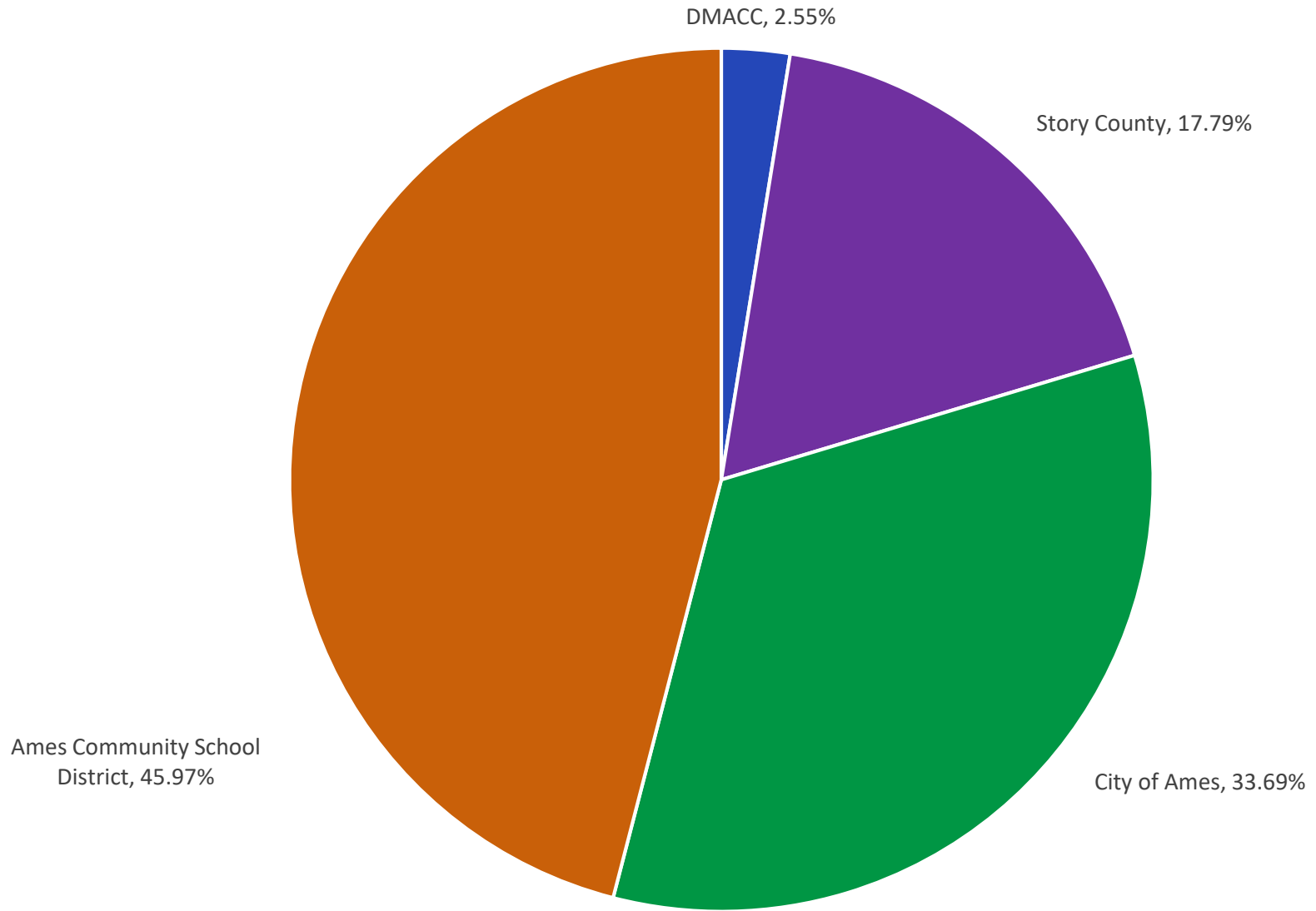


City of Ames, Iowa

Special Reports for FY 2026/27 Budget

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Property Taxes - FY 2025/26



Levies for Taxes Payable July 1, 2025 to June 30, 2026
Based on Valuations as of January 1, 2024

	FY 2024/25 \$/\$1,000	FY 2025/26 \$/\$1,000	Change \$/\$1,000	Percent Change	% Of Total Levy
<i>Levy Authorities:</i>					
<i>City of Ames:</i>					
General City	6.21704	6.38759			
Debt Service	3.28134	3.31766			
Employee Benefits	0.00000	0.00000			
Transit	0.59608	0.59907			
Total City Levy	10.09446	10.30432	0.20986	2.08%	33.69%
<i>Ames Community Schools:</i>					
General School	7.38436	7.34200			
Debt Service	4.04703	4.04814			
Management	0.53994	0.55767			
Physical Plant	0.33000	0.33000			
Physical Plant/Voted	1.34000	1.34000			
Instructional Support	0.3678	0.43999			
Total ACSD Levy	14.00913	14.05780	0.04867	0.35%	45.97%
<i>Story County:</i>					
General Basic	3.39806	3.50000			
General Supplemental	0.92000	0.35000			
Debt Service	0.09726	0.18184			
TB & Bangs	0.00180	0.00000			
Agricultural Extension	0.11259	0.11254			
City Assessor	0.32228	0.30049			
County Medical Center	0.27000	0.27000			
County Medical Center FICA	0.17880	0.20820			
County Medical Center IPERS	0.17890	0.20990			
County Medical Center Ambulance	0.23000	0.21940			
County Medical Center Tort	0.07320	0.08750			
Total Story County Levy	5.78289	5.43987	(0.34302)	-5.93%	17.79%
DMACC	0.75916	0.78046	0.02130	2.81%	2.55%
Total Levy	30.64564	30.58245	(0.06319)	-0.21%	100.00%

