+	9,816
Art purchase from public art	+	8,280
Additional forfeiture activity	+	4,436
Additional Project Share activity	+	1,510
	+ \$	83,383

Library Donations

Change from earlier adjustment:	Revenue	+ \$	13,707
	Expense	+	49,781
	Net Change	- \$	36,074

Revenue adjustments in the Library Donation Fund include:

Donations from the Ames Public Library Foundation	+ \$	6,000
Project Smyles donations	+	4,000
Regular donations	+	4,000
Adjustment to actual state aid	-	67
Actual FINRA Foundation grant	-	226
	+ \$	13,707

Final amendment expenditure adjustments:

Fundraising feasibility study	+ \$	40,000
Extra donations and contributions spending	+	9,034
Actual cost on FINRA grant	+	747
	+ \$	49,781

Developer Projects

Change from earlier adjustment: **No Change**

Economic Development

Change from earlier adjustment:	Revenue		0
	Expense	+ \$	275,000
	Net Change	- \$	275,000

Expenditures now reflect loans to NewLink and WebFilings.

PERMANENT FUNDS

Cemetery

Change from earlier adjustment: **No Change**

Don & Ruth Furman Aquatics**Operating Fund**

Change from earlier adjustment:	Revenue	- \$	3,000
	Expense		0
	Net Change	- \$	3,000

New accounting standards from the Government Accounting & Standards Board (GASB) require a separate permanent fund for this donation since only the interest earnings can be spent on future needs at the Aquatic Center. Less interest will be earned than originally budgeted.

DEBT SERVICE

Debt Service

Change from earlier adjustment:	Revenue	+ \$	53,776
	Expense		0
	Net Change	+ \$	53,776

The projects in the summer 2004 bond issue are complete, and the remaining balance of \$53,776 in that bond fund was transferred to Debt Service as required by state law.

CAPITAL PROJECTS

Special Assessments

Change from earlier adjustment:	Revenue	- \$	132,000
	Expense	-	38,031
	Net Change	- \$	93,969

The earlier revenue estimate in the Special Assessment Fund anticipated receiving early payments on the S.E. 16th bridge and road. Those payments will not start until the fall of 2010.

Expenses decreased by the amount of a sales tax refund of \$38,031 for the S.E. 16th paving and bridge project.

Street Construction

Change from earlier adjustment:	Revenue	+ \$	336,073
	Expense	+	336,073
	Net Change		0

Both revenues and expenses were adjusted for changes in outside funding for the following projects:

IDOT's portion of 08/09 arterial – North Dakota	+ \$	149,573
Developer's share of path from Gartner Park to Ames Middle School	+	116,000
Wilder Avenue Sunset Ridge project paid by a transfer from the Sewer Fund	+	70,500
		<hr/>
	+ \$	336,073

Airport Construction

Change from earlier adjustment: **No Change**

ARRA Energy Block Grant

Change from earlier adjustment: **No Change**

Construction Grants

Change from earlier adjustment:	Revenue	+ \$	63,000
	Expense	+	63,000
	Net Change		<hr/> 0

This new fund shows the activity for the recently awarded Iowa Energy Efficiency and Conservation Block Grant (EECBG). The \$63,000 grant covers half the cost of four projects:

Animal Shelter upgrades	\$	12,750
S. 16 th Street LED lights		15,750
City Hall west lot lights		9,000
LED traffic signals		25,500

The matching local funding is also budgeted in these final amendments in various funds.

Bond Proceeds

Change from earlier adjustment:	Revenue	+ \$	71,051
	Expense	+	16,153
	Net Change	+ \$	<hr/> 54,898

Construction and design delays have led to an increased unspent balance in the Bond Proceeds Fund. Interest earnings of \$71,051 are now reflected based on actual earnings for the six active funds.

The oldest bond fund from the summer of 2004 is complete and the remaining balance of \$53,776 was transferred to Debt Service as required by state law.

Final G.O. Bond costs for the summer 2009 issue increased by \$19,515.

Expenses decreased by the amount of a sales tax refund of \$54,910 received for the S.E. 16th Street paving and bridge project.

Two projects were completed and the remaining budget amounts were shifted to the South Dayton Road project. The Bloomington Road widening shifted \$98,745, and the arterial street improvement at 24th and Stange shifted \$32,403 of \$34,631 in remaining funds.

The negative fund balance in the Bond Proceeds Fund is the result of the carryover of two projects related to the development of the 13th Street and I-35 site. The budget for the projects shows in the expenses, but bonds will not be sold to cover these two projects until needed:

N.E. area shared use path	\$ 350,000
N.E. area – 570 th Street	950,000

ENTERPRISE FUNDS

Water

Change from earlier adjustment:	Revenue	+ \$	26,500
	Expense	-	10,057
	Net Change	+ \$	36,557

Water revenues increased \$26,500 and included the following:

Metered sales	+ \$	27,000
Farmland rental	+	10,500
Miscellaneous revenues	+	10,000
Materials, labor, and interdepartmental	-	11,000
Rural water sales	-	6,000
Water meter installation	-	4,000

Water expenses decreased \$10,057. Water operations had savings of \$17,733 including decreases in electricity, advertising, and chemicals.

There was a small net increase in the following internal charges:

Customer Service	+ \$	1,450
Facilities	+	748
Human Resources	+	252
City Manager	+	107
Public Works Administration	-	461
Public Works Engineering	-	1,013
	+ \$	1,083

The Public Works' segment of water operations increased \$35,893, including more labor for waterline breaks and additional for a repair at Stange Road and 13th Street.

The CIP projects for water operations decreased \$29,300. However, there was shifting of completed projects' remaining balances to cover the additional \$248,000 needed for the Bloomington Road elevated tower painting project.

Sewer		
Change from earlier adjustment:	Revenue	+ \$ 90,823
	Expense	- 16,974
	Net Change	+ \$ 107,797

Sewer had several revenue changes which overall netted \$90,823.

Metered sales	+ \$ 153,000
NADC contract	+ 33,000
Miscellaneous revenues	- 977
Kelley participation	- 4,000
Engineering fees	- 10,000
High-strength surcharge	- 25,200
ISU contract sales	- 55,000
	+ \$ 90,823

Operationally, less labor was used for sewer repairs \$29,216. Water operations had several changes that netted to a \$2,097 decrease, including reductions for a vacancy and other temporary wages that covered other small increases. Sewer's participation in the program increased \$2,296 for equipment repairs.

There was a small net increase in the following internal charges:

Customer Service	+ \$ 1,400
Facilities	+ 558
Human Resources	+ 221
City Manager	+ 107
Public Works Engineering	- 253
Public Works Administration	- 461
	+ \$ 1,572

CIP changes include the early start of the NADC Pump Station Improvement project \$25,000. Savings are reflected in the WPC Plant Equipment project \$48,490, and the Clarifier Painting project \$36,539.

Transfers now include the Sewer Fund support of the Wilder Avenue Sunset Ridge project for \$70,500.

Electric		
Change from earlier adjustment:	Revenue	- \$ 1,230,000
	Expense	- 1,007,108
	Net Change	- \$ 222,892

The overall decrease in electric revenues of \$1,230,000 is more than explained in the metered sales decrease of \$1,510,000. The figures were adjusted based on comparable years-to-date with the prior year, and may reflect milder weather conditions and the effects of conservation.

Sales of power and wind to ISU are \$240,000 higher and miscellaneous revenue went up \$40,000.

Expenses were lowered \$1,007,108 with fuel and purchased power decreasing \$1,269,720 to correspond with the decrease in metered sales.

Electric's operational costs in total were down just \$3,863 as follows:

Electric Administration (attorney costs)	+ \$	16,330
Electric Production	-	24,471
Distribution and Extensions/Improvements	+	5,608
Electric Engineering	-	1,330
	- \$	3,863

There was a small net decrease of \$1,525 in the following internal services:

Facilities	+ \$	1,381
Human Resources	+	766
City Manager	+	226
Customer Service	-	3,898
	- \$	1,525

The Electric CIP had only one change with the Units 7 & 8 Distributive Control System Upgrade, increasing \$268,000.

Parking

Change from earlier adjustment:	Revenue	- \$	40,950
	Expense	+	1,230
	Net Change	- \$	42,180

Final amendment revenue adjustments in the Parking Fund show a significant decrease of \$40,950 as detailed below:

Overtime parking	- \$	21,000
Tickets by Community Safety Officers	-	10,000
Illegal Parking	-	5,000
East parking meter/rentals	-	7,400
West parking	-	5,550
Court fines and fees	+	8,000
	- \$	40,950

The net change to expenses totaled \$1,230 and included \$11,536 additional in lot maintenance for snow removal. Labor costs for the Community Safety Officer were reduced \$10,000 and internal departmental charges were \$306 lower.

The City's Parking Team will be re-activated to address this serious fund balance decline. Prior recommendations from the previous report will be discussed and new ideas will be developed to improve the financial condition of the fund and may include staff reductions, procedure changes, ticket price increases, and other changes.

Transit Operations Fund

Change from earlier adjustment:	Revenue	+ \$	144,013
	Expense	+	188,250
	Net Change	- \$	44,237

Transit operational revenues have increased for the final reimbursement on an elderly disabled grant of \$24,013.

GSB's tuition revenues exceeded the budget by \$120,000 and that extra amount was transferred to the GSB Trust Fund.

Transit expenses now include \$68,250 for the intermodal facility redesign.

Transit Capital Reserve

Change from earlier adjustment:	Revenue	+ \$	350,000
	Expense	+	437,500
	Net Change	- \$	87,500

Final amendments now include the design of the intermodal transportation facility at a cost of \$437,500. A \$350,000 grant was received for this project.

Transit GSB Fund

Change from earlier adjustment:	Revenue	+ \$	120,000
	Expense		0
	Net Change	+ \$	120,000

As mentioned under the Transit Operations Fund, \$120,000 additional was collected in ISU student fees and transferred to the GSB Fund.

Storm Sewer

Change from earlier adjustment:	Revenue	+ \$	7,362
	Expense	-	4,662
	Net Change	+ \$	12,024

Revenues in the Storm Sewer Fund have increased \$6,700 for Public Works Engineering labor reimbursements, and penalty collections related to billing through Customer Service is \$662 higher.

Costs in the storm sewer permit/engineering program decreased \$7,068 which more than offset \$2,389 more in storm sewer permit and maintenance activities, and \$17 more in Human Resources costs.

Ames/ISU Ice Arena

Change from earlier adjustment:	Revenue	- \$	16,273
	Expense	-	17,011
	Net Change	+ \$	738

Revenues were adjusted to the season's actual amounts which resulted in lower amounts for ice rental, admissions, skate rental, concessions, and the pro shop.

The adjustments to the expenses also decreased by a similar amount and included less in temporary wages, electricity, and inventory purchases.

Ames/ISU Ice Arena Capital Reserve

Change from earlier adjustment:	Revenue		0
	Expense	+ \$	1,786
	Net Change	- \$	1,786

The final amendment expenditures now show the actual cost of the new ice resurfacer.

Homewood Golf Course

Change from earlier adjustment:	Revenue		0
	Expense	- \$	943
	Net Change	+ \$	943

Expenses for Homewood Golf were slightly reduced in payroll and electricity.

Resource Recovery

Change from earlier adjustment:	Revenue	+ \$	33,000
	Expense	+ \$	215,478
	Net Change	- \$	182,478

Revenues for Resource Recovery increased \$33,000 and included the following:

ISU solid waste	+ \$	25,000
Over the scale revenue	+	24,000
Out of county revenue	+	7,000
USDA contract	+	4,000
Refuse derived fuel (RDF) to Electric Plant	-	27,000
	+ \$	33,000

Final amendment expenditures increased \$215,478 and the largest adjustment was in the CIP project for the non-ferrous metal system which increased the budget by \$156,699 to match the approved final project costs.

In another CIP project, initial money to install sprinklers at the plant will not be used, and the sprinklers are programmed into a later CIP project. So, \$46,000 of that project will be shifted to an operational project to finish the upgrade of the control board.

The process operations operational account is \$94,803 higher for that control panel upgrade and \$15,000 more in overtime costs. The non-ferrous metal operational account increased \$10,244 for additional parts.

There was a small net decrease in the internal charges:

Human Resources	+ \$	125
Facilities	+	68
Public Works Administration	-	461
	- \$	268

INTERNAL SERVICES

Fleet Services

Change from earlier adjustment:	Revenue	+ \$	119,300
	Expense	+	133,133
	Net Change	- \$	13,833

Fleet Services' operational expenses increased, and thus revenues collected from departments increased \$129,900 to cover \$156,900 more in outside repairs; \$13,000 more in parts; \$7,700 more in collision repairs; and \$47,700 less in fuel.

Revenues collected for in-house labor will be \$10,600 lower due to a vacancy.

Expenses reflect the purchase of a new drill press, \$3,233, to replace a broken, unrepairable unit, and another ancient unit.

Fleet Replacement Funds

Change from earlier adjustment:	Revenue		0
	Expense	+ \$	34,000
	Net Change	- \$	34,000

The addition to the fleet in the final amendment is the early purchase of a 4-reel turret electric line trailer for Electric Distribution which was approved in 2010/11 for \$34,000.

Internal Services – Information Technology

Change from earlier adjustment:	Revenue	- \$	30,882
	Expense	-	30,882
	Net Change		0

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:	Revenue		0
	Expense	- \$	7,613
	Net Change	+ \$	7,613

The budget was lowered by \$16,604 for the actual cost of the AMCOM E911 phone system component.

Additional computer purchases in the final amendments include:

Laptop for new Power Plant Engineer	+ \$	3,046
Replacement of failed laptop – Police	+	2,041
Replacement of failed laptop – Legal	+	1,965
Additional equipment for Customer Service remittance process	+	1,256

Adjustments for final costs on system purchases for Information Technology increased \$683 in total and included projects to replace servers, web page conversion, Public Safety, WiFi hotspots and other network upgrades.

Risk Management

Change from earlier adjustment:	Revenue	0
	Expenses	+ \$ 318,000
	Net Change	- \$ 318,000

Significant increases in Workers' Compensations claims paid and pending totaled \$318,000. Of that increase, \$50,000 was budgeted in the future 2010/11 budget.

Workers' Compensation rates paid by departments will need to be increased July 1, 2010, to recover this significant increase in claims.

The Risk Manager is also investigating the purchase of Workers' Compensation excess coverage to limit the City's liability on future large claims.

