



February 3, 2023

Mayor and Members of the Ames City Council:

As you know, the City's budget is a very complex document that reflects 1) the service plan for our citizens presented in a program format rather than by department, 2) the financing strategy to accomplish these services, and 3) performance measures that allow us to benchmark our productivity against our prior year results as well as against other cities' efforts.

Attached for review and approval is the recommended City of Ames Budget for FY 2023/24, which reflects expenditures totaling \$286,150,311 to fund the extensive array of services that we provide to our citizens.

While the FY 2023/24 budget represents an increase in expenditures of \$5,850,253 from the previous year, I would caution against drawing any conclusions from comparing the two years. Included in these totals are expenditures earmarked for the utilities we operate, which we account for separately, as well as federal and state grant funds that help offset some of the increased expenditures in the budget.

To help you better understand the budget document, I have provided some major highlights of this service plan for FY 20223/24.

PROPERTY TAXES
13 CENT, OR 1.36%, INCREASE IN OVERALL CITY TAX RATE
FROM \$9.83 TO \$9.96

We finalized our recommended budget for FY 2023/24 under a cloud of uncertainty as numerous bills were being introduced in the State Legislature that could negatively impact the amount of revenue that is generated to finance a city's operating expenses. It appears the main concern is that cities will take advantage of increased property assessments in the coming years by not lowering the requested tax rate. Thus, the property owner will be subject to excessive property tax increases.

It is important to emphasize that the Mayor and City Council members have not played this game in the past, and I am confident this will continue in the future. In fact, over the last ten years, the tax rate for the City of Ames has been reduced six times to offset the projected increases in assessed valuations.

In developing our budget recommendations, the staff focuses on the additional amount of property tax revenue necessary to finance the expenditures we believe are needed for the services reflected in the General Fund, which are predominantly Law Enforcement, Fire Safety, Building Safety, and Animal Control. If the taxable values are increasing, we decrease the tax rate to generate the revenues needed to cover our projected expenses. If, on the other hand, the taxable values are declining or growing very slowly, we recommend a tax rate increase to generate this necessary amount of revenue to cover our projected expenses. This strategy is continued for FY 2023/24, where our assessed valuations have grown only 2.6%.

The departments funded by property tax revenue in the General Fund have done an outstanding job in holding their projected operating expenditures to only 3.4% above the prior year's adopted budget, especially when considering that, on average, the uncontrollable expenses are projected to increase by 8.1% for such items as property/excess/health/pharmacy insurance premiums, salaries, benefits, retirement, and fuel.

To maintain the same high quality of services that our citizens have come to expect, the FY 2023/24 budget requires an additional \$1,217,287, or a 3.62% increase in tax dollars over the previous fiscal year's adopted level. This additional tax revenue can be generated by a 13-cent, or 1.36%, increase in the overall tax rate from \$9.83 per \$1,000 of taxable value to \$9.96 per \$1,000 of taxable value.

While it is not possible to project how this budget will impact every property owner, by analyzing each tax classification, we can estimate that, on average, in FY 2023/24, residential property tax bills will increase by 5.93% or \$31.56 per \$100,000 of assessed valuation; commercial property tax bills will decrease 4.51%, or \$39.94 per \$100,000 of assessed valuation; and industrial property tax bills will increase 0.43% or \$3.84 per \$100,000 of assessed valuation.

If the staff has done such a good job in mitigating increases in expenditures, then why are residential property owners bearing a greater percentage of the needed tax increase? The answer lies with two previous actions taken by the State Legislature to reform the property tax system that has resulted in reduced revenues to cities.

- First, in 2013, a State law resulted in the taxable value for commercial and industrial property being reduced from 100% to 90% of its assessed value. To compensate cities for the lost revenue from this adjustment, there was an understanding that the State Legislature would backfill this lost revenue, which totaled approximately \$975,000 for the City of Ames. Unfortunately, beginning in 2021, the State Legislature decided to discontinue the backfill payments, gradually reducing the amount backfilled to the City over a five-year period. For FY 2023/24, this will result in an additional decrease in revenue of \$195,000.