TAX LEVY BREAKDOWN WITH UTILITIES EXCISE TAX INCLUDED

Valuation January 1, 2024
Property Tax Payable 25-26

Valuation January 1, 2025
Property Tax Payable 26-27

Taxable Valuation	3,656,669,644	3,870,869,626
<i>Percentage Change</i>	<i>2.60%</i>	<i>5.86%</i>
TIF Valuation Available for Debt Service	22,973,002	34,194,488

Levy Type	Levy Rate Per \$1,000	Dollar Value of Levy	Levy Rate Per \$1,000	Dollar Value of Levy	Change in Levy Rate	% Change in Levy Rate	Change in Dollar Value of Levy	% Change in Dollar Value of Levy
General	8.52473	31,172,106	8.29969	32,127,036	(0.22504)	-2.64%	954,930	3.06%
<i>State Repl. Tax</i>	(0.10250)	374,803	(0.06880)	266,309	0.03370	-32.88%	(108,494)	-28.95%
<i>Local Option Tax</i>	(2.03464)	7,440,000	(1.96855)	7,620,000	0.06609	-3.25%	180,000	2.42%
Net General	6.38759	23,357,303	6.26234	24,240,727	(0.12525)	-1.96%	883,424	3.78%
Employee Benefits	-	-	-	-	-	-	-	-
<i>State Repl. Tax</i>	-	-	-	-	-	-	-	-
<i>Fund Balance Use</i>	-	-	-	-	-	-	-	-
Net Employee Benefits	-	-	-	-	-	-	-	-
Transit	0.60913	2,227,370	0.59556	2,305,328	(0.01357)	-2.23%	77,958	3.50%
<i>State Repl. Tax</i>	(0.01005)	36,756	(0.00645)	24,976	0.00360	-35.82%	(11,780)	-32.05%
Net Transit	0.59907	2,190,614	0.58911	2,280,352	(0.00996)	-1.66%	89,738	4.10%
Total W/O Debt Svc.	6.98666	25,547,917	6.85145	26,521,079	(0.13521)	-1.94%	973,162	3.81%
Debt Service	3.53473	13,006,549	3.58978	14,018,335	0.05505	1.56%	1,011,786	7.78%
<i>Fund Balance Use</i>	(0.16306)	600,000	(0.13316)	520,000	0.02990	-18.34%	(80,000)	-13.33%
<i>State Repl. Tax</i>	(0.05402)	198,757	(0.03542)	138,320	0.01860	-34.43%	(60,437)	-30.41%
Net Debt Service	3.31766	12,207,792	3.42120	13,360,015	0.10354	3.12%	1,152,223	9.44%
TOTAL LEVIED TAXES	10.30432	37,755,709	10.27265	39,881,094	(0.03167)	-0.31%	2,125,385	5.63%

Agricultural Valuation	4,145,285	4,427,974
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DOLLAR VALUE AND PERCENTAGE CHANGE OF ASSESSED AND TAXABLE VALUES

Property Type	Valuation January 1, 2024 Property Tax Payable 25-26		Valuation January 1, 2025 Property Tax Payable 26-27		Dollar Value Change		Percentage Change	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
Residential	5,188,992,500	2,461,222,098	5,655,567,600	2,518,678,527	466,575,100	57,456,429	8.99%	2.33%
Commercial	1,206,442,900	1,035,801,105	1,332,650,700	1,145,130,194	126,207,800	109,329,089	10.46%	10.56%
Industrial	181,839,700	160,211,162	229,986,703	203,400,352	48,147,003	43,189,190	26.48%	26.96%
Utilities	13,985,767	12,622,092	17,683,617	16,260,323	3,697,850	3,638,231	26.44%	28.82%
Total Valuation	6,591,260,867	3,669,856,457	7,235,888,620	3,883,469,396	644,627,753	213,612,939	9.78%	5.82%
Less Exemptions	21,280,020	21,280,020	21,565,020	21,565,020	285,000	285,000	1.34%	1.34%
Net Valuation	6,569,980,847	3,648,576,437	7,214,323,600	3,861,904,376	644,342,753	213,327,939	9.81%	5.85%
Utilities Subject to Excise		8,093,207		8,965,250		872,043		10.77%
Total Taxable Value		3,656,669,644		3,870,869,626		214,199,982		5.86%

ANALYSIS OF CHANGES IN TAXABLE VALUE (VALUATION INCREASES/NEW IMPROVEMENTS)
(Does Not Include Utilities Subject to Excise Tax)

