



FINAL AMENDMENTS

for the

**2011/12
PROGRAM
BUDGET**

CITY OF AMES, IOWA

CITY OF AMES, IOWA

2011/12

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 22, 2012.

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	+ 134,687
	Expense	+ 129,280
	Net Change	<u>+ 5,407</u>

The General Fund's total revenue increased by \$134,687 and included the following:

Increase in various inspection permits and fees	+ 91,059
Airport revenues including farm	+ 24,211
Miscellaneous Public Works' revenues	+ 13,749
Parks and Recreation's Wellmark 3-pt. play revenue	+ 8,455
Other Parks and Recreation revenue decreases	- 2,787
	<u>+ 134,687</u>

The General Fund's expenses increased by \$129,280 and include the following changes:

Increase in Parks and Recreation costs of \$53,718 including fleet costs, +\$31,072, and the purchase of large limestone blocks to serve as bollards in the parks, +\$10,000	+ 53,718
Increase in the cost of street light electricity	+ 25,000
City's share of Resource Recovery's per capita charge increased for 2011 and the City pays current, so six months of increase for 2012	+ 14,693
Increased labor and fleet costs at cemetery	+ 10,567
Increased cost in City Manager's office for a retirement pay out, recruitment, and new furniture	+ 9,549
General Fund's portion of City Hall increases in wall repairs, fleet costs, sump repair, water heater, cooling center repair, and plumbing repairs	+ 8,970
Increase in all other Public Works' General Fund	+ 6,565
Increased costs at Airport for fleet and utility charges	+ 5,540
Increase in Inspection's fleet costs	+ 2,142
City Clerk's adjustment included reduced election costs and purchase of a scanner for the records project	- 7,464
	<u>+ 129,280</u>

SPECIAL REVENUES

Local Option

Change from earlier adjustment:	Revenue	0
	Expense	+ 45,681
	Net Change	<u>- 45,681</u>

The Local Option Sales Tax Fund expenses were \$45,681 higher in the final amendments.

The project to develop Northridge Heights Park was included in the FY 12/13 CIP. The project will begin (+\$64,531) in FY 11/12 with the opportunity to acquire clean fill dirt from Harold Pike Construction at a cost of 50% of the trucking.

Two Public Works Traffic Engineering projects were completed: Walkway east side of S. Dakota -\$30,510; and RR Quiet Zone +\$1,894.

The City's share of startup cost for Eyerly Ball to begin mental health services in Ames is included for \$23,560. The Center for Childcare Resources closed in FY 11/12 and the \$14,294 in budgeted funds were returned to the Local Option Sales Tax Fund balance.

The final retirement payout costs for the Assistant City Manager increased Human Services Administration by \$500.

Hotel/Motel

Change from earlier adjustment: **No Change**

Leased Housing

Change from earlier adjustment:	Revenue	0	
	Expense	+ 21,294	
	Net Change	- 21,294	

After the final settlement was released by HUD to CIRHA, \$21,294 remained in the fund and was shifted to the Affordable Housing Fund.

Road Use Tax

Change from earlier adjustment:	Revenue	0	
	Expense	- 140,138	
	Net Change	+ 140,138	

The mild winter resulted in over \$400,000 in savings including labor, fleet cost, \$100,000 savings in salt and calcium chloride purchases, and \$70,000 savings in contracted snow removal. Much of the savings was offset by shifting the labor force to increased street patching and repairs.

Final amendment changes in Public Works' operations include:

Savings in snow and ice removal	- 404,887
Increases in street maintenance activities	+ 272,901
Increases in street cleaning	+ 33,016
Increases in sign and signal maintenance	+ 2,437
Increases in pavement markings	+ 91
Decreases in right-of-way maintenance	- 2,018
Decreases in traffic engineering	- 2,505
Decreases in engineering/GIS	- 36,456
	- 137,421

CIP changes include the completion of a bridge rehab project, -\$3,440.

The Road Use Taxes portion of City Hall expense increased +\$723.

City-Wide Affordable Housing		
Change from earlier adjustment:	Revenue	+ 21,294
	Expense	+ 2,815
	Net Change	+ 18,479

The Leased Housing Fund was closed into the City-wide Affordable Housing Fund, +\$21,294.

Miscellaneous housing costs not related to block grant funding are paid in this fund and are \$2,815 higher.

Community Development Block Grant		
Change from earlier adjustment:	Revenue	0
	Expense	+ 1,104
	Net Change	- 1,104

Actual costs on the curb replacement project were \$1,104 higher.

Don & Ruth Furman Aquatic Facility Construction Fund	
Change from earlier adjustment:	No Change

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	+ 97,343
	Expense	+ 5,095
	Net Change	+ 92,248

Final amendment revenue changes in the Miscellaneous Special Revenues include:

Increased donation from the G. Winakor Estate	+ 71,593
Additional Police forfeiture revenue	+ 9,000
Increased Animal Shelter donations	+ 9,000
Increased interest earnings in Parks & Rec Trust	+ 7,000
Miscellaneous donations	+ 750
	+ 97,343

Expenditure changes include:

Increase in Police forfeiture spending	+ 5,000
Memorial purchases	+ 720
Decrease in Project Share Assistance	- 625
	<hr/> + 5,095

This Miscellaneous Special Revenue Fund started the year in a deficit position because of the flood and wind damage in 2010. In FY 10/11, flood and wind related expenses totaled \$876,472, but the FEMA revenue was just \$405,651, a \$470,821 deficit. Additional FEMA reimbursements are received as claims are finalized and the State of Iowa's 10% match is received after all projects are settled.

Library Donations

Change from earlier adjustment:	Revenue	+ 178,490
	Expense	+ 192,380
	Net Change	<hr/> - 13,890

Donations from the Ames Public Library Friends Foundation for the building project increased from \$160,000 to \$280,000 and are reflected in the revenues and in the expenses.

The Library received a \$60,000 R. Carver charitable trust grant and that amount is in both the revenues and expenses.

The Library Board approved an additional \$12,000 for the building project from bequest accounts and the building project bequest expense account increased for that amount.

Other miscellaneous revenues decreased \$1,510 and collection expenses increased \$380.

Developer Projects

Change from earlier adjustment: **No Change**

Economic Development

Change from earlier adjustment: **No Change**

PERMANENT FUNDS

Cemetery

Change from earlier adjustment: **No Change**

Don & Ruth Furman Aquatic Center Operations Fund

Change from earlier adjustment: **No Change**

DEBT SERVICE

Debt Service

Change from earlier adjustment:

No Change

CAPITAL PROJECTS

Special Assessments

Change from earlier adjustment:

No Change

Street Construction

Change from earlier adjustment:

Revenue	+ 58,656
Expense	+ 42,823
Net Change	<hr/> + 15,833

Revenues and expenses reflect \$41,395 from Alliant Energy for the Main Street alley repair.

Revenues also show \$17,261 for the sale of the Sumner Avenue right-of-way.

Expense changes include the above mentioned Main Street alley project and a small adjustment on the arterial project on Duff/Lincoln Way to 7th.

Airport Construction

Change from earlier adjustment:

Revenue	+ 87,910
Expense	+ 175,148
Net Change	<hr/> - 87,238

Final amendment adjustments include actual revenue, +\$162,810, and costs, +\$171,379, for the recently completed taxiway project. The project to rehab the west apron is now funded at 90%, not 95%, so revenues, -\$29,900, and expenses, +\$41,500, are based on recent bids. A project to reconstruct the driveway and parking areas was reduced to the new 90% revenue split, so -\$45,000 in revenues.

The final amendments reflect a change to share one-half of the cost of a snow blower, +\$37,731, with the Road Use Tax Fund. It was determined the equipment was available for snow removal activities on streets with limited access.

These final amendment changes result in a negative fund balance for the Airport Construction Fund. The fund will receive two years of Airport profits to restore the local match requirements required before the projects are complete.

ARRA Energy Block Grant

Change from earlier adjustment:

No Change

Construction Grants

Change from earlier adjustment:	Revenues	- 24,557
	Expenses	- 24,557
	Net Change	0

The second round of energy construction grants using leftover ECC Block Grant funds included five projects for \$25,816. Only two projects used small amounts of the grants, and the rest of the grants have been released as uncommitted.

Bond Proceeds

Change from earlier adjustment:	Revenue	0
	Expense	- 38,545
	Net Change	- 38,545

Several projects funded by bonds have been adjusted to reflect final costs:

South Grand extension at S. 16 th	+ 73,077
Main Street alley	+ 17,250
Arterial Dayton Avenue	+ 7,306
Asphalt paving	+ 1,813
N. Hazel/N. 3 rd CDBG	+ 762
E. 13 th Street, I-35 to 570 th Street	+ 698
Arterial, North Dakota/Delaware	- 25,000
CyRide Route – Ontario	- 56,272
South Duff Avenue Improvement Project	- 58,179
	- 38,545

ENTERPRISE FUNDS**Water**

Change from earlier adjustment:	Revenue	+ 136,417
	Expense	+ 58,959
	Net Change	+ 77,458

The adjustments in revenues for the Water Fund include:

Additional labor reimbursements	+ 68,555
Increase in ISU's contract	+ 29,000
Sale of scrap metals	+ 14,898
Water meter installations	+ 9,000
Water tapping fees	+ 8,973
Farm revenues	+ 4,891
Rural water sales	+ 1,100
	+ 136,417

Expenditures were \$58,959 higher which included the early start of the FY 12/13 water system improvement project for \$70,000.

So, operational costs in water were actually lower and included these changes:

Water's portion of Public Works Engineering and GIS	+ 52,005
Water Plant operations	+ 7,002
Customer Service	+ 2,200
Internal Service charges	+ 2,051
Water's share of City Hall's costs	+ 596
Utility locating	- 1,016
Utility Maintenance – fewer water main repairs	- 73,879
	<hr/>
	- 11,041

Water Construction

Change from earlier adjustment: **No Change**

Sewer

Change from earlier adjustment:	Revenue	- 85,514
	Expense	+ 580,725
	Net Change	<hr/> - 666,239

Several contracts for sewer were adjusted lower based on the results of the annual settlements, or based on this year's activity.

ISU contract sales	- 163,000
NADC contract sales	- 42,000
NVSL contract sales	- 7,800
Kelley's participation	- 5,900
	<hr/>
	- 218,700

Additional revenues were noted for:

Sale of Terragators and pump	+ 61,686
High strength surcharge	+ 53,000
Labor and fees	+ 18,500
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	+ 133,186

On the expenditure side, significant changes in the CIP increased expenses.

City Council approved the early purchase of the final year of the replacement pumps at WPC. That \$496,000 increase is the FY 11/12 final amendment and will lower the planned project in the FY 12/13 CIP by \$418,000, so \$78,000 must be allocated from the available Sewer Fund balance.

A second CIP change is the failure of methane engine generator #2 at WPC and its estimated \$129,000 repair.

Savings were realized in the completed clarifier painting project of -\$53,449. So, the overall increase in WPC CIP projects was \$571,551.

Operational expenditures were close to break-even with the following changes:

Sanitary sewer maintenance – more repairs	+ 74,506
Additional metering costs	+ 7,788
Additional sanitary sewer CIP costs	+ 2,804
Internal Services	+ 2,051
Sewer's share of Customer Service	+ 2,000
Sewer's share of City Hall repairs	+ 445
Utility locating	- 1,933
Sewer's share of Public Works Engineering and GIS	- 5,710
WPC Plant operations savings in natural gas, hauling biosolids, and legal costs	- 72,777
	<hr/> + 9,174

Sewer Improvement

Change from earlier adjustment:

No Change

Electric

Change from earlier adjustment:

Revenue	- 2,897,636
Expense	- 2,135,434
Net Change	<hr/> - 762,202

The large changes in both revenues and expenses relate to lowered metered sales and thus lower fuel costs. ISU's revenues from sales are also lower which reduces revenues and their fuel expenses.

Final amendment adjustments:

Revenue – metered sales	- 1,600,000
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Expenses:

Purchased power included cheaper rates	- 1,100,000
Coal	- 800,000
Fuel oil	- 200,000
MAPP and MISO charges	- 200,000
RDF	- 20,000
Wind	+ 500,000

Total Expenses	<hr/> - 1,820,000
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ISU revenues were \$554,000 lower and that change is balanced in fuel adjustments of \$900,000 less in electricity purchases and \$346,000 more in wind energy purchases.

Another large revenue decrease was the realization that ISU's participation in the Vet Med Substation improvements was billed in September 2010 after the audit cut-off, but was accrued to FY 10/11 because of its significance. So, almost \$1.3 million in FY 11/12 revenues was already reflected in FY 10/11's revenues and FY 11/12 revenues were lowered to correct.

The Prime Time Power revenue account has always been a negative revenue as it reflected credits given to customers for the interruption of air-conditioning units. This account has been shifted to the Demand Side Management CIP expense account to better reflect these costs.

Several additional revenue changes:

Return of accumulated replacement funds for the track-mobile that will not be replaced	+ 185,632
Sale of scrap metals	+ 61,732
Sale of renewable energy credits	+ 58,000
Increase in streetlight revenue	+ 35,000
Fly ash sales	+ 10,000
	<hr/>
	+ 350,364

Expense changes beyond the fuel and Demand Side Management changes include:

Additional dues to MAPP, APPA, and IAMU	+ 59,823
Increase in meter reading due to a retirement	+ 12,043
Internal Service charges	+ 4,304
Electric's share of City Hall's increased costs	+ 1,102
Completed CIP lighting projects	- 38,706
	<hr/>
	+ 38,566

Parking

Change from earlier adjustment:	Revenue	- 16,100
	Expense	- 22,997
	Net Change	<hr/> + 6,897

Revenue projections show illegal parking ticket proceeds lower by \$20,000. An offsetting decrease in expenses is shown by lowering the costs of the Parking Community Safety Officers due to vacancies.

The other revenue adjustment has \$3,900 additional in monthly rentals in the Downtown area.

Additional expenditure final amendment changes:

Savings on snow and ice removal	- 4,700
Additional parking and sidewalk maintenance	+ 1,364
Parking's share of City Hall's increased costs	+ 339
	<hr/>
	- 2,997

Transit Operations Fund

Change from earlier adjustment:	No Change
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Transit Capital Reserve

Change from earlier adjustment:	Revenue	- 21,221
	Expense	- 26,696
	Net Change	+ 5,475

The net adjustment on Transit's Capital Reserve Fund to actual activity includes \$21,221 less in grant revenue and \$26,696 less in grant expenses for a positive change of \$5,475.

Transit GSB Fund

Change from earlier adjustment:	No Change
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Intermodal Facility

Change from earlier adjustment:	No Change
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Storm Sewer

Change from earlier adjustment:	Revenue	- 13,836
	Expense	+ 14,041
	Net Change	- 27,877

Storm sewer revenues were lowered by \$13,836 for fewer lot development permits, less labor reimbursements, and fees.

