



CITY OF  
Ames™



City of Ames, Iowa  
Program Budget Final Amendments  
2013/2014

# **CITY OF AMES, IOWA**

## **2013/14**

# **AMENDMENT REPORT**

Included in this report are the final amendments being made to the fiscal year 2013/14 budget. Citywide revenue and expenditure summaries are shown, followed by explanations of significant changes being made in each fund. A summary of the fund changes is provided at the end of the explanatory section.

The date of the public hearing for these amendments has been scheduled for May 27, 2014.

Please contact me if you have any questions.

Nancy Masteller  
Budget Officer

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

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
<b>Property Taxes</b>	23,848,167	25,229,818	25,231,818	25,231,818	0.0%
Utility Excise Tax	65,220	61,451	61,451	61,451	0.0%
Local Option Sales Tax	6,655,355	7,122,355	6,648,616	6,648,616	0.0%
Hotel/Motel Taxes	1,750,924	1,545,000	1,650,000	1,650,000	0.0%
<b>Other Taxes</b>	8,471,499	8,728,806	8,360,067	8,360,067	0.0%
<b>Licenses &amp; Permits</b>	1,720,943	1,507,400	1,572,200	1,697,200	8.0%
Federal Grants	3,168,806	2,500,619	4,463,273	4,580,790	2.6%
State Road Use Tax	5,717,206	5,690,122	5,690,122	5,690,122	0.0%
Monies and Credits	17,726	17,726	17,818	17,818	0.0%
State Grants	11,200,665	15,555,349	21,305,466	21,290,084	-0.1%
County Contributions	126,588	125,000	118,916	118,916	0.0%
Government Participation	4,682,656	4,839,164	5,160,820	5,160,820	0.0%
<b>Intergovernmental Revenue</b>	24,913,647	28,727,980	36,756,415	36,858,550	0.3%
Utility Charges	73,433,760	75,131,975	76,458,381	76,449,012	0.0%
Other Charges for Services	8,639,856	9,425,309	8,482,116	8,470,458	-0.1%
<b>Charges for Services</b>	82,073,616	84,557,284	84,940,497	84,919,470	0.0%
<b>Fines, Forfeit, and Penalty</b>	765,738	793,400	823,400	783,400	-4.9%
Interest Revenue	(33,007)	826,650	916,000	916,000	0.0%
Other Uses of Money	1,808,823	871,377	1,208,696	1,025,071	-15.2%
<b>Use of Money and Property</b>	1,775,816	1,698,027	2,124,696	1,941,071	-8.6%
Proceeds from Bonds	35,200,000	21,034,370	-	-	-
Other Miscellaneous Revenues	3,582,819	2,411,327	2,460,805	2,512,895	2.1%
<b>Miscellaneous Revenues</b>	38,782,819	23,445,697	2,460,805	2,512,895	2.1%
<b>Internal Services</b>	14,223,174	14,730,443	14,697,349	14,717,349	0.1%
<b>Total Before Transfers</b>	196,575,419	189,418,855	176,967,247	177,021,820	0.0%
Transfers	13,826,672	14,238,785	14,249,814	14,434,732	1.3%
<b>Grand Total Revenues</b>	210,402,091	203,657,640	191,217,061	191,456,552	0.1%