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- Second, 2013 State law also established a new property tax classification for multi-family properties, which reduced the percentage of their valuations subject to taxes from 90% to the same as residential properties, which is scheduled to be 56.5% in FY 2023/24. The lost tax revenue from this change will result in a decrease of approximately \$217,000 in FY 2023/24 compared to the previous fiscal year. When considering the total impact of the legislation, the City will have lost over \$103 million of taxable valuation, resulting in lost revenue of over \$1 million on an annual basis.
- It is important to note that another modification made by the State Legislature that will take effect in FY 2023/24 reduces the taxable value of the first \$150,000 of assessed valuation on commercial and industrial property from 90% to 56.5%. Here again, it has been suggested that the lost revenue to the cities will be replaced with another backfill of State funding. Therefore, this budget assumes the City will receive \$391,200 of the promised State revenue for the first year to offset this loss in taxable valuation. Whether this commitment by the State will continue in future years is yet to be seen.

It should be noted that there are projected savings totaling \$1,007,085 in the General Fund from FY 2021/22 and 2022/23. These savings were mostly realized from salary savings for vacant positions. As I have consistently recommended, these one-time savings should be used for one-time expenses. The following is the list of uses I would suggest for these savings along with an additional \$21,915 from the General Fund balance.

- \$ 154,000 match for a one-year pilot partnership with Mary Greeley Medical Center to fund the Alternative Response for Community Health (ARCH) service, where an Emergency Medical professional and Social Worker will be dispatched to respond to mental health calls historically responded to by the Police Department. It is hoped that in the next year, other possible partners for this service will be identified to help finance this new service permanently.
- \$ 150,000 for a Soccer Pitch was discussed last year, but funds were never allocated for this new recreation facility planned to be erected at Lloyd Kurtz Park.
- \$ 100,000 for a community-wide Diversity/Equity/Inclusion Plan that is a goal of the City Council.
- \$ 100,000 coupled with an existing pool of \$600,000 to replace the HVAC at the Community Center Auditorium.
- \$ 200,000 coupled with an existing pool of \$400,000 to replace the carpeting in the City Hall.
- \$ 325,000 coupled with an existing pool of \$175,000 to establish an initial pot of money to begin implementing the Climate Action Plan tasks.

A bit of good news that impacted the FY 2023/24 budget is the reduction in the percentage of salary that is required to maintain the State Fire and Police Retirement

System from 23.9% to 22.98%. This relatively small change saves us \$92,679 in the General Fund from the previous year.

LAW ENFORCEMENT

The inaugural Ames Resident Police Advisory Committee was initiated on July 1, 2022, with the charge to advise the Chief of Police regarding complaints from the public involving department policy violations, improper or inadequate investigations, excessive force, discrimination, and harassment. Since that time, the members have participated in a rigorous training curriculum which included police use of force, police policies, mental health calls for service, crime scene investigations, recruitment/selection process, police officer bill of rights, collective bargaining, and other relevant subjects. This background information will better prepare the Committee to review future citizen complaints in the context of the laws and policies that regulate a police officer's actions.

The Police Department continues its commitment to outreach and developing trusting relations with all community members by participating in a wide range of interactions. Towards this end, representatives from the Police Department attend meetings with the local chapter of the NAACP, participate in the Community Conversations related to mental health challenges, sponsor the "Shop With A Cop" program, and meet periodically with the County Coordination Committee. In order to increase transparency, in July 2021, the department began posting monthly activity reports on the City's website and social media accounts.

With the ever-increasing number of mental health-related calls for service, in FY 2022/23 the department began working with a new pilot program funded by Mary Greeley Medical. The Alternative Response for Community Health (ARCH) team, composed of Emergency Medical Service (EMS) personnel and a social worker, responds to certain mental health calls in lieu of a police officer. Because of the success of this pilot program, an attempt will be made to expand the available hours of this team in FY 2023/24 through the one-time matching contribution of \$154,000 from the City. If the second year proves equally successful, it is hoped that other entities will help finance a further expanded service in subsequent years.

ANIMAL SHELTERING AND CONTROL

The staff can take great pride in maintaining a No-Kill sheltering facility with a 98% cat/dog live release rate. This goal continues to be very challenging, given the increasing number of animals entering the facility. We have been very fortunate that donations to our facility are up 40% over last year's adopted level, which helps offset some of the rising costs associated with medications, food, cleaning supplies, and veterinary services.

It is hoped that in FY 2023/24, time will be spent on updating the cost estimates for a much-needed new Animal Shelter facility, learning more about how other communities have financed such facilities, and developing a financing strategy for a new facility.