Health Insurance

Change from earlier adjustment:	Revenue	- \$ 7,022
	Expense	- 145,146
	Net Change	+ \$ 138,124

The decrease in the health insurance revenue of \$7,022 reflects the latest estimate for the contributions to health insurance from departments. The City of Ames is having a very good year as the estimate for medical claims was lowered \$105,677, and pharmacy claims were lowered by \$39,469.

SUMMARY OF TOTAL REVENUES AND EXPENDITURES

ALL FUNDS - REVENUE SUMMARY

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
Property Taxes	21,365,656	21,997,191	21,980,516	21,980,516	0
Utility Excise Tax	71,152	76,894	76,894	76,894	0
Local Option Sales Tax	6,241,700	6,050,000	5,946,716	5,946,716	0
Hotel/Motel Taxes	1,822,205	1,440,000	1,440,000	1,113,000	-22.7
Other Taxes	8,135,057	7,566,894	7,463,610	7,136,610	-4.4
Licenses & Permits	1,087,124	1,216,627	954,581	1,035,077	8.4
Federal Grants	4,203,734	4,777,471	13,844,998	14,463,797	4.5
State Road Use Taxes	4,204,593	4,590,784	4,540,425	4,489,694	-1.1
Monies and Credits	15,842	12,500	15,800	15,800	0
State Grants	2,099,609	4,306,639	9,109,423	9,344,545	2.6
County Contributions	172,035	175,219	189,919	189,957	0
Government Cont/Partic	3,986,667	3,938,208	3,843,763	3,946,457	2.7
Intergov'tmental Revenue	14,682,480	17,800,821	31,544,328	32,450,250	2.9
Utility Charges	62,314,524	67,208,116	63,332,541	62,181,823	-1.8
Other Chgs for Services	8,506,309	9,105,460	8,559,049	8,577,754	.2
Charges for Services	70,820,833	76,313,576	71,891,590	70,759,577	-1.6
Fines, Forfeit & Penalty	793,545	783,900	760,865	736,527	-3.2
Interest	2,765,786	2,342,400	1,209,082	1,268,917	5.0
Other Uses of Money	793,933	755,740	748,636	740,024	-1.2
Use of Money & Property	3,559,719	3,098,140	1,957,718	2,008,941	2.6
Proceeds from Bonds	15,350,000	12,732,573	11,165,000	11,165,000	0
Other Misc. Revenues	2,073,753	1,445,834	2,355,169	2,281,848	-3.1
Miscellaneous Revenues	17,423,753	14,178,407	13,520,169	13,446,848	-5
Internal Services	12,178,075	12,730,518	12,345,518	12,426,142	.7
Total Before Transfers	150,046,242	155,686,074	162,418,895	161,980,488	-.3
Transfers	12,265,714	13,093,276	12,632,089	13,083,557	3.6
Grand Total Revenues	162,311,956	168,779,350	175,050,984	175,064,045	0

ALL FUNDS - EXPENDITURES

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
OPERATIONS					
Public Safety					
421 Law Enforcement	6,699,053	7,065,473	7,650,256	7,630,786	-0.3
422 Fire Safety/Admin	4,932,173	5,139,933	5,121,528	5,135,085	0.3
423 Inspection/Building Safety	976,752	1,041,524	944,132	938,454	-0.6
424 Traffic Control	706,167	817,577	861,604	831,172	-3.5
428 Other Community Protect	650,331	649,000	690,000	690,000	0
Total Public Safety	13,964,476	14,713,507	15,267,520	15,225,497	-0.3
Utilities					
481 Resource Recovery	2,932,301	3,324,976	3,210,299	3,315,346	3.3
482 Water Utility	4,191,383	4,785,852	4,842,237	4,862,643	0.4
483 Storm Water Diversion	202,502	259,244	252,559	254,948	0.9
484 Wastewater Disposal	3,062,885	3,295,634	3,310,139	3,278,876	-0.9
485 Electric Operations	35,296,815	46,538,395	40,951,240	39,677,657	-3.1
486 Utility Customer Service	1,310,676	1,424,978	1,406,734	1,407,196	0
Total Utilities	46,996,562	59,629,079	53,973,208	52,796,666	-2.2
Transportation					
431 Street System	2,808,933	2,836,011	2,883,867	3,212,380	11.4
434 Public Parking	611,553	726,662	697,823	698,577	0.1
426 Transit System	6,518,453	7,167,276	7,018,269	7,086,519	1.0
438 Airport	130,439	109,092	118,277	129,629	9.6
Total Transportation	10,069,378	10,839,041	10,718,236	11,127,105	3.8
Community Enrichment					
451 Recreation/Administration	2,318,984	2,666,142	2,509,765	2,500,828	-0.4
452 Parks	1,016,596	1,042,930	1,067,414	1,071,816	0.4
455 Library Services	3,106,895	3,252,792	3,235,325	3,227,966	-0.2
456 Library Grants/Donations	225,543	265,590	118,239	128,020	8.3
441 Health & Sanitation	148,150	157,649	150,491	152,816	1.5
442 Animal Sheltering/Control	310,028	335,864	344,966	344,966	0
444 Human Services	1,011,330	1,019,988	1,035,668	1,035,668	0
445 Art Services/Agencies	147,445	150,480	155,106	163,386	5.3
461 Cemetery	126,313	128,391	127,926	123,642	-3.3
462 Leased Housing	1,197,811	1,196,051	1,129,159	1,089,614	-3.5
463 Affordable Housing	15,316	44,342	22,918	30,100	31.3
464 Comm. Dev. Block Grant	684,917	597,842	1,313,300	1,195,812	-8.9
465 Economic Development	159,837	162,359	233,836	508,836	117.6
466 FEMA Disaster Activity	151,502		84,289	84,289	0
467 Cable TV	61,594	114,720	108,558	111,557	2.8
Total Community Enrichment	10,682,261	11,135,140	11,636,960	11,769,316	1.1

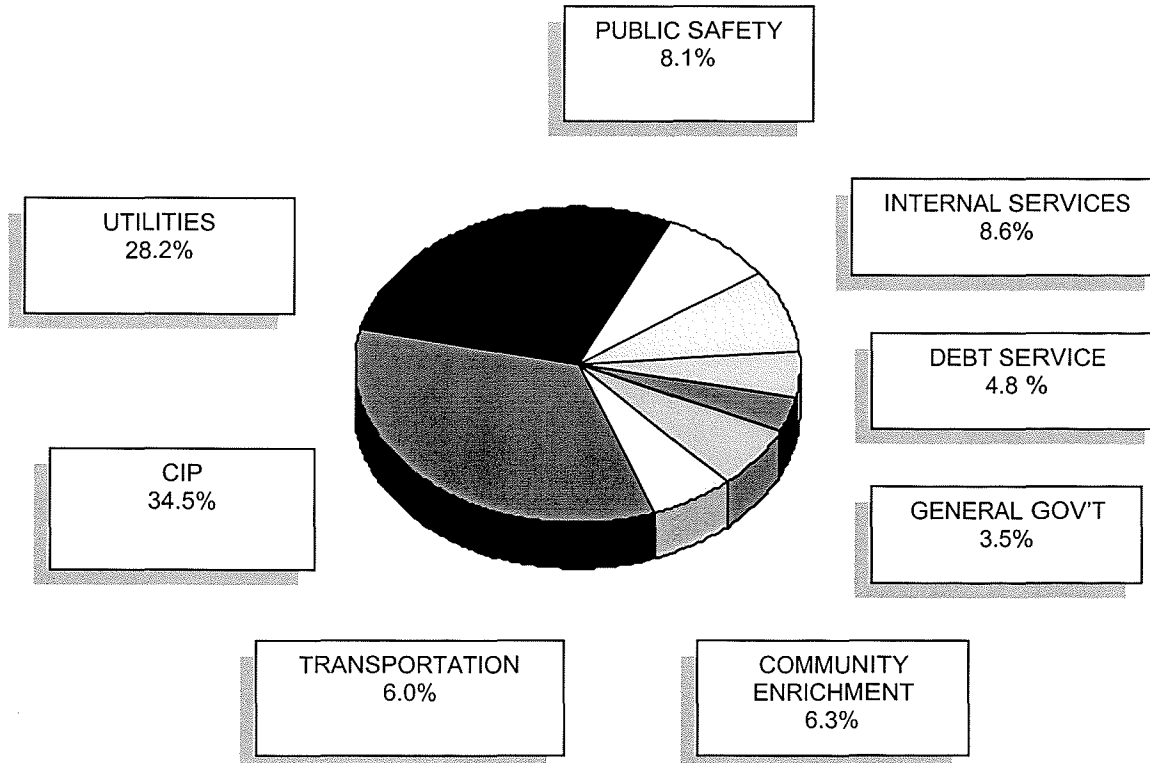
ALL FUNDS – EXPENDITURES, continued

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
General Government					
410 City Council Spec. Alloc.	69,150	48,000	56,000	57,000	1.8
411 Legislative	381,241	450,547	437,881	432,381	-1.3
412 City Council Contingency	26,126	50,000	116,707	116,707	0
413 Executive	564,541	580,003	596,442	597,467	0.2
414 Financial Services	1,182,988	1,232,715	1,210,647	1,210,647	0
415 Administrative Services	1,831,382	1,944,905	1,933,068	1,940,523	0.4
416 Public Works Admin/Engr	1,553,086	1,688,567	1,695,130	1,679,593	-0.9
417 Merit Adjustment		191,838			
418 Public Buildings	506,403	494,480	559,572	574,910	2.7
Total General Government	6,114,917	6,681,055	6,605,447	6,609,228	0.1
TOTAL OPERATIONS	87,827,594	102,997,822	98,201,371	97,527,812	-0.7
CIP					
419 General Gov't CIP	159,037	1,436,228	1,955,596	1,955,596	0
429 Public Safety CIP	1,084,401	1,385,913	3,952,925	4,316,259	9.2
489 Utilities CIP	11,469,135	20,414,895	24,034,116	24,372,986	1.4
439 Transportation CIP	7,551,918	15,021,000	30,549,567	30,937,139	1.3
459 Community Enrich CIP	8,050,972	555,400	2,673,838	2,831,094	5.9
529 Internal Services CIP	37,829	205,000	87,478	87,478	0
TOTAL CIP	28,353,292	39,018,436	63,253,520	64,500,552	2.0
DEBT SERVICE					
471 General Obligation Bonds	15,648,949	9,510,740	8,851,106	8,851,106	0
478 Bond Costs	107,965		96,897	116,412	20.1
Total Debt Service	15,756,914	9,510,740	8,948,003	8,967,518	0.2
INTERNAL SERVICES					
511 Information Technology	1,646,029	2,032,155	2,103,765	2,081,874	-1.0
512 Telephone & WiFi Systems	240,004	224,801	297,779	281,175	-5.6
513 Purchasing Services	387,978	429,613	415,850	415,077	-0.2
521 Risk Administration	1,638,619	1,828,281	1,930,015	2,248,015	16.5
522 Health Ins Management	5,444,863	6,104,181	5,609,180	5,464,034	-2.6
525 Fleet Maintenance Svcs	1,771,787	1,852,510	1,712,993	1,846,126	7.8
526 Fleet Acquisition & Disp.	984,043	1,787,676	3,642,139	3,676,139	0.9
Total Internal Services	12,113,323	14,259,217	15,711,721	16,012,440	1.9
Total Expenditures Before Transfers	144,051,123	165,786,215	186,114,615	187,008,322	0.5

ALL FUNDS – EXPENDITURES, continued

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
TRANSFERS					
598 Transfers	12,265,714	13,093,276	12,632,089	13,083,557	3.6
531 Hotel/Motel Pass Thru	1,301,054	1,028,571	1,028,571	795,000	-22.7
Total Transfers	13,566,768	14,121,847	13,660,660	13,878,557	1.6
GRAND TOTAL EXPENDITURES	157,617,891	179,908,062	199,775,275	200,886,879	0.6

WHERE THE MONEY IS SPENT... 2009/10 FINAL AMENDED

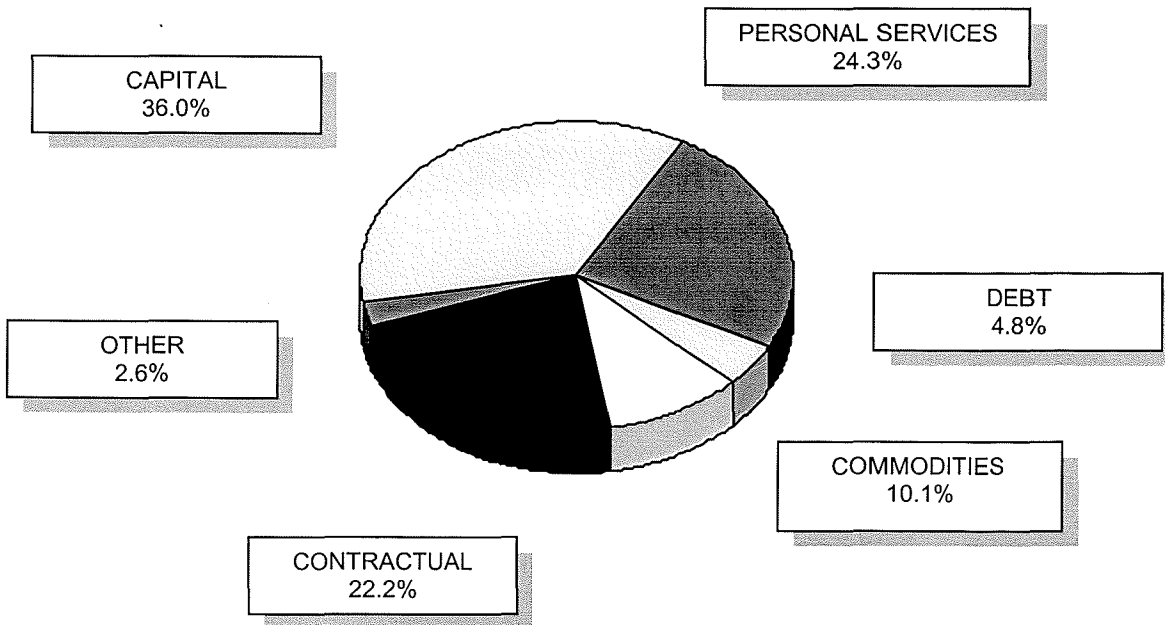


Excluding Transfers

ALL FUNDS - EXPENDITURES BY CATEGORY

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
Personal Services	42,678,391	46,135,546	45,362,817	45,374,156	0
Contractual	35,243,843	38,140,562	40,320,303	41,437,421	2.8
Commodities	19,916,731	24,892,800	19,801,879	18,962,588	-4.2
Capital	25,504,478	41,464,467	66,588,298	67,328,699	1.1
Debt	15,756,914	9,510,740	8,948,003	8,967,518	.2
Other (Refunds, Insurance Claims, etc.)	4,950,766	5,642,100	5,093,315	4,937,940	-3.1
Transfers	13,566,768	14,121,847	13,660,660	13,878,557	1.6
Total Expenditures	157,617,891	179,908,062	199,775,275	200,886,879	.6