## ALL FUNDS - EXPENDITURES

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
<b>OPERATIONS</b>					
Public Safety:					
Law Enforcement	7,958,971	8,392,051	8,565,314	8,565,314	0.0%
Fire Safety	5,831,300	6,285,276	6,182,758	6,182,758	0.0%
Building Safety	1,142,449	1,291,352	1,298,306	1,298,306	0.0%
Traffic Control	876,632	963,069	945,546	952,928	0.8%
Animal Control	344,588	356,273	395,523	395,523	0.0%
Other Public Safety	664,591	744,500	734,500	734,500	0.0%
Total Public Safety	16,818,531	18,032,521	18,121,947	18,129,329	0.0%
Utilities:					
Resource Recovery	3,472,105	3,606,435	3,629,646	3,629,646	0.0%
Water Operations	2,876,536	2,994,624	3,002,725	3,002,862	0.0%
Storm Sewer Maintenance	161,501	253,144	226,549	225,056	-0.7%
Water Pollution Control	2,548,166	2,810,078	2,817,976	2,665,282	-5.4%
Electric Services	46,199,830	49,941,247	50,043,088	50,043,088	0.0%
Utility Support Services	3,882,772	4,145,473	4,104,875	4,209,495	2.6%
Total Utilities	59,140,910	63,751,001	63,824,859	63,775,429	-0.1%
Transportation:					
Street System	3,334,902	3,463,273	3,510,435	3,536,440	0.7%
Public Parking	744,918	763,265	798,680	798,680	0.0%
Transit System	8,223,407	8,774,137	8,689,492	8,689,492	0.0%
Airport	134,564	121,745	120,072	121,072	0.8%
Total Transportation	12,437,791	13,122,420	13,118,679	13,145,684	0.2%
Community Enrichment:					
Parks and Recreation	3,758,332	3,937,584	3,877,022	3,888,285	0.3%
Library Services	3,450,726	3,686,826	3,665,697	3,666,697	0.0%
Human Services	986,409	1,200,792	1,201,022	1,201,022	0.0%
Art Services	157,638	174,379	191,511	191,511	0.0%
Cemetery	154,872	128,222	142,787	143,637	0.6%
Citywide Housing	32,329	39,995	43,157	43,157	0.0%
Community Dev. Block Grant	563,411	644,088	1,175,821	1,175,821	0.0%
Economic Development	230,412	231,788	228,363	237,328	3.9%
FEMA Disaster Activity	831,447	-	5,700	5,700	0.0%
Cable TV	125,092	124,120	133,178	133,178	0.0%
Total Community Enrichment	10,290,668	10,167,794	10,664,258	10,686,336	0.2%