FIRE SAFETY

Through financial support from Mary Greeley Medical Center, we continue transitioning our firefighters from Emergency Medical Responder (EMR) certification to the higher level Emergency Medical Technician (EMT) certification. This transition will provide

enhanced medical response capabilities on the scene to our residents until an ambulance arrives.

To support the City Council's carbon reduction goal, the Fire Department will convert to smaller rescue vehicles, battery-powered extrication and ventilation equipment, and electric-powered grounds maintenance equipment.

Rather than follow the more traditional approach and construct a costly building to serve as our fire training facility, the department is purchasing used shipping containers and assembling an extremely cost-effective alternative that will continue to expand over the years. This innovative feature is replacing the ISU training facility that recently closed in Ames and is attracting use from other fire departments as well as our Police Department.

We are very fortunate that Iowa State University recognizes the quality emergency response services we provide to their main campus and outlying properties. In lieu of them operating their own fire/rescue service, they have agreed to pay 25% of the net operating costs, including annual apparatus debt obligations. In FY 2023/24, their contribution will be \$2,185,474.

BUILDING SAFETY– NO INCREASE IN BUILDING OR RENTAL HOUSING FEES

Although not always popular, some of the most effective tools to prevent serious property damage and physical injury are our building and rental housing codes. While many property owners complain about the up-front costs of meeting these codes, they forget about the high cost of building restoration or medical rehabilitation resulting from failing to meet our life safety codes.

In FY 2023/24, the City will continue to provide our inspection services without increasing building or rental housing permit fees. During this year, the Inspection staff will increase outreach efforts to contractors to better prepare them to apply for permits and enhance their experience with our process.

To maintain the quality of our existing affordable housing stock, the staff intends to ask the City Council to revisit the concept of a minimum property maintenance code with the suggested changes offered after our initial introduction to this concept.

**ELECTRIC UTILITY – NO RATE INCREASE
INCREASE IN ENERGY COST ADJUSTMENT**

Our current long-range financial forecasting indicates that we will not need a rate increase in this utility to cover the operating expenses and capital improvement projects reflected in the recently approved CIP.

However, this does not mean our customers' bills won't increase next year. When we converted our Power Plant seven years ago from a coal to natural gas-fired facility to reduce the carbon footprint by approximately 40%, we secured a very attractive natural gas contract. However, by the middle of FY 2023/24, this contract will expire, and we expect a new contract could double our cost for natural gas.

Like most electric utilities, this type of cost is not paid through the fixed customer user rates but rather through an Energy Cost Adjustment (ECA) factor, which fluctuates with the volatility of the energy market. **The exact impact on our customers' electric bills will not be known until a new gas contract is finalized. However, our best estimate at this time is that the average residential monthly bill could increase as much as 10% due to an increase in the monthly ECA.**

The City's carbon reduction goal will be facilitated in this utility as we further increase our commitment to Demand-Side Management to approximately \$1,184,000 for energy efficiency incentives and the installation of additional electric vehicle charging stations throughout the community. The staff is also soliciting proposals from potential companies to build additional wind and/or solar farms from which Electric Services would agree to purchase energy, thus increasing our renewable energy portfolio.

WATER UTILITY – 8% INCREASE IN USER RATES IN FY 2023/24

Based on our current financial projections over the five-year life of our most recent CIP, the planned user rate increases in the utility will be:

FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
8%	0%	9%	0%	9%

A significant impact on the Water Utility can be attributed to the unprecedented increases in chemical costs related to lime (35%), chlorine (78%), and fluoride (209%). To minimize these costs as much as possible, staff stockpiled these chemicals in storage starting in July 2022. To exacerbate the budget challenges further, drought conditions continuing in FY 2022/23 resulted in high user demand leading to historical records for water production. At the same time, chemical costs were at an all-time high.

The Water Utility has joined the Public Works Department on a project that provides real-time pressure monitoring throughout the water distribution system. This new capability will assist in future capital improvement planning and provide much-needed data to respond to water main breaks and fire events.

Once again, the utility is utilizing the services of Iowa State University interns for important research projects. The first project will evaluate a "split treatment" process that could result in significant savings through reduced carbon dioxide purchases. The

second research project involves the evaluation of the extent and location of the PFAS substances in the Ames Aquifer. While PFAS are not regulated currently, the U.S. EPA is considering whether to regulate these substances in the future.