Public Works' expense changes for Storm Sewer include:

Final costs on Eastgate water retention facility	+ 11,414
Storm sewer maintenance additional repairs and fleet costs	+ 21,977
Storm Sewer's share of engineering and GIS costs	- 19,350
	+ 14,041

Ames/ISU Ice Arena

Change from earlier adjustment:	Revenue	+ 4,689
	Expense	+ 12,710
	Net Change	- 8,021

Revenues were adjusted to the season's actual amounts, including \$7,400 more in admission, partially offset by small decreases in rentals, concessions, and pro shop sales.

The expenditure increase of \$12,710 included the purchase of a floor scrubber, increases in temporary wages and resale purchases.

Ames/ISU Ice Arena Capital Reserve

Change from earlier adjustment:	Revenue	0
	Expense	+ 115,448
	Net Change	- 115,448

A project to replace the rubber flooring at the Ice Arena was advanced from the FY 12/13 CIP to allow completion of the project during the month of May when the facility is closed.

Homewood Golf Course

Change from earlier adjustment:	Revenue	0
	Expense	+ 2,591
	Net Change	- 2,591

Homewood Golf's expenses were increased for fleet costs and an engineer's evaluation of the footbridge.

Resource Recovery

Change from earlier adjustment:	Revenue	- 193,875
	Expense	+ 70,975
	Net Change	- 264,850

Revenue for Resource Recovery has been lowered because of increased downtime from Electric's boiler projects and optimistic projections based on an exceptional FY 10/11 year.

Revenue decreases include:

RDF sales to Electric Plant	- 180,000
Commercial accounts	- 100,000
Over the scale revenues	- 28,000
Interest revenue	- 9,000
	- 317,000

Several revenues increased, but by smaller amounts:

Sale of metals	+ 74,200
The City's share of Resource Recovery per capita charge increased for 2011 and the City pays current, so six months due in 2012	+ 14,693
Public fees	+ 13,000
Out-of-county revenue	+ 10,000
USDA's contract	+ 6,232
Miscellaneous revenue	+ 5,000
	+ 123,125

Expenses were increased by \$70,975, including \$37,950 additional needed on the Alternative Feed System CIP project. Operational costs were \$33,025 higher, even after decreases in the metal recovery operation, reject disposal, and glass reduction operations.

The net change in these final amendments of a decrease in the Resource Recovery Fund balance of -\$264,850 is significant. Fortunately, the fund balance remains over \$2.1 million even after this decrease.

INTERNAL SERVICES

Fleet Services

Change from earlier adjustment:	Revenue	+ 69,800
	Expense	+ 76,516
	Net Change	- 6,716

Fleet Services' operational expenses increased, and thus revenues collected from departments increased \$74,300 to cover \$104,000 more in fuel costs partially offset by \$29,700 less in contracted repairs. Collision repair costs and the cost of operating the motor pool were also higher.

Operational costs for the Fleet/Public Works facility on Edison Street were reduced \$9,000. The mild winter reduced natural gas usage by \$7,000 and a project to grade the back lot saved \$2,000 in gravel cost by using recycled crushed concrete. Revenues for the building user fees from other funds were reduced \$4,500 for one-half of the savings.

Fleet Replacement Funds

Change from earlier adjustment:	Revenue	+ 141,411
	Expense	+ 425,567
	Net Change	- 284,156

Revenues for the Fleet Replacement Fund now include \$53,011 more in replacement funds from departments, \$50,000 from Electric for the purchase of a material handler with forks and bucket, and \$38,400 from the sale of equipment.

The increase in expenditures of \$425,567 includes a transfer of funds back to the Electric Fund since a track-mobile will not be replaced, -\$185,632.

Additional equipment purchases in the final amendments total \$239,935 and include:

Wheel loader for Resource Recovery	+ 150,000
Replacement truck for Public Works Engineering	+ 36,000
Replacement truck for Water	+ 19,500
Conversion cost to create a tree service truck for ROW and Parks	+ 18,035
Replacement Mower Homewood	+ 9,500
Material broadcaster at Homewood	+ 4,800
New trailer at Homewood	+ 2,100
	+ 239,935

Information Technology**Change from earlier adjustment:****No Change****Computer Replacement Fund****Change from earlier adjustment:**

Revenue	0
Expense	+ 35,609
Net Change	- 35,609

Additional purchases out of the computer replacement fund total \$35,609 and include:

Electronic pay stub program	+ 12,875
Additional WiFi connection costs	+ 8,151
Three new laptops for new employees	+ 10,655
Police DVD burner robot workstation	+ 3,928
	+ 35,609

Risk Management**Change from earlier adjustment:****No Change****Health Insurance****Change from earlier adjustment:**

Revenue	+ 168,806
Expense	+ 440,000
Net Change	- 271,194

Health insurance claims are trending \$240,000 higher and pharmacy claims \$200,000 higher. These amounts were partially offset by an increase in the revenue from stop loss recoveries of \$168,806.

The fund balance in the Health Insurance Fund remains “healthy” at just over \$2.7 million. Budget estimates for FY 12/13 for a health insurance premium increase of 5% appears sufficient at this time.

SUMMARY OF TOTAL REVENUES AND EXPENDITURES

ALL FUNDS - REVENUE SUMMARY

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
Property Taxes	22,760,946	23,473,005	23,471,233	23,471,233	0
Utility Excise Tax	60,441	63,196	63,196	63,196	0
Local Option Sales Tax	6,047,930	6,168,889	6,935,154	6,935,154	0
Hotel/Motel Taxes	1,416,830	1,316,000	1,460,000	1,460,000	0
Other Taxes	7,525,201	7,548,085	8,458,350	8,458,350	0
Licenses & Permits	1,197,770	1,179,439	1,220,615	1,325,963	8.6
Federal Grants	7,841,543	6,827,793	12,392,198	12,498,887	.9
State Road Use Taxes	5,013,273	4,768,714	5,380,556	5,380,556	0
Monies and Credits	15,990	15,800	17,040	17,040	0
State Grants	5,416,356	12,215,003	16,551,703	16,496,146	-.3
County Contributions	195,064	185,943	160,915	160,915	0
Government Cont/Participation	4,345,812	4,327,062	4,521,368	4,516,032	-.1
Intergovernmental Revenue	22,828,038	28,340,315	39,023,780	39,069,576	.1
Utility Charges	70,713,718	73,273,650	77,353,190	74,087,463	-4.2
Other Charges for Services	9,836,217	9,956,425	9,966,207	9,847,183	-1.2
Charges for Services	80,549,935	83,230,075	87,319,397	83,934,646	-3.9
Fines, Forfeit, & Penalty	791,931	767,000	754,600	734,600	-2.7
Interest	913,965	965,334	884,850	886,600	.2
Other Uses of Money	864,680	739,257	1,027,831	1,046,565	1.8
Use of Money & Property	1,778,645	1,704,591	1,912,681	1,933,165	1.1
Proceeds from Bonds	12,670,000	6,800,000	6,675,000	6,675,000	0
Other Miscellaneous Revenues	2,923,454	1,611,502	3,660,109	4,176,760	14.1
Miscellaneous Revenues	15,593,454	8,411,502	10,335,109	10,851,760	5.0
Internal Services	13,367,557	13,067,377	13,572,098	13,913,715	2.5
Total Before Transfers	166,393,477	167,721,389	186,067,863	183,693,008	-1.3
Transfers	12,694,061	11,865,140	13,105,337	13,328,222	1.7
Grand Total Revenues	179,087,538	179,586,529	199,173,200	197,021,230	-1.1

ALL FUNDS – EXPENDITURES

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
OPERATIONS					
Public Safety:					
421 Law Enforcement	7,660,534	7,695,363	8,019,264	8,024,264	.1
422 Fire Safety/Admin	5,261,763	5,709,863	5,695,960	5,695,960	0
423 Inspection/Building Safety	972,307	1,084,538	1,198,011	1,200,153	.2
424 Traffic Control	849,413	882,921	911,620	910,147	-.2
428 Other Community Protection	688,943	700,000	704,500	729,500	3.5
Total Public Safety	15,432,960	16,072,685	16,529,355	16,560,024	.2
Utilities:					
481 Resource Recovery	3,429,144	3,637,185	3,674,576	3,707,546	.9
482 Water Utility	4,600,926	4,742,429	4,799,180	4,737,142	-1.3
483 Storm Water Diversion	195,601	238,818	343,615	365,592	6.4
484 Wastewater Disposal	3,181,865	3,415,394	3,472,976	3,474,705	0
485 Electric Operations	43,643,634	49,349,283	51,166,267	48,852,090	-4.5
486 Utility Customer Service	1,408,723	1,487,690	1,404,041	1,419,659	1.1
Total Utilities	56,459,893	62,870,799	64,860,655	62,556,734	-3.6
Transportation:					
431 Street System	3,050,960	2,971,172	3,107,223	3,012,140	-3.1
434 Public Parking	718,619	716,648	732,279	708,751	-3.2
426 Transit System	7,543,127	7,872,416	8,031,773	8,031,773	0
438 Airport	130,225	188,584	192,929	160,738	-16.7
Total Transportation	11,442,931	11,748,820	12,064,204	11,913,402	-1.2
Community Enrichment:					
451 Recreation/Administration	2,530,318	2,732,855	2,640,213	2,673,550	1.3
452 Parks	1,142,960	1,124,862	1,177,289	1,212,971	3.0
455 Library Services	3,287,838	3,427,746	3,454,942	3,454,942	0
456 Library Grants/Donations	98,316	90,950	106,055	106,435	.4
441 Health & Sanitation	176,428	134,163			
442 Animal Sheltering/Control	346,101	344,148	349,946	349,946	0
444 Human Services	1,075,949	1,131,629	1,136,413	1,146,179	.9
445 Art Services/Agencies	137,987	161,540	178,417	178,417	0
461 Cemetery	112,636	133,606	132,675	143,242	8.0
462 Leased Housing	1,034,428				
463 Citywide Affordable Housing	249,915	3,715	36,148	38,963	7.8
464 Community Dev. Block Grant	475,423	587,022	1,235,297	1,236,401	.1
465 Economic Development	160,417	223,074	334,478	334,478	0
466 FEMA Disaster Activity	876,472		675,000	675,000	0
467 Cable TV	134,822	124,745	157,633	157,633	0
Total Community Enrichment	11,840,010	10,220,055	11,614,506	11,708,157	.8

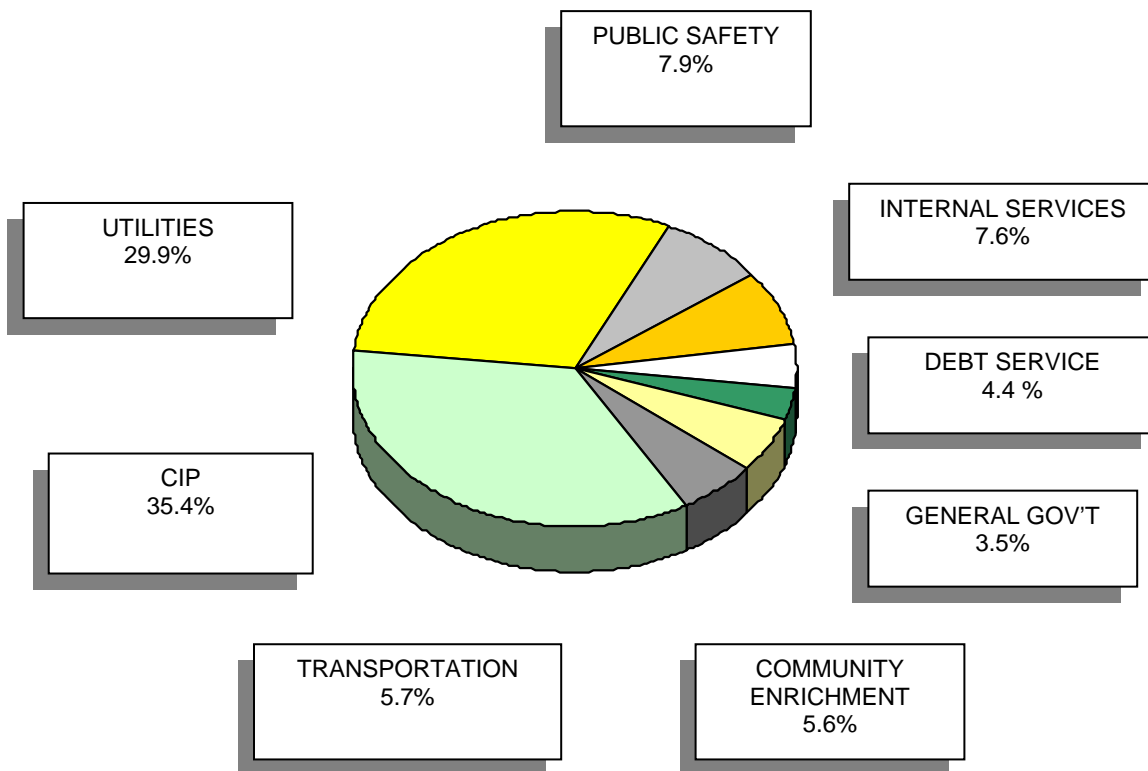
ALL FUNDS – EXPENDITURES, continued

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
General Government:					
410 City Council Special Allocation	208,087	114,000	134,461	134,461	0
411 Legislative	417,472	455,153	468,910	462,710	-1.3
412 City Council Contingency	8,262	50,000	140,583	140,583	0
413 Executive	616,270	646,261	682,525	699,216	2.4
414 Financial Services	1,256,064	1,292,558	1,241,717	1,241,717	0
415 Administrative Services	1,815,272	1,963,662	1,947,941	1,947,941	0
416 Public Works Admin/Engr	1,607,110	1,810,981	1,978,744	1,971,581	-.4
417 Merit Adjustment		167,758			
418 Public Buildings	482,273	482,338	592,066	595,345	.6
Total General Government	6,410,810	6,982,711	7,186,947	7,193,554	.1
TOTAL OPERATIONS	101,586,604	107,895,070	112,255,667	109,931,871	-2.1
CIP					
419 General Government CIP	769,080	486,050	2,856,664	2,856,664	0
429 Public Safety CIP	1,320,682	886,143	2,974,199	2,934,267	-1.3
489 Utilities CIP	8,506,102	32,701,300	29,274,216	30,167,935	3.1
439 Transportation CIP	15,846,424	14,034,600	34,767,234	34,915,549	.4
459 Community Enrichment CIP	541,788	899,500	2,749,579	3,109,037	13.1
529 Internal Services CIP			60,000	60,000	0
TOTAL CIP	26,984,076	49,007,593	72,681,892	74,043,452	1.9
DEBT SERVICE					
471 General Obligation Bonds	14,918,311	9,267,800	9,103,363	9,103,363	0
478 Bond Costs	134,389		73,246	73,246	0
TOTAL DEBT SERVICE	15,052,700	9,267,800	9,176,609	9,176,609	0
INTERNAL SERVICES					
511 Information Technology	1,827,393	1,753,794	1,938,820	1,974,429	1.8
512 Telephone & WiFi Systems	228,477	266,509	273,467	273,467	0
513 Purchasing Services	419,643	435,198	437,448	437,448	0
521 Risk Administration	1,892,831	1,809,075	2,167,621	2,167,621	0
522 Health Insurance Management	5,665,119	6,505,250	6,179,081	6,619,081	7.1
525 Fleet Maintenance Services	1,819,806	1,710,503	1,743,250	1,828,725	4.9
526 Fleet Acquisition & Disposal	1,384,332	1,505,201	2,351,022	2,590,957	10.2
TOTAL INTERNAL SERVICES	13,237,601	13,985,530	15,090,709	15,891,728	5.3
TOTAL EXPENDITURES BEFORE TRANSFERS	156,860,981	180,155,993	209,204,877	209,043,660	-.1