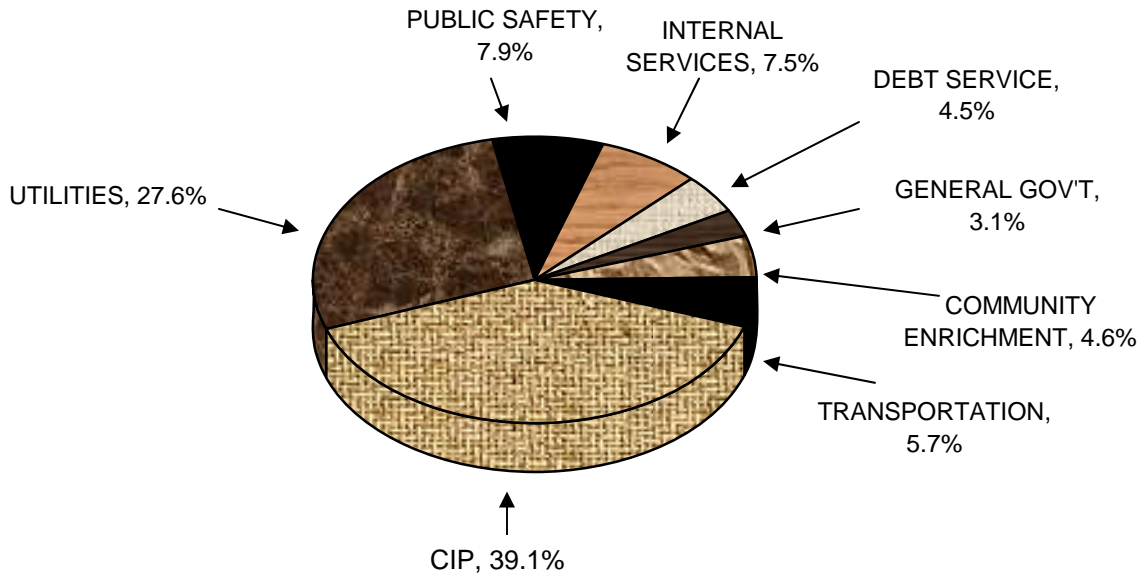
## ALL FUNDS – EXPENDITURES, continued

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
General Government:					
City Council	316,210	344,371	433,527	433,527	0.0%
City Clerk	322,867	326,720	383,186	383,186	0.0%
City Manager	674,723	686,854	676,299	676,299	0.0%
Financial Services	1,693,379	1,762,682	1,684,127	1,684,127	0.0%
Administrative Services	1,742,882	2,013,985	2,160,387	2,160,387	0.0%
Public Works	1,002,900	1,991,386	1,233,947	1,243,957	0.8%
Facilities	513,056	502,961	575,006	575,006	0.0%
Merit Adjustment	-	176,097	-	-	-
Total General Government	6,266,017	7,805,056	7,146,479	7,156,489	0.1%
<b>TOTAL OPERATIONS</b>	104,953,917	112,878,792	112,876,222	112,893,267	0.0%
<b>CIP</b>					
Public Safety CIP	1,187,111	1,613,270	4,168,089	4,241,609	1.8%
Utilities CIP	19,869,549	23,471,170	39,624,518	40,612,133	2.5%
Transportation CIP	13,064,428	12,560,146	25,315,881	24,822,720	-2.0%
Community Enrichment CIP	4,143,072	14,797,000	18,325,431	18,325,431	0.0%
General Government CIP	1,158,235	50,000	2,084,895	2,084,895	0.0%
Internal Services CIP	49,502	80,000	83,408	23,408	-71.9%
<b>TOTAL CIP</b>	39,471,897	52,571,586	89,602,222	90,110,196	0.6%
<b>DEBT SERVICE</b>					
General Obligation Bonds	11,604,634	10,132,131	10,082,599	10,082,599	0.0%
SRF Loan Payments	3,019	-	-	184,918	-
Bond Costs	374,431	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	11,982,084	10,132,131	10,082,599	10,267,517	1.8%
<b>INTERNAL SERVICES</b>					
Fleet Services	3,138,917	3,557,716	4,814,839	4,725,933	-1.9%
Information Technology	2,175,407	2,220,223	2,808,895	2,819,255	0.4%
Risk Management	2,016,550	2,159,453	2,157,091	2,157,091	0.0%
Health Insurance	6,887,557	7,468,340	7,493,402	7,493,402	0.0%
<b>TOTAL INTERNAL SERVICES</b>	14,218,431	15,405,732	17,274,227	17,195,681	-0.5%
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>	170,626,329	190,988,241	229,835,270	230,466,661	0.3%

## ALL FUNDS – EXPENDITURES, continued

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
<b>TRANSFERS</b>					
Transfers	13,826,672	14,238,785	14,249,814	14,434,732	1.3%
Hotel/Motel Pass Thru	1,250,160	1,103,571	1,178,571	1,178,571	0.0%
<b>TOTAL TRANSFERS</b>	<b>15,076,832</b>	<b>15,342,356</b>	<b>15,428,385</b>	<b>15,613,303</b>	<b>1.2%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>185,703,161</b>	<b>206,330,597</b>	<b>245,263,655</b>	<b>246,079,964</b>	<b>0.3%</b>