As prescribed in our newly approved Ames 2040 Plan, we anticipate expanding into rural water associations' service territories in the coming years. Therefore, a new agreement was reached with the Xenia Water District that calls for rural water to provide water service for the first time within the southwest and northwest areas of the City.

SANITARY SEWER UTILITY – NO USER RATE INCREASE IN FY 2023/24

Based on our current financial projections over the five-year life of our most recent CIP, the planned user rate increases* in this utility will be:

FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
0%	7%	0%	9%	0%

*You will note how the planned rate increases in the Water Utility alternate years with the Sanitary Sewer Utility in an effort not to compound the impact on our customers' total utility bills.

The Ames Water Pollution Control Facility has the distinction of having obtained the second-longest compliance record in the nation, receiving the Platinum Peak Performance Award for 33 consecutive years!

You will note that the expenditures for our watershed-based nutrient reduction projects are up substantially. However, these increases are offset by newly obtained grant funding of \$311,134 in FY 2022/23 and \$694,000 in FY 2023/24.

In FY 2023/24, we hope to install improvements to the Fats, Oil, and Grease (FOG) Receiving Station at the WPC plant. These improvements will allow us to accept hauled waste previously diverted from our Resource Recovery System, thus helping to achieve the City Council's goal of reducing waste emissions. This food waste will be anaerobically digested to produce methane that can be used for on-site electricity generation at the WPC plant.

The WPC laboratory continues to support the Ioway Creek and Headwaters of the South Skunk River Watershed Management Authorities with sampling and analytical services at no cost.

STORMWATER UTILITY – NO INCREASE IN ERU FEE

To generate revenue for the needed improvements to our stormwater system to avoid overland flooding, a monthly Equivalent Residential Unit (ERU) fee is charged to a property owner. This fee, which is expected to generate \$1,958,548 in FY 2023/24, is based on the amount of impervious land on a lot. The monthly fee was last increased in FY 2022/23 from \$4.95 per ERU to \$5.20 per ERU. **No increase in the ERU has been built into the FY 2023/24 budget.**

The budget provides funding for a consultant to be hired to complete a Stormwater System study by performing a hydraulic analysis to identify capacity issues. This work will guide our future CIP recommendations for this utility.

Our Smart Watersheds program provides public education and rebates related to improving stormwater quality. FY 2022/23 proved to be a record year for rebates, and we anticipate this momentum will continue in FY 2023/24 with a continued emphasis on public outreach at various community events.

Our stormwater staff is working with the Iowa Stormwater Education Partnership to develop a Native Vegetation and Green Infrastructure Maintenance and Management Plan. This plan will guide the future work activities of our maintenance staff.

**RESOURCE RECOVERY UTILITY
NO INCREASE IN THE PER CAPITA SUBSIDY
NO INCREASE IN THE TIPPING FEE**

The Resource Recovery Utility operational costs are financed by the per ton tipping fees charged to private haulers that dispose of their solid waste at our Plant, fees charged to individuals who drop off their waste from their personal cars or trucks, revenues collected from the Electric Utility which purchases the refuse derived fuel to burn in the Power Plant as an alternative fuel source, and a per capita charge to all of the governmental entities in Story County that partner in this facility.

In FY 2023/24, the current tipping fee of \$62.50 per ton will be maintained along with the \$10.50 per capita charge to the partner cities. How long it will be before these fees are increased depends upon which option the City Council selects regarding upgrading our waste-to-energy system. It is anticipated that this decision will be made in FY 2023/24.

It should be noted that the per capita subsidy will yield a total of \$912,450 in FY 2023/24. Of this total, the Ames citizens' property taxes make up 65% of this subsidy, or \$592,484.

In keeping with the City Council's sustainability goals, activities such as the Rummage RAMPage, Household Hazardous Waste, Food Waste Diversion, Stash the Trash, and Stream Cleanups will be continued. In addition, a pilot program will be explored for recyclables to be dropped off at the Resource Recovery Plant. Lessons learned from this pilot program will assist us in developing a framework for a much larger city-wide program in the future.

TRANSPORTATION

STREETS/TRAFFIC

A major source of revenue that finances the maintenance of our street and traffic infrastructure is Road Use Tax receipts. This revenue is collected by the State as part of a tax on gas purchases and distributed to cities and counties on a per capita basis. The good news is that this revenue source is projected to increase by 9% over the previous year's adopted level to \$9,190,225. The healthy increase in the Road Use Tax revenues is much appreciated as it offsets the significant increase in fuel, material, and contract labor costs.