ALL FUNDS – EXPENDITURES, continued

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
TRANSFERS					
598 Transfers	12,694,061	11,865,140	13,105,337	13,328,222	1.7
531 Hotel/Motel Pass Thru	1,011,617	940,000	1,042,857	1,042,857	0
TOTAL TRANSFERS	13,705,678	12,805,140	14,148,194	14,371,079	1.6
GRAND TOTAL EXPENDITURES	170,566,659	192,961,133	223,353,071	223,414,739	0

WHERE THE MONEY IS SPENT... 2011/12 FINAL AMENDMENT

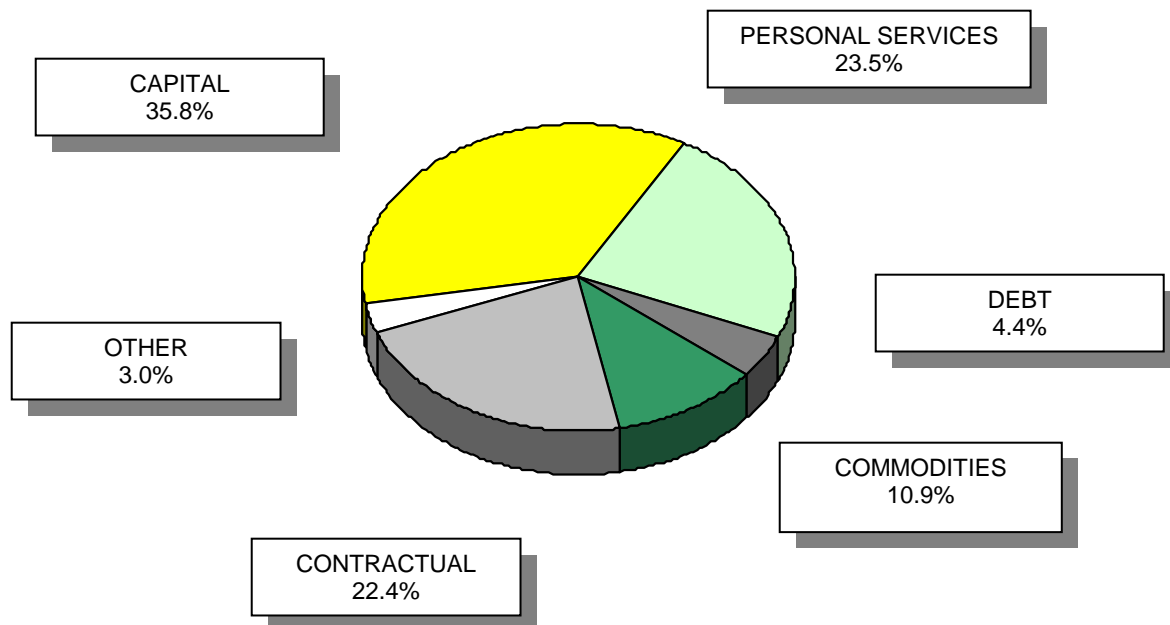


Excluding Transfers

ALL FUNDS - EXPENDITURES BY CATEGORY

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
Personal Services	46,999,294	49,688,432	49,126,714	49,119,227	0
Contractual	44,086,996	41,693,379	46,339,576	46,959,689	1.3
Commodities	22,037,671	23,201,220	23,949,156	22,756,169	-5.0
Capital	23,072,502	50,231,520	74,789,755	74,796,758	0
Debt	15,052,700	9,267,800	9,176,609	9,176,609	0
Other (Refunds, Insurance Claims, etc.)	5,611,818	6,073,642	5,823,067	6,235,208	7.1
Transfers	13,705,678	12,805,140	14,148,194	14,371,079	1.6
Total Expenditures	170,566,659	192,961,133	223,353,071	223,414,739	0

BREAKDOWN BY MAJOR EXPENSE CATEGORY 2011/12 FINAL AMENDMENT

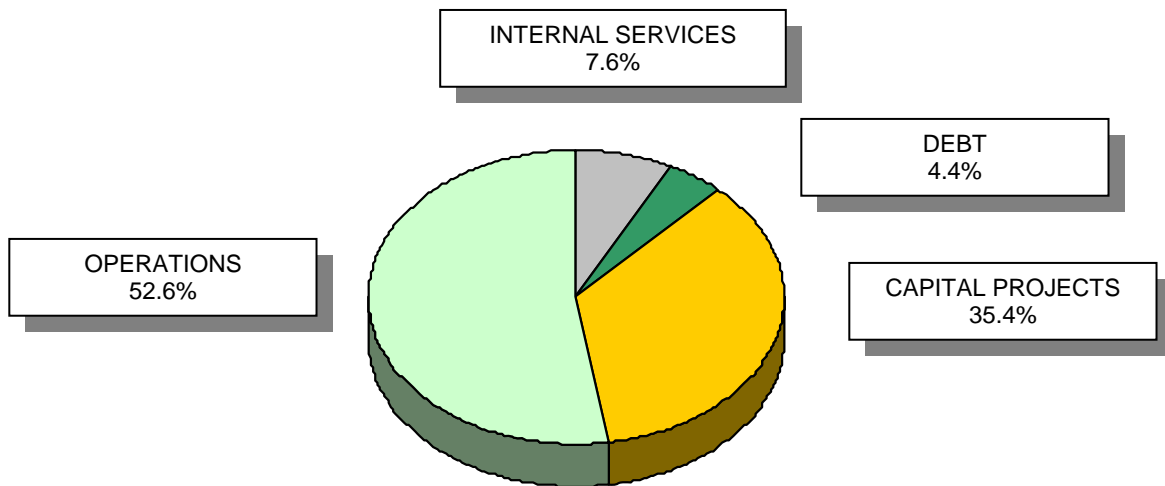


Excluding Transfers

ALL FUNDS - EXPENDITURES BY TYPE

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
Operations	101,586,604	107,895,070	112,255,667	109,931,871	-2.1
CIP	26,984,076	49,007,593	72,681,892	74,043,452	1.9
Debt	15,052,700	9,267,800	9,176,609	9,176,609	0
Internal Services	13,237,601	13,985,530	15,090,709	15,891,728	5.3
Sub-Total Before Transfers	156,860,981	180,155,993	209,204,877	209,043,660	-.1
Transfers	13,705,678	12,805,140	14,148,194	14,371,079	1.6
Total Expenditures	170,566,659	192,961,133	223,353,071	223,414,739	0

EXPENDITURES BY TYPE 2011/12 FINAL AMENDMENT



Excluding Transfers

SUMMARY OF PROGRAM EXPENDITURES

	2010/11 Actuals	2011/12 Adopted	2011/12 Adjusted	2011/12 Final Amended	% Change From Adjusted
PUBLIC SAFETY:					
Operations	15,432,960	16,072,685	16,529,355	16,560,024	.2
CIP	1,320,682	886,143	2,974,199	2,934,267	-1.3
Total Public Safety	16,753,642	16,958,828	19,503,554	19,494,291	0
UTILITIES:					
Operations	56,459,893	62,870,799	64,860,655	62,556,734	-3.6
CIP	8,506,102	32,701,300	29,274,216	30,167,935	3.1
Total Utilities	64,965,995	95,572,099	94,134,871	92,724,669	-1.5
TRANSPORTATION:					
Operations	11,442,931	11,748,820	12,064,204	11,913,402	-1.2
CIP	15,846,424	14,034,600	34,767,234	34,915,549	.4
Total Transportation	27,289,355	25,783,420	46,831,438	46,828,951	0
COMMUNITY ENRICHMENT:					
Operations	11,840,010	10,220,055	11,614,506	11,708,157	.8
CIP	541,788	899,500	2,749,579	3,109,037	13.1
Total Community Enrichment	12,381,798	11,119,555	14,364,085	14,817,194	3.2
GENERAL GOVERNMENT:					
Operations	6,410,810	6,982,711	7,186,947	7,193,554	.1
CIP	769,080	486,050	2,856,664	2,856,664	0
Total General Government	7,179,890	7,468,761	10,043,611	10,050,218	.1
DEBT SERVICE:	15,052,700	9,267,800	9,176,609	9,176,609	0
INTERNAL SERVICE:					
Operations	13,257,601	13,985,530	15,090,709	15,891,728	5.3
CIP			60,000	60,000	0
Total Internal Service	13,257,601	13,985,530	15,150,709	15,951,728	5.3
Total Before Transfers	156,880,981	180,155,993	209,204,877	209,043,660	-1
Transfers	13,705,678	12,805,140	14,148,194	14,371,079	1.6
CITY EXPENDITURES					
GRAND TOTAL	170,586,659	192,961,133	223,353,071	223,414,739	0

GENERAL FUND

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Property Taxes:				
General	12,872,110	12,984,147	12,984,147	12,984,147
Excise Tax	34,245	34,985	34,985	34,985
Other	25,433	24,289	22,289	22,289
Transit Levy	1,297,997	1,372,952	1,372,952	1,372,952
Excise Tax	3,447	3,704	3,704	3,704
Total Tax Revenues	14,233,232	14,420,077	14,418,077	14,418,077
Non-Tax Revenues:				
General Services:				
Licenses and Permits	67,007	72,900	73,050	73,050
Cable TV Franchise	422,051	437,750	434,712	434,712
State Gov't Revenues	15,990	15,800	17,040	17,040
Fees/Service Charges	87,217	69,021	60,148	60,148
Metropolitan Planning Org.	58,409	66,677	68,238	68,238
Miscellaneous Revenue	5,508	14,839	15,848	15,848
Interest Earnings	136,384	200,000	150,000	150,000
Hotel/Motel Taxes	1,416,830	1,316,000	1,460,000	1,460,000
Streets:				
State Gov't Revenues	29,243	29,243	29,999	29,999
Fees/Service Charges	71,301	87,605	103,591	113,340
Intra-Gov't. Service Charge	642,331	655,000	655,000	655,000
Police and Fire:				
Licenses and Permits	695,090	649,789	693,453	802,301
Fees/Service Charges	1,729,651	1,912,146	1,845,739	1,827,923
Fines & Forfeitures	172,448	145,000	150,000	150,000
Miscellaneous Revenue	110,922	119,371	97,048	97,075
Airport	177,178	180,694	180,694	204,905
Library	363,155	365,443	279,737	279,737
Cemetery	116,201	115,100	119,500	123,500
Recreation:				
Fees/Service Charges	1,201,951	1,222,192	1,196,616	1,192,921
Miscellaneous Revenues	127,937	137,125	119,175	128,538
Total Non-Tax Revenues	7,646,804	7,811,695	7,749,588	7,884,275
Total Before Transfers	21,880,036	22,231,772	22,167,665	22,302,352

GENERAL FUND, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
TRANSFERS:				
Local Option Tax Receipts	3,628,758	3,701,333	4,161,092	4,161,092
Electric - In Lieu of Taxes	1,814,794	1,871,746	1,871,746	1,871,746
Police/Fire Retirement	166,613	195,000		
Empl. Benefit Prop. Taxes	1,075,290	1,457,923	1,457,923	1,457,923
Hotel/Motel	121,564	112,800	124,543	124,543
Total Transfers	6,807,019	7,338,802	7,615,304	7,615,304
TOTAL REVENUES	28,687,055	29,570,574	29,782,969	29,917,656
EXPENSES:				
Public Safety:				
Crime Prevention/Police Svcs.	4,562,139	4,870,851	4,951,594	4,951,594
General Investigation	984,888	1,030,798	1,049,005	1,049,005
Emergency Communications	918,585	990,895	975,363	975,363
Police Admin & Records	736,646	754,438	780,604	780,604
Shared Communications Proj.	43,590	48,381	42,028	42,028
Fire Administration/Support	905,645	980,793	982,806	989,135
Fire Suppression	4,231,057	4,595,566	4,579,783	4,573,215
Fire Prevention/Safety Ed	125,061	133,504	133,371	133,610
Structural Code Enforcement	468,982	506,910	596,038	599,292
Rental Housing Code	247,472	304,548	320,523	315,723
Electric Code Enforcement	72,584	78,240	85,445	87,354
Plumbing & Mechanical	79,813	91,445	90,056	90,582
Property Maint. Inspections	103,456	103,395	105,949	107,202
Traffic Control/Engineering	94,121	83,860	140,288	138,792
Civil Defense	11,461	10,000	14,500	14,500
Street Lights	677,482	690,000	690,000	715,000
Public Safety Total	14,262,982	15,273,624	15,537,353	15,562,999
Transportation:				
Street Surface Maintenance	4,070	14,739	4,200	8,743
Right-of-Way Maintenance	316			1,170
Airport	130,225	113,584	117,929	123,469
Transportation Total	134,611	128,323	122,129	133,382