	A	B	C	D	E	F	G
Property Type	Total Change in Taxable Value	Change Due New Property/ Improvements or Demolition	Change Due to Class Change	Change Due to Revaluation of Existing	Change Due New & Expiring Exemptions(1)	Change Due State Rollback Adjustment	Net Change on Existing Property(2)
Residential	57,456,429	16,872,321	(11,638,624)	214,261,683	17,140,671	(179,179,622)	35,082,061
Commercial	109,329,089	40,218,210	(18,707,220)	127,130,768	(35,410,719)	(3,901,950)	123,228,818
Industrial	43,189,190	2,599,726	(1,578,420)	39,921,353	2,377,031	(130,500)	39,790,853
Utilities	3,638,231	-	-	3,638,231	-	-	3,638,231
Total Valuation Change Less Exemptions	213,612,939 285,000	59,690,257 -	(31,924,264) -	384,952,035 285,000	(15,893,017) -	(183,212,072) -	201,739,963 285,000
Change in Net Valuation	213,327,939	59,690,257	(31,924,264)	384,667,035	(15,893,017)	(183,212,072)	201,454,963
Percentage Change In Taxable Value	5.85%	1.64%	-0.87%	10.54%	-0.44%	-5.02%	5.52%

(1) Includes New & Expiring Exemptions, Court Awarded Reductions, and Equalization

(2) Net Change on Existing is attributed only to change in valuation and/or change in rollback all other changes are consider new either through status change or new construction

**DOLLAR VALUE AND PERCENTAGE CHANGE OF TOTAL LEVY
BY PROPERTY TYPE**

<u>Property Type</u>	<u>FY 2025/26 Tax Levy</u>	<u>FY 2026/27 Tax Levy</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Residential	25,361,222	25,873,505	512,283	2.02%
Commercial	10,673,226	11,763,522	1,090,296	10.22%
Industrial	1,650,867	2,089,461	438,594	26.57%
Utilities	130,062	167,037	36,975	28.43%
TIF (Debt Service Only)	76,217	116,986	40,769	53.49%
Total Tax Levy	37,891,594	40,010,511	2,118,917	5.59%
Less Exemptions	219,276	221,530	2,254	1.03%
Tax Asking Before Excise	37,672,318	39,788,981	2,116,663	5.62%
Utilities Subject to Excise	83,391	92,113	8,722	10.46%
TOTAL TAXES	37,755,709	39,881,094	2,125,385	5.63%

**ANALYSIS OF CHANGE IN TAX DOLLAR PAYMENTS
BY PROPERTY TYPE
FY 2025/2026 to FY 2026/2027**

Property Type	Total Change	Change Due To New Property	Net Change On Existing Property	Change Due to Rollback	Change Due To Rate Adj. -0.03167	Total Change On Existing Property
Residential	512,283	173,323	2,257,557	(1,840,650)	(77,947)	338,960
Commercial	1,090,296	413,148	750,035	(40,083)	(32,804)	677,148
Industrial	438,594	26,706	418,303	(1,341)	(5,074)	411,888
Utilities	36,975	-	37,375	-	(400)	36,975
TIF (Debt Service Only)	40,769	40,283	1,214	-	(728)	486
Total Tax Levy	2,118,917	653,460	3,464,484	(1,882,074)	(116,953)	1,465,457
Less Military Exemption	2,254	-	2,254			2,254
Plus Excise Tax	8,722	-	8,722			8,722
Net Tax Asking	2,125,385	653,460	3,470,952	(1,882,074)	(116,953)	1,471,925

FY 2022-FY 2027

Property Type	Average	
	Dollar Change	Percentage Change
Residential	994,159	4.54%
Commercial	292,737	3.15%
Industrial	106,291	5.50%
Utilities	3,549	2.93%
TIF (Debt Service Only)	(20,554)	-0.89%
Total Tax Levy	1,376,215	3.94%
Less Exemptions	33,247	99.97%
Tax Asking Before Excise	1,342,935	3.85%
Utilities Subject to Excise	906	1.40%
TOTAL TAXES	1,343,842	3.84%

**PERCENTAGE OF TAXABLE VALUATION BY PROPERTY TYPE
TO TOTAL TAXABLE VALUATION**

Property Type	Taxable Value FY 23/24	Taxable Value FY 24/25	Taxable Value FY 25/26	Taxable Value FY 26/27	Assessed Value FY 26/27
Residential	67.92%	67.00%	67.46%	65.22%	78.39%
Commercial	27.18%	28.64%	28.39%	29.65%	18.47%
Industrial	4.60%	4.35%	4.39%	5.27%	3.19%
Utilities	0.36%	0.35%	0.35%	0.42%	0.25%
Gross Taxable Valuation	100.06%	100.35%	100.58%	100.56%	100.30%
Less Exemptions	0.06%	0.35%	0.58%	0.56%	0.30%
Net Valuation	100.00%	100.00%	100.00%	100.00%	100.00%

CURRENT AND PROPOSED DEBT SERVICE

Debt Service Issues	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Current Outstanding	13,006,549	12,189,872	11,431,191	10,563,135	9,866,503	9,088,910
New/Proposed Issues						
<i>*Tax Supported Issue Amount</i>				-	-	
FY 2027 \$23,587,686		1,828,463	2,438,450	2,439,950	2,442,950	2,442,200
FY 2028 \$14,965,750		-	1,469,620	1,469,620	1,469,620	1,469,620
FY 2029 \$13,090,044		-	-	1,359,303	1,359,303	1,359,303
FY 2030 \$14,899,496		-	-	-	1,587,573	1,587,573
FY 2031 \$13,660,000		-	-	-	-	1,455,502
TOTAL DEBT SERVICE	13,006,549	14,018,335	15,339,261	15,832,008	16,725,949	17,403,108
State Replacement Tax	198,757	138,320	138,320	138,320	138,320	138,320
Use of Debt Service Fund Bal.	600,000	520,000	1,050,000	700,000	700,000	450,000
Net Debt Service	12,207,792	13,360,015	14,150,941	14,993,688	15,887,629	16,814,788
Debt Service Levy	3.31766	3.42120	3.51820	3.61914	3.72322	3.82573
Annual Change		0.10	0.10	0.10	0.10	0.10