## WHERE THE MONEY IS SPENT... 2013/14 FINAL AMENDED

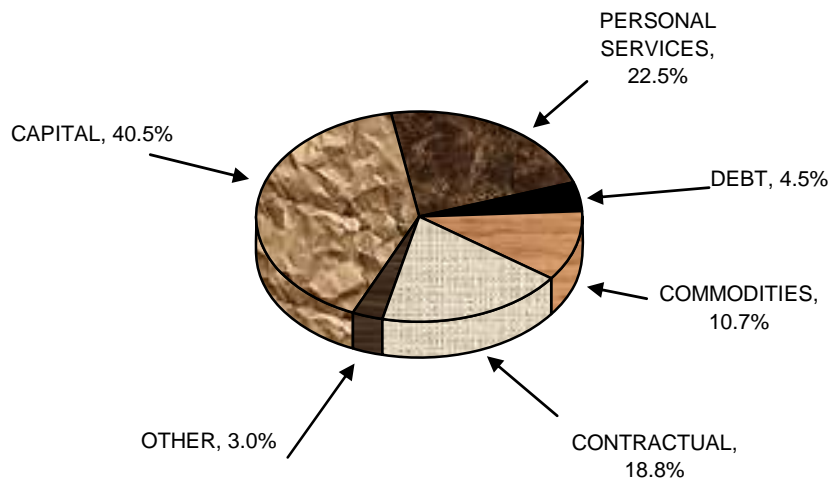


Excluding Transfers

## ALL FUNDS – EXPENDITURES BY CATEGORY

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
Personal Services	50,026,260	53,090,772	51,986,440	52,021,019	0.1%
Contractual	47,126,736	42,512,174	43,502,797	43,242,440	-0.6%
Commodities	23,680,985	24,651,447	24,240,347	24,624,865	1.6%
Capital	31,683,332	53,656,146	93,072,146	93,360,175	0.3%
Debt	11,982,084	10,132,131	10,082,599	10,267,517	1.8%
Other (Refunds, Insurance Claims, etc.)	6,126,932	6,945,571	6,950,941	6,950,645	0.0%
<b>Total Expenditures Before Transfers</b>	<b>170,626,329</b>	<b>190,988,241</b>	<b>229,835,270</b>	<b>230,466,661</b>	<b>0.3%</b>
Transfers	15,076,832	15,342,356	15,428,385	15,613,303	1.2%
<b>Total Expenditures</b>	<b>185,703,161</b>	<b>206,330,597</b>	<b>245,263,655</b>	<b>246,079,964</b>	<b>0.3%</b>

## BREAKDOWN BY MAJOR EXPENSE CATEGORY 2013/14 FINAL AMENDED



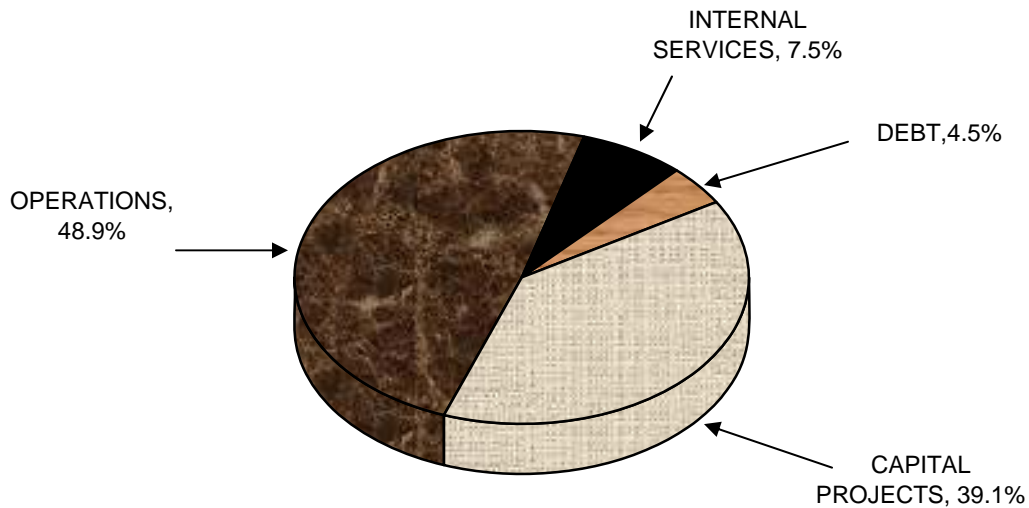
Excluding Transfers



## ALL FUNDS – EXPENDITURES BY TYPE

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
Operations	104,953,917	112,878,792	112,876,222	112,893,267	0.0%
CIP	39,471,897	52,571,586	89,602,222	90,110,196	0.6%
Debt	11,982,084	10,132,131	10,082,599	10,267,517	1.8%
Internal Services	14,218,431	15,405,732	17,274,227	17,195,681	-0.5%
<b>Total Expenditures Before Transfers</b>	<b>170,626,329</b>	<b>190,988,241</b>	<b>229,835,270</b>	<b>230,466,661</b>	<b>0.3%</b>
Transfers	15,076,832	15,342,356	15,428,385	15,613,303	1.2%
<b>Total Expenditures</b>	<b>185,703,161</b>	<b>206,330,597</b>	<b>245,263,655</b>	<b>246,079,964</b>	<b>0.3%</b>