GENERAL FUND, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Community Enrichment:				
Animal Control	326,638	331,448	336,746	336,746
Health & Sanitation	176,428	134,163		
Library Circulation Services	433,196	460,795	464,421	461,521
Library Information Services	487,783	508,174	523,802	524,475
Library Youth Services	356,410	374,465	385,751	385,142
Library Outreach Services	271,680	291,990	290,802	287,025
Collection Development	770,893	789,062	758,089	773,279
Library Network Services	157,657	170,539	171,185	167,684
Library Administration	810,219	832,721	860,892	855,816
Instructional Programs	225,296	249,126	232,222	231,732
Athletic Programs	188,557	205,534	190,385	183,271
Wellness	258,437	258,198	265,749	270,646
Com Ctr/Auditorium/Bandshell	234,724	281,776	263,760	273,359
Aquatics	584,188	666,161	634,766	630,505
Turf Maintenance	251,417	250,193	253,486	273,742
Forestry	89,375	80,608	86,893	86,765
Parks Structural Maintenance	500,061	469,455	495,300	507,398
Park Administration	286,149	308,437	313,659	315,653
Parks/Recreation Admin	332,660	360,229	332,364	347,769
Dog Park Operations	15,958	16,169	18,913	19,141
Mosquito Control			9,038	10,272
Cable TV	134,822	124,745	157,633	157,633
Cemeteries	112,636	133,606	132,675	143,242
Community Enrich Subtotal	7,005,184	7,297,594	7,178,531	7,242,816
General Government:				
City Council	113,139	132,945	128,908	128,908
Executive Management	355,424	372,658	390,403	399,952
Legal Services	396,257	340,853	335,693	335,693
City Clerk	240,427	257,904	278,186	270,722
Human Resources	227,167	272,816	255,443	255,443
Accounting & Reporting	311,953	323,953	308,025	308,025
Finance Administration/Budget	68,578	71,159	68,611	68,611
Public Relations	75,903	78,341	79,164	79,164
Facilities	283,548	273,943	376,907	385,877
Ames Veterans Memorial	314	1,500	500	500
Public Works Engineering	606,269	671,500	662,852	665,200
Long-Term Planning	335,487	353,166	352,926	352,926
Current Planning	332,403	352,276	352,576	352,576
VEISHEA	8,000			
Airport Signage	3,000			

GENERAL FUND, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
General Government, continued:				
Youth Sports Complex	10,000			
Flood Mitigation/Studies			250,000	250,000
Visioning	77,005		7,995	7,995
City Council Contingency	8,262	50,000	140,583	140,583
Merit/Payroll Adjust		98,956		
Purchasing Services	37,950	36,593	36,974	36,974
General Gov't Sub-Total	3,491,086	3,688,563	4,025,746	4,039,149
General Government CIP:				
City Hall Space Re-use			800,000	800,000
General Gov't Total	3,491,086	3,688,563	4,825,746	4,839,149
Total Before Transfers	24,893,863	26,388,104	27,663,759	27,778,346
TRANSFERS:				
Transit Levy	1,306,309	1,376,656	1,376,656	1,376,656
Resource Recovery	423,475	423,475	423,475	438,168
Hotel/Motel	1,416,830	1,316,000	1,460,000	1,460,000
Airport Construction	40,821	66,339	46,953	46,953
Library Donations	6,929			
Internal Services			175,000	175,000
Total Transfers	3,194,364	3,182,470	3,482,084	3,496,777
TOTAL EXPENSES	28,088,227	29,570,574	31,145,843	31,275,123
Excess (Deficit) Revenues				
Over (Under) Expenses	598,828	0	(1,362,874)	(1,357,467)
Beginning Balance	7,322,677	6,484,418	7,921,505	7,921,505
Ending Balance	7,921,505	6,484,418	6,558,631	6,564,038

SPECIAL REVENUE - LOCAL OPTION TAXES

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Local Option Taxes:				
60% Tax Relief	3,628,758	3,701,333	4,161,092	4,161,092
40% Community Betterment	2,419,172	2,467,556	2,774,062	2,774,062
S.E. Entryway IDOT/DNR Grant	61,726		651,274	651,274
Miscellaneous Revenues				
Total Before Transfers	6,109,656	6,168,889	7,586,428	7,586,428
TRANSFERS:				
Hotel/Motel	81,043	75,200	83,428	83,428
Total Transfers	81,043	75,200	83,428	83,428
TOTAL REVENUES	6,190,699	6,244,089	7,669,856	7,669,856
EXPENSES:				
Public Safety CIP:				
Firearms Training Range	62,434			
Bike Trails and Paths	34,350	350,000	871,249	871,249
Mobile Data Terminals – Police			13,912	13,912
Fire Mobile Data		25,143	25,143	25,143
Police CAD/Dispatching	31,447		77,466	77,466
RR Quiet Zone Improvements	39,732			1,894
Pedestrian Walkway Program	357,221		30,510	0
Railroad Crossing – 16 th /UPRR	2,082			
Railroad Crossing 9 th & UPRR	1,569			
RR Medians – North-South			100,000	100,000
Public Safety Total	528,835	375,143	1,118,280	1,089,664
Transportation CIP:				
Asphalt Resurfacing	100,000		100,000	100,000
Sidewalk Safety	249	50,000	101,443	101,443
Shared Use Path Pavement	102,257	50,000	91,220	91,220
Greenspace 13 th & Grand	17,019			
Transportation Total	219,525	100,000	292,663	292,663
Community Enrichment CIP:				
Public Art	10,242	30,000	46,877	46,877
Art Services & Agencies	127,681	131,540	131,540	131,540

SPECIAL REVENUE - LOCAL OPTION TAXES, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Community Enrich. CIP, cont.				
Human Services	1,054,986	1,111,437	1,111,437	1,120,703
City Staff – Human Services	20,963	20,192	24,976	25,476
Park Development	104,198		25,512	90,043
Municipal Band	26,009	25,308	27,383	27,383
Merit/Payroll Adjustments		169		
S.E. Entryway	83,381		744,505	744,505
Neighborhood Improv Program	11,094	50,000	57,644	57,644
City Hall Improvements		50,000	169,357	169,357
Library RFID Tagging		125,000	125,000	125,000
Parks & Rec Facility Maint.	99,256	332,000	346,631	346,631
Municipal Pool Maintenance		42,500	152,500	152,500
Playground Equipment		135,000	135,000	135,000
AHHP Fishing Pier	(55)		3,000	3,000
Munn Woods Connection			84,000	84,000
EECBG Energy Grants	19,071			
Disc Golf Course Improvements			1,237	1,237
Cool Cities Mech/Structural	105,866	136,050	294,134	294,134
Cemetery Improvements		100,000	100,000	100,000
Ada Hayden Heritage Park		45,000	45,000	45,000
Downtown Façade		50,000	50,000	50,000
Community Enrichment Total	1,662,692	2,384,196	3,675,733	3,750,030
General Government:				
Ames Historical Society	16,000	18,000	18,000	18,000
Youth Sports Complex	25,000	25,000	25,000	25,000
Ames Partner City	3,000	3,000	3,000	3,000
Main St. Cultural District	29,000	30,000	30,000	30,000
United Ames	900	13,000	13,000	13,000
Campustown Action Assn.	5,982			
FACES Celebration			4,466	4,466
VEISHEA Pancakes			8,000	8,000
Homecoming Pancakes				
General Government Total	79,882	89,000	101,466	101,466
Total Before Transfers	2,490,934	2,948,339	5,188,142	5,233,823

SPECIAL REVENUE - LOCAL OPTION TAXES, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
TRANSFERS:				
To General Fund (Tax Relief)	3,628,758	3,701,333	4,161,092	4,161,092
To Ice Arena	20,000	20,000	20,000	20,000
Total Transfers	<u>3,648,758</u>	<u>3,721,333</u>	<u>4,181,092</u>	<u>4,181,092</u>
TOTAL EXPENSES	<u>6,139,692</u>	<u>6,669,672</u>	<u>9,369,234</u>	<u>9,414,915</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	51,007	(425,583)	(1,699,378)	(1,745,059)
Beginning Balance	<u>4,466,235</u>	<u>2,311,161</u>	<u>4,517,242</u>	<u>4,517,242</u>
Ending Balance	<u>4,517,242</u>	<u>1,885,578</u>	<u>2,817,864</u>	<u>2,772,183</u>

SPECIAL REVENUE - HOTEL/MOTEL TAX

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Hotel/Motel Taxes	1,416,830	1,316,000	1,460,000	1,460,000
TOTAL REVENUES	<u>1,416,830</u>	<u>1,316,000</u>	<u>1,460,000</u>	<u>1,460,000</u>
EXPENSES:				
Community Environment:				
Human Resources	363	437	524	524
Merit		600		
City Staff Economic Develop.	68,503	71,140	71,544	71,544
Economic Dev. Projects	90,000	150,000	150,000	150,000
Chamber of Commerce Dues	1,914	1,934	1,934	1,934
FACES Celebration	3,971	5,000		
Downtown Façade	6,337		124,163	124,163
Historic Preservation Comm.			27,625	27,625
ACVB Convention/Mktg. Study	5,000			
Refund & Withholdings:				
Ames Convention & Visitors	1,011,617	940,000	1,042,857	1,042,857
Total Before Transfers	<u>1,187,705</u>	<u>1,169,111</u>	<u>1,418,647</u>	<u>1,418,647</u>
TRANSFERS:				
General Fund	121,564	112,800	124,543	124,543
Local Option	81,043	75,200	83,428	83,428
Total Transfers	<u>202,607</u>	<u>188,000</u>	<u>207,971</u>	<u>207,971</u>
TOTAL EXPENSES	<u>1,390,312</u>	<u>1,357,111</u>	<u>1,626,618</u>	<u>1,626,618</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	26,518	(41,111)	(166,618)	(166,618)
Beginning Balance	371,975	311,370	398,493	398,493
Ending Balance	<u>398,493</u>	<u>270,259</u>	<u>231,875</u>	<u>231,875</u>

SPECIAL REVENUE - LEASED HOUSING

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Federal Rental Assistance	1,183,385			
Miscellaneous Revenue	11,354			
Interest Earnings	1,702			
TOTAL REVENUES	1,196,441			
EXPENSES:				
Merit/Payroll Adjustment				
Rental Assistance	1,534,430			
Total Before Transfers	1,534,430			
TRANSFERS:				
Affordable Housing				21,294
TOTAL EXPENSES	1,534,430			21,294
Excess (Deficit) Revenues Over (Under) Expenses	(337,989)			(21,294)
Beginning Balance	359,283	284,912	21,294	21,294
Ending Balance	21,294	284,912	21,294	0

SPECIAL REVENUE - ROAD USE TAX

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
State Shared Revenue	5,013,273	4,768,714	5,380,556	5,380,556
TOTAL REVENUES	5,013,273	4,768,714	5,380,556	5,380,556
EXPENSES:				
Public Safety:				
Sign & Signal Maintenance	670,877	678,672	688,431	690,959
Traffic Engineering	84,415	120,389	82,901	80,396
Sub-Total	755,292	799,061	771,332	771,355
Public Safety CIP:				
RR Quiet Zones	4,553			
Long-Range Transportation Pln	21,756			
Signal – 28 th & Grand			40,000	40,000
Traffic Engineering Studies	14,796	50,000	135,204	135,204
Signal – S. Dayton/S.E. 16 th			160,000	160,000
Permanent Traffic Ct. Stations		175,000	175,000	175,000
Signal – Lincoln Way/Sheldon	1,500		116,930	116,930
Signal – Lincoln Way/Ash	1,500		122,260	122,260
Signal - Lincoln Way/Hayward	552			
CIP Sub-Total	44,657	225,000	749,394	749,394
Public Safety Total	799,949	1,024,061	1,520,726	1,520,749
Transportation:				
Street Surface Maintenance	1,318,546	1,347,426	1,389,564	1,662,465
Street Surface Cleaning	173,683	194,484	193,648	226,664
Snow & Ice Control	998,040	943,272	962,244	557,357
Right-of-Way Maintenance	551,671	466,756	553,496	551,478
Sub-Total	3,041,940	2,951,938	3,098,952	2,997,964
Transportation CIP:				
Neighborhood Curb Program	122,239	75,000	95,213	95,213
Asphalt Resurfacing	651,938		480,255	480,255
Bridge Rehab			3,440	0
Retaining Wall Reconstruction	41,843	80,000	80,000	80,000
CIP Sub-Total	816,020	155,000	658,908	655,468
Transportation Total	3,857,960	3,106,938	3,757,860	3,653,432

SPECIAL REVENUE - ROAD USE TAX, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
General Government:				
Human Resources	29,667	35,692	33,364	33,364
Accounting & Reporting	11,240	11,440	11,077	11,077
Facilities	22,436	22,082	23,526	24,249
Merit/Payroll Adjustments		6,757		
Public Works Administration	83,552	85,128	88,653	88,653
Public Works Engineering		63,203	123,598	87,142
Purchasing Services	13,462	13,093	13,257	13,257
General Gov't Total	160,357	237,395	293,475	257,742
Total Before Transfers	4,818,266	4,368,394	5,572,061	5,431,923
TRANSFERS:				
Fleet Services			15,000	15,000
TOTAL EXPENSES	4,818,266	4,368,394	5,587,061	5,446,923
Excess (Deficit) Revenues				
Over (Under) Expenses	195,007	400,320	(206,505)	(66,367)
Beginning Balance	1,611,596	231,401	1,806,603	1,806,603
Ending Balance	1,806,603	631,721	1,600,098	1,740,236

SPECIAL REVENUE – CITY-WIDE AFFORDABLE HOUSING

	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Repayments	62,748			
Iowans Helping Iowans	73,947			
TRANSFERS:				
Leased Housing				21,294
TOTAL REVENUES	136,695	0	0	21,294
EXPENSES:				
Merit/Payroll Adjustment				
Miscellaneous Housing	6,815	3,715	36,148	38,963
Iowans Helping Iowans	73,946			
County-wide Refunds	169,154			
TOTAL EXPENSES	249,915	3,715	36,148	38,963
Excess (Deficit) Revenues				
Over (Under) Expenses	(113,220)	(3,715)	(36,148)	(17,669)
Beginning Balance	937,318	689,772	824,098	824,098
Ending Balance	824,098	686,057	787,950	806,429

SPECIAL REVENUE – COMMUNITY DEVELOPMENT BLOCK GRANT

	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Program Repayments	7,841	4,718	4,870	4,870
Sale of Homes	3,012	50,000	103,000	103,000
CDBG Admin	92,914	106,909	89,074	89,074
Community Dev. Block Grant	371,656	427,636	1,006,763	1,006,763
CDBG R. Recovery			31,640	31,640
TOTAL REVENUES	475,423	589,263	1,235,347	1,235,347
EXPENSES:				
Merit and Payroll Adjustments		963		
CDBG Administration	68,589	138,136	112,227	112,227
CDBG Programs	406,834	448,886	1,091,430	1,092,534
CDBG R Ecosmart			31,640	31,640
TOTAL EXPENSES	475,423	587,985	1,235,297	1,236,401
Excess (Deficit) Revenues				
Over (Under) Expenses	0	1,278	50	(1,054)
Beginning Balance	43,990	59,310	43,990	43,990
Ending Balance	43,990	60,588	44,040	42,936

SPECIAL REVENUE - TAX INCREMENT FINANCING (TIF)

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest	212		228	228
TRANSFERS:				
2009 G.O. Bonds	279,951			
TOTAL REVENUES	<u>280,163</u>	<u>0</u>	<u>228</u>	<u>228</u>
EXPENSES:				
South Bell TIF Project				
TRANSFERS:				
Debt Service	117,808	117,065	117,065	117,065
TOTAL EXPENSES	<u>117,808</u>	<u>117,065</u>	<u>117,065</u>	<u>117,065</u>
Excess (Deficit) Revenues				
Over (Under) Expenses	162,355	(117,065)	(116,837)	(116,837)
Beginning Balance	2,137	197,483	164,492	164,492
Ending Balance	<u>164,492</u>	<u>80,418</u>	<u>47,655</u>	<u>47,655</u>