It is anticipated that a Bicycle and Pedestrian Master Plan will be completed in FY 2022/23. In FY 2023/24, we intend to hire a consultant to inspect the bridges in the community, enforce the replacement of sidewalks that are non-compliant with American With Disabilities Act requirements, prioritize concrete and asphalt patching of our streets, and avoid just-in-time deliveries and future cost increases by taking advantage of a larger hoop storage facility for salt.

We will continue our innovative strategy for responding to peak demands related to snow and ice control services. In addition to the twenty-five units operated by city crews during a winter storm event, we will contract with private operators for eight tractors and four skid loaders.

PARKING SYSTEM – NO INCREASE IN PARKING FEES

As you might recall, the staff informed the City Council a few years ago about the impending need to reconstruct many of the municipal surface parking lots. Therefore, the staff asked the City Council to consider increasing parking fees to 1) cover the operating costs for maintaining the parking system as well as 2) establish a reserve fund to pay, for the first time, for the needed capital improvements. Because of the significant fee increases required to achieve the two objectives, a decision was made to delay the full extent of the proposed fee increases.

Soon after this discussion, COVID consumed the nation. The pandemic resulted in a drastic drop in parking in our commercial areas and a corresponding decrease in parking revenue. Not only were we unable to finance a new capital reserve fund, but there was also insufficient revenue generated to cover the ongoing operational costs of the system. In response to this crisis, the City Council provided a one-time injection of \$500,000 from the General Fund available balance into the Parking Fund.

The encouraging news is that with the end of the pandemic, there has been a robust return to shopping in our commercial centers to a point where we are projecting that the annual revenues will exceed at least the estimated operating expenses in FY 2023/24 by \$124,396. Whether this financial trend will be sufficient to accomplish our parking system's two goals is unknown. We intend to take the next year to determine our future capital improvement needs related to parking lot reconstruction and gain a better estimate of the potential post-COVID revenue base on various parking fee structures.

After analyzing the Parking Fund's condition, one troubling finding is that over the past 10 years there has been \$500,000 in uncollected parking fines, even after the efforts made by a collection agency with whom we contract. Therefore, it will be a priority for

staff this fiscal year to develop some options for the City Council to consider to mitigate the amount of future uncollected fines.

JAMES H. BANNING AMES MUNICIPAL AIRPORT

In FY 2022/23, the City Council named the Ames Municipal Airport after James H. Banning, the first black male aviator to be granted a license by the U.S. Department of Commerce and the first black pilot to fly coast to coast across the country. Mr. Banning attended Iowa State University and later operated a small business in Ames before moving to Los Angeles to pursue his interest in aviation.

The City Council's goal is to have the airport's operations expenses equal the revenue generated by the Fixed Based Operator fees, land lease revenue, and gas flowage fee. With the sale of the land previously leased to the Sigler Companies for \$2,800,000, an additional revenue source will be available to draw on to cover operational expenses.

In FY 2023/24, we anticipate that we will meet the financial goal of the City Council for the Airport, with the budget projecting operational revenues of \$177,606 accompanied by \$169,921 of estimated expenditures.

TRANSIT SYSTEM

In FY 2022/23, ridership on CyRide began to rebound to approximately 70% of pre-pandemic levels. While we are hopeful this increase in ridership will continue, challenges remain with filling vacant driver positions. To fill these vacancies and avoid service cutbacks due to a lack of drivers, an additional \$500,000 of expenditures were approved in the adjusted budget to add two full-time drivers and an increase to the wages of our part-time drivers and lane workers.

The FY 2023/24 budget calls for a 15.7% increase in expenditures over the prior year's adopted level. The continuation of the \$500,000 of the personal services incentives to fill vacancies, the increase of \$500,000 for rising fuel costs, and an additional \$659,000 to cover the price for parts due to supply chain problems all help to explain this rather large percentage increase. In addition, due to expanded workloads the budget includes an additional 0.25 FTE for a Clerk position and 0.50 FTE for the Technology Coordinator position.