BREAKDOWN BY MAJOR EXPENSE CATEGORY 2009/10 FINAL AMENDED

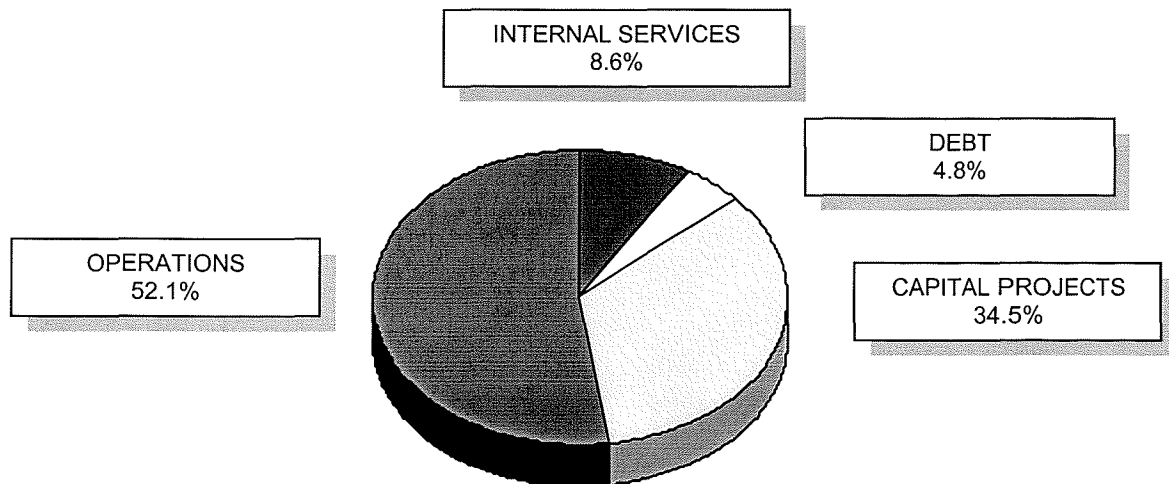


Excluding Transfers

ALL FUNDS - EXPENDITURES BY TYPE

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
Operations	87,827,594	102,997,822	98,201,371	97,527,812	-.7
CIP	28,353,292	39,018,436	63,253,520	64,500,552	2.0
Debt	15,756,914	9,510,740	8,948,003	8,967,518	.2
Internal Services	12,113,323	14,259,217	15,711,721	16,012,440	1.9
Sub-Total Before Transfers	144,051,123	165,786,215	186,114,615	187,008,322	.5
Transfers	13,566,768	14,121,847	13,660,660	13,878,557	1.6
Total Expenditures	157,617,891	179,908,062	199,775,275	200,886,879	.6

EXPENDITURES BY TYPE 2009/10 FINAL AMENDED



Excluding Transfers

SUMMARY OF PROGRAM EXPENDITURES

	2008/09 Actuals	2009/10 Adopted	2009/10 Adjusted	2009/10 Final Amended	% Change From Adjusted
PUBLIC SAFETY:					
Operations	13,964,476	14,713,482	15,267,520	15,225,497	-0.3
CIP	1,084,401	1,385,938	3,952,925	4,316,259	9.2
Total Public Safety	15,048,877	16,099,420	19,220,445	19,541,756	1.7
UTILITIES:					
Operations	46,996,562	59,629,079	53,973,208	52,796,666	-2.2
CIP	11,469,135	20,414,895	24,034,116	24,372,986	1.4
Total Utilities	58,465,697	80,043,974	78,007,324	77,169,652	-1.1
TRANSPORTATION:					
Operations	10,069,378	10,839,041	10,718,236	11,127,105	3.8
CIP	7,551,918	15,021,000	30,549,567	30,937,139	1.3
Total Transportation	17,621,296	25,860,041	41,267,803	42,064,244	1.9
COMMUNITY ENRICHMENT:					
Operations	10,682,261	11,135,140	11,636,960	11,769,316	1.1
CIP	8,050,972	555,400	2,673,838	2,831,094	5.9
Total Community Enrichment	18,733,233	11,690,540	14,310,798	14,600,410	2.0
GENERAL GOVERNMENT:					
Operations	6,114,917	6,681,055	6,605,447	6,609,228	0.1
CIP	159,037	1,436,228	1,955,596	1,955,596	0
Total General Government	6,273,954	8,117,283	8,561,043	8,564,824	0
DEBT SERVICE:	15,756,914	9,510,740	8,948,003	8,967,518	0.2
INTERNAL SERVICE:					
Operations	12,113,323	14,259,217	15,711,721	16,012,440	1.9
CIP	37,829	205,000	87,478	87,478	0
Total Internal Service	12,151,152	14,464,217	15,799,199	16,099,918	1.9
Total Before Transfers	144,051,123	165,786,215	186,114,615	187,008,322	0.5
Transfers	13,566,768	14,121,847	13,660,660	13,878,557	1.6
CITY EXPENDITURES GRAND TOTAL	157,617,891	179,908,062	199,775,275	200,886,879	0.6

GENERAL FUND

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Property Taxes:				
General	11,160,252	11,766,152	11,749,477	11,749,477
Excise Tax	37,243	41,176	41,176	41,176
Other	25,974	23,555	23,555	23,555
Transit Levy	1,203,740	1,266,427	1,266,427	1,266,427
Excise Tax	4,009	4,431	4,431	4,431
Total Tax Revenues	12,431,218	13,101,741	13,085,066	13,085,066
Non-Tax Revenues:				
General Services:				
Licenses and Permits	82,260	74,000	76,500	76,500
Cable TV Franchise	387,283	385,000	395,000	408,000
State Gov't Revenues	15,842	12,500	15,800	15,800
Fees/Service Charges	140,135	80,667	102,504	104,732
Metropolitan Planning Org.	2,694	70,000	64,138	50,832
Miscellaneous Revenue	8,943	7,900	5,500	7,900
Interest Earnings	435,811	580,000	200,000	200,000
Hotel/Motel Taxes	1,822,205	1,440,000	1,440,000	1,113,000
Streets:				
State Gov't Revenues	25,812	25,811	25,811	25,811
Fees/Service Charges	73,890	78,494	74,434	75,434
Intra-Gov't. Service Charge	595,995	581,851	581,851	592,622
Police and Fire:				
Licenses and Permits	602,313	712,627	455,581	526,077
Fees/Service Charges	1,592,542	1,686,660	1,677,871	1,681,260
Fines & Forfeitures	175,276	149,400	149,400	149,400
Miscellaneous Revenue	122,958	119,049	117,449	117,533
Airport	175,311	184,478	179,778	175,304
Library	375,668	375,419	362,019	354,660
Cemetery	105,602	128,391	109,341	94,500
Recreation:				
Fees/Service Charges	841,035	1,056,059	960,070	963,180
Miscellaneous Revenues	45,501	101,960	64,050	64,450
Total Non-Tax Revenues	7,627,076	7,850,266	7,057,097	6,796,995
Total Before Transfers	20,058,294	20,952,007	20,142,163	19,882,061

GENERAL FUND, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
TRANSFERS:				
Local Option Tax Receipts	3,745,020	3,630,000	3,568,030	3,568,030
Electric - In Lieu of Taxes	1,688,368	1,800,411	1,800,411	1,800,411
Police/Fire Retirement	135,394	110,605	110,605	110,605
Empl. Benefit Prop. Taxes	957,708	959,941	959,941	959,941
Hotel/Motel	156,345	123,429	123,429	95,400
Total Transfers	6,682,835	6,624,386	6,562,416	6,534,387
TOTAL REVENUES	26,741,129	27,576,393	26,704,579	26,416,448
EXPENSES:				
Public Safety:				
Crime Prevention/Police Svcs.	4,132,953	4,366,106	4,353,643	4,347,158
General Investigation	926,060	990,993	958,843	952,358
Emergency Communications	866,173	943,943	944,390	937,905
Police Admin & Records	673,285	726,601	714,134	709,683
Shared Communications Proj.	31,109	37,830	37,962	37,962
Fire Administration/Support	844,729	932,983	895,913	890,547
Fire Suppression	3,972,282	4,085,226	4,103,736	4,122,659
Fire Prevention/Safety Ed	115,162	121,724	121,879	121,879
Structural Code Enforcement	555,750	569,507	485,948	481,328
Rental Housing Code	210,323	233,541	225,942	226,076
Electric Code Enforcement	68,373	75,195	65,547	64,689
Plumbing & Mechanical	69,197	76,813	76,817	76,337
Property Maint. Inspections	73,109	86,468	89,878	90,024
Traffic Control/Engineering	27,930	88,500	81,065	75,622
Civil Defense	2,728	14,000	10,000	10,000
Street Lights	647,603	635,000	680,000	680,000
Public Safety Total	13,216,766	13,984,430	13,845,697	13,824,227
Transportation:				
Street Surface Maintenance	12,861	21,494	16,156	8,206
Right-of-Way Maintenance	194	1,000		
Airport	130,439	109,092	118,277	129,629
Transportation Total	143,494	131,586	134,433	137,835

GENERAL FUND, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
Community Enrichment:				
Animal Control	299,316	321,739	309,346	309,346
Health & Sanitation	148,150	157,649	150,491	152,816
Library Circulation Services	428,953	451,882	433,559	434,429
Library Information Services	445,718	474,313	479,967	480,377
Library Youth Services	326,543	348,090	345,990	344,211
Library Outreach Services	265,934	274,268	281,097	280,376
Collection Development	743,244	755,013	757,461	745,243
Library Network Services	152,732	172,247	151,586	151,441
Library Administration	743,771	776,979	785,665	791,889
Instructional Programs	248,067	259,943	244,688	241,715
Athletic Programs	160,697	166,312	198,585	200,366
Social Programs		7,939		
Recreation Admin	98,863	100,371	103,985	99,866
Wellness	249,058	263,628	250,631	255,238
Community Center	274,737	278,669	289,299	285,389
Aquatics	364,252	620,961	472,020	476,317
Turf Maintenance	225,517	230,152	231,428	232,086
Forestry	69,602	77,988	76,505	75,555
Parks Structural Maintenance	460,753	451,942	466,652	471,625
Park Administration	258,744	268,848	272,149	272,870
Parks/Recreation Admin	243,709	246,397	245,299	254,633
Dog Park Operations	1,980	14,000	20,680	19,680
Cable TV	61,594	114,720	108,558	111,557
Cemeteries	126,313	128,391	127,926	123,642
Community Enrich Subtotal	6,398,247	6,962,441	6,803,567	6,810,667
General Government:				
City Council	112,542	141,129	128,050	122,550
Executive Management	332,556	334,758	344,161	344,746
Legal Services	440,803	444,113	457,769	457,769
City Clerk	215,095	247,340	251,946	251,946
Human Resources	239,146	259,015	246,645	248,652
Accounting & Reporting	292,909	304,818	298,529	298,529
Finance Administration/Budget	65,188	68,235	67,307	67,307
Public Relations	68,772	71,102	74,195	74,195
Facilities	311,087	284,190	349,876	361,127
Ames Veterans Memorial	1,531	2,250	2,000	2,000
Public Works Engineering	512,894	609,351	610,351	611,351
Long-Term Planning	344,665	332,403	338,514	342,264
Current Planning	314,714	337,480	322,430	322,430

GENERAL FUND, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
General Government, continued:				
City Council Contingency	26,126	50,000	116,707	116,707
Merit/Payroll Adjust		109,714		
Purchasing Services	51,362	36,243	33,784	33,011
General Gov't Sub-Total	3,329,390	3,632,141	3,642,264	3,654,584
General Government CIP:				
City Hall Space Re-use		600,000	600,000	600,000
General Gov't Total		4,232,141		
Total Before Transfers	23,087,897	25,310,598	25,025,961	25,027,313
TRANSFERS:				
Transit Levy	1,207,748	1,270,858	1,270,858	1,270,858
Resource Recovery	108,475	108,475	108,475	108,475
Hotel/Motel	1,822,205	1,440,000	1,440,000	1,113,000
Airport Construction	44,487	46,462	44,872	44,872
Total Transfers	3,182,915	2,865,795	2,864,205	2,537,205
TOTAL EXPENSES	26,270,812	28,176,393	27,890,166	27,564,518
Excess (Deficit) Revenues				
Over (Under) Expenses	470,317	(600,000)	(1,185,587)	(1,148,070)
Beginning Balance	6,616,506	6,603,682	7,086,823	7,086,823
Ending Balance	7,086,823	6,003,682	5,901,236	5,938,753

SPECIAL REVENUE - LOCAL OPTION TAXES

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest				7,916
Local Option Taxes:				
60% Tax Relief	3,745,020	3,630,000	3,568,030	3,568,030
40% Community Betterment	2,496,680	2,420,000	2,378,686	2,378,686
S.E. Entryway IDOT/DNR Grant			683,000	683,000
State Grant City Hall Doors	72,580		17,361	17,361
Downtown Façade Loan Repay	2,752			
Monthly Rents			4,950	2,865
Total Before Transfers	6,317,032	6,050,000	6,652,027	6,657,858
TRANSFERS:				
Park Development				680,974
Hotel/Motel	104,230	82,286	82,286	63,600
TOTAL REVENUES	6,421,262	6,132,286	6,734,313	7,402,432
EXPENSES:				
Public Safety CIP:				
Firearms Training Range		102,000	102,000	102,000
Bike Trails and Paths	238,066	120,000	490,719	665,962
Mobile Data Terminals – Police	6,088		13,912	13,912
Fire Station #1 Renovation	5,653		5,000	5,000
Fire Station #2 Renovation	16,155			
Outdoor Storm Warning System	143,235		71,765	71,765
Police CAD/Dispatching		108,913	108,913	108,913
RR Quiet Zone Improvements			78,616	78,616
Pedestrian Walkway Program	19,050		424,113	424,113
Railroad Crossing – 16 th /UPRR			137,500	137,500
Railroad Crossing 9 th & UPRR			137,500	137,500
RR Medians – North-South		100,000	100,000	100,000
Public Safety Total	428,247	430,913	1,670,038	1,845,281
Transportation CIP:				
Asphalt Resurfacing	108,324	100,000	137,572	137,572
Sidewalk Safety	127,130	50,000	43,442	40,164
Shared Use Path Pavement	3,089	50,000	181,911	188,834
Greenspace 13 th & Grand			145,000	145,000
Transportation Total	238,543	200,000	507,925	511,570
Community Enrichment CIP:				
Public Art	38,229	30,000	34,626	34,626
Art Services & Agencies	109,216	120,480	120,480	120,480
Human Services	961,400	998,567	1,015,001	1,015,001