SPECIAL REVENUE – DON & RUTH FURMAN AQUATIC FACILITY CONSTRUCTION

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	1,178			
Donation	20,448			
TOTAL REVENUES	21,626	0	0	0
EXPENSES:				
Don & Ruth Furman Aquatic Ctr	95,448		58,903	58,903
TOTAL EXPENSES	95,448	0	58,903	58,903
Excess (Deficit) Revenues Over (Under) Expenses	(73,822)		(58,903)	(58,903)
Beginning Balance	132,725		58,903	58,903
Ending Balance	58,903	0	0	0

SPECIAL REVENUE - FIRE/POLICE PENSION RETIREMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	11,688	10,434	15,000	15,000
TOTAL REVENUES	11,688	10,434	15,000	15,000
EXPENSES:				
Financial Services	12,125	12,527	12,473	12,473
TRANSFERS:				
Transfer to General	166,613	195,000		
TOTAL EXPENSES	178,738	207,527	12,473	12,473
Excess (Deficit) Revenues Over (Under) Expenses	(167,050)	(197,093)	2,527	2,527
Beginning Balance	1,534,276	1,350,134	1,367,226	1,367,226
Ending Balance	1,367,226	1,153,041	1,369,753	1,369,753

SPECIAL REVENUE - EMPLOYEE BENEFIT PROPERTY TAX

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Property Taxes	1,072,441	1,454,000	1,454,000	1,454,000
Utility Excise Tax	2,848	3,923	3,923	3,923
TOTAL REVENUES	1,075,289	1,457,923	1,457,923	1,457,923
EXPENSES:				
Transfers – General	1,075,289	1,457,923	1,457,923	1,457,923
TOTAL EXPENSES	1,075,289	1,457,923	1,457,923	1,457,923
Excess (Deficit) Revenues Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	0	0	0	0

MISCELLANEOUS SPECIAL REVENUES

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Project Share Donations	20,586	21,500	20,500	20,500
Alternative Energy Donations	621			
Animal Shelter Donations	12,466	15,000	13,200	22,200
Public Art	1,561			
FEMA	405,651		895,821	895,821
Police Grants	391,952	9,248	215,883	215,883
Police Forfeiture	24,572		5,000	14,000
Emergency Generator Grant	43,310			
State E911 Grant			134,369	134,369
E911 Radio Consoles			33,592	33,592
Misc. Police/Fire Donations	(350)			30
Park & Rec Trust:				
Interest Earnings	615	2,200	7,350	14,350
Park Facilities	3,050	3,050	3,050	3,050
Park & Rec Misc. Donations	3,285		12,200	12,920
DZ Triangle	17,167		2,703	2,703
Adams Property			145,000	145,000
G. Winakor Donation			1,600,000	1,671,593
Park & Rec Trust Total	24,117	5,250	1,770,303	1,849,616
TOTAL REVENUES	924,486	50,998	3,088,668	3,186,011
EXPENSES:				
Community Enrichment:				
Moore Park Improvements	28,158		34,500	34,500
Ada Hayden Heritage Park	5,243		4,925	4,925
Mary Adams Estate	11,630		75,762	75,762
Solar Trash Compactors	8,857		3,386	3,386
Bandshell	947			
DZ Triangle	17,720		2,150	2,150
Animal Control	19,463	12,700	13,200	13,200
Memorials	3,198		200	920
Public Art	64			
FEMA 2010 Wind/Flood	876,472		425,000	425,000
Brookside Audubon Trail			12,000	12,000
Adams Greenway Development			17,249	17,249
Gartner Sculpture			2,243	2,243
Community Enrichment Total	971,752	12,700	590,615	591,335

MISCELLANEOUS SPECIAL REVENUES, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Public Safety:				
Police Forfeiture	20,781		5,000	10,000
Police Grants	393,878		213,959	213,959
Police Radio Consoles			167,961	167,961
Shared Use Path Improvements			17,055	17,055
Miscellaneous Public Safety	27		2,054	2,054
Emergency Generator Grant	43,311			
Public Safety Total	457,997		406,029	411,029
Utilities:				
Project Share Assistance	20,720	21,500	20,500	19,875
TOTAL EXPENSES	1,450,469	34,200	1,017,144	1,022,239
Excess (Deficit) Revenues				
Over (Under) Expenses	(525,983)	16,798	2,071,524	2,163,772
Beginning Balance	345,332	212,212	(180,651)	(180,651)
Ending Balance	(180,651)	229,010	1,890,873	1,983,121

SPECIAL REVENUE - LIBRARY DONATIONS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	11,059	14,600	10,300	10,050
Library Friends Foundation Don.	54,290	44,450	53,150	54,490
Library Direct State Aid	11,277	14,000	9,261	9,261
Donations	5,340	6,000	5,000	1,800
Project Smyles Donations	2,033	2,000	3,000	3,600
Miscellaneous	2,671		3,000	3,000
Library Renovation Donations			160,000	280,000
R. Carver Charitable Trust				60,000
Total Before Transfers	86,670	81,050	243,711	422,201
TRANSFERS:				
General Fund	6,929			
TOTAL REVENUES	93,599	81,050	243,711	422,201
EXPENSES:				
Administration	3,685	6,450	4,171	4,171
Collections	11,234	11,000	16,188	16,568
Youth Services	11,263	10,500	12,500	12,500
Information Services	6,393	7,000	8,000	8,000
Building Project Bequest	138,057		1,105,774	1,117,774
Project Smyles	65,741	56,000	65,196	65,196
Library Renovation Project Don.			160,000	280,000
R. Carver Charitable Trust				60,000
TOTAL EXPENSES	236,373	90,950	1,371,829	1,564,209
Excess (Deficit) Revenues				
Over (Under) Expenses	(142,774)	(9,900)	(1,128,118)	(1,142,008)
Beginning Balance	1,429,678	1,181,955	1,286,904	1,286,904
Ending Balance	1,286,904	1,172,055	158,786	144,896

SPECIAL REVENUE - DEVELOPER PROJECTS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest	375			
TOTAL REVENUES	375	0	0	0
EXPENSES:				
Oakwood Road Path			5,500	5,500
TOTAL EXPENSES	0	0	5,500	5,500
Excess (Deficit) Revenues Over (Under) Expenses	375	0	(5,500)	(5,500)
Beginning Balance	148,469	175,248	148,844	148,844
Ending Balance	148,844	175,248	143,344	143,344

SPECIAL REVENUE - ECONOMIC DEVELOPMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Loan Repayments	42,421			
TOTAL REVENUES	42,421	0	0	0
EXPENSES:				
Community Investment Fund			50,000	50,000
BIVI			61,000	61,000
TOTAL EXPENSES	0	0	111,000	111,000
Excess (Deficit) Revenues Over (Under) Expenses	42,421	0	(111,000)	(111,000)
Beginning Balance	602,559	627,273	644,980	644,980
Ending Balance	644,980	627,273	533,980	533,980

PERMANENT FUND - CEMETERY

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Sale of Cemetery Lots	9,784	10,500	10,500	10,500
TOTAL REVENUES	9,784	10,500	10,500	10,500
EXPENSES:				
None				
TOTAL EXPENSES	0	0	0	0
Excess (Deficit) Revenues				
Over (Under) Expenses	9,784	10,500	10,500	10,500
Beginning Balance	870,103	880,603	879,887	879,887
Ending Balance	879,887	891,103	890,387	890,387

PERMANENT FUND – DONALD & RUTH FURMAN AQUATIC CENTER OPERATIONS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest	9,141	11,000	9,000	9,000
TOTAL REVENUES	9,141	11,000	9,000	9,000
EXPENSES:				
None				
TOTAL EXPENSES	0	0	0	0
Excess (Deficit) Revenues				
Over (Under) Expenses	9,141	11,000	9,000	9,000
Beginning Balance	1,071,480	1,082,481	1,080,621	1,080,621
Ending Balance	1,080,621	1,093,481	1,089,621	1,089,621

DEBT SERVICE

	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Proceeds from Bonds	5,980,000			
Miscellaneous Revenue	197,459			
Property Taxes	7,492,807	7,637,617	7,637,617	7,637,617
Excise Tax	19,901	20,584	20,584	20,584
ISU Participation	45,090	48,744	48,256	48,256
Interest	50,677	52,000	51,000	51,000
Total Before Transfers	13,785,934	7,758,945	7,757,457	7,757,457
TRANSFERS:				
Water	330,715	328,716	328,716	328,716
Special Assessment	215,551	215,075	213,592	213,592
T.I.F.	117,808	117,065	117,065	117,065
G.O. Bonds – Sewer			372,978	372,978
Transfer Total	664,074	660,856	1,032,351	1,032,351
TOTAL REVENUES	14,450,008	8,419,801	8,789,808	8,789,808
EXPENSES:				
Bond Costs	56,953			
Ada Hayden Heritage Park	2,452,513	280,288		
July 2002 G.O. Corp. Purpose	2,259,420	592,682		
July 2003 G. O. Bonds	2,820,103	622,118		
July 2004 G.O. Bonds	704,988	704,838	704,838	704,838
July 2005 G.O. Bonds	384,053	388,552	388,552	388,552
Summer 2006 G.O. Bonds	569,600	568,000	568,000	568,000
Summer 2007 G.O. Bonds	1,044,438	1,046,500	1,046,500	1,046,500
Summer 2008 G.O. Bonds	913,208	909,770	909,770	909,770
Summer 2009 G.O. Bonds	1,141,550	1,134,350	1,134,350	1,134,350
Summer 2010 G.O. Bonds		649,925	649,925	649,925
2009A Refunding Bonds	2,153,025	1,677,400	1,677,400	1,677,400
Summer 2011 G.O. Bonds	475,413	693,377	627,960	627,960
2011A Refunding			1,396,068	1,396,068
TOTAL EXPENSES	14,975,264	9,267,800	9,103,363	9,103,363
Excess (Deficit) Revenues Over (Under) Expenses	(525,256)	(847,999)	(313,555)	(313,555)
Beginning Balance	2,467,668	1,923,168	1,942,412	1,942,412
Ending Balance	1,942,412	1,075,169	1,628,857	1,628,857

CAPITAL PROJECTS - SPECIAL ASSESSMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Collections	262,707	380,000	340,000	340,000
Total Before Transfers	262,707	380,000	340,000	340,000
TOTAL REVENUES	262,707	380,000	340,000	340,000
EXPENSES:				
General Government:				
Accounting/Reporting	4,932	4,991	4,757	4,757
S. E. Entryway			148,000	148,000
Total Before Transfers	4,932	4,991	152,757	152,757
TRANSFERS:				
Debt Service	215,551	215,075	213,592	213,592
Total Transfers	215,551	215,075	213,592	213,592
TOTAL EXPENSES	220,483	220,066	366,349	366,349
Excess (Deficit) Revenues				
Over (Under) Expenses	42,224	159,934	(26,349)	(26,349)
Beginning Balance	(6,951)	4,587	35,273	35,273
Ending Balance	35,273	164,521	8,924	8,924

CAPITAL PROJECTS - STREET CONSTRUCTION

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Stimulus Funding	455,671		172,991	172,991
Developer Contributions	69,919	1,384	1,384	1,384
I-JOBS	269,603			
MPO/STP/IDOT Funds	1,234,707	1,196,000	2,780,611	2,780,611
Recreation Trail Grant			25,000	25,000
Miscellaneous Revenue	118,292		48,863	66,124
Federal Earmark Grand Ave Ext.		1,200,000	510,292	510,292
Main Street Alley Alliant				41,395
TRANSFERS:				
Sewer	76,023			
TOTAL REVENUES	2,224,215	2,397,384	3,539,141	3,597,797
EXPENSES:				
Transportation:				
Arterial 13 th /Stange/RR	650,344		242,493	242,493
10/11 Asphalt – I-JOBS			269,603	269,603
Arterial ND/Delaware/Ontario	597,254			
Grand Avenue Extension		1,200,000		
11/12 Collector AHS/Hayes		1,060,000	1,060,000	1,060,000
09/10 Asphalt – I-JOBS	221,578			
10/11 Arterial - Duff/L-Way/7th			688,000	688,888
S. Grand Ext. S.E. 16 th Street			510,292	510,292
Stimulus Duff Rehab 6-13 th	494,397		134,181	134,181
Stim. GWC Stange-Bloomington	84			
Main Street Alley				41,935
Transportation Total	1,963,657	2,260,000	2,904,569	2,947,392
Public Safety:				
Wilder Avenue	76,023			
Signal Lincoln Way/Ash			50,000	50,000
Long-Range Transportation Plan	87,027			
Skunk Rvr Trail SE 16 th /SRV Pk			157,175	157,175
Skunk River Trail Ext AHHP			176,175	176,175
Path – Gartner/AMS	68,369			
Skunk River Trail HYSC–SE 16 th		86,000	166,000	166,000
Permanent Traffic Ct. Stations		50,000	50,000	50,000
Signal 28 th & Grand			155,000	155,000
Public Safety Total	231,419	136,000	754,350	754,350

CAPITAL PROJECTS - STREET CONSTRUCTION, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
General Government:				
Purchasing Services	10,180	12,629	12,787	12,787
TOTAL EXPENSES	2,205,256	2,408,629	3,671,706	3,714,529
Excess (Deficit) Revenues				
Over (Under) Expenses	18,959	(11,245)	(132,565)	(116,732)
Beginning Balance	390,991	115,448	409,950	409,950
Ending Balance	409,950	104,203	277,385	293,218

CAPITAL PROJECTS - AIRPORT CONSTRUCTION

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Federal Government Revenues	359,439	855,000	2,706,926	2,794,836
Total Before Transfers	359,439	855,000	2,706,926	2,794,836
TRANSFERS:				
General	40,821	66,339	46,953	46,953
TOTAL REVENUES	400,260	921,339	2,753,879	2,841,789
EXPENSES:				
Airport Const. Fund Improv.		75,000	75,000	37,269
9/10 Rehab Taxiway A1	441,273		565,048	736,427
Runway Rehab 13/31	(22,013)			
10/11 West Apron Rehab	78,599		1,266,254	1,307,754
11/12 Driveways/Parking		900,000	900,000	900,000
TOTAL EXPENSES	497,859	975,000	2,806,302	2,981,450
Excess (Deficit) Revenues				
Over (Under) Expenses	(97,599)	(53,661)	(52,423)	(139,661)
Beginning Balance	158,079	80,069	60,480	60,480
Ending Balance	60,480	26,408	8,057	(79,181)