### EXPENDITURES BY TYPE 2013/14 FINAL AMENDED



Excluding Transfers

# SUMMARY OF PROGRAM EXPENDITURES

	2012/13 Actuals	2013/14 Adopted	2013/14 Adjusted	2013/14 Final Amended	% Change From Adjusted
<b>PUBLIC SAFETY:</b>					
Operations	16,818,531	18,032,521	18,121,947	18,129,329	0.0%
CIP	1,187,111	1,613,270	4,168,089	4,241,609	1.8%
<b>Total Public Safety</b>	<b>18,005,642</b>	<b>19,645,791</b>	<b>22,290,036</b>	<b>22,370,938</b>	<b>0.4%</b>
<b>UTILITIES:</b>					
Operations	59,140,910	63,751,001	63,824,859	63,775,429	-0.1%
CIP	19,869,549	23,471,170	39,624,518	40,612,133	2.5%
<b>Total Utilities</b>	<b>79,010,459</b>	<b>87,222,171</b>	<b>103,449,377</b>	<b>104,387,562</b>	<b>0.9%</b>
<b>TRANSPORTATION:</b>					
Operations	12,437,791	13,122,420	13,118,679	13,145,684	0.2%
CIP	13,064,428	12,560,146	25,315,881	24,822,720	-2.0%
<b>Total Transportation</b>	<b>25,502,219</b>	<b>25,682,566</b>	<b>38,434,560</b>	<b>37,968,404</b>	<b>-1.2%</b>
<b>COMMUNITY ENRICHMENT:</b>					
Operations	10,290,668	10,167,794	10,664,258	10,686,336	0.2%
CIP	4,143,072	14,797,000	18,325,431	18,325,431	0.0%
<b>Total Community Enrichment</b>	<b>14,433,740</b>	<b>24,964,794</b>	<b>28,989,689</b>	<b>29,011,767</b>	<b>0.1%</b>
<b>GENERAL GOVERNMENT:</b>					
Operations	6,266,017	7,805,056	7,146,479	7,156,489	0.1%
CIP	1,158,235	50,000	2,084,895	2,084,895	0.0%
<b>Total General Government</b>	<b>7,424,252</b>	<b>7,855,056</b>	<b>9,231,374</b>	<b>9,241,384</b>	<b>0.1%</b>
<b>DEBT SERVICE:</b>	11,982,084	10,132,131	10,082,599	10,267,517	1.8%
<b>INTERNAL SERVICES:</b>					
Operations	14,218,431	15,405,732	17,274,227	17,195,681	-0.5%
CIP	49,502	80,000	83,408	23,408	-71.9%
<b>Total Internal Services</b>	<b>14,267,933</b>	<b>15,485,732</b>	<b>17,357,635</b>	<b>17,219,089</b>	<b>-0.8%</b>
<b>Total Expenditures Before Transfers</b>	<b>170,626,329</b>	<b>190,988,241</b>	<b>229,835,270</b>	<b>230,466,661</b>	<b>0.3%</b>
<b>Transfers</b>	<b>15,076,832</b>	<b>15,342,356</b>	<b>15,428,385</b>	<b>15,613,303</b>	<b>1.2%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>185,703,161</b>	<b>206,330,597</b>	<b>245,263,655</b>	<b>246,079,964</b>	<b>0.3%</b>

## FINAL AMENDMENT FUND CHANGES

### General Fund

The General Fund's projected revenue has been increased by \$67,407 based on the following:



The General Fund's expense increase of \$17,330 was spread among various Parks and Recreation and Public Works programs. The net effect of the increases in revenues and expenses is a projected increase in the General Fund's balance of \$50,077.

### Road Use Tax

Road Use Tax Fund expenses have been increased by \$103,825 due to the following changes:



This expense increase will reduce the Road Use Fund's projected balance by \$103,825.

### Tax Increment Financing (TIF)

Expenses in the TIF fund were increased by \$8,965 to cover legal fees associated with the Kingland Development project in Campustown.

### Library Friends Foundation

\$1,000 has been added to both revenues and expenses in this fund to reflect additional support that will be received from the Friends Foundation for expanded youth programming. There is no effect on the Friends Foundation's fund balance.

### Street Construction Fund

Street Construction Fund revenues have been decreased by \$21,433. Federal funds budgeted to be received for the Grand Avenue Extension project were reduced by \$26,433, while \$2,500

in grant funds were received for both the Lincoln Way/Sheldon Avenue traffic signal and the Lincoln Way/Ash Avenue traffic signal.

Expenses in the Street Construction Fund have also been reduced by \$26,433 to match the revenue reduction for the Grand Avenue Extension project. The net effect on Street Construction's fund balance is a \$5,000 increase.

### **Airport Construction Fund**

Expenses in the Airport Construction Fund have been increased by \$130,574 for the West Apron Rehabilitation project. The reimbursement from the FAA for this project has also been increased by \$117,517 for a net decrease to the fund balance of \$13,507.