Assumes 3.0% Annual Growth in Taxable Value

Tax Supported Debt Service Excludes Abated Debt

Future Debt Service Estimated with term of 12 years for all projects with the exception of the Fire Station #2 which has term of 20 years

Valuation Growth	3,679,642,646	3,905,064,114	4,022,216,037	4,142,882,518	4,267,168,994	4,395,184,064
Debt Service Balance	4,887,798	4,596,800	3,707,688	3,139,311	2,550,756	2,191,308

DEBT SERVICE COST ALLOCATION FOR 2026/2027 BUDGET

Taxable Valuation for Debt Service: **\$3,905,064,114**

Use of Bond Proceeds	Allocated Debt Service	Debt Service Abatements	Property Tax Support	Rate Per \$1,000 Valuation
Airport	300,471	70,976	229,495	0.05877
Fire Department Apparatus	196,426	49,106	147,320	0.03773
Fire Facilities	69,903	-	69,903	0.01790
Indoor Aquatic Center	1,373,468	-	1,373,468	0.35171
Library	1,090,738	-	1,090,738	0.27931
Park Projects	325,422	-	325,422	0.08333
Public Safety Radio	238,323	28,249	210,074	0.05380
Resource Recovery	-	-	-	0.00000
Sewer	406,817	317,617	89,200	0.02284
Storm Sewer	23,194	-	23,194	0.00594
Streets	8,629,512	41,200	8,588,312	2.19928
TIF	337,750	337,750	-	0.00000
Water	103,983	61,237	42,746	0.01095
2026/2027 CIP G.O.	2,578,463	750,000	1,828,463	0.46823
TOTAL G.O. DEBT	15,674,470	1,656,135	14,018,335	3.58979
Less: State Replacement Tax			138,320	0.03542
Use of Fund Balance			520,000	0.13316
TOTAL DEBT SERVICE COST	\$ 15,674,470	\$ 1,656,135	\$ 13,360,015	3.42121
FY 2026/2027 Debt Service Levy			\$ 13,360,015	3.42121
2026/2027 CIP G.O. ISSUE				
Resource Recovery/Recycling Campus (abated)	15,117,620			
Fire Station #2 Relocation	6,680,955			
Asphalt Street Pavement Improvements	2,340,000			
Arterial Street Pavement Improvements	1,260,000			
CyRide Route Pavement Improvements	3,800,000			
Concrete Pavement Improvements	3,300,000			
Seal Coat Street Pavement Improvements	900,000			
Collector Street Pavement Improvements	2,800,000			
Freel Drive Paving	975,000			
Intelligent Transportation System	178,756			
Airport Airside Improvements	623,250			
Airport Entryway Improvements	140,000			
Total FY 2026/27 G.O. Bonds	\$ 38,115,581			
FY 2025/26 CIP G.O. ISSUE				
Fire Station #2 Relocation	589,725			
Resource Recovery/Recycling Campus (abated)	6,889,110			
Total FY 2025/26 G.O. Bonds	7,478,835			
TOTAL BOND ISSUE	\$ 45,594,416			

SAMPLE TAX CALCULATIONS

	FY 2025/26 Tax Levy	FY 2026/27 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.30432	10.27265	-0.03167	-0.31%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	47.4316%	44.5345%		
Taxable Value	\$ 47,431.60	\$ 44,534.50		
City Tax	\$ 488.75	\$ 457.49	\$ (31.26)	-6.40%
<u>Commercial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	85.7119%	85.9288%		
Taxable Value	\$ 85,711.90	\$ 85,928.80		
City Tax	\$ 883.20	\$ 882.72	\$ (0.48)	-0.05%
<u>Industrial</u>				
100% Valuation	\$ 100,000.00	\$ 100,000.00		
Rollback Adjustment	88.0523%	88.4400%		
Taxable Value	\$ 88,052.30	\$ 88,440.00		
City Tax	\$ 907.32	\$ 908.51	\$ 1.19	0.13%

The calculations above are samples only. The exact amount of city taxes will be based on specific valuation.

SAMPLE TAX CALCULATIONS

(Valuations Increased By Average Assessment Increase by Property Class)

	FY 2025/26 Tax Levy	FY 2026/27 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.30432	10.27265	-0.03167	-0.31%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	108,506.91 *		
Rollback Adjustment	47.4316%	44.5345%		
Taxable Value	\$ 47,431.60	\$ 48,323.01		
City Tax	\$ 488.75	\$ 496.41	\$ 7.66	1.57%
<u>Commercial</u>				
100% Valuation	\$ 100,000.00	110,599.66 *		
Rollback Adjustment	85.7119%	85.9288%		
Taxable Value	\$ 85,711.90	\$ 95,036.96		
City Tax	\$ 883.20	\$ 976.28	\$ 93.08	10.54%
<u>Industrial</u>				
100% Valuation	\$ 100,000.00	119,286.79 *		
Rollback Adjustment	88.0523%	88.4400%		
Taxable Value	\$ 88,052.30	\$ 105,497.24		
City Tax	\$ 907.32	\$ 1,083.74	\$ 176.42	19.44%

The calculations above are samples only. The exact amount of city taxes will be based on specific valuation.