CAPITAL PROJECTS – ARRA ENERGY BLOCK GRANT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
ARRA Energy Block Grant	432,786		97,715	97,715
TOTAL REVENUES	432,786	0	97,715	97,715
EXPENSES:				
ARRA Energy Block Grant	514,733		15,768	15,768
TOTAL EXPENSES	514,733	0	15,768	15,768
Excess (Deficit) Revenues Over (Under) Expenses	(81,947)	0	81,947	81,947
Beginning Balance	0	0	(81,947)	(81,947)
Ending Balance	(81,947)	0	0	0

CAPITAL PROJECTS – VARIOUS CONSTRUCTION GRANTS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
EECBG Energy Grants	37,184		25,816	1,259
Emergency Op Center Grant			600,000	600,000
TOTAL REVENUES	37,184	0	625,816	601,259
EXPENSES:				
Park Office Lighting			1,900	843
Park Maintenance Lighting			2,000	416
Ice Arena Lighting			9,000	0
City Hall Gym Lighting			1,600	0
Fire Station #3 Temp Controls			11,316	0
13 th Street LED Lights	10,848			
City Hall West Lot Lights	8,223			
LED Traffic Signals	18,113			
Emergency Op Center Grant			600,000	600,000
TOTAL EXPENSES	37,184	0	625,816	601,259
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	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Bond Proceeds	6,690,000	6,800,000	6,675,000	6,675,000
Interest	108,272		1,800	1,800
TOTAL REVENUES	6,798,272	6,800,000	6,676,800	6,676,800
EXPENSES:				
Debt Service:				
Bond Costs	77,436		73,246	73,246
Debt Service Total	77,436	0	73,246	73,246
Public Safety:				
Fire Engine #2	530,370			
Public Safety Total	530,370	0	0	0
Transportation:				
11/12 Asphalt Resurfacing		765,500	765,500	765,500
11/12 Asphalt Paving	2,100	2,576,000	2,573,900	2,573,900
11/12 Collector – Ash/Hayes	68,624	1,898,500	1,829,876	1,829,876
11/12 Arterial – Dayton Avenue	244	60,000	59,758	67,064
Douglas – Main to 7 th Street		750,000	750,000	750,000
South Grand Avenue		300,000	300,000	300,000
Dotson/L'Way Intersection		150,000	150,000	150,000
Asphalt Paving Arizona Avenue	3,409			
Collector Street Pavement	1,273,716			
Grand Ave Curbs/Intakes-IDOT			67,600	67,600
Main Street Alley	4,055		32,750	50,000
08/09 CyRide Rt Toronto/Hutch.	(8,636)			
Stim GWC/Stange/Bloomington	36,618			
Burnett Ave Main to 7 th	564,331			
08/09 Arterial ND/Delaware/Ont	202,087			(25,000)
08/09 CyRide NW 28 th -30 th	(4,163)			
Stim L'Way/Hickory/Franklin	2,000			
Stimulus Duff Rehab 6 th -13 th	28,459		1,991	1,991
S. Duff Improvement Project			63,179	5,000
09/10 CyRide Rt - Ash/Knapp	264,202			
S. Grand Extension – S.E. 16 th	75,977		79,023	150,000
U.S. 69 Grand Ave Extension	2,895			
East 13 th Street – I35 to 570th	2,646		135,910	136,608
N. 4 th Street Paving	16,047			
Bridge Rehabilitation			165,000	165,000
Kellogg Ave L'Way to Main	(8,165)			
Arterial 13 th Stange – RR	275,509		1,280	1,280

CAPITAL PROJECTS - BOND PROCEEDS, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Transportation, continued:				
09/10 Concrete Pavement	118,780		1,502,661	1,502,661
09/10 & 10/11 Asphalt Pave	11,156		944,521	946,334
10/11 Collector Storm Street	128,284		721,574	721,574
08/09 Concrete Paving	1,149,393		136,886	136,886
S.E. 16 th Paving & Bridge	3,550		17,750	19,850
10/11 Arterial Duff/L'Way/7 th	7,712		238,309	251,320
10/11 Arterial 6 th /Grand/NW	427,099		72,901	59,890
Kellogg Avenue & Main Street	481,068		1,018,790	1,018,790
10/11 Concrete Pavement	103,327		894,499	894,499
N. Hazel/N. 3 rd CDBG	10,355		31,645	32,407
10/11 CyRide – Ontario	252,239		647,619	591,347
Transportation Total	5,494,918	6,500,000	13,202,922	13,164,377
Utilities:				
Gateway Stormwater Rehab			39,324	145,885
S. Duff Area Storm Sewer	(27,574)		106,561	0
SW Stormwater Greenbriar			203,063	203,063
Utilities Total	(27,574)	0	348,948	348,948
General Government:				
Facilities	65,100	300,000	84,900	84,900
Accounting & Reporting	2,400	2,400	2,400	2,400
Purchasing Services	54,130	57,114	57,830	57,830
General Government Total	121,630	359,514	145,130	145,130
Total Before Transfers	6,196,780	6,859,514	13,770,246	13,731,701
TRANSFERS:				
To Debt Service			372,978	372,978
TIF 2008/09 South Bell	279,951			
TOTAL EXPENSES	6,476,731	6,859,514	14,143,224	14,104,679
Excess (Deficit) Revenues				
Over (Under) Expenses	321,541	(59,514)	(7,466,424)	(7,427,879)
Beginning Balance	8,420,437	(780,397)	8,741,978	8,741,978
Ending Balance	8,741,978	(839,911)	1,275,554	1,314,099

ENTERPRISE - WATER UTILITY

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Homeland Security Grant	20,379			
IDNR Rvr Valley Low Head Dam		75,000		
Fees/Service Charges	63,558	56,554	94,290	111,845
Contract Sales	621,000	975,000	773,000	802,000
Metered Sales	6,812,296	7,716,800	7,476,500	7,486,573
Miscellaneous	22,281	10,100	20,000	34,898
Interest Earnings	64,144	70,000	70,000	70,000
Internal Service Charges	70,487	55,000	70,000	130,000
Cell Tower Lease	15,870	15,870	17,060	17,060
Farm Land Rental	12,474	11,815	12,137	17,028
Sprint PCS Land Rental	32,040	33,120	33,120	33,120
USDA Pump Station Repay			142,608	142,608
Total Before Transfers	7,734,529	9,019,259	8,708,715	8,845,132
TRANSFERS:				
Fleet Services	22,150			
Total Transfers	22,150			
TOTAL REVENUES	7,756,679	9,019,259	8,708,715	8,845,132
EXPENSES:				
Utilities:				
Water Production	386,315	387,027	343,872	333,872
Water Treatment	1,475,643	1,576,310	1,625,191	1,632,273
Water Metering	410,612	424,846	423,065	432,584
Water Pumping	270,745	266,796	305,037	305,037
Water Administration	604,909	623,316	596,907	598,718
Water Conservation Marketing	49,653	52,898	51,954	51,954
Water Laboratory	184,962	191,246	191,199	189,789
Water Customer Service	376,464	395,720	370,900	373,100
Utility Locating	81,058	72,454	75,745	74,729
Water Distribution Maintenance	810,235	810,208	847,582	773,703
Sub-Total	4,650,596	4,800,821	4,831,452	4,765,759
Utilities CIP:				
Security Improvements		90,000		
Water System Improvements	693,496	900,000	2,235,284	2,305,284
Water Meter Test Bench	109,078			
24-inch Supply Line Expansion			75,000	75,000
Water Supply Capacity Study			3,550	3,550

ENTERPRISE - WATER UTILITY, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Utilities CIP, continued:				
Bloomington Elev. Tank Improv.	319,331			
East Ames Utilities Extension			15,400	15,400
Water Plant Expansion	258,258	150,000	120,000	120,000
River Valley Low Head Dam	4,923		120,077	120,077
NADC Pump Station Improv	42,416		553,000	553,000
CIP Sub-Total	1,427,502	1,140,000	3,122,311	3,192,311
Utilities Total	6,078,098	5,940,821	7,953,763	7,958,070
General Government:				
Executive Management	63,383	66,483	70,983	72,718
Legal Services	30,174	57,380	56,522	56,522
City Clerk	14,984	14,826	15,454	15,770
Human Resources	28,992	34,881	31,908	31,908
Accounting & Reporting	70,457	71,913	69,334	69,334
Finance Admin/Budget	51,435	53,369	51,460	51,460
Public Relations	15,180	15,668	15,833	15,833
Public Works Administration	83,551	85,129	88,652	88,652
Public Works Engineering	194,673	215,079	234,570	286,575
Facilities	18,507	18,216	19,407	20,003
Merit/Payroll Adjustment		9,148		
Purchasing Services	29,743	28,500	28,857	28,857
Sustainability Coordinator	6,300	6,250	6,250	6,250
Amortization	(2,314)			
General Government Total	605,065	676,842	689,230	743,882
Total Before Transfers	6,683,163	6,617,663	8,642,993	8,701,952
TRANSFERS:				
Fleet Services			15,000	15,000
Debt Service	330,715	328,716	328,716	328,716
Total Transfers	330,715	328,716	343,716	343,716
TOTAL EXPENSES	7,013,878	6,946,379	8,986,709	9,045,668
Excess (Deficit) Revenues				
Over (Under) Expenses	742,801	2,072,880	(277,994)	(200,536)
Beginning Balance	7,370,848	4,572,624	8,113,649	8,113,649
Ending Balance	8,113,649	6,645,504	7,835,655	7,913,113

ENTERPRISE – WATER CONSTRUCTION

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Drinking Water – State Rev. Loan		4,798,000	3,040,000	3,040,000
TOTAL REVENUES	0	4,798,000	3,040,000	3,040,000
EXPENSES:				
Utilities CIP:				
Water Plant Expansion		4,798,000	3,040,000	3,040,000
TOTAL EXPENSES	0	4,798,000	3,040,000	3,040,000
Excess (Deficit) Revenues Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	0	0	0	0

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

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Customer Billings	4,549,256	5,059,500	5,153,400	5,206,400
Other Gov't Participation	31,194	32,400	32,600	26,700
Fees/Service Charges	8,611	19,900	18,400	18,400
Interest Earnings	43,614	54,000	51,000	51,000
Farmland Income	88,444	60,000	100,000	100,000
Miscellaneous Revenue	48	100	3,565	65,251
Internal Service Charge	27,235	35,000	26,000	44,500
Contract Sales	668,201	849,000	1,000,800	788,000
Flood Warning Maint. Charge	29,175	11,500	16,400	16,400
USDA Pump Station Repay			98,256	98,256
Total Before Transfers	5,445,778	6,121,400	6,500,421	6,414,907
TRANSFERS:				
Fleet Services	347,306			
TOTAL REVENUES	5,793,084	6,121,400	6,500,421	6,414,907
EXPENSES:				
Utilities:				
Sanitary Sewer System	387,083	427,400	479,213	553,719
Administration	701,065	695,337	682,861	669,150
Flood Warning System	44,497	18,372	27,347	27,347
Plant Maintenance	604,428	709,920	789,604	759,293
Plant Operation	1,060,690	1,155,883	1,083,453	1,057,318
Laboratory	343,500	355,170	355,084	352,464
Farm Operations	40,602	53,312	55,414	55,414
Metering	279,825	291,479	287,983	295,771
Sewer Customer Service	343,984	362,370	340,050	342,050
Utility Locating	49,283	45,849	50,645	48,712
Utilities Sub-Total	3,854,957	4,115,092	4,151,654	4,161,238
Utilities CIP:				
Sanitary Sewer Rehabilitation	521,953	300,000	965,806	968,610
Clear Water Diversion	305,655	25,000	112,816	112,816
Sanitary Sewer System Eval	6,876	1,060,000	1,553,124	1,553,124
Automation Study/Upgrade	22,922		468,605	468,605
East Ames Utilities Expansion			31,400	31,400
Water Pump Station Paint		92,000	92,000	92,000
Lagoon Liners			125,000	125,000
Long-Range WPC Facility Plan		193,000	193,000	193,000
NADC Pump Station Improv	42,416		381,000	381,000
Methane Engine Overhaul	896		121,400	250,400

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

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Utilities CIP, continued:				
WPC Alternate Energy Study	26,600			
WPC Electric Repairs	4,992	80,000	133,200	133,200
WPC Bar Screen/Grinder	29,123			
Clarifier Painting	236,551		53,449	0
WPC Diesel Storage Tank			140,000	140,000
WPC Plant Disinfection	43,480		229,000	229,000
Vertical Turbine Pumps	22,727	350,000	620,000	1,116,000
CIP Sub-Total	1,264,191	2,100,000	5,219,800	5,794,155
Utilities Total	5,119,148	6,215,092	9,371,454	9,955,393
General Government:				
City Clerk	14,984	14,826	15,454	15,770
Executive Management	63,383	66,483	70,983	72,718
Legal Services	9,679	57,380	56,522	56,522
Human Resources	24,584	29,577	27,891	27,891
Accounting & Reporting	47,148	48,311	46,955	46,955
Finance Admin/Budget	51,435	53,369	51,460	51,460
Public Relations	15,180	15,668	15,833	15,833
Public Works Admin	83,551	85,129	88,652	88,652
Public Works Engineering	169,522	213,368	235,832	230,122
Facilities	13,811	13,593	14,482	14,927
Merit/Payroll Adjustments		9,068		
Purchasing Services	13,514	13,777	13,949	13,949
Sustainability Coordinator	6,300	6,250	6,250	6,250
General Gov't Total	513,091	626,799	644,263	641,049
Total Before Transfers	5,632,239	6,841,891	10,015,717	10,596,442
TRANSFERS:				
Debt Service				
Fleet Services			15,000	15,000
Street Construction – Wilder	76,023			
Total Transfers	76,023	0	15,000	15,000
TOTAL EXPENSES	5,708,262	6,841,891	10,030,717	10,611,442
Excess (Deficit) Revenues				
Over (Under) Expenses	84,822	(720,491)	(3,530,296)	(4,196,535)
Beginning Balance	5,619,794	2,276,380	5,704,616	5,704,616
Ending Balance	5,704,616	1,555,889	2,174,320	1,508,081

ENTERPRISE – SANITARY SEWER IMPROVEMENTS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
State Clean Water Rev. Loan		1,779,000	775,000	775,000
TOTAL REVENUES	0	1,779,000	775,000	775,000
EXPENSES:				
Utilities CIP:				
WPC Residuals Handling		429,000		
WPC Plant Disinfection		1,350,000	775,000	775,000
CIP Total	0	1,779,000	775,000	775,000
TOTAL EXPENSES	0	1,779,000	775,000	775,000
Excess (Deficit) Revenues				
Over (Under) Expenses	0	0	0	0
Beginning Balance	0	0	0	0
Ending Balance	0	0	0	0