SPECIAL REVENUE - LOCAL OPTION TAXES, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
Community Enrich. CIP, cont.				
City Staff – Human Services	19,930	21,421	20,667	20,667
Human Services Campus	30,000			
Municipal Band	22,271	24,094	23,887	23,887
Merit/Payroll Adjustments		198		
S.E. Entryway	464		828,000	828,000
Neighborhood Improv Program	8,866	50,000	55,663	55,663
City Hall Improvements	158,573	50,000	135,596	135,596
Library Building Maintenance	172,704	82,900	103,742	103,742
Parks & Rec Facility Maint.	321,245	140,000	205,259	205,259
Municipal Pool Maintenance	6,749	102,500	117,500	117,500
Playground Equipment	24,269	30,000	56,000	56,000
AHHP Fishing Pier			50,000	97,200
Auditorium Improvements	814			
Disc Golf Course Improvements	399		1,587	1,587
Cool Cities Mech/Structural		200,000	200,000	200,000
Facility Assessment Study	634			
Historic Preservation Comm.		3,595	3,595	3,595
Charles Calhoun Park				21,805
Greenbriar Park				12,200
Northridge Heights Park				53,500
Dog Park				(1,665)
Community Enrichment Total	1,875,763	1,853,755	2,971,603	3,104,643
Internal Services:				
WiFi Hotspots Project	35,585		27,478	27,478
Internal Services Total	35,585		27,478	27,478
Electric CIP:				
S. 16 th LED Lights				15,700
City Hall West Lot Lighting				9,000
Electric CIP Total				24,750
General Government:				
Ames Historical Society	15,000	16,000	16,000	16,000
Youth Sports Complex	25,000	25,000	25,000	25,000
Conversations on Diversity	2,500			
Community Needs Assessment			3,000	3,000
Ames Partner City		3,000		
Main St. Cultural District		4,000	4,000	4,000
General Government Total	42,500	48,000	48,000	48,000
Total Before Transfers	2,620,638	2,532,668	5,225,044	5,561,722

SPECIAL REVENUE - LOCAL OPTION TAXES, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
TRANSFERS:				
To General Fund (Receipts)	3,745,020	3,630,000	3,568,030	3,568,030
To Park Acquisition	149,185	100,000	100,000	
To Ice Arena	20,000	20,000	20,000	20,000
To Transit	46,000	47,200	45,632	45,632
Total Transfers	<u>3,960,205</u>	<u>3,797,200</u>	<u>3,733,662</u>	<u>3,633,662</u>
TOTAL EXPENSES	<u>6,580,843</u>	<u>6,329,868</u>	<u>8,958,706</u>	<u>9,195,384</u>
Excess (Deficit) Revenues Over (Under) Expenses	(159,581)	(197,582)	(2,224,393)	(1,792,952)
Beginning Balance	<u>3,896,245</u>	<u>1,692,774</u>	<u>3,736,664</u>	<u>3,736,664</u>
Ending Balance	<u>3,736,664</u>	<u>1,495,192</u>	<u>1,512,271</u>	<u>1,943,712</u>
Reserve For Park Development				655,850
Local Option Tax Fund Balance				<u>1,287,862</u>

SPECIAL REVENUE - HOTEL/MOTEL TAX

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Hotel/Motel Taxes	1,822,205	1,440,000	1,440,000	1,113,000
TOTAL REVENUES	1,822,205	1,440,000	1,440,000	1,113,000
EXPENSES:				
Community Environment:				
Human Resources	500	540	396	399
Merit		707		
City Staff Economic Develop.	68,067	70,474	66,951	66,951
Economic Dev. Projects	90,000	90,000	90,000	90,000
Chamber of Commerce Dues	1,770	1,885	1,885	1,885
FACES Celebration		5,000		
Downtown Façade	24,209	50,000	163,869	163,869
Renovate Campustown Court	18,206		300	300
RAGBRAI 2008	10,000			
4 th of July Electric Bandshell	350			
Homecoming Pancakes	1,000			1,000
VEISHEA Pancakes	7,000		8,000	8,000
ACVB Convention/Mktg. Study	8,300			
Transit Intermodal Center				33,000
Refund & Withholdings:				
Ames Convention & Visitors	1,301,054	1,028,571	1,028,571	795,000
Total Before Transfers	1,530,456	1,247,177	1,359,972	1,160,404
TRANSFERS:				
General Fund	156,345	123,429	123,429	95,400
Local Option	104,230	82,286	82,286	63,600
Total Transfers	260,575	205,715	205,715	159,000
TOTAL EXPENSES	1,791,031	1,452,892	1,565,687	1,319,404
Excess (Deficit) Revenues				
Over (Under) Expenses	31,174	(12,892)	(125,687)	(206,404)
Beginning Balance	422,956	352,937	454,130	454,130
Ending Balance	454,130	340,045	328,443	247,726

SPECIAL REVENUE - LEASED HOUSING

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Federal Rental Assist. Admin	99,500	99,220	138,301	134,855
Federal Rental Assistance	1,013,619	1,046,760	868,690	964,086
Miscellaneous Revenue	1,698	1,250	1,798	3,798
Interest Earnings	4,237	7,500	1,200	1,200
TOTAL REVENUES	<u>1,119,054</u>	<u>1,154,730</u>	<u>1,009,989</u>	<u>1,103,939</u>
EXPENSES:				
Merit/Payroll Adjustment		1,477		
Leased Housing Admin	167,800	149,291	117,559	135,957
Rental Assistance	1,030,011	1,046,760	1,011,600	953,657
TOTAL EXPENSES	<u>1,197,811</u>	<u>1,197,528</u>	<u>1,129,159</u>	<u>1,089,614</u>
Excess (Deficit) Revenues Over (Under) Expenses	(78,757)	(42,798)	(119,170)	14,325
Beginning Balance	417,449	381,149	338,692	338,692
Ending Balance	<u>338,692</u>	<u>338,351</u>	<u>219,522</u>	<u>353,017</u>

SPECIAL REVENUE - ROAD USE TAX

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
State Shared Revenue	4,204,593	4,590,784	4,540,425	4,489,694
TOTAL REVENUES	4,204,593	4,590,784	4,540,425	4,489,694
EXPENSES:				
Public Safety:				
Sign & Signal Maintenance	600,586	652,940	671,251	668,144
Traffic Engineering	77,651	76,137	108,038	86,156
Sub-Total	678,237	729,077	779,289	754,300
Public Safety CIP:				
RR Crossing Improvements	98,129		56,820	56,820
Long-Range Transportation Pln	51		79,949	79,949
Traffic Engineering Studies	9,324	50,000	95,676	95,676
Signal – Lincoln Way/Welch	135,683			
US69 Improvements 13 th /Grand	107,810		16,274	16,274
Signal – Lincoln Way/Lynn	56,571			
Signal – Lincoln Way/Sheldon	5,797		119,173	119,173
Signal – Lincoln Way/Ash	125	125,000	124,875	124,875
CIP Sub-Total	413,490	175,000	492,767	492,767
Public Safety Total	1,091,727	904,077	1,272,056	1,247,067
Transportation:				
Street Surface Maintenance	1,172,583	1,246,882	1,215,116	1,122,124
Street Surface Cleaning	223,160	226,498	203,419	192,170
Snow & Ice Control	923,517	864,304	978,070	1,384,318
Right-of-Way Maintenance	472,106	471,231	467,449	501,905
Sub-Total	2,791,366	2,808,915	2,864,054	3,200,517
Transportation CIP:				
Neighborhood Curb Program	100,169	75,000		70,426
Asphalt Resurfacing	729,867	925,000	710,844	769,935
Seal Coat Reconstruction	574,699		182,329	123,238
Concrete Pavement Improv.	405		281,903	
Bridge Rehab		15,000	15,000	15,000
Topographic Mapping	8,000			
Retaining Wall Reconstruction	27,182	40,000	47,818	47,818
CIP Sub-Total	1,440,322	1,055,000	1,237,894	1,026,417
Transportation Total	4,231,688	3,863,915	4,101,948	4,226,934

SPECIAL REVENUE - ROAD USE TAX, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
General Government:				
Human Resources	31,639	34,223	32,373	32,636
Accounting & Reporting	10,565	10,978	10,743	10,743
Facilities	23,407	22,908	23,358	24,265
Merit/Payroll Adjustments		6,829		
Public Works Administration	78,038	82,744	81,016	80,555
Public Works Engineering		32,012	35,851	29,492
Purchasing Services	8,942	14,760	13,805	13,805
General Gov't Total	152,591	204,454	197,146	191,496
Total Before Transfers	5,476,006	4,972,446	5,571,150	5,665,497
TRANSFERS:				
Fleet Services	561	51,250	15,000	15,000
TOTAL EXPENSES	5,476,567	5,023,696	5,586,150	5,680,497
Excess (Deficit) Revenues				
Over (Under) Expenses	(1,271,974)	(432,912)	(1,045,725)	(1,190,803)
Beginning Balance	2,925,728	842,329	1,653,754	1,653,754
Ending Balance	1,653,754	409,417	608,029	462,951

SPECIAL REVENUE – HOUSING ASSISTANCE

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
TOTAL REVENUES	0	0	0	0
EXPENSES:				
Merit/Payroll Adjustment		95		
Miscellaneous Housing	14,168	23,422	22,918	30,100
Sustainable Neighborhood Proj.				
TOTAL EXPENSES	14,168	23,517	22,918	30,100
Excess (Deficit) Revenues				
Over (Under) Expenses	(14,168)	(23,517)	(22,918)	(30,100)
Beginning Balance	245,143	211,032	230,975	230,975
Ending Balance	230,975	187,515	208,057	200,875

SPECIAL REVENUE – COMMUNITY DEVELOPMENT BLOCK GRANT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Program Repayments	6,157		3,000	3,900
Sale of Homes	62,524	141,000	25,000	25,000
Miscellaneous Revenue	5,947			
CDBG Admin	103,718	90,000	98,274	98,274
Community Dev. Block Grant	414,872	360,000	1,059,422	1,059,422
CDBG R. Recovery			130,258	132,662
TOTAL REVENUES	593,218	591,000	1,315,954	1,319,258
EXPENSES:				
Merit and Payroll Adjustments		1,182		
CDBG Administration	109,262	121,146	101,305	118,321
CDBG Programs	575,655	476,696	1,211,995	1,077,491
TOTAL EXPENSES	684,917	599,024	1,313,300	1,195,812
Excess (Deficit) Revenues				
Over (Under) Expenses	(91,699)	(8,024)	2,654	123,446
Beginning Balance	141,243	37,202	49,544	49,544
Ending Balance	49,544	29,178	52,198	172,990

SPECIAL REVENUE – COUNTY-WIDE AFFORDABLE HOUSING

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Downpayment Repayments	16,705			
Housing Rehab Repayment	16,734			
Interest Earnings	19,083	15,000	7,400	7,400
TOTAL REVENUES	52,522	15,000	7,400	7,400
EXPENSES:				
Merit/Payroll Adjustment		172		
County-Wide Affordable Housing	1,148	20,920		
TOTAL EXPENSES	1,148	21,092	0	0
 Excess (Deficit) Revenues Over (Under) Expenses	 51,374	 (6,092)	 7,400	 7,400
Beginning Balance	703,792	727,248	755,166	755,166
Ending Balance	755,166	721,156	762,566	762,566

SPECIAL REVENUE - TAX INCREMENT FINANCING (TIF)

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest	3,390	3,000	1,500	1,500
TOTAL REVENUES	3,390	3,000	1,500	1,500
EXPENSES:				
TRANSFERS:				
Debt Service	66,402	63,801	63,216	63,216
TOTAL EXPENSES	66,402	63,801	63,216	63,216
Excess (Deficit) Revenues				
Over (Under) Expenses	(63,012)	(60,801)	(61,716)	(61,716)
Beginning Balance	160,884	99,482	97,872	97,872
Ending Balance	97,872	38,681	36,156	36,156

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

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest	(654)	(2,500)	(3,000)	(3,000)
TRANSFERS:				
2009 G.O. Bonds	78,511	1,152,000	1,073,489	1,073,489
TOTAL REVENUES	77,857	1,149,500	1,070,489	1,070,489
EXPENSES:				
South Bell TIF Project	77,857	192,000	1,074,143	1,074,143
TRANSFERS:				
Debt Service		122,748	69,319	69,319
TOTAL EXPENSES	77,857	314,748	1,143,462	1,143,462
Excess (Deficit) Revenues				
Over (Under) Expenses	0	834,752	(72,973)	(72,973)
Beginning Balance	0	(965,000)	0	0
Ending Balance	0	(130,248)	(72,973)	(72,973)

SPECIAL REVENUE - PARK DEVELOPMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Revenue	20,490	3,000	6,000	0
Dog Park Donations	4,333			
Total Before Transfers	<u>24,823</u>	<u>3,000</u>	<u>6,000</u>	<u>0</u>
TRANSFERS:				
Local Option	149,185	100,000	100,000	0
Total Transfers	<u>149,185</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
TOTAL REVENUES	<u>174,008</u>	<u>103,000</u>	<u>106,000</u>	<u>0</u>
EXPENSES:				
Calhoun Property	138,701		11,950	0
Northridge Heights			53,500	0
Restroom Ada Hayden Park	55,517		4,347	0
Dog Park	198,140		5,753	0
Greenbriar Park				0
TRANSFERS:				
Local Option Fund				680,974
TOTAL EXPENSES	<u>392,358</u>		<u>75,550</u>	<u>680,974</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	(218,350)	103,000	30,450	(680,974)
Beginning Balance	899,324	608,619	680,974	680,974
Ending Balance	<u>680,974</u>	<u>711,619</u>	<u>711,424</u>	<u>0</u>