SAMPLE TAX CALCULATIONS

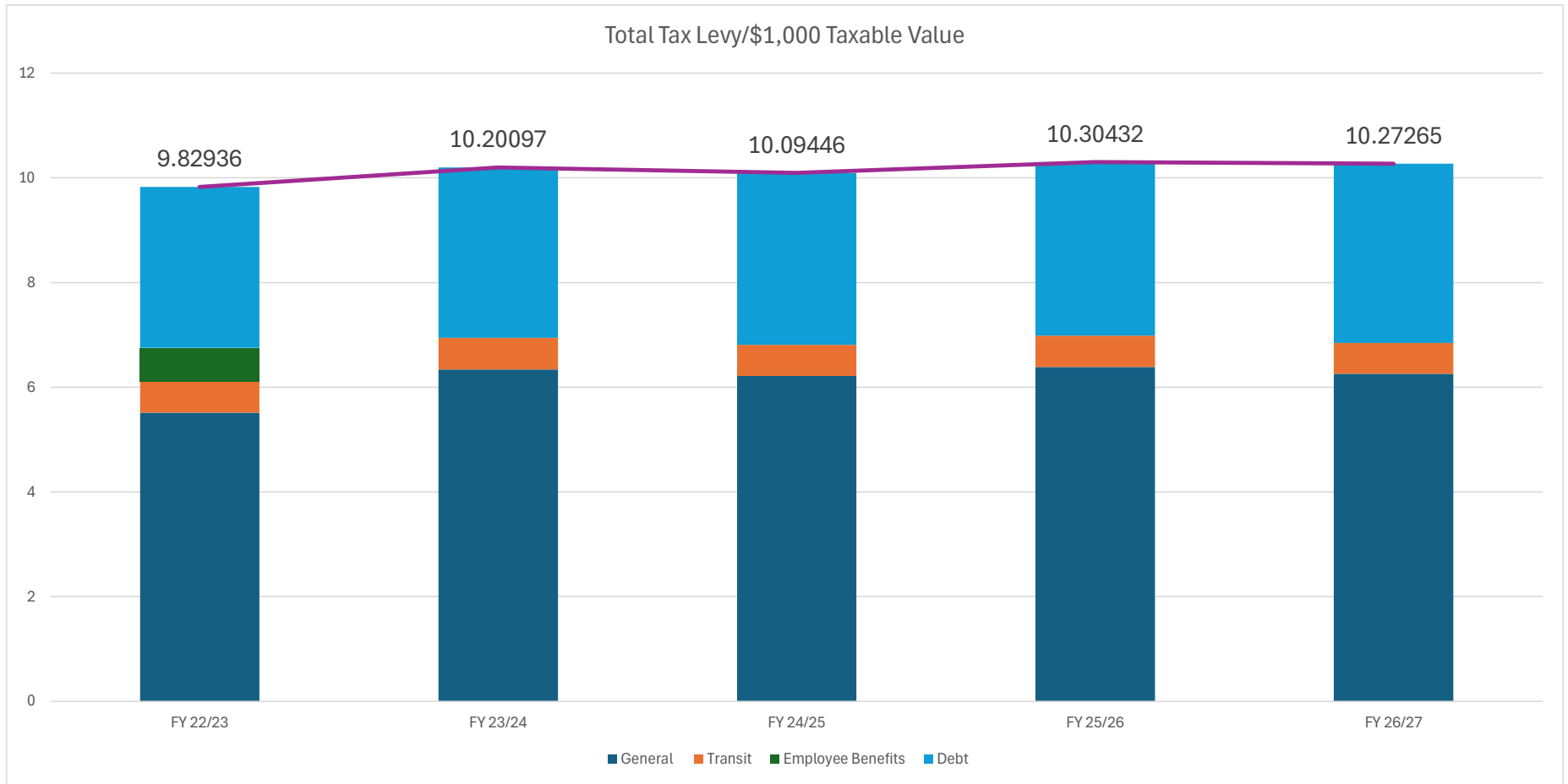
	FY 2025/26 Tax Levy	FY 2026/27 Tax Levy	Dollar Change	Percentage Change
City Rate				
Per \$1,000 Taxable Valuation	10.30432	10.27265	-0.03167	-0.31%
<u>Residential</u>				
100% Valuation	\$ 100,000.00	\$ 110,000.00		
Rollback Adjustment	47.4316%	44.5345%		
Taxable Value	\$ 47,431.60	\$ 48,987.95		
City Tax	\$ 488.75	\$ 503.24	\$ 14.49	2.96%
<u>Commercial</u>				
100% Valuation	\$ 300,000.00	\$ 330,000.00		
Rollback Adjustment	90.0000%	90.0000%		
Taxable Value	\$ 206,147.40	\$ 228,801.75		
City Tax	\$ 2,124.21	\$ 2,350.40	\$ 226.19	10.65%
<u>Industrial</u>				
100% Valuation	\$ 300,000.00	\$ 330,000.00		
Rollback Adjustment	90.0000%	90.0000%		
Taxable Value	\$ 206,147.40	\$ 228,801.75		
City Tax	\$ 2,124.21	\$ 2,350.40	\$ 226.19	10.65%

The calculations above are samples only. The exact amount of city taxes will be based on specific valuation.