ENTERPRISE - ELECTRIC UTILITY

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Metered Sales	52,339,648	52,200,000	56,000,000	54,400,000
Adjustment to Sales	(185,220)	(200,000)	(200,000)	0
Fly Ash Sales	53,573		20,000	30,000
Renewable Energy Credits	32,756	50,000	2,000	60,000
Other Power Sales	1,824,033	2,300,000	2,300,000	1,400,000
ISU Interconnection	40,377	1,658,500	1,072,140	1,072,140
ISU Transmission System Share	1,528,127	220,000	1,304,000	10,000
ISU Wind Purchases	614,971	504,000	504,000	850,000
Street Lights	675,665	680,000	680,000	715,000
Security Lighting Rental	115,315	115,000	115,000	115,000
Subdivision Construction	16,912	10,000	70,000	70,000
Street Lighting Construction	44,362	10,000	10,000	10,000
Fees/Service Charges	99,516	105,000	98,000	98,000
Miscellaneous Revenue	345,109	360,000	320,000	381,732
Interest Earnings	275,017	320,000	310,000	310,000
Total Before Transfers	57,820,161	58,332,500	62,605,140	59,521,872
TRANSFERS:				
Fleet Services				185,632
	0	0	0	185,632
TOTAL REVENUES	57,820,161	58,332,500	62,605,140	59,707,504
EXPENSES:				
Public Works Engineering:				
Electric Relocations	45,781	75,000	454,219	415,513
Utilities:				
Electric Production	9,802,897	10,348,588	12,052,142	12,052,142
Plant Fuel Purchases	27,358,442	31,545,226	31,164,923	28,790,923
Electric Distribution – Operation	2,386,766	2,827,091	2,907,335	2,907,335
Electric Distribution - Extension	1,033,264	1,398,223	1,594,700	1,594,700
Electric Technical Services	918,116	1,031,416	1,060,031	1,060,031
Electric Engineering	571,382	809,619	824,462	824,462
Electric Administration	1,572,767	1,389,120	1,562,674	1,622,497
Utility Deposit Interest	3,817			
Electric Customer Service	661,615	706,040	670,466	682,509
Utilities Sub-Total	44,309,066	50,055,323	51,836,733	49,534,599
Utilities CIP:				
Inlet Heating for GT2	32,065		19,315	19,315
Feed Water Heater Tube		1,000,000	40,000	40,000
#8 Air Heater Basket	10,171	150,000	75,000	75,000
Plant Dist Substation Expansion			100,000	100,000
Ames Stange In-Town 161 kV	786		2,000	2,000

ENTERPRISE - ELECTRIC UTILITY, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
Utilities CIP, continued:				
Unit #8 Boiler Repair	20,819	2,500,000	3,407,139	3,407,139
Interconnection Improvements	187,136	7,750,000	5,010,000	5,010,000
Power Plant Fire Protection	10,167	250,000	400,000	400,000
Cooling Tower Repair #8			1,220,000	1,220,000
Vet Med Substation	3,784,792		156,092	156,092
MGMC Steam Line Evaporator	46,415			
Demand Side Management	685,380	1,000,000	1,000,000	1,200,000
#7 Nitrogen Oxide Control		200,000	230,000	230,000
Unit #8 Turb/Gen Overhaul		1,900,000		
#7 & #8 Oil Gun Upgrade	39,340	925,000		
GT-1 Inspection & Overhaul	45,382	250,000		
Unit 7 & 8 Dist Control System	182,646			
Street Light/Line Relocations	65,309			
Unit 8 Nitrogen Oxide Control		1,300,000	1,380,000	1,380,000
Unit 7 Cooling Tower Repair		50,000	50,000	50,000
Unit 8 Mercury Capital		300,000		
Turbine Controls Upgrade		450,000		
Unit 7 Cooling Tower Piping		500,000	500,000	500,000
Unit 7 Mercury Capital		200,000		
Ash Pond Storage Area		50,000	50,000	50,000
Electric Services Storage Bldg.		125,000	125,000	125,000
Unit 7 Mercury CE Monitor		320,000	320,000	320,000
Vet Med Substation Volt Supprt			350,000	350,000
CIP Sub-Total	5,110,408	19,220,000	14,434,546	14,634,546
Utilities Total	49,419,474	69,275,323	66,271,279	64,584,658
General Government:				
Executive Management	134,080	140,637	150,156	153,828
Legal Services	89,954	90,660	89,304	89,304
Public Records	29,967	29,652	30,908	31,540
Human Resources	85,836	103,271	96,540	96,540
Accounting & Reporting	270,801	276,165	266,350	266,350
Finance Admin/Budget	144,018	149,433	144,087	144,087
Public Relations	30,361	31,336	31,666	31,666
GIS Reimbursables	16,823	19,935	20,539	20,539
Facilities	34,182	33,644	35,843	36,945
Merit/Payroll Adjustments		23,102		
Purchasing Services	234,121	249,265	249,265	249,265
Sustainability Coordinator	6,300	6,250	6,250	6,250
General Gov't Total	1,076,443	1,153,350	1,120,908	1,126,314
Total Before Transfers	50,541,698	70,503,673	67,846,406	65,710,972

ENTERPRISE - ELECTRIC UTILITY, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
TRANSFERS:				
Payment in Lieu of Taxes	1,814,794	1,871,746	1,871,746	1,871,746
TOTAL EXPENSES	<u>52,356,492</u>	<u>72,375,419</u>	<u>69,718,152</u>	<u>67,582,718</u>
 Excess (Deficit) Revenues				
Over (Under) Expenses	5,463,669	(14,042,919)	(7,113,012)	(7,875,214)
Beginning Balance	<u>37,654,295</u>	<u>32,040,479</u>	<u>43,117,964</u>	<u>43,117,964</u>
Ending Balance	43,117,964	17,997,560	36,004,952	35,242,750

ENTERPRISE - PARKING OPERATIONS AND IMPROVEMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Miscellaneous	74,394	3,840	3,940	3,940
Illegal Parking	288,169	300,000	290,000	270,000
Overtime Parking	155,556	146,000	155,000	155,000
Interest Earnings	2,744	2,200	3,000	3,000
Fines/Clerk of Court	3,872	5,000	200	200
East District – Downtown	186,911	191,100	186,400	190,200
West District – Campustown	140,671	140,920	140,920	141,020
Collection Agency Fees	23,053	12,000	23,000	23,000
TOTAL REVENUES	875,370	801,060	802,460	786,360
EXPENSES:				
Transportation:				
Parking Operation/Maintenance	256,612	230,870	240,917	237,389
Parking Law Enforcement	311,001	327,771	329,065	309,065
Parking Violation Collection	151,006	158,007	162,297	162,297
Right-of-Way Maintenance	4,634	4,495	4,071	4,263
Transportation Total	723,253	721,143	736,350	713,014
General Government:				
Legal Services	36,682	37,903	34,672	34,672
Human Resources	5,757	6,926	5,473	5,473
Accounting & Reporting	19,612	20,057	19,340	19,340
Finance Admin/Budget	3,429	3,558	3,431	3,431
Facilities	10,508	10,342	11,018	11,357
Merit/Payroll Adjustments		1,568		
Purchasing Services	488	534	540	540
General Government Total	76,476	80,888	74,474	74,813
TOTAL EXPENSES	799,729	802,031	810,824	787,827
Excess (Deficit) Revenues				
Over (Under) Expenses	75,641	(971)	(8,364)	(1,467)
Beginning Balance	246,623	251,029	322,264	322,264
Ending Balance	322,264	250,058	313,900	320,797

ENTERPRISE - TRANSIT AGENCY – OPERATIONS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Metro Planning Org Reimb	34,416	31,000	34,000	34,000
FTA Section 5307	1,490,918	1,550,000	1,528,279	1,528,279
IDOT Oper Asst & Reimb	722,987	717,600	793,134	793,134
ISU Administration	576,808	599,880	599,880	599,880
Fees/Service Charges	715,877	749,694	776,294	776,294
Miscellaneous Revenue	54,142	9,500	22,000	22,000
Interest Earnings	9,327	26,000	10,000	10,000
ISU Tuition	3,008,118	3,128,442	3,204,263	3,204,263
ISU Tuition Excess	424,305	220,000	320,000	320,000
Total Before Transfers	7,036,898	7,032,116	7,287,850	7,287,850
TRANSFERS:				
General Levy (Property Tax)	1,306,309	1,376,656	1,367,906	1,367,906
Government of the Student Body		60,000		
Transfer Total	1,306,309	1,436,656	1,367,906	1,367,906
TOTAL REVENUES	8,343,207	8,468,772	8,655,756	8,655,756
EXPENSES:				
Transportation:				
Fixed Route Service (Cy-Ride)	5,860,578	6,108,020	6,188,167	6,188,167
Dial-a-Ride Service	142,718	149,202	155,334	155,334
Transit Admin/Support	1,539,831	1,615,194	1,688,272	1,688,272
Total Before Transfers	7,543,127	7,872,416	8,031,773	8,031,773
TRANSFERS:				
Government of the Student Body	424,305	220,000	320,000	320,000
Transit Capital Reserve	632,000	239,812	208,812	208,812
Total Transfers	1,056,305	459,812	528,812	528,812
TOTAL EXPENSES	8,599,432	8,332,228	8,560,585	8,560,585
Excess (Deficit) Revenues				
Over (Under) Expenses	(256,225)	136,544	95,171	95,171
Beginning Balance	819,465	595,754	563,240	563,240
Ending Balance	563,240	732,298	658,411	658,411

ENTERPRISE - TRANSIT CAPITAL RESERVE

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Insurance Proceeds	780,910			
IDOT Revenues	3,100,590	3,539,660	6,480,881	6,459,660
ISU Parking	17,000	17,000	17,000	17,000
Shuttle Revenue		40,000	40,000	40,000
Interest Revenue	10,109	17,000	10,000	10,000
Total Before Transfers	3,908,609	3,613,660	6,547,881	6,526,660
TRANSFERS:				
Transit	632,000	239,812	208,812	208,812
Government of the Student Body		40,000	260,000	260,000
Total Transfers	632,000	279,812	468,812	468,812
TOTAL REVENUES	4,540,609	3,893,472	7,016,693	6,995,472
EXPENSES:				
Capital Improvements	3,457,841	4,194,600	8,403,539	8,376,843
Flooding Damage	780,911			
TOTAL EXPENSES	4,238,752	4,194,600	8,403,539	8,376,843
Excess (Deficit) Revenues				
Over (Under) Expenses	301,857	(301,128)	(1,386,846)	(1,381,371)
Beginning Balance	1,177,646	322,384	1,479,503	1,479,503
Ending Balance	1,479,503	21,256	92,657	98,132

ENTERPRISE – GSB TRANSIT TRUST

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest	7,965	7,500	12,000	12,000
Total Before Transfers	7,965	7,500	12,000	12,000
TRANSFERS:				
Transit	424,305	220,000	320,000	320,000
TOTAL REVENUES	432,270	227,500	332,000	332,000
EXPENSES:				
Transfer to Operations	0	100,000	260,000	260,000
TOTAL EXPENSES	0	100,000	260,000	260,000
Excess (Deficit) Revenues Over (Under) Expenses	432,270	127,500	72,000	72,000
Beginning Balance	667,187	834,388	1,099,457	1,099,457
Ending Balance	1,099,457	961,888	1,171,457	1,171,457

ENTERPRISE – TRANSIT AGENCY INTERMODAL FACILITY

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
ISU Admin			8,750	8,750
IA 78-0001-00 Tiger	2,056,388		5,969,112	5,969,112
IA – 04-0115-00	350,000			
ICB-CY11 Ames			300,000	300,000
Total Before Transfers	2,406,388	0	6,277,862	6,277,862
TRANSFERS:				
General Fund			8,750	8,750
TOTAL REVENUES	2,406,388	0	6,286,612	6,286,612
EXPENSES:				
Const. of Intermodal Facility	2,493,889		6,269,112	6,269,112
TOTAL EXPENSES	2,493,889	0	6,269,112	6,269,112
Excess (Deficit) Revenues				
Over (Under) Expenses	(87,501)	0	17,500	17,500
Beginning Balance	0	0	(87,501)	(87,501)
Ending Balance	(87,501)	0	(70,001)	(70,001)

ENTERPRISE - STORM SEWER

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Fees & Service Charges	908,705	1,046,850	1,046,850	1,046,850
Developer Reimbursement	1,622	5,000	3,000	1,500
I-Jobs Retention Cells	597		32,223	32,223
SW Permits and Reviews	12,000	14,000	14,000	12,000
Interest Earnings	11,546	13,000	11,000	11,000
Internal Service Charges	34,793	76,000	51,000	40,100
Miscellaneous Revenue	2	200	20,000	20,564
Watershed Improv. Review Bd.			30,444	30,444
HMPG Hazard Mitigation		2,683,000		
TOTAL REVENUES	969,265	3,838,050	1,208,517	1,194,681
EXPENSES:				
Utilities:				
Engineering	285,304	285,881	346,244	326,894
Maintenance	195,601	238,818	343,615	365,592
Merit/Payroll Adjustments		1,527		
Human Resources	1,608	1,934	2,154	2,154
Customer Service	2,123	2,060	2,125	2,125
Sub-Total	484,636	530,220	694,138	696,765
Utilities CIP:				
Storm Sewer Intake Rehab	11,221			
Low Point Drainage	44,187	908,000	447,444	447,444
Outlet Erosion Control	315,461	660,000	223,901	223,901
S. Water Facility Rehab	54,427		247,374	258,788
Storm Sewer Improvements		1,665,000	510,000	510,000
Sub-Total CIP	425,296	3,233,000	1,428,719	1,440,133
TOTAL EXPENSES	909,932	3,763,220	2,122,857	2,136,898
Excess (Deficit) Revenues Over (Under) Expenses	59,333	74,830	(914,340)	(942,217)
Beginning Balance	1,385,476	373,658	1,444,809	1,444,809
Ending Balance	1,444,809	448,488	530,469	502,592

ENTERPRISE - AMES/ISU ICE ARENA

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Pro Shop Sales	4,260	4,700	4,000	3,400
Equipment Rental	22,994	22,000	23,000	25,200
Skate Sharpening	4,618	4,000	4,600	4,600
Admissions	48,572	47,000	50,300	57,700
Dasher Board Advertising	6,600	6,681	6,644	7,031
Ice Rink Rental	325,463	314,552	319,646	316,923
Concessions	51,519	52,250	51,300	50,100
Interest Earnings	5,163	5,500	5,200	5,200
Miscellaneous Revenue	7,988	5,505	8,000	7,225
TOTAL REVENUES	477,177	462,188	472,690	477,379
EXPENSES:				
Ames/ISU Ice Arena	456,514	456,050	468,053	480,763
Merit & Payroll Adjustments		1,015		
TOTAL EXPENSES	456,514	457,065	468,053	480,763
Excess (Deficit) Revenues				
Over (Under) Expenses	20,663	5,123	4,637	(3,384)
Beginning Balance	162,133	174,850	182,796	182,796
Ending Balance	182,796	179,973	187,433	179,412