We are very fortunate to be in line to receive a substantial increase in federal revenue from the Infrastructure Investment and Jobs Act which is expected to total \$4,100,000. The 65.3% increase in this revenue source will offset the proposed operational expenditure increases and bolster our equipment reserve fund. **Therefore, the three funding entities for CyRide only are being asked to contribute an additional 2% in FY 2023/24.** Our portion of the financial support for CyRide comes from property tax revenues generated from the Transit Levy, which will equal \$2,120,043. During this year, the CyRide staff will be analyzing the expansion of their facility at the current site as well as how to right-size our transit system in our post-pandemic world.

CULTURE AND RECREATION

PARKS AND RECREATION

With the addition of a new community park along Ontario Street, a soccer pitch, a ninja warrior agility course, a splash pad, and the Fitch Family Indoor Aquatics Center it is critical that we expand our staff to maintain these new features adequately. Therefore, a new Maintenance Worker position is included in the FY 2023/24 budget to complement the additional position approved last year.

The inability to hire employees has impacted us in two ways. First, because the Ames Community School District is having difficulty hiring custodians, they have limited us to using only one elementary school gym for our recreational programming. This gym, along with the City Hall gym, will make it more difficult to schedule our recreation programs during convenient times for our participants and decrease the number of drop-in gym times. Second, to improve our chances of recruiting aquatics staff, we increased the FY 2022/23 adjusted budget by \$69,000. These additional unbudgeted funds increased seasonal aquatics salaries by 16%, provided a weekend bonus, and paid for certification. These incentives will be carried forward in the FY 2023/24 budget.

While summer camp, dance, gymnastics, and tennis registrations are increasing; team sports such as men's basketball, indoor volleyball, and adult soccer reflect a small decrease in participation. Staff will be exploring ways to increase interest in these programs.

The injection of \$50,000 in FY 2022/23 from our American Recovery Act proceeds helped temporarily restore our fund balance for our Ice Arena enterprise, which was needed because two of our primary users, ISU women's and men's hockey teams, canceled their ice rental time during FY 2022/23. Because of the uncertainty of these two teams, the FY 2023/24 budget doesn't assume their return to the facility. Therefore, expenditures for the year are projected to exceed revenue by \$44,488. This shortfall will be covered by dipping into the available fund balance.

Participation at our popular Homewood Golf Course enterprise continues to increase, thus increasing greens fees, concessions, and golf cart revenues. Because of this trend, we have achieved our goal of sufficient annual user revenues to cover projected expenses if the revenue-generating cell tower lease is discontinued.

In accordance with Chapter 19 of the City of Ames Municipal Code, the Commission is responsible for establishing "fees and charges" for Parks and Recreation facilities and programs in the City subject to adoption by the City Council. Fee increases are related to direct expenses incurred by these programs. This year, approximately 45% of the programs will experience an increase.

LIBRARY

A review of the Library operations indicated a need to better address the multiple responsibilities of certain staff members. To respond to these needs, in FY 2022/23, part-time hours for interns and Library Aide positions were reallocated to expand a half-time Library Assistant position to a full-time FTE. In addition, the FY 2023/24 budget includes a new full-time Librarian position. This additional position will: 1) offer more direct public service related to reference, collections, and outreach, 2) be part of the Person-In-Charge team who is responsible for the safety and opening/closing of the building, and 3) allow the Adult Services manager to attend to much needed supervisory tasks.

The Library continues to offer programming that supports the City Council's goals as well as its strategic plan. These programs included: Mental Health and Wellness for Teens and Caregivers, candidate forums, informational sessions about serving on boards and commissions, and the Repair Café. Partnerships with outside agencies result in public awareness of vital services available in the community and promote diversity and inclusion.

Special thanks should go to the Ames Public Library Friends Foundation, which continues to contribute outside funding for such items as an updated play structure, interactive panels in the Youth Services area, and technology for the new Memory Lab. In the FY 2023/24 budget, \$357,879 is projected to be received from the Foundation.

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I once again want to thank the City's department heads and their staff members for preparing budgets that will allow us to continue providing the vast array of quality services that our citizens have come to expect at a reasonable cost. In addition, special recognition should be given to Corey Goodenow, Finance Director; Nancy Masteller, Budget Manager; Deb Schildroth, Assistant City Manager; Brian Phillips, Assistant City Manager; Amanda Polin, Finance Department Secretary; Courtney Hinders, Printing and Graphics Services Specialist; and Doug Houghton, who was called back into service from retirement; all who helped with the development of this important service/financial plan for the City of Ames.

Sincerely,



Steven L. Schainker
City Manager