SPECIAL REVENUE – DON & RUTH FURMAN AQUATIC FACILITY CONSTRUCTION FUND

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Earnings	65,542	0	0	1,832
TOTAL REVENUES	65,542	0	0	1,832
EXPENSES:				
Don & Ruth Furman Aquatic Ctr	634,014		1,443,761	1,466,425
TOTAL EXPENSES	634,014	0	1,443,761	1,466,425
Excess (Deficit) Revenues				
Over (Under) Expenses	568,472	0	1,443,761	(1,464,593)
Beginning Balance	2,069,522	0	1,501,050	1,501,050
Ending Balance	1,501,050	0	57,289	36,457

SPECIAL REVENUE - FIRE/POLICE PENSION RETIREMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Earnings	49,960	55,000	27,000	27,000
TOTAL REVENUES	<u>49,960</u>	<u>55,000</u>	<u>27,000</u>	<u>27,000</u>
EXPENSES:				
Financial Services	11,679	12,074	11,793	11,793
TRANSFERS:				
Transfer to General	135,394	110,605	110,605	110,605
TOTAL EXPENSES	<u>147,073</u>	<u>122,679</u>	<u>122,398</u>	<u>122,398</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	(97,113)	(67,679)	(95,398)	(95,398)
Beginning Balance	1,684,365	1,587,762	1,587,252	1,587,252
Ending Balance	<u>1,587,252</u>	<u>1,520,083</u>	<u>1,491,854</u>	<u>1,491,854</u>

SPECIAL REVENUE - EMPLOYEE BENEFIT PROPERTY TAX

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Property Taxes	954,529	956,599	956,599	956,599
Utility Excise Tax	3,180	3,342	3,342	3,342
TOTAL REVENUES	<u>957,709</u>	<u>959,941</u>	<u>959,941</u>	<u>959,941</u>
EXPENSES:				
Transfers – General	957,709	959,941	959,941	959,941
TOTAL EXPENSES	<u>957,709</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>

MISCELLANEOUS SPECIAL REVENUES

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Project Share Donations	22,201	18,500	21,500	22,580
Alternative Energy Donations	618			
Animal Shelter Donations	16,661	15,000	15,000	15,000
Maddie's Fund	20,000			
FEMA 2008 Flood	186,523		48,992	48,992
Police Grants	41,940		635,564	635,564
Police Forfeiture	30,231		2,000	4,500
FEMA Mobile Data Terminals	446		40,800	40,800
E911 Mobile Data Terminals			10,200	10,200
EOC Federal Grant		586,228		
State E911 Grant		100,000	100,000	100,000
Emergency Generator Grant				46,591
Misc. Police/Fire Donations	7,350		1,607	1,607
Public Art Donations				2,800
Park & Rec Trust:				
Interest Earnings	7,945	6,700	4,350	4,350
Park Facilities	3,050	3,050	3,050	3,050
Park & Rec Misc. Donations	940			
Iowa DNR Grant			90,000	90,000
Park & Rec Trust Total	11,935	9,750	97,400	97,400
TOTAL REVENUES	337,905	729,478	973,063	1,026,034
EXPENSES:				
Community Enrichment:				
Moore Park Improvements	1,332			
Ada Hayden Heritage Park	9,701		4,154	4,154
Mary Adams Estate	8,670			9,816
Bandshell			1,518	1,518
Ada Hayden Fishing Pier			90,000	90,000
Animal Shelter Energy Upgrade				12,750
Animal Control - Maddie's Fund	1,505		18,495	18,495
Animal Control	9,207	14,125	17,125	17,125
Public Art				8,280
Community Enrichment Total	30,415	14,125	131,292	162,138

MISCELLANEOUS SPECIAL REVENUES, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
Public Safety:				
Police Forfeiture	20,296		4,000	8,436
Police Grants	41,939		635,564	635,564
Police/Fire Mobile Data Termin.	557		51,000	51,000
Police CAD/Dispatch		100,000	100,000	100,000
Fire Emerg. Generator Grant				46,591
Shared Use Path Improvements			1,250	1,250
Miscellaneous Public Safety	10,038		1,720	1,720
Public Safety Total	72,830	100,000	793,534	844,561
Utilities:				
Project Share Assistance	21,982	18,075	21,500	23,010
Facilities:				
City Hall Space Re-use		586,228		
FEMA 2008 Flood	151,502		84,289	84,289
TOTAL EXPENSES	276,729	718,428	1,030,615	1,113,998
Excess (Deficit) Revenues				
Over (Under) Expenses	61,176	11,050	(57,552)	(87,964)
Beginning Balance	341,170	355,799	402,346	402,346
Ending Balance	402,346	366,849	344,794	314,382

SPECIAL REVENUE - LIBRARY DONATIONS

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Earnings	45,850	31,400	20,600	20,600
Library Friends Donations	28,244	25,000	29,723	29,723
Library Foundation Donations	504		17,000	23,000
Library Direct State Aid	14,124	14,000	14,000	13,933
Donations	3,175	3,000	3,000	7,000
Books for Babies Donations		1,300		
Youth Services Donations	50			
Project Smyles Donations	2,481	3,000	3,000	7,000
ACVB Concert Series Grant	7,500			
Project Smyles Grant	40,151			
NEA Fall Concert Series Grant	1,200			
FINRA Foundation Grant	41,350		36,648	36,422
TOTAL REVENUES	184,629	77,700	123,971	137,678
EXPENSES:				
Administration	30,031	179,218	13,882	17,800
Collections	11,773	13,500	14,700	14,700
Youth Services	6,744	8,105	9,500	14,616
Information Services	6,262	8,500	10,500	10,500
Building Project	33,515		221,485	261,485
Project Smyles	78,914	45,967	63,000	63,000
Books For Babies	11,939	10,300	4,000	4,000
ACVB Concert Series	7,483			
FINRA Foundation Grant	71,197		2,657	3,404
NEA Fall Concert Series	1,200			
TOTAL EXPENSES	259,058	265,590	339,724	389,505
Excess (Deficit) Revenues				
Over (Under) Expenses	(74,429)	(187,890)	(215,753)	(251,827)
Beginning Balance	1,506,940	1,404,679	1,432,511	1,432,511
Ending Balance	1,432,511	1,216,789	1,216,758	1,180,684

SPECIAL REVENUE - DEVELOPER PROJECTS

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Sidewalk Agreements	1,357			
Interest	3,429			
TOTAL REVENUES	4,786	0	0	0
EXPENSES:				
Cedar Lane Developer Escrow	68,531		9,282	9,282
Oakwood Road Path			5,500	5,500
Bloomington Road Widening			68,435	68,435
TOTAL EXPENSES	68,531	0	83,217	83,217
Excess (Deficit) Revenues				
Over (Under) Expenses	(63,745)	0	(83,217)	(83,217)
Beginning Balance	321,372	247,340	257,627	257,627
Ending Balance	257,627	247,340	174,410	174,410

SPECIAL REVENUE - ECONOMIC DEVELOPMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Loan Repayments	18,868	0		
TOTAL REVENUES	18,868	0	0	0
EXPENSES:				
Community Investment Fund				200,000
Revolving Loan Fund	7,500		75,000	150,000
TOTAL EXPENSES	7,500	0	75,000	350,000
Excess (Deficit) Revenues				
Over (Under) Expenses	11,368		(75,000)	(350,000)
Beginning Balance	836,390	767,220	847,758	847,758
Ending Balance	847,758	767,220	772,758	497,758

PERMANENT FUND - CEMETERY

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Sale of Cemetery Lots	17,080	8,200	8,550	8,550
TOTAL REVENUES	<u>17,080</u>	<u>8,200</u>	<u>8,550</u>	<u>8,550</u>
EXPENSES:				
9 th Street Cemetery				
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	17,080	8,200	8,550	8,550
Beginning Balance	845,905	860,256	862,985	862,985
Ending Balance	<u>862,985</u>	<u>868,456</u>	<u>871,535</u>	<u>871,535</u>

PERMANENT FUND – DON & RUTH FURMAN AQUATICS OPERATING FUND

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest	32,384	25,000	18,000	15,000
TOTAL REVENUES	<u>32,384</u>	<u>25,000</u>	<u>18,000</u>	<u>15,000</u>
EXPENSES:				
None				
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	32,384	25,000	18,000	15,000
Beginning Balance	1,023,102	1,023,102	1,055,486	1,055,486
Ending Balance	<u>1,055,486</u>	<u>1,048,102</u>	<u>1,073,486</u>	<u>1,070,486</u>

DEBT SERVICE

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Proceeds from Bonds	6,995,000			
Miscellaneous Revenue	296,094		247,038	247,038
Property Taxes	8,021,161	7,984,458	7,984,458	7,984,458
Excise Tax	26,720	27,945	27,945	27,945
ISU Participation	35,472	35,475	35,475	35,475
Interest	146,342	80,000	78,000	78,000
Total Before Transfers	15,520,789	8,127,878	8,372,916	8,372,916
TRANSFERS:				
G. O. Bonds 2004				53,776
Resource Recovery	150,100	124,875	124,875	124,875
Water	229,889	375,088	332,468	332,468
Special Assessment	287,714	276,347	275,790	275,790
T.I.F.	66,402	186,549	132,535	132,535
Transfer Total	734,105	962,859	865,668	919,444
TOTAL REVENUES	16,254,894	9,090,737	9,238,584	9,292,360
EXPENSES:				
Bond Costs	51,423			
Spring '97 G. O. Corp. Purpose	460,575			
Spring '98 G.O. Corp. Purpose	884,469	443,063		
June '99 G. O. Corp. Purpose	1,239,186	430,848		
July '00 G. O. Corp. Purpose	2,466,659	662,628		
July 2001 G.O. Corp. Purpose	4,694,810	1,038,270		
Fire Station #3	612,928	133,858		
Ada Hayden Heritage Park	280,745	279,313	279,313	279,313
July 2002 G.O. Corp. Purpose	589,720	590,170	590,170	590,170
July 2003 G. O. Bonds	675,800	658,088	658,088	658,088
2002C G. O. Refunding	465,100	439,875	439,875	439,875
July 2004 G.O. Bonds	700,275	699,325	699,325	699,325
July 2005 G.O. Bonds	384,003	384,203	384,203	384,203
Summer 2006 G.O. Bonds	565,800	570,600	570,600	570,600
Summer 2007 G.O. Bonds	1,036,938	1,041,250	1,041,250	1,041,250
Summer 2008 G.O. Bonds	579,119	921,082	921,082	921,082
Summer 2009 G.O. Bonds		1,218,167	671,691	671,691
2009A Refunding Bonds			2,595,509	2,595,509
TOTAL EXPENSES	15,687,550	9,510,740	8,851,106	8,851,106
Excess (Deficit) Revenues				
Over (Under) Expenses	567,344	(420,003)	387,478	441,254
Beginning Balance	1,423,410	2,023,895	1,990,754	1,990,754
Ending Balance	1,990,754	1,603,892	2,378,232	2,432,008

CAPITAL PROJECTS - SPECIAL ASSESSMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Collections	154,043	280,000	380,000	248,000
TOTAL REVENUES	154,043	280,000	380,000	248,000
EXPENSES:				
General Government:				
Accounting/Reporting	4,587	4,782	4,693	4,693
S. E. Entryway			148,000	148,000
S.E. 16 th Paving & Bridge				(38,031)
Total Before Transfers	4,587	4,782	152,693	114,662
TRANSFERS:				
Debt Service	287,714	276,347	275,790	275,790
Total Transfers	287,714	276,347	275,790	275,790
TOTAL EXPENSES	292,301	281,129	428,483	390,452
Excess (Deficit) Revenues				
Over (Under) Expenses	(138,258)	(1,129)	(48,483)	(142,452)
Beginning Balance	234,692	222,379	96,434	96,434
Ending Balance	96,434	221,250	47,951	(46,018)

CAPITAL PROJECTS - STREET CONSTRUCTION

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Stimulus Funding			2,099,290	2,099,290
Miscellaneous Revenue	1,411	1,384	1,384	1,384
Developer Contributions	560,323	150,000	288,849	404,849
I-JOBS			221,578	221,578
MPO/STP/IDOT Funds	163,058	1,794,427	2,359,786	2,509,359
Recreation Trail Grant		50,000	225,000	225,000
Safe Routes To School Grant			25,000	25,000
Federal Earmark Grand Ave Ext.	992,259		840,973	840,973
Total Before Transfers	1,717,051	1,995,811	6,061,860	6,327,433
TRANSFERS:				
Sewer				70,500
TOTAL REVENUES	1,717,051	1,995,811	6,061,860	6,397,933
EXPENSES:				
Transportation:				
Arterial 13 th /Stange/RR		1,032,000	1,032,000	1,032,000
Arterial ND/Delaware/Ontario		632,427	632,427	782,000
Grand Avenue Extension	992,258		822,575	822,575
S. Duff Ave Improv. Project	4,620			
09/10 Asphalt – I-JOBS			221,578	221,578
Wilder Avenue Sunset Ridge				70,500
S. Dayton Avenue Improvements	560,324		138,848	138,848
Stimulus Duff Rehab 6-13 th			628,578	628,578
Stim. GWC Stange-Bloomington			717,800	717,800
Stim. L'Way Hickory-Franklin			577,184	577,184
Transportation Total	1,557,202	1,664,427	4,770,990	4,991,063
Public Safety:				
Signal Lincoln Way/Ash		50,000	50,000	50,000
Long-Range Transportation Plan			320,000	320,000
U.S. 69 Improv. 13 th & Grand	86,292		19,891	19,891
Walkway West Side N. Dakota			25,000	25,000
Skunk River Trail SE 16 th /L-Way			351,175	351,175
NE Area Shared Use Path		150,000	150,000	150,000
Skunk River Trail Ext AHHP			176,175	176,175
Signal L-Way/Welch	6,081			
Skunk River Trail HYSC–SE 16 th		130,000		
Signal Lincoln Way & Lynn	63,891			
Stim. S.R. Trail 13 th – Carr			176,000	176,000
Shared Use Pth Gartner Pk/AMS				116,000
Public Safety Total	156,264	330,000	1,268,241	1,384,241