ENTERPRISE - ICE ARENA CAPITAL RESERVE

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 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 Arena Improvements	11,700	20,000	8,300	123,748
TOTAL EXPENSES	11,700	20,000	8,300	123,748
Excess (Deficit) Revenues				
Over (Under) Expenses	28,300	20,000	31,700	(83,748)
Beginning Balance	394,643	434,643	422,943	422,943
Ending Balance	422,943	454,643	454,643	339,195

ENTERPRISE - HOMEWOOD GOLF COURSE

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	818	1,100	800	800
Golf Course Fees/Rentals	170,781	193,643	176,900	176,900
Pro Shop Sales	2,104	2,400	2,400	2,400
Concessions	22,406	23,000	24,000	24,000
Cell Tower Lease	25,099	26,040	26,040	26,040
TOTAL REVENUES	221,208	246,183	230,140	230,140
EXPENSES:				
Homewood Golf Course	223,933	230,473	225,531	228,122
Merit & Payroll Adjustments		715		
TOTAL EXPENSES	223,933	231,188	225,531	228,122
Excess (Deficit) Revenues				
Over (Under) Expenses	(2,725)	14,995	4,609	2,018
Beginning Balance	90,044	105,262	87,319	87,319
Ending Balance	87,319	120,257	91,928	89,337

ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Per Capita Charges	299,954	299,954	299,954	299,954
ISU Charges	192,609	225,000	200,000	200,000
Other Contracts	30,939	19,540	22,540	28,772
Sale of Metals	430,998	304,800	304,800	379,000
Electric Plant RDF	970,438	960,000	960,000	780,000
Public Fees	51,442	37,000	37,000	50,000
Other Customers	2,584,309	2,600,000	2,600,000	2,500,000
Interest	17,622	15,000	25,000	16,000
Other Revenues	113,534	30,000	83,500	70,500
Total Before Transfers	4,691,845	4,491,294	4,532,794	4,324,226
TRANSFERS:				
General Fund	423,475	423,475	423,475	438,168
TOTAL REVENUES	5,115,320	4,914,769	4,956,269	4,762,394
EXPENSES:				
Utilities:				
Resource Recovery Process	2,501,890	2,708,501	2,745,572	2,786,252
Landfill Operations	17,637	18,809	19,129	19,129
Yard Waste Management	22,137	36,500	36,500	36,790
Processing Reject Disposal	887,480	873,375	873,375	865,375
Sub-Total	3,429,144	3,637,185	3,674,576	3,707,546
Utilities CIP:				
Recyclables Building	93,870		254,408	254,408
Resource Rec. Renovations	159,314	266,300	412,587	366,587
RR Bldg/Truck Bay/Fire System	159	165,000	214,841	260,841
Alternative Feed System	14,794		23,056	61,006
CIP Sub-Total	268,137	431,300	904,892	942,842
Utilities Total	3,697,281	4,068,485	4,579,468	4,650,388

ENTERPRISE - RESOURCE RECOVERY - OPERATIONS AND IMPROVEMENTS, continued

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
General Government:				
Human Resources	14,055	16,910	15,779	15,779
Legal	14,803	14,919	14,696	14,696
Accounting & Reporting	123,556	125,360	119,711	119,711
Finance Admin/Budget	13,716	14,232	13,723	13,723
Public Relations	15,180	15,668	15,833	15,833
Facilities	1,694	1,667	1,776	1,831
Merit/Payroll Adjustments		2,437		
Purchasing Services	22,863	20,217	20,470	20,470
Public Works Administration	83,551	85,129	88,652	88,652
Sustainability Coordinator	6,300	6,250	6,250	6,250
General Government Total	295,718	302,789	296,890	296,945
Total Before Transfer	3,992,999	4,371,274	4,876,358	4,947,333
TRANSFERS:				
Debt Service				
TOTAL EXPENSES	3,992,999	4,371,274	4,876,358	4,947,333
Excess (Deficit) Revenues				
Over (Under) Expenses	1,122,321	543,495	79,911	(184,939)
Beginning Balance	1,176,504	1,359,945	2,298,825	2,298,825
Ending Balance	2,298,825	1,903,440	2,378,736	2,113,886

INTERNAL SERVICES – FLEET MAINTENANCE SERVICES

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	675	1,000	1,000	1,000
Operational Dept Charges	1,987,277	1,922,599	1,946,277	2,016,077
Total Before Transfers	1,987,952	1,923,599	1,947,277	2,017,077
TRANSFERS:				
Fleet Purchases Interest	91,888			
Road Use Tax Transfer			15,000	15,000
Water Transfer			15,000	15,000
Sewer Transfer			15,000	15,000
Total Transfers	91,888	0	45,000	45,000
TOTAL REVENUES	2,079,840	1,923,599	1,992,277	2,062,077
EXPENSES:				
General Government:				
Accounting & Reporting	42,657	43,487	41,962	41,962
Finance Admin/Budget	6,858	7,116	6,861	6,861
Facilities	97,301	108,569	108,807	99,848
Merit/Payroll Adjustments		2,882		
Purchasing Services	3,192	3,476	3,519	3,519
General Government Total	150,008	165,530	161,149	152,190
Internal Services:				
Fleet Maintenance Services	1,819,411	1,710,503	1,743,250	1,828,725
Fleet Acquisition & Disposal	181,957	160,701	144,297	144,297
Facility Improvements			60,000	60,000
Internal Services Total	2,001,368	1,871,204	1,947,547	2,033,022
TOTAL EXPENSES	2,151,376	2,036,734	2,108,696	2,185,212
Excess (Deficit) Revenues				
Over (Under) Expenses	(71,536)	(113,135)	(116,419)	(123,135)
Beginning Balance	335,206	150,229	263,670	263,670
Ending Balance	263,670	37,094	147,251	140,535

INTERNAL SERVICES – FLEET REPLACEMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest Earnings	60,115	70,000	60,000	60,000
Equip. Replacement Charges	1,635,148	1,252,253	1,560,989	1,702,400
TOTAL REVENUES	1,695,263	1,322,253	1,620,989	1,762,400
EXPENSES:				
Fleet Acquisition & Disposal	1,202,770	1,344,500	2,206,725	2,446,660
Total Before Transfers	1,202,770	1,344,500	2,206,725	2,446,660
TRANSFERS:				
Water Fund	22,150			
Sewer Fund	347,306			
Fleet Maintenance Services	91,888			
Electric Fund				185,632
Total Transfers	461,344			185,632
TOTAL EXPENSES	1,664,114	1,344,500	2,206,725	2,632,292
Excess (Deficit) Revenues Over (Under) Expenses	31,149	(22,247)	(585,736)	(869,892)
Beginning Balance	7,010,398	5,987,430	7,041,547	7,041,547
Ending Balance	7,041,547	5,965,183	6,455,811	6,171,655

INTERNAL SERVICES – INFORMATION TECHNOLOGY

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Information Technology Charges	1,330,502	1,352,717	1,344,864	1,344,864
Communication Services	226,749	227,234	227,234	227,234
TOTAL REVENUES	1,557,251	1,579,951	1,572,098	1,572,098
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		6,684		
Internal Services:				
Information Technology	1,330,502	1,352,717	1,344,864	1,344,864
Communication Services	226,749	227,234	227,234	227,234
City Hall IT Remodel				
Internal Services Total	1,557,251	1,579,951	1,572,098	1,572,098
TOTAL EXPENSES	1,557,251	1,586,635	1,572,098	1,572,098
Excess (Deficit) Revenues				
Over (Under) Expenses	0	(6,684)	0	0
Beginning Balance	147,526	147,526	147,526	147,526
Ending Balance	147,526	140,842	147,526	147,526

INTERNAL SERVICES – COMPUTER REPLACEMENT FUND

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Interest	20,659	24,000	20,000	20,000
Equip. Replacement Funds	431,115	206,575	276,617	276,617
Shared Comm. ISU	29,814	48,381	41,218	41,218
Shared Comm. Story County	32,622	48,381	44,026	44,026
Shared Comm. E911 Board	29,691	26,854	23,834	23,834
Shared Comm. Ames Police	43,590	48,381	42,028	42,028
Shared Comm. Fire				
Total Before Transfers	587,491	402,572	447,723	447,723
TRANSFERS:				
General Fund			175,000	175,000
TOTAL REVENUES	587,491	402,572	622,723	622,723
EXPENSES:				
Replacement Computer Equip.	154,015	117,713	319,781	330,631
Info Technology Computer Purch	219,064	111,367	123,071	147,830
Phone System Purchases	1,728	39,275	46,233	46,233
Shared Communication Project	123,812	171,997	151,104	151,104
TOTAL EXPENSES	498,619	440,352	640,189	675,798
Excess (Deficit) Revenues				
Over (Under) Expenses	88,872	(37,780)	(17,466)	(53,075)
Beginning Balance	2,303,972	2,020,026	2,392,844	2,392,844
Ending Balance	2,392,844	1,982,246	2,375,378	2,339,769

INTERNAL SERVICES - RISK MANAGEMENT

FUND SUMMARY	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
REVENUES:				
Department Insurance Charges	1,278,897	1,326,922	1,412,875	1,412,875
Interest Earnings	7,413	5,000	7,000	7,000
City Contrib. Workers' Comp	740,866	758,426	770,501	770,501
TOTAL REVENUES	2,027,176	2,090,348	2,190,376	2,190,376
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		831		
Internal Services:				
Risk Management Admin	85,783	85,749	134,463	134,463
Workers Comp Claims	244,732	325,000	415,000	415,000
Workers Comp Admin	89,316	93,042	111,201	111,201
Liability Insurance	156,237	162,485	156,794	156,794
Auto Insurance	55,576	58,355	49,155	49,155
Excess Insurance	62,171	65,280	63,745	63,745
Liability Claims	128,877	29,000	34,000	34,000
Transit Insurance	107,610	112,990	119,046	119,046
Property Insurance	508,979	508,178	685,895	685,895
Prof. Liability Claims	26,885	28,229	27,092	27,092
Internal Safety Training	152,092	162,763	162,706	162,706
411 Medical	247,902	150,000	180,000	180,000
Police Professional Insurance	26,671	28,004	28,524	28,524
TOTAL EXPENSES	1,892,831	1,809,906	2,167,621	2,167,621
Excess (Deficit) Revenues				
Over (Under) Expenses	134,345	280,442	22,755	22,755
Beginning Balance	771,452	798,030	905,797	905,797
Ending Balance	905,797	1,078,472	928,552	928,552

INTERNAL SERVICES - HEALTH INSURANCE

	2010/11 ACTUAL	2011/12 ADOPTED	2011/12 ADJUSTED	2011/12 FINAL AMENDED
FUND SUMMARY				
REVENUES:				
Miscellaneous Revenue	89,767		25,761	194,567
Employee/Retiree Contributions	716,610	819,612	745,109	745,109
Medicare Supplement Contribut.	29,596	29,000	29,000	29,000
Interest Earnings	28,366	30,000	28,000	28,000
City Contributions	5,215,410	5,380,972	5,476,180	5,476,180
COBRA Contributions	25,672	9,000	25,000	25,000
TOTAL REVENUES	6,105,421	6,268,584	6,329,050	6,497,856
EXPENSES:				
General Government:				
Merit/Payroll Adjustments		1,336		
Internal Service:				
Health Administration	77,020	87,904	76,675	76,675
Medical Claims	3,613,098	4,036,565	3,996,015	4,236,015
Dental Claims	305,538	334,113	323,870	323,870
Pharmacy Claims	962,365	1,263,555	1,023,795	1,223,795
Medicare Supplement Premium	31,142	29,000	29,000	29,000
Specific Excess Insurance	138,890	149,778	142,414	142,414
Aggregate Excess	20,421	21,431	20,424	20,424
Reinsurance	33,119	34,278	33,923	33,923
Access Fee	58,843	62,708	60,020	60,020
Health Promotion	166,382	204,358	202,469	202,469
ASO Medical	174,612	182,630	182,993	182,993
ASO Dental	21,349	21,911	22,203	22,203
Pharmacy Outcomes	23,870	26,040	26,040	26,040
Disease Management	38,470	50,979	39,240	39,240
TOTAL EXPENSES	5,665,119	6,506,586	6,179,081	6,619,081
Excess (Deficit) Revenues				
Over (Under) Expenses	440,302	(238,002)	149,969	(121,225)
Beginning Balance	2,462,511	2,417,882	2,902,813	2,902,813
Ending Balance	2,902,813	2,179,880	3,052,782	2,781,588

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

The City Council of Ames in STORY County, Iowa
will meet at City Hall, 515 Clark Avenue

at 7 Pm on May 22, 2012
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2012
(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	23,453,005		23,453,005
Less: Uncollected Property Taxes-Levy Year	2			0
Net Current Property Taxes	3	23,453,005	0	23,453,005
Delinquent Property Taxes	4	0		0
TIF Revenues	5	228	0	228
Other City Taxes	6	8,476,350	0	8,476,350
Licenses & Permits	7	1,220,615	105,348	1,325,963
Use of Money and Property	8	10,662,681	20,484	10,683,165
Intergovernmental	9	38,914,702	45,796	38,960,498
Charges for Services	10	251,719,387	-3,404,751	248,314,636
Special Assessments	11	340,000	0	340,000
Miscellaneous	12	2,926,661	339,935	3,266,596
Other Financing Sources	13	23,437,164	399,601	23,836,765
Total Revenues and Other Sources	14	361,150,793	-2,493,587	358,657,206
Expenditures & Other Financing Uses				
Public Safety	15	15,058,722	2,142	15,060,864
Public Works	16	6,393,804	-100,941	6,292,863
Health and Social Services	17	1,136,413	9,766	1,146,179
Culture and Recreation	18	7,097,473	64,665	7,162,138
Community and Economic Development	19	3,713,703	3,919	3,717,622
General Government	20	2,558,757	11,786	2,570,543
Debt Service	21	9,103,363	0	9,103,363
Capital Projects	22	28,774,626	385,064	29,159,690
Total Government Activities Expenditures	23	73,836,861	376,401	74,213,262
Business Type / Enterprises	24	281,665,562	-879,235	280,786,327
Total Gov Activities & Business Expenditures	25	355,502,423	-502,834	354,999,589
Transfers Out	26	13,105,337	222,885	13,328,222
Total Expenditures/Transfers Out	27	368,607,760	-279,949	368,327,811
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-7,456,967	-2,213,638	-9,670,605
Continuing Appropriation	29		N/A	0
Beginning Fund Balance July 1	30	461,539,160		461,539,160
Ending Fund Balance June 30	31	454,082,193	-2,213,638	451,868,555

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

Reduced electric charges for service due to mild weather; reduction in snow removal expense due to very mild winter;
reduction in electric expenses due to reduced costs of generation.

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