### **Bond Funds**

Expenses for bond funded projects have been increased by \$41,775 based on budget changes for the following projects:

• North Ames Water Extension	\$ 125,000
• North Ames Sanitary Sewer Extension	535,824
• 13/14 Arterial Street Program/West Lincoln Way	445,568
• Early work on the Grant Avenue paving project	41,775
• Savings on completed projects	<u>(1,106,392)</u>
	\$ 41,775

### **Water Utility Fund**

Projected Water Utility revenues have been decreased by \$70,050. In 2012/13, the USDA reimbursed the City for their share of the NADC Pump Station project ahead of schedule, causing a reduction in the budget for 2013/14 of \$104,380. This decrease was offset slightly by the \$24,330 developer contribution for the North Ames Water Extension project and by an increase in Public Works engineering and inspection fees of \$10,000.

Expenses in the Water Utility Fund have been increased by \$143,492. \$112,315 of this increase is for Public Works and is largely due to the large number of water main breaks caused by severe winter weather. The \$24,330 of the North Ames Water Extension project to be paid by developer contributions has also been added to the budget. The remaining \$6,847 net increase is caused by shifts between various programs in Water Operations.

The net effect of the revenue and expense changes in the Water Utility Fund is a decrease in the fund balance of \$213,542.

### **Sewer Utility Fund**

Sewer Utility revenues are projected to be \$59,868 lower. The largest contributing factor is the sewer portion of the early payment by the USDA for their portion of the NADC Pump Station

project, which reduced the 2013/14 budget by \$87,499. Additional changes are a reduction in projected flood warning system revenue of \$4,369, the \$30,500 developer contribution for the North Ames Sanitary Sewer Extension project, and an increase in Public Works engineering and inspection fees of \$1,500.

Expenses in the Sewer Utility Fund are being increased by \$36,020 due to the following changes:

• Addition of the North Ames Extension project	\$ 350,500
• Transfer to the Sinking Fund to cover loan payments	184,918
• Decrease in WPC plant maintenance expenses	(132,054)
• Decrease in other WPC operating expenses	(1,948)
• Vertical Turbine Pumps project savings	(115,000)
• Replacement Blowers project savings	(205,000)
• NADC Pump Station project savings	(14,021)
• Public Works operating expense savings	(31,375)
	\$ 36,020

The net effect of the changes to the Sewer Utility Fund’s revenues and expenses is a projected decrease in the fund balance of \$95,888.

**Sewer Sinking Fund**

Expenses of \$184,918 have been added to cover the principal and interest payments being made for loans received from the State Revolving Fund (SRF). A transfer from the Sewer Utility Fund has also been budgeted to cover the debt service, resulting in no effect to the Sinking Fund’s projected fund balance.

**Electric Utility Fund**

Electric expenses have been increased by \$321,747. \$300,000 of the increase is to allow for early expenses in the Units #7 and #8 Fuel Conversion project budgeted in 2014/15. An additional \$21,747 has also been added for relocates associated with various street construction projects. As a result, the Electric Utility Fund’s balance is projected to be \$321,747 lower at the end of the fiscal year.

**Storm Sewer Utility Fund**

Projected Storm Sewer Utility expenses have been reduced by \$8,358, largely due to decreased expenses in Public Works Engineering, resulting in an \$8,358 increase to the fund balance.

**Fleet Services**

Fleet Services revenue has been increased by \$20,000 due to a \$25,000 increase in departmental reimbursements for collision repairs, and a \$5,000 decrease in charges for non-stocked parts.

Fleet expenses have been reduced by \$30,990, largely due to the postponement of the roofing project at the Maintenance Facility. The \$83,408 budgeted for the roofing project has been reduced to the engineering costs of \$23,408 for 2013/14, a \$60,000 decrease. This change is partially offset by a \$29,010 increase in collision repair costs, unscheduled maintenance, and tool purchases.

The net effect on Fleet Services is a projected increase in its fund balance of \$50,990.

### **Fleet Replacement Funds**

Expenses in the Fleet Replacement Fund have been decreased by \$117,916 due to extending the life of some pieces of equipment that were scheduled to be purchased in 2013/14.

### **Computer Replacement Funds**

Computer Replacement expenses have been increased by \$10,360 to cover the cost of on-site training for the shared Public Safety dispatch system (\$7,000), and a computer replacement that needed to be advanced from 2014/15 (\$3,360) due to failure.