CAPITAL PROJECTS - STREET CONSTRUCTION, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
General Government:				
Purchasing Services	11,280	17,246	16,129	16,129
TOTAL EXPENSES	1,724,746	2,011,673	6,055,360	6,391,433
Excess (Deficit) Revenues				
Over (Under) Expenses	(7,695)	(15,862)	6,500	6,500
Beginning Balance	123,812	173,391	116,117	116,117
Ending Balance	116,117	157,529	122,617	122,617

CAPITAL PROJECTS - AIRPORT CONSTRUCTION

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Federal Government Revenues	172,914	1,068,750	3,857,346	3,857,346
Total Before Transfers	172,914	1,068,750	3,857,346	3,857,346
TRANSFERS:				
General	44,487	46,462	44,872	44,872
TOTAL REVENUES	217,401	1,115,212	3,902,218	3,902,218
EXPENSES:				
9/10 Rehab Taxiway A1		1,125,000	1,125,000	1,125,000
Runway Rehab 13/31	176,564		2,920,162	2,920,162
Airport Master Plan	3,809		10,149	10,149
10/11 West Apron Rehab				
TOTAL EXPENSES	180,373	1,125,000	4,055,311	4,055,311
Excess (Deficit) Revenues				
Over (Under) Expenses	37,028	(9,788)	(153,093)	(153,093)
Beginning Balance	212,093	149,881	249,121	249,121
Ending Balance	249,121	140,093	96,028	96,028

CAPITAL PROJECTS – ARRA ENERGY BLOCK GRANT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
ARRA Energy Block Grant			44,000	44,000
TOTAL REVENUES	0	0	44,000	44,000
EXPENSES:				
ARRA Energy Block Grant			44,000	44,000
TOTAL EXPENSES	0	0	44,000	44,000
Excess (Deficit) Revenues				
Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	0	0	0	0

CAPITAL PROJECTS – CONSTRUCTION GRANTS

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
EECBG Energy Grants				63,000
TOTAL REVENUES	0	0	0	63,000
EXPENSES:				
Animal Shelter Energy Upgrade				12,750
S. 16 th LED Lights				15,750
City Hall West Lot Lights				9,000
LED Traffic Signals				25,500
TOTAL EXPENSES	0	0	0	63,000
Excess (Deficit) Revenues				
Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	0	0	0	0

CAPITAL PROJECTS - BOND PROCEEDS

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Bond Proceeds	8,355,000	12,732,573	11,165,000	11,165,000
Interest	243,451			71,051
TOTAL REVENUES	8,598,451	12,732,573	11,165,000	11,236,051
EXPENSES:				
Debt Service:				
Bond Costs	69,364		96,897	116,412
Debt Service Total	69,364		96,897	116,412
Public Safety:				
Stimulus SR Trail 13 th -Carr	7,983		6,097	6,097
NE Area Shared Use Path		350,000	350,000	350,000
US69 Improvements 13 th /Grand	6,529			
Public Safety Total	14,512	350,000	356,097	356,097
Transportation:				
Concrete Paving Green Hills	73,198			
Asphalt Paving Arizona Avenue	856	350,000	350,000	350,000
Collector Street Pavement	116,185	1,900,000	1,883,385	1,883,385
Arterial 24 th & Stange	215,172		101,123	66,492
Collector Beech L-Way/Morten	8,133			
Main Street Alley	4,795		39,328	39,328
08/09 CyRide Rt Toronto/Hutch.	68,463	540,000	531,537	531,537
Stim GWC/Stange/Bloomington	18,106		53,694	53,694
Burnett Ave Main to 7 th	8,255	700,000	729,438	729,438
N. E. Area Regional-570 th Street		950,000	950,000	950,000
08/09 Arterial ND/Delaware/Ont	115,861	437,573	351,447	351,447
08/09 CyRide NW 28 th -30 th	4,454	360,000	388,681	388,681
Stim L'Way/Hickory/Franklin	15,975		41,828	41,828
Stimulus Duff Rehab 6 th -13 th			56,320	56,320
S. Duff Improvement Project	277,783		50,000	50,000
Bloomington Road Widening	76,034		248,467	149,722
09/10 CyRide Rt - Ash/Knapp	19,483	800,000	780,517	780,517
South Bell TIF Project			1,525	1,525
South Dayton Improvements	522,959		652,101	783,249
U.S. 69 Grand Ave Extension	333,475		100,908	100,908

CAPITAL PROJECTS - BOND PROCEEDS, continued

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
Transportation, continued:				
09/10 Asphalt Northwood Drive	180	500,000	499,820	499,820
Kellogg Ave L'Way to Main	54,236	500,000	445,764	445,764
Arterial 13 th Stange – RR	60,011	468,000	416,268	416,268
09/10 Concrete Pavement	225	1,625,000	1,624,775	1,624,775
08/09 Concrete Paving	58,637	1,225,000	1,366,105	1,366,105
S.E. 16 th Paving & Bridge	290,620			(54,910)
Transportation Total	2,343,096	10,355,573	11,663,031	11,605,893
Utilities:				
Gateway Stormwater Rehab	3,600		40,072	40,072
Raw Well Water Loop Line	2,885,712	400,000		
S. Duff Area Storm Sewer	44,696		1,104,157	1,104,157
SW Stormwater Greenbriar	80,551	475,000	394,449	394,449
Utilities Total	3,014,559	875,000	1,538,678	1,538,678
Community Enrichment:				
Don & Ruth Furman Aquatic Ctr	6,391,692			
Community Enrichment Total	6,391,692			
General Government:				
Accounting & Reporting	2,400	2,400	2,400	2,400
Purchasing Services	29,888	69,314	64,834	64,834
General Government Total	32,288	71,714	67,234	67,234
Total Before Transfers	11,865,511	11,652,287	13,721,937	13,684,314
TRANSFERS:				
Debt Service				53,776
TIF 2008/09 South Bell	78,511	1,152,000	1,073,489	1,073,489
Total Transfers	78,511	1,152,000	1,073,489	1,127,265
TOTAL EXPENSES	11,944,022	12,804,287	14,795,426	14,811,579
Excess (Deficit) Revenues				
Over (Under) Expenses	(3,345,571)	(71,714)	(3,630,426)	(3,575,528)
Beginning Balance	6,298,669	649,300	2,953,098	2,953,098
Ending Balance	2,953,098	577,586	(677,328)	(622,430)

ENTERPRISE - WATER UTILITY

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
IDNR Rvr Valley Low Head Dam				
Homeland Security Grant			20,379	20,379
Fees/Service Charges	90,514	84,343	70,245	70,245
Contract Sales	788,058	800,000	880,000	880,000
Metered Sales	5,725,486	6,695,260	6,165,600	6,186,600
Miscellaneous	13,614	10,300	10,000	20,000
Interest Earnings	187,717	160,000	115,000	115,000
Internal Service Charges	70,322	60,000	60,000	45,000
Western Wireless Contract	15,870	15,870	15,870	15,870
Farm Land Rental	9,841	9,841	11,815	22,315
Sprint PCS Land Rental	29,100	30,960	30,960	30,960
TOTAL REVENUES	6,930,522	7,866,574	7,379,869	7,406,369
EXPENSES:				
Utilities:				
Water Production	363,680	427,081	416,841	408,163
Water Treatment	1,245,678	1,630,351	1,746,606	1,740,170
Water Metering	506,256	408,127	406,085	408,892
Water Pumping	274,208	258,959	257,620	252,598
Water Administration	574,227	648,202	624,006	623,602
Water Conservation Marketing	39,119	46,650	52,150	52,150
Water Laboratory	162,831	178,761	180,431	180,431
Water Customer Service	347,288	383,420	374,850	376,300
Utility Locating	62,526	66,284	64,306	64,206
Water Distribution Maintenance	734,106	797,865	773,482	809,475
Amortization	(1,694)			
Sub-Total	4,308,225	4,845,700	4,896,377	4,915,987
Utilities CIP:				
Security Improvements	6,091		2,000	
Water Supply Expansion	14,963			
Water System Improvements	594,104	900,000	1,872,867	1,869,467
Repaint Lime Storage Bins	56,277			
SW Zone – East Elevated Tank	61,371			
Water Supply Capacity Study	3,550		32,550	3,550
Bloomington Elev. Tank Improv.		475,000	475,000	723,000
Aquatic Center Water Main	114,705		591	3,991
Raw Well Water Loop Line	23,812		221,300	

ENTERPRISE - WATER UTILITY, continued

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
Utilities CIP, continued:				
Topographic Mapping	30,305		2,500	2,500
Water Plant Expansion	244,146	900,000	1,735,000	1,735,000
NADC Pump Station Electrical			50,000	
NADC Pump Station Improv				25,000
CIP Sub-Total	1,149,324	2,275,000	4,391,808	4,362,508
Utilities Total	5,457,549	7,120,700	9,288,185	9,278,495
 General Government:				
Executive Management	58,136	59,592	61,302	61,409
Legal Services	8,770	18,437	19,528	19,528
City Clerk	13,401	14,270	14,471	14,471
Human Resources	31,028	33,563	31,015	31,267
Accounting & Reporting	66,147	68,800	67,513	67,513
Finance Admin/Budget	48,889	51,176	50,481	50,481
Public Relations	13,791	14,220	14,839	14,839
Public Works Administration	78,039	82,743	81,016	80,555
Public Works Engineering	244,380	216,391	217,217	216,204
Facilities	19,308	18,897	19,268	20,016
Merit/Payroll Adjustment		10,889		
Purchasing Services	39,227	31,664	29,616	29,616
General Government Total	621,116	620,642	606,266	605,899
Total Before Transfers	6,078,665	7,741,342	9,894,451	9,884,394
 TRANSFERS:				
Fleet Services	561	51,250	15,000	15,000
Debt Service	229,889	375,088	332,468	332,468
Total Transfers	230,450	426,338	347,468	347,468
TOTAL EXPENSES	6,309,115	8,167,680	10,241,919	10,231,862
 Excess (Deficit) Revenues				
Over (Under) Expenses	621,407	(301,106)	(2,862,050)	(2,825,493)
Beginning Balance	5,789,161	4,660,225	6,410,568	6,410,568
Ending Balance	6,410,568	4,359,119	3,548,518	3,585,075

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

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Customer Billings	4,211,700	4,171,100	4,052,900	4,180,700
Other Gov't Participation	33,217	23,500	27,000	23,000
Fees/Service Charges	19,568	16,000	18,100	16,800
Interest Earnings	168,922	160,000	84,000	84,000
Farmland Income	67,814	75,000	75,000	75,000
Miscellaneous Revenue	70	100		
Internal Service Charge	54,313	35,000	35,000	25,000
Contract Sales	733,275	729,400	776,000	754,000
Flood Warning Maint. Charge	6,725	9,425	11,200	11,523
TOTAL REVENUES	5,295,604	5,219,525	5,079,200	5,170,023
EXPENSES:				
Utilities:				
Sanitary Sewer System	495,397	518,861	542,407	513,241
Administration	592,711	614,929	618,061	621,642
Flood Warning System	15,529	24,137	23,976	20,976
Plant Maintenance	576,766	652,563	698,519	694,906
Plant Operation	1,033,440	1,115,910	1,057,845	1,048,780
Laboratory	302,403	331,984	332,081	332,081
Farm Operations	46,639	37,250	37,250	47,250
Metering	189,830	281,211	279,044	281,340
Sewer Customer Service	316,967	349,560	341,700	343,100
Utility Locating	40,616	42,361	41,666	41,616
Utilities Sub-Total	3,610,298	3,968,766	3,972,549	3,944,932
Utilities CIP:				
Sanitary Sewer Rehabilitation	56,953	300,000	1,103,637	1,103,637
Clear Water Diversion	332,559	200,000	534,390	534,390
WPC Plant Equipment	15,926		105,600	57,110
Automation Study/Upgrade	(2,105)	450,000	462,100	462,100
Onion Creek San. Sewer Study	18,832		70,318	70,318
Trickling Filter Heat Recovery	83,671			
Lagoon Liners		125,000	125,000	125,000
Vertical Turbine Pump Repair	25,540			
NADC Pump Station Improv				25,000
Clarifier Painting	256,194	290,000	290,000	253,461
Topographic Mapping	30,305		2,500	2,500
WPC Plant Disinfection		520,000	595,000	595,000
Vertical Turbine Pumps		240,000	420,000	420,000

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

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
Utilities CIP, continued:				
Raw Water Pump Station HVAC	9,990		140,000	140,000
Plant Residuals Handling	52,281	600,000	300,000	300,000
CIP Sub-Total	880,146	2,725,000	4,148,545	4,088,516
Utilities Total	4,490,444	6,693,766	8,121,094	8,033,448
 General Government:				
City Clerk	13,401	14,270	14,471	14,471
Executive Management	58,136	59,592	61,302	61,409
Legal Services	4,385	9,218	9,764	9,764
Human Resources	27,365	29,600	27,166	27,387
Accounting & Reporting	44,527	46,234	45,316	45,316
Finance Admin/Budget	48,889	51,176	50,481	50,481
Public Relations	13,791	14,220	14,839	14,839
Public Works Admin	78,039	82,743	81,016	80,555
Public Works Engineering	202,676	215,821	216,346	216,093
Facilities	14,409	14,102	14,379	14,937
Merit/Payroll Adjustments		10,927		
Purchasing Services	15,528	16,234	15,183	15,183
General Gov't Total	521,146	564,137	550,263	550,435
 Total Before Transfers	 5,011,590	 7,257,903	 8,671,357	 8,583,883
 TRANSFERS:				
Fleet Services	561	51,250	15,000	15,000
Street Construction				70,500
Total Transfers	561	51,250	15,000	85,500
TOTAL EXPENSES	5,012,151	7,309,153	8,686,357	8,669,383
 Excess (Deficit) Revenues				
Over (Under) Expenses	283,453	(2,089,628)	(3,607,157)	(3,499,360)
Beginning Balance	5,534,999	3,974,503	5,818,452	5,818,452
Ending Balance	5,818,452	1,884,875	2,211,295	2,319,092