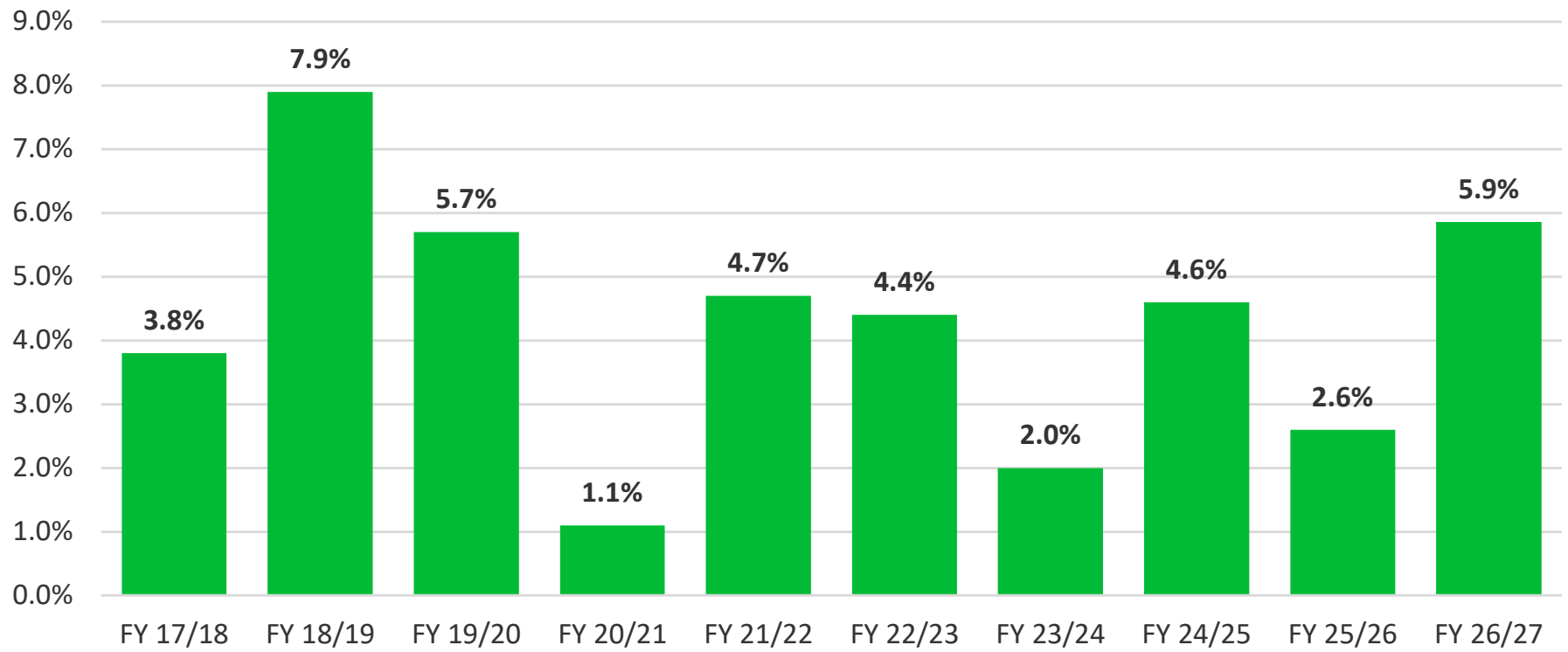
City of Ames, Iowa
Property Tax Cost of Services
per Residence
3-Year Comparison

	2024/25	2025/26	2026/27
Assessed Value	100,000	100,000	100,000
Rollback	46.3428	47.4316	44.5345
Taxable Value	46,343	47,432	44,535
Tax Rate per \$1,000	10.09446	10.30432	10.27265
Calculated Tax	468	489	457
Public Safety:			
Law Enforcement	103	108	97
Fire Protection	61	64	62
Building Safety	1	2	2
Animal Control	5	7	7
Utilities:			
Stormwater Management	1	1	-
Resource Recovery	5	5	5
Transportation:			
Streets and Traffic	120	123	117
Transit (Transit Levy)	28	28	26
Airport	-	3	3
Culture and Recreation:			
Parks	18	18	18
Recreation	10	30	27
Library Services	76	60	55
Cemetery	-	-	1
Community Development:			
Planning Services	9	10	8
Economic Development	1	1	1
General Government:			
City Council/City Clerk	4	2	3
City Manager	5	6	5
Communications	3	3	3
Financial Services	5	5	5
Legal Services	5	5	5
Human Resources	4	4	4
Facilities	4	4	3
Total	468	489	457