**Fund Structure and Summary of Changes  
For 2013/14 Final Amendments**

	2013/14 Amended Revenues	2013/14 Final Revenues	Revenue Change	2013/14 Amended Expenses	2013/14 Final Expenses	Expense Change	Fund Balance Change
<b>General Fund</b>	30,960,288	31,027,695	67,407	32,718,484	32,735,814	17,330	50,077
<b>Special Revenue Funds:</b>							
Local Option Tax	6,742,902	6,742,902	-	9,484,322	9,484,322	0	0
Hotel Motel Tax	1,650,000	1,650,000	-	1,604,553	1,604,553	0	0
Road Use Tax	5,690,122	5,690,122	-	7,677,718	7,781,543	103,825	(103,825)
Public Safety Special Revenues	113,619	113,619	-	149,479	149,479	0	0
City-Wide Housing	9,000	9,000	-	43,157	43,157	0	0
CDBG	1,175,821	1,175,821	-	1,175,821	1,175,821	0	0
Tax Increment Financing (TIF)	10,866	10,866	-	117,055	126,020	8,965	(8,965)
Employee Benefit Property Tax	1,752,495	1,752,495	-	1,752,495	1,752,495	0	0
Fire/Police Pension	8,000	8,000	-	383,080	383,080	0	0
FEMA/2010 Wind & Flood	601,131	601,131	-	-	-	0	0
Parks & Rec Special Revenues	36,800	36,800	-	24,512	24,512	0	0
Aquatic Center Construction	-	-	-	7,724	7,724	0	0
Library Friends Foundation	357,097	358,097	1,000	947,855	948,855	1,000	0
Library Special Revenues	71,674	71,674	-	285,406	285,406	0	0
Utility Assistance	17,900	17,900	-	17,900	17,900	0	0
Public Art Donations	-	-	-	-	-	0	0
Developer Projects	-	-	-	5,500	5,500	0	0
Economic Development	26,047	26,047	-	-	-	0	0
<b>Sub-Total</b>	<b>18,263,474</b>	<b>18,264,474</b>	<b>1,000</b>	<b>23,676,577</b>	<b>23,790,367</b>	<b>113,790</b>	<b>(112,790)</b>
<b>Permanent Funds:</b>							
Cemetery Perpetual Care	10,500	10,500	-	-	-	0	0
Aquatic Center Trust	8,000	8,000	-	-	-	0	0
<b>Sub-Total</b>	<b>18,500</b>	<b>18,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>	<b>9,412,134</b>	<b>9,412,134</b>	<b>-</b>	<b>10,082,599</b>	<b>10,082,599</b>	<b>0</b>	<b>0</b>
<b>Capital Projects:</b>							
Special Assessments	247,348	247,348	-	608,197	608,197	0	0
Street Construction	4,154,908	4,133,475	(21,433)	4,068,197	4,041,764	(26,433)	5,000
Airport Construction	961,916	1,079,433	117,517	925,131	1,055,705	130,574	(13,057)
Construction Grants	534,000	534,000	-	363,960	363,960	0	0
Bond Funds	50,000	50,000	-	33,449,559	33,491,334	41,775	(41,775)
<b>Sub-Total</b>	<b>5,948,172</b>	<b>6,044,256</b>	<b>96,084</b>	<b>39,415,044</b>	<b>39,560,960</b>	<b>145,916</b>	<b>(49,832)</b>
<b>Enterprise Funds:</b>							
Water Utility	9,761,464	9,691,414	(70,050)	8,897,491	9,040,983	143,492	(213,542)
Water Construction	4,200,000	4,200,000	-	4,200,000	4,200,000	0	0
Sewer Utility	7,658,152	7,598,284	(59,868)	9,850,666	9,886,686	36,020	(95,888)
Sewer Construction	7,225,529	7,225,529	-	7,225,529	7,225,529	0	0
Sewer Sinking	-	184,918.00	184,918	-	184,918.00	184,918	0
Electric Utility	60,052,560	60,052,560	-	66,842,427	67,164,174	321,747	(321,747)
Parking	883,120	883,120	-	880,224	880,224	0	0
Transit	9,773,460	9,773,460	-	9,639,492	9,639,492	0	0
Transit GSB	160,000	160,000	-	176,170	176,170	0	0
Transit Capital	4,887,362	4,887,362	-	5,206,893	5,206,893	0	0
Transit/Intermodal Facility	17,500	17,500	-	-	-	0	0
Storm Sewer Utility	1,941,390	1,941,390	-	3,587,942	3,579,584	(8,358)	8,358
Ames/ISU Ice Arena	495,623	495,623	-	494,078	494,078	0	0
Ice Arena Capital Reserve	40,000	40,000	-	46,722	46,722	0	0
Homewood Golf Course	252,762	252,762	-	228,529	228,529	0	0
Resource Recovery	4,064,229	4,064,229	-	4,572,769	4,572,769	0	0
<b>Sub-Total</b>	<b>111,413,151</b>	<b>111,468,151</b>	<b>55,000</b>	<b>121,848,932</b>	<b>122,526,751</b>	<b>677,819</b>	<b>(622,819)</b>
<b>Internal Service Funds:</b>							
Fleet Services	2,408,790	2,428,790	20,000	2,411,808	2,380,818	(30,990)	50,990
Fleet Replacement	1,372,538	1,372,538	-	2,650,823	2,532,907	(117,916)	117,916
Information Technology	1,635,926	1,635,926	-	1,679,413	1,679,413	0	0
Computer Replacement	509,163	509,163	-	1,129,482	1,139,842	10,360	(10,360)
Risk Management	2,262,345	2,262,345	-	2,157,091	2,157,091	0	0
Health Insurance	7,012,580	7,012,580	-	7,493,402	7,493,402	0	0
<b>Sub-Total</b>	<b>15,201,342</b>	<b>15,221,342</b>	<b>20,000</b>	<b>17,522,019</b>	<b>17,383,473</b>	<b>(138,546)</b>	<b>158,546</b>
<b>Totals</b>	<b>191,217,061</b>	<b>191,456,552</b>	<b>239,491</b>	<b>245,263,655</b>	<b>246,079,964</b>	<b>816,309</b>	<b>(576,818)</b>