ENTERPRISE - ELECTRIC UTILITY

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Metered Sales	46,409,136	48,825,000	46,875,000	45,375,000
Adjustment to Sales	(167,868)	(175,000)	(175,000)	(185,000)
Fly Ash Sales	43,177	50,000	50,000	50,000
Renewable Energy Credits		2,500	2,500	2,500
Other Power Sales	2,134,713	2,650,000	1,500,000	1,942,000
ISU Interconnection	522,331	391,620	680,000	680,000
ISU Transmission System Share	50,766	199,020		33,000
ISU Wind Purchases		836,000	435,000	200,000
Steam Line Sales	249,695	315,000	315,000	315,000
Street Lights	647,603	635,000	680,000	680,000
Security Lighting Rental	114,666	100,000	115,000	115,000
Subdivision Construction	10,210	10,000	60,000	60,000
Street Lighting Construction	35,940	10,000	30,000	30,000
Fees/Service Charges	101,173	101,300	97,150	97,150
Miscellaneous Revenue	280,831	150,000	260,000	300,000
Interest Earnings	722,100	650,000	320,000	320,000
TOTAL REVENUES	51,154,473	54,750,440	51,244,650	50,014,650
EXPENSES:				
Utilities:				
Electric Production	7,852,282	11,686,273	11,270,197	11,245,726
Plant Fuel Purchases	21,862,194	27,039,157	22,354,202	21,084,482
Electric Distribution – Operation	2,329,501	2,478,160	2,460,168	2,505,776
Electric Distribution - Extension	687,917	1,891,700	1,466,277	1,426,277
Electric Technical Services	403,410	989,344	1,015,898	1,015,898
Electric Engineering	445,490	819,065	621,017	619,687
Electric Administration	1,716,021	1,634,696	1,763,481	1,779,811
Utility Deposit Interest	27,867			
Electric Customer Service	595,220	672,223	666,984	663,086
Utilities Sub-Total	35,919,902	47,210,618	41,618,224	40,340,743
Utilities CIP:				
Feed Water Heater Tube		500,000	20,000	20,000
#8 Air Heater Basket		75,000		
Plant Dist Substation Expansion		150,000	250,000	250,000
Ames Stange In-Town 161 kV	2,334,310	830,000	2,095,690	2,095,690
Unit #8 Boiler Repair	23,894	4,500,000	4,876,106	4,876,106
Combustion Turbine Control	243,980		134,020	134,020
Interconnection Improvements	208,245	1,000,000	1,091,755	1,091,755
Power Plant Fire Protection	625,885	300,000	300,000	300,000
Automated Metering Pilot		350,000	350,000	350,000
Top-o-Hollow Substation Switch	24,883	800,000		

ENTERPRISE - ELECTRIC UTILITY, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
Utilities CIP, continued:				
Vet Med Substation			400,000	400,000
SCADA Upgrade	51,841		86,159	86,159
Demand Side Management	607,017	800,000	837,083	837,083
#7 Nitrogen Oxide Control	17,599	2,000,000	20,000	20,000
Plant 69 kV Relay/Control		80,000		
#7 & #8 Oil Gun Upgrade		350,000	350,000	350,000
GT-1 Inspection & Overhaul		650,000		
Unit 7 & 8 Dist Control System	14,620	450,000	620,000	888,000
Downtown Network 13.8 kV		150,000	150,000	150,000
NERC Compliance Program		100,000	100,000	100,000
Street Light/Line Relocations	1,736	470,000	470,000	470,000
Unit 8 Nitrogen Oxide Control	30,306		25,000	25,000
Unit 8 Mercury Emission Monit	250,432		50,000	50,000
CIP Sub-Total	4,434,748	13,555,000	12,225,813	12,493,813
Utilities Total	40,354,650	60,765,618	53,844,037	52,834,556
General Government:				
Executive Management	117,308	126,061	129,677	129,903
Legal Services	36,834	61,276	64,900	64,900
Public Records	26,802	28,538	28,943	28,943
Human Resources	92,752	100,328	94,232	94,998
Accounting & Reporting	254,197	264,365	259,298	259,298
Finance Admin/Budget	136,890	143,294	141,346	141,346
Public Relations	27,582	28,440	29,678	29,678
GIS Reimbursables		15,048	15,089	15,089
Facilities	35,662	34,902	35,588	36,969
Merit/Payroll Adjustments		25,457		
Purchasing Services	205,840	218,588	218,589	218,589
General Gov't Total	933,867	1,046,297	1,017,340	1,019,713
Total Before Transfers	41,288,517	61,811,915	54,861,377	53,854,269
TRANSFERS:				
Payment in Lieu of Taxes	1,688,368	1,800,411	1,800,411	1,800,411
TOTAL EXPENSES	42,976,885	63,612,326	56,661,788	55,654,680
Excess (Deficit) Revenues				
Over (Under) Expenses	8,177,588	(8,861,886)	(5,417,138)	(5,640,030)
Beginning Balance	25,250,631	22,337,870	33,428,219	33,428,219
Ending Balance	33,428,219	13,475,984	28,011,081	27,788,189

ENTERPRISE - PARKING OPERATIONS AND IMPROVEMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Process Server	1,054	2,500	1,000	1,000
Miscellaneous	4,325	4,140	4,240	4,240
Illegal Parking	110,648	95,000	110,000	105,000
Overtime Parking	161,960	170,000	160,000	139,000
Interest Earnings	9,861	7,800	4,086	4,086
Fines/Clerk of Court	4,092	5,000	4,000	12,000
East District – Downtown	190,020	193,300	193,300	185,900
West District – Campustown	143,749	140,920	143,920	138,370
Community Safety Officer	164,840	205,000	165,000	155,000
Collection Agency Fees	11,335	15,000	12,000	12,000
TOTAL REVENUES	801,884	838,660	797,546	756,596
EXPENSES:				
Transportation:				
Parking Operation/Maintenance	202,900	227,434	220,202	231,738
Parking Law Enforcement	279,592	345,066	332,994	322,994
Parking Violation Collection	129,061	154,162	144,627	143,845
Right-of-Way Maintenance	4,512	4,602	3,657	3,657
Transportation Total	616,065	731,264	701,480	702,234
General Government:				
Legal Services	97,131	103,816	102,761	102,761
Human Resources	6,217	6,725	6,339	6,390
Accounting & Reporting	18,428	19,166	18,823	18,823
Finance Admin/Budget	3,259	3,412	3,365	3,365
Facilities	10,963	10,729	10,940	11,365
Merit/Payroll Adjustments		2,367		
Purchasing Services	525	665	621	621
General Government Total	136,523	146,880	142,849	143,325
TOTAL EXPENSES	752,588	878,144	844,329	845,559
Excess (Deficit) Revenues				
Over (Under) Expenses	49,296	(39,484)	(46,783)	(88,963)
Beginning Balance	253,316	260,245	302,612	302,612
Ending Balance	302,612	220,761	255,829	213,649

ENTERPRISE - TRANSIT AGENCY - OPERATIONS

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Metro Planning Org Reimb	32,094	15,000	25,000	25,000
FTA Section 5307	1,328,822	1,526,513	1,442,590	1,442,590
IDOT Oper Asst & Reimb	635,736	689,210	694,206	718,219
ISU Administration	530,764	557,321	557,302	557,302
Fees/Service Charges	688,067	679,206	613,506	613,506
Miscellaneous Revenue	26,867	5,600	21,000	21,000
Interest Earnings	57,320	60,000	30,000	30,000
ISU Tuition	2,760,265	2,898,375	2,898,278	2,898,278
ISU Tuition Excess	449,171	157,000	60,000	180,000
Total Before Transfers	6,509,106	6,588,225	6,341,882	6,485,895
TRANSFERS:				
Local Option Tax	46,000	47,200	45,632	45,632
General Levy (Property Tax)	1,207,748	1,270,858	1,270,858	1,270,858
Transfer Total	1,253,748	1,318,058	1,316,490	1,316,490
TOTAL REVENUES	7,762,854	7,906,283	7,658,372	7,802,385
EXPENSES:				
Transportation:				
Fixed Route Service (Cy-Ride)	4,930,187	5,455,198	5,366,892	5,366,892
Dial-a-Ride Service	136,570	177,560	150,948	150,948
Transit Admin/Support	1,451,696	1,534,518	1,500,429	1,568,679
Total Before Transfers	6,518,453	7,167,276	7,018,269	7,086,519
TRANSFERS:				
GSB	449,171	157,000	60,000	180,000
Transit Capital Reserve	500,000	713,000	713,000	713,000
Total Transfers	949,171	870,000	773,000	893,000
TOTAL EXPENSES	7,467,624	8,037,276	7,791,269	7,979,519
Excess (Deficit) Revenues				
Over (Under) Expenses	295,230	(130,993)	(132,897)	(177,134)
Beginning Balance	810,457	988,610	1,105,687	1,105,687
Ending Balance	1,105,687	857,617	972,790	928,553

ENTERPRISE - TRANSIT CAPITAL RESERVE

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
IDOT Reimbursement	865,268	1,527,196	6,501,077	6,851,077
ISU Parking	17,000	17,000	17,000	17,000
Shuttle Revenue	15,284			
Interest Revenue	24,598	10,000	12,300	12,300
Total Before Transfers	<u>922,150</u>	<u>1,554,196</u>	<u>6,530,377</u>	<u>6,880,377</u>
TRANSFERS:				
Transit	500,000	713,000	713,000	713,000
Total Transfers	<u>500,000</u>	<u>713,000</u>	<u>713,000</u>	<u>713,000</u>
TOTAL REVENUES	<u>1,422,150</u>	<u>2,267,196</u>	<u>7,243,377</u>	<u>7,593,377</u>
EXPENSES:				
Capital Improvements	1,653,915	429,000	7,166,838	7,604,338
TOTAL EXPENSES	<u>1,653,915</u>	<u>429,000</u>	<u>7,166,838</u>	<u>7,604,338</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	(231,765)	1,838,196	76,539	(10,961)
Beginning Balance	1,236,055	400,069	1,004,290	1,004,290
Ending Balance	<u>1,004,290</u>	<u>2,238,265</u>	<u>1,080,829</u>	<u>993,329</u>

ENTERPRISE – GSB TRANSIT TRUST

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest	806	1,000	5,200	5,200
Total Before Transfers	806	1,000	5,200	5,200
TRANSFERS:				
Transit	449,171	157,000	60,000	180,000
TOTAL REVENUES	449,977	158,000	65,200	185,200
EXPENSES:				
Transfer to Operations	0	0	0	0
TOTAL EXPENSES	0	0	0	0
Excess (Deficit) Revenues Over (Under) Expenses	449,977	158,000	65,200	185,200
Beginning Balance	(182,848)	(18,348)	267,129	267,129
Ending Balance	267,129	139,652	332,329	452,329

ENTERPRISE - STORM SEWER

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Fees & Service Charges	779,653	885,500	885,915	886,577
Developer Reimbursement	2,288	15,000	10,000	10,000
Site Plan SWPPP Review	5,700	10,000	7,500	4,500
SW Lot Development Permit	7,200	20,000	10,000	10,000
Interest Earnings	32,724	10,000	14,000	14,000
Internal Service Charges	71,820	15,000	65,000	75,000
Miscellaneous Revenue	11,936	100	300	
Watershed Improv. Review Bd.	27,332	96,745	148,438	148,438
TOTAL REVENUES	938,653	1,052,345	1,141,153	1,148,515
EXPENSES:				
Utilities:				
Engineering	279,450	266,721	274,212	267,144
Maintenance	202,502	259,244	252,559	254,948
Merit/Payroll Adjustments		2,182		
Human Resources	2,553	2,762	2,094	2,111
Customer Service	1,352	1,700	1,700	1,700
Sub-Total	485,857	532,609	530,565	525,903
Utilities CIP:				
Storm Sewer Intake Rehab	124,273	150,000	75,649	75,649
Low Point Drainage	279,278	125,000	483,861	483,861
Outlet Erosion Control	178,777	196,745	338,089	338,089
S. Water Facility Rehab	8,426	100,000	191,574	191,574
Sub-Total CIP	590,754	571,745	1,089,173	1,089,173
TOTAL EXPENSES	1,076,611	1,104,354	1,619,738	1,615,076
Excess (Deficit) Revenues Over (Under) Expenses	(137,958)	(52,009)	(478,585)	(466,561)
Beginning Balance	1,095,547	375,589	957,589	957,589
Ending Balance	957,589	323,580	479,004	491,028

ENTERPRISE - AMES/ISU ICE ARENA

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Pro Shop Sales	5,309	3,700	5,100	4,100
Equipment Rental	20,127	21,200	21,850	20,850
Skate Sharpening	3,443	3,300	3,443	3,443
Admissions	42,040	44,650	45,259	43,259
Dasher Board Advertising	7,800	7,050	5,545	5,940
Ice Rink Rental	305,006	322,152	303,862	296,299
Concessions	55,135	50,372	54,220	50,420
Interest Earnings	17,009	18,000	8,300	8,300
Miscellaneous Revenue	5,810	8,000	5,805	4,500
TOTAL REVENUES	461,679	478,424	453,384	437,111
EXPENSES:				
Ames/ISU Ice Arena	445,399	470,933	456,779	439,768
Merit & Payroll Adjustments		1,174		
TOTAL EXPENSES	445,399	472,107	456,779	439,768
Excess (Deficit) Revenues Over (Under) Expenses	16,280	6,317	(3,395)	(2,657)
Beginning Balance	128,204	129,594	144,484	144,484
Ending Balance	144,484	135,911	141,089	141,827

ENTERPRISE - ICE ARENA CAPITAL RESERVE

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Transfer from Local Option	20,000	20,000	20,000	20,000
ISU Participation	20,000	20,000	20,000	20,000
TOTAL REVENUES	40,000	40,000	40,000	40,000
EXPENSES:				
Ice Resurfacer		100,000	83,450	85,236
TOTAL EXPENSES	0	100,000	83,450	85,236
Excess (Deficit) Revenues Over (Under) Expenses	40,000	(60,000)	(43,450)	(45,236)
Beginning Balance	398,428	438,428	438,428	438,428
Ending Balance	438,428	378,428	394,978	393,192