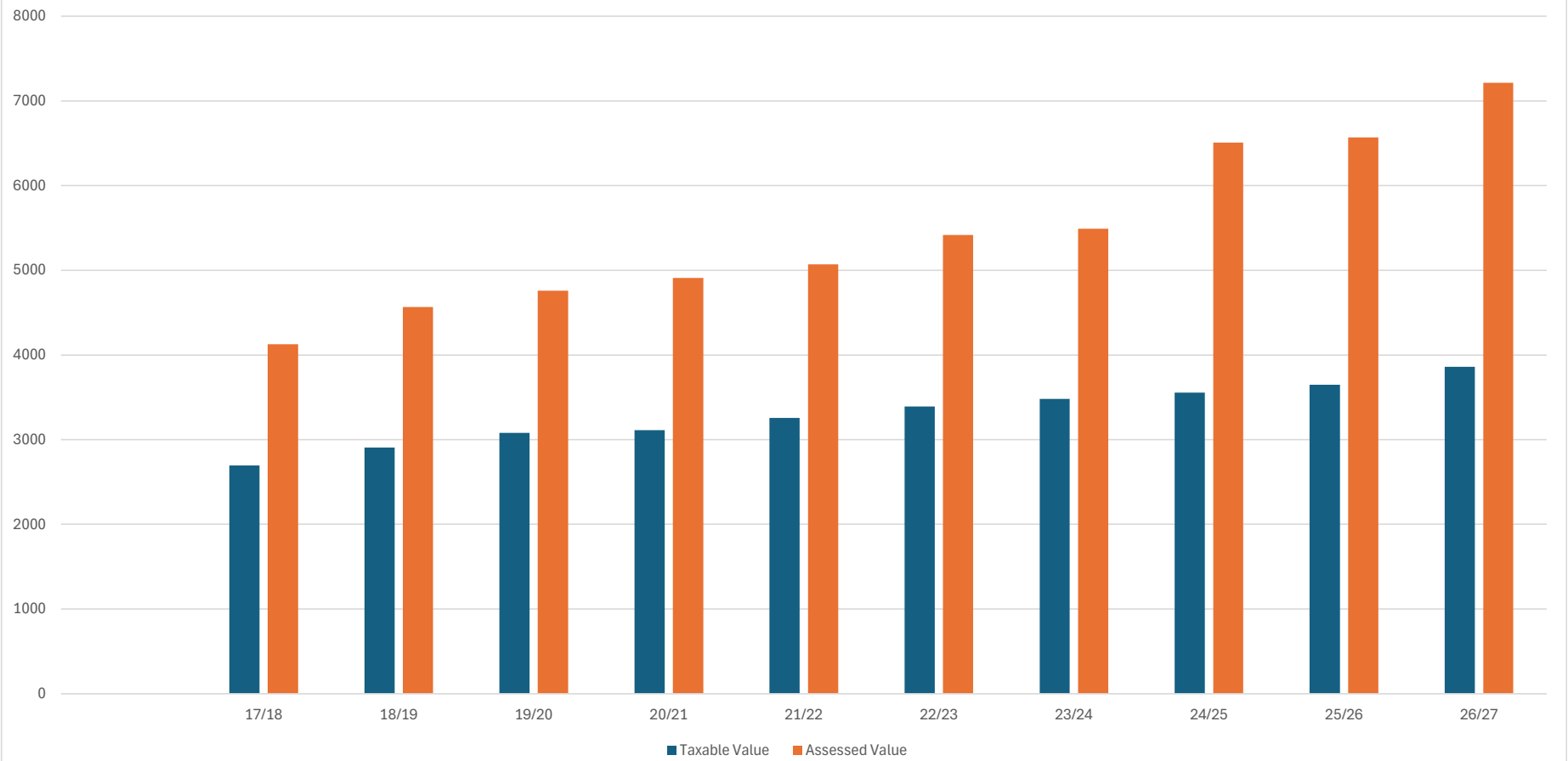
All categories reflect their applicable amounts for debt service



Taxable Value - Percentage Change



Property Valuation in \$ Millions



State Property Tax Dashboard

This dashboard provides information on population, expenditures and tax levies for cities and counties in Iowa. The range of years for each chart is determined by the availability and reporting schedule of the source data.

Highlighted Trends

AMES

Select City or County:



Filter: AMES

(1) ▾

Cumulative Year-over-Year % Change

Assessed Property

47.05%

Source: Iowa Department of Management, Local Government Valuation & Finance System

Inflation (Consumer Price Index)

24.14%

Source: U.S. Bureau of Labor Statistics, Consumer Price Index - Midwest, Series CUUS0200SA0.

Property Tax (Taxes Levied)