**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, Ames, IA

at 7:00 PM on May 27, 2014

(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2014

(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
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	25,199,952	0	25,199,952
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	25,199,952	0	25,199,952
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	10,866	0	10,866
Other City Taxes	6	8,381,067	0	8,381,067
Licenses & Permits	7	1,572,200	125,000	1,697,200
Use of Money and Property	8	13,171,917	1,817,055	14,988,972
Intergovernmental	9	25,189,436	102,135	25,291,571
Charges for Services	10	256,951,292	8,919,059	265,870,351
Special Assessments	11	247,348	0	247,348
Miscellaneous	12	1,999,090	52,090	2,051,180
Other Financing Sources	13	25,917,843	0	25,917,843
<b>Total Revenues and Other Sources</b>	14	358,641,011	11,015,339	369,656,350
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	16,358,032	0	16,358,032
Public Works	16	5,516,680	35,522	5,552,202
Health and Social Services	17	1,201,022	0	1,201,022
Culture and Recreation	18	7,308,665	13,113	7,321,778
Community and Economic Development	19	3,827,135	8,965	3,836,100
General Government	20	2,565,479	0	2,565,479
Debt Service	21	10,082,599	0	10,082,599
Capital Projects	22	48,506,188	219,436	48,725,624
Total Government Activities Expenditures	23	95,365,800	277,036	95,642,836
Business Type / Enterprises	24	287,452,790	7,251,046	294,703,836
<b>Total Gov Activities &amp; Business Expenditures</b>	25	382,818,590	7,528,082	390,346,672
Transfers Out	26	14,249,814	0	14,249,814
<b>Total Expenditures/Transfers Out</b>	27	397,068,404	7,528,082	404,596,486
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year</b>	28	-38,427,393	3,487,257	-34,940,136
Beginning Fund Balance July 1	29	551,452,305	0	551,452,305
<b>Ending Fund Balance June 30</b>	30	513,024,912	3,487,257	516,512,169

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

The hospital revenues and expenses were erroneously understated in the first amendment by about \$4 million. The rest of the City, excluding the hospital, had a net decrease of \$576,818 in fund balance. Building permit revenue and FAA funding for airport construction were both higher than anticipated. However, expenses increased due to higher than anticipated capital improvement costs, higher snow and ice control costs due to a harsh winter, and the addition of SRF loan debt service payments.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. 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.

Diane Voss

City Clerk/ Finance Officer Name