ENTERPRISE - HOMEWOOD GOLF COURSE

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Earnings	1,581	1,000	1,200	1,200
Golf Course Fees/Rentals	183,922	188,030	188,102	188,102
Pro Shop Sales	2,726	3,000	2,700	2,700
Concessions	22,590	20,154	22,942	22,942
Western Wireless Rental	25,463	25,703	25,703	25,703
TOTAL REVENUES	<u>236,282</u>	<u>237,887</u>	<u>240,647</u>	<u>240,647</u>
EXPENSES:				
Homewood Golf Course	211,931	226,895	224,592	223,649
Merit & Payroll Adjustments		777		
TOTAL EXPENSES	<u>211,931</u>	<u>227,672</u>	<u>224,592</u>	<u>223,649</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	24,351	10,215	16,055	16,998
Beginning Balance	28,518	41,912	52,869	52,869
Ending Balance	<u>52,869</u>	<u>52,127</u>	<u>68,924</u>	<u>69,867</u>

ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Per Capita Charges	299,954	299,954	299,954	299,954
ISU Charges	222,106	250,000	225,000	250,000
Other Contracts	21,352	15,540	21,540	25,540
Sale of Metals	216,447	340,000	178,000	178,000
Electric Plant RDF	570,317	550,000	627,000	600,000
Public Fees	37,508	37,000	37,000	37,000
Other Customers	2,343,872	2,700,000	2,400,000	2,400,000
Interest	47,761	60,000	22,000	22,000
Other Revenues	32,400	11,500	26,000	57,000
Iowa DNR Grant			825,000	825,000
Total Before Transfers	3,791,717	4,263,994	4,661,494	4,694,494
TRANSFERS:				
General Fund	108,475	108,475	108,475	108,475
TOTAL REVENUES	3,900,192	4,372,469	4,769,969	4,802,969
EXPENSES:				
Utilities:				
Resource Recovery Process	2,156,221	2,367,720	2,363,009	2,468,056
Landfill Operations	13,058	18,700	18,460	18,460
Yard Waste Management	26,118	36,500	38,330	38,330
Processing Reject Disposal	736,904	902,056	790,500	790,500
Sub-Total	2,932,301	3,324,976	3,210,299	3,315,346
Utilities CIP:				
Recyclables Building	17	170,000	169,983	199,470
Non-Ferrous System	957,919		98,477	255,176
Land Acquisition	168,359		114,641	85,154
Resource Rec. Renovations	333,919	243,150	261,998	215,998
RR Bldg/Truck Bay/Fire System				
CIP Sub-Total	1,460,214	413,150	645,099	755,798
Utilities Total	4,392,515	3,738,126	3,855,398	4,071,144
General Government:				
Human Resources	15,153	16,391	15,394	15,519

ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS, continued

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
General Government, continued:				
Legal		9,218	9,763	9,763
Accounting & Reporting	115,129	119,983	117,833	117,833
Finance Admin/Budget	13,037	13,647	13,462	13,462
Public Relations	13,791	14,220	14,839	14,839
Facilities	1,767	1,730	1,764	1,832
Merit/Payroll Adjustments		2,774		
Purchasing Services	21,101	20,574	19,243	19,243
Public Works Administration	78,039	82,743	81,016	80,555
General Government Total	258,017	281,280	273,314	273,046
Total Before Transfer	4,650,532	4,019,406	4,128,712	4,344,190
TRANSFERS:				
Debt Service	150,100	124,875	124,875	124,875
TOTAL EXPENSES	4,800,632	4,144,281	4,253,587	4,469,065
Excess (Deficit) Revenues				
Over (Under) Expenses	(900,440)	228,188	516,382	333,904
Beginning Balance	2,204,960	2,287,825	1,304,520	1,304,520
Ending Balance	1,304,520	2,516,013	1,820,902	1,638,424

INTERNAL SERVICES – FLEET MAINTENANCE SERVICES

	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Interest Earnings	6,722	5,000	5,000	5,000
Operational Dept Charges	1,853,140	1,883,673	1,741,029	1,860,329
Total Before Transfers	1,859,862	1,888,673	1,746,029	1,865,329
TRANSFERS:				
Fleet Purchases Interest	240,000	205,000	186,393	186,393
Road Use Tax Transfer	561	51,250	15,000	15,000
Water Transfer	561	51,250	15,000	15,000
Sewer Transfer	561	51,250	15,000	15,000
Total Transfers	241,683	358,750	231,393	231,393
TOTAL REVENUES	2,101,545	2,247,423	1,977,422	2,096,722
EXPENSES:				
General Government:				
Accounting & Reporting	40,047	41,643	40,831	40,831
Finance Admin/Budget	6,519	6,824	6,731	6,731
Facilities	89,502	106,730	104,101	104,101
Merit/Payroll Adjustments		3,685		
Purchasing Services	4,285	4,325	4,046	4,046
General Government Total	140,353	163,207	155,709	155,709
Internal Services:				
Fleet Maintenance Services	1,768,787	1,848,434	1,704,117	1,837,250
Fleet Acquisition & Disposal	155,744	125,976	129,718	129,718
"Green" Fleet Subsidy	3,000	5,876	8,876	8,876
Facility Improvements	2,244	205,000	60,000	60,000
Internal Services Total	1,929,775	2,185,286	1,902,711	2,035,844
TOTAL EXPENSES	2,070,128	2,348,493	2,058,420	2,191,553
Excess (Deficit) Revenues				
Over (Under) Expenses	31,417	(101,070)	(80,998)	(94,831)
Beginning Balance	371,929	389,975	403,346	403,346
Ending Balance	403,346	288,905	322,348	308,515

INTERNAL SERVICES – FLEET REPLACEMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest Earnings	226,121	205,000	121,446	121,446
Equip. Replacement Charges	1,461,528	1,518,805	1,421,890	1,421,890
TOTAL REVENUES	<u>1,687,649</u>	<u>1,723,805</u>	<u>1,543,336</u>	<u>1,543,336</u>
EXPENSES:				
Fleet Acquisition & Disposal	828,299	1,659,900	3,512,421	3,546,421
Total Before Transfers	<u>828,299</u>	<u>1,659,900</u>	<u>3,512,421</u>	<u>3,546,421</u>
TRANSFERS:				
Fleet Maintenance Services	240,000	205,000	186,393	186,393
TOTAL EXPENSES	<u>1,068,299</u>	<u>1,864,900</u>	<u>3,698,814</u>	<u>3,732,814</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	619,350	(141,095)	(2,155,478)	(2,189,478)
Beginning Balance	6,910,528	6,179,339	7,529,878	7,529,878
Ending Balance	<u>7,529,878</u>	<u>6,038,244</u>	<u>5,374,400</u>	<u>5,340,400</u>

INTERNAL SERVICES – INFORMATION TECHNOLOGY

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Information Technology Charges	1,164,329	1,322,998	1,247,828	1,216,946
Communication Services	225,291	224,801	226,040	226,040
TOTAL REVENUES	<u>1,389,620</u>	<u>1,547,799</u>	<u>1,473,868</u>	<u>1,442,986</u>
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		8,540		
Internal Services:				
Information Technology	1,164,329	1,309,559	1,247,828	1,216,946
Communication Services	225,291	238,240	226,040	226,040
Internal Services Total	<u>1,389,620</u>	<u>1,547,799</u>	<u>1,473,868</u>	<u>1,442,986</u>
TOTAL EXPENSES	<u>1,389,620</u>	<u>1,556,339</u>	<u>1,473,868</u>	<u>1,442,986</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	0	(8,540)	0	0
Beginning Balance	147,526	147,526	147,526	147,526
Ending Balance	<u>147,526</u>	<u>138,986</u>	<u>147,526</u>	<u>147,526</u>

INTERNAL SERVICES – COMPUTER REPLACEMENT FUND

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Interest	68,569	60,000	35,000	35,000
Equip. Replacement Funds	376,257	257,880	284,193	284,193
Shared Comm. ISU	29,309	32,330	32,402	32,402
Shared Comm. Story County	32,009	35,030	35,210	35,210
Shared Comm. E911 Board	26,669	39,859	34,640	34,640
Shared Comm. Ames Police	35,475	33,830	33,962	33,962
TOTAL REVENUES	568,288	458,929	455,407	455,407
EXPENSES:				
Replacement Computer Equip.	210,679	192,271	227,134	239,695
Info Technology Computer Purch	148,324	220,571	337,323	333,753
Phone System Purchases	14,713		71,739	55,135
Shared Communication Project	122,697	296,315	291,480	291,480
TOTAL EXPENSES	496,413	709,157	927,676	920,063
Excess (Deficit) Revenues				
Over (Under) Expenses	71,875	(250,228)	(472,269)	(464,656)
Beginning Balance	2,165,892	1,925,991	2,237,767	2,237,767
Ending Balance	2,237,767	1,675,763	1,765,498	1,773,111

INTERNAL SERVICES - RISK MANAGEMENT

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Department Insurance Charges	1,168,714	1,156,341	1,191,682	1,191,682
Interest Earnings	22,762	20,000	10,000	10,000
City Contrib. Workers' Comp	576,382	637,758	653,000	653,000
TOTAL REVENUES	1,767,858	1,814,099	1,854,682	1,854,682
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		768		
Internal Services:				
Risk Management Admin	132,193	74,713	94,241	94,241
Workers Comp Claims	295,113	465,000	465,000	783,000
Workers Comp Admin	3,246	52,000	52,000	52,000
Liability Insurance	168,941	171,000	153,741	153,741
Auto Insurance	58,929	59,984	55,970	55,970
Excess Insurance	55,863	54,000	58,165	58,165
Liability Claims	28,009	50,000	125,000	125,000
Transit Insurance	89,419	92,102	97,002	97,002
Property Insurance	431,373	458,758	482,240	482,240
Prof. Liability Claims	34,741	34,741	28,784	28,784
Internal Safety Training	142,111	141,850	140,650	140,650
411 Medical	175,251	150,000	150,500	150,500
Police Professional Insurance	23,430	24,133	26,722	26,722
TOTAL EXPENSES	1,638,619	1,829,049	1,930,015	2,248,015
Excess (Deficit) Revenues				
Over (Under) Expenses	129,239	(14,950)	(75,333)	(393,333)
Beginning Balance	843,165	748,333	972,404	972,404
Ending Balance	972,404	733,383	897,071	579,071

INTERNAL SERVICES - HEALTH INSURANCE

FUND SUMMARY	2008/09 ACTUAL	2009/10 ADOPTED	2009/10 ADJUSTED	2009/10 FINAL AMENDED
REVENUES:				
Miscellaneous Revenue	149,608		27,970	27,970
Employee/Retiree Contributions	779,253	887,488	764,207	764,207
Medicare Supplement Contribut.	31,978	38,000	33,700	33,700
Interest Earnings	68,005	75,000	45,000	45,000
City Contributions	4,468,165	4,958,659	4,875,779	4,868,757
COBRA Contributions	8,698	5,000	39,410	39,410
TOTAL REVENUES	5,505,707	5,964,147	5,786,066	5,779,044
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		1,924		
Internal Service:				
Health Administration	101,248	108,201	86,641	86,641
Medical Claims	3,445,901	4,038,441	3,440,000	3,334,323
Dental Claims	297,517	308,998	304,500	304,500
Pharmacy Claims	941,284	904,081	1,045,667	1,006,198
Medicare Supplement Premium	32,378	38,000	32,000	32,000
Specific Excess Insurance	124,159	131,445	137,160	137,160
Aggregate Excess	21,000	21,735	19,625	19,625
Reinsurance	30,017	28,000	31,068	31,068
Access Fee	56,672	63,394	57,425	57,425
Health Promotion	145,777	206,945	194,426	194,426
ASO Medical	158,570	162,495	167,291	167,291
ASO Dental	20,051	20,866	20,653	20,653
Pharmacy Outcomes	26,040	26,040	26,040	26,040
Disease Management	44,249	45,540	46,684	46,684
TOTAL EXPENSES	5,444,863	6,106,105	5,609,180	5,464,034
Excess (Deficit) Revenues				
Over (Under) Expenses	60,844	(141,958)	176,886	315,010
Beginning Balance	1,826,172	1,550,093	1,887,016	1,887,016
Ending Balance	1,887,016	1,408,135	2,063,902	2,202,026
Reserve for Post-Employment Health Care Benefits		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 in City Hall, 515 Clark Avenue

at 7 PM on May 25, 2010
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2010
(year)

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
Revenues & Other Financing Sources				
Taxes Levied on Property	1	21,960,516	0	21,960,516
Less: Uncollected Property Taxes-Levy Year	2			0
Net Current Property Taxes	3	21,960,516	0	21,960,516
Delinquent Property Taxes	4			0
TIF Revenues	5			0
Other City Taxes	6	7,483,610	-327,000	7,156,610
Licenses & Permits	7	954,581	80,496	1,035,077
Use of Money and Property	8	6,490,113	51,223	6,541,336
Intergovernmental	9	31,442,076	905,922	32,347,998
Charges for Services	10	230,594,817	-1,157,785	229,437,032
Special Assessments	11	380,000	-132,000	248,000
Miscellaneous	12	1,899,084	59,341	1,958,425
Other Financing Sources	13	22,738,207	451,468	23,189,675
Total Revenues and Other Sources	14	323,943,004	-68,335	323,874,669
Expenditures & Other Financing Uses				
Public Safety	15	13,436,318	-16,027	13,420,291
Public Works	16	5,375,098	305,123	5,680,221
Health and Social Services	17	1,186,159	10,605	1,196,764
Culture and Recreation	18	6,692,146	12,557	6,704,703
Community and Economic Development	19	4,664,750	-101,673	4,563,077
General Government	20	2,852,696	8,743	2,861,439
Debt Service	21	8,851,106	0	8,851,106
Capital Projects	22	33,606,441	542,327	34,148,768
Total Government Activities Expenditures	23	76,664,714	761,655	77,426,369
Business Type / Enterprises	24	252,458,821	-182,915	252,275,906
Total Gov Activities & Business Expenditures	25	329,123,535	578,740	329,702,275
Transfers Out	26	11,372,207	451,468	11,823,675
Total Expenditures/Transfers Out	27	340,495,742	1,030,208	341,525,950
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-16,552,738	-1,098,543	-17,651,281
Continuing Appropriation	29	0	N/A	0
Beginning Fund Balance July 1	30	367,297,664		367,297,664
Ending Fund Balance June 30	31	350,744,926	-1,098,543	349,646,383

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

Reduced collections of hotel/motel tax, utility charges for services, and special assessments. Increased expenses for snow & ice removal, less funds to economic development due to reduced hotel/motel tax, and increased capital expenditures due to ARRA grants.

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/ Finance Officer Name

NOTES