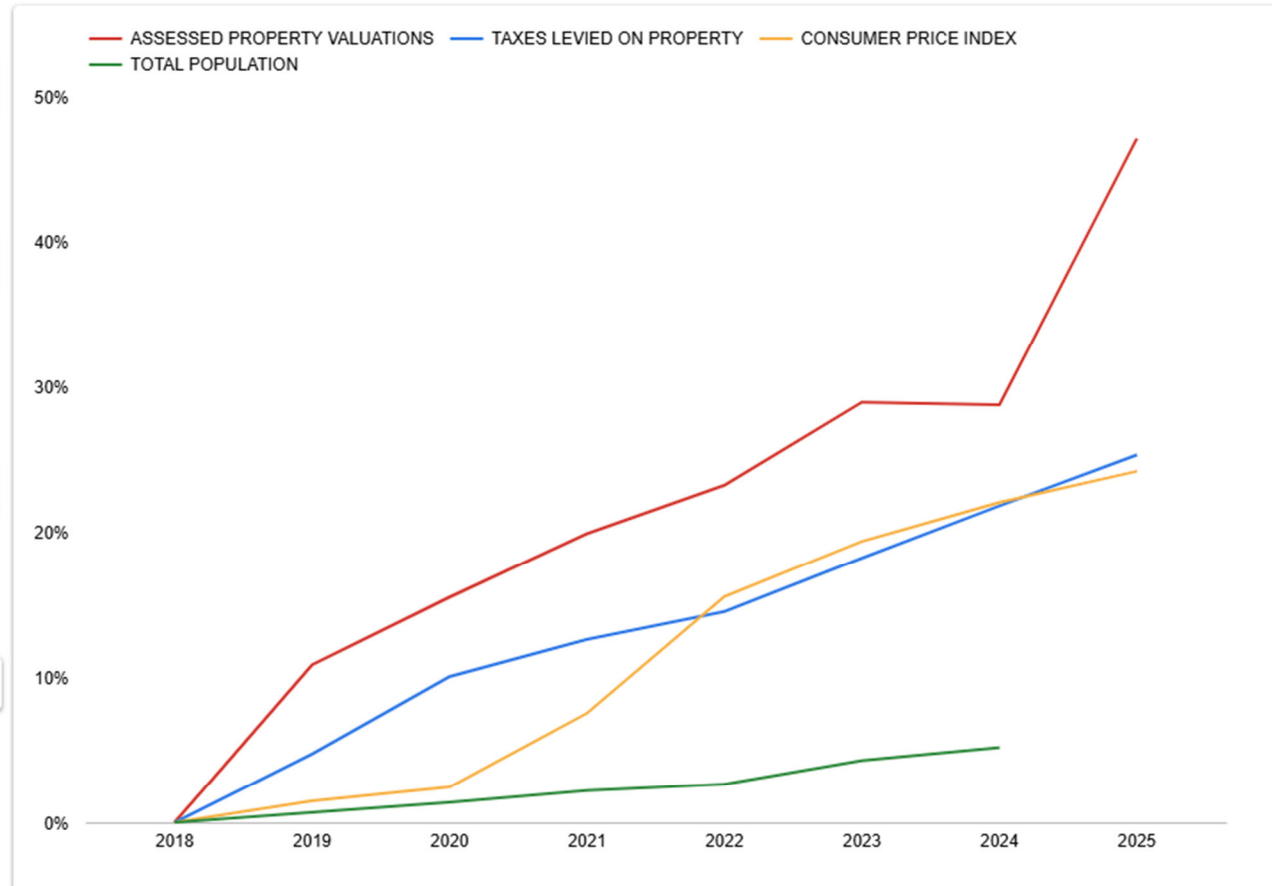
25.3%

Source: Iowa Department of Management, Local Government Valuation & Finance System

Population

5.16%

Source: U.S. Census Bureau, Population Estimates Program, Annual Population and Intercensal Estimates



Note: Assessed Property and Property Tax metrics are based on fiscal year reporting where the reported year is based on the calendar year in which they ended. Inflation and Population metrics are based on calendar year. 2025 population data is not yet available.

Glossary

Property Tax Levy and Valuation Comparisons
Valuations Based on January 1, 2024
City Tax Levies to be Collected in Fiscal Year 2025/26

City	Total Levy per \$1,000	General Levy per \$1,000	Prior Year Total Levy/\$1,000	% Change in Total Levy	General Levy per Capita	Total Levy per Capita	Taxable Valuation	Prior Year Taxable Valuation	% Change in Valuation	Population
Waterloo *	\$21.79	\$8.91	\$22.07	-1.28%	\$312.67	\$764.72	\$2,362,220,554	\$2,316,559,336	1.97%	67,314
Council Bluffs *	17.69	8.10	17.85	-0.91%	479.57	1,048.11	3,720,193,814	3,531,320,658	5.35%	62,799
Davenport *	16.61	8.39	16.61	-0.02%	445.85	882.84	5,407,833,854	5,209,050,825	3.82%	101,724
Des Moines *	16.61	8.10	16.61	0.00%	356.53	731.10	9,425,244,122	9,206,473,277	2.38%	214,133
Sioux City *	17.12	8.56	16.54	3.52%	352.16	704.73	3,531,173,087	3,524,300,070	0.20%	85,797
Cedar Rapids *	16.66	8.15	16.47	1.15%	462.72	945.15	7,814,323,695	7,455,919,248	4.81%	137,710
Iowa City	15.63	8.40	15.63	0.00%	504.57	938.82	4,493,695,553	4,379,070,267	2.62%	74,828
Marion *	14.90	7.95	14.80	0.63%	404.36	757.27	2,111,412,906	2,047,596,831	3.12%	41,535
Cedar Falls *	12.20	8.06	11.86	2.86%	447.07	676.61	2,257,918,618	2,160,427,227	4.51%	40,713
West Des Moines *	10.80	7.97	10.85	-0.46%	796.45	1,079.68	6,870,255,310	6,514,688,749	5.46%	68,723
Ames *	10.30	6.39	10.09	2.08%	351.62	567.23	3,656,669,644	3,564,175,150	2.60%	66,427
Urbandale *	10.03	7.79	10.08	-0.50%	700.44	902.29	4,100,315,028	3,955,693,948	3.66%	45,580
Dubuque *	10.06	7.79	9.93	1.38%	386.56	499.68	2,962,580,907	2,837,887,310	4.39%	59,667
Ankeny	9.90	5.90	9.90	0.00%	498.35	835.59	5,729,883,348	5,419,397,496	5.73%	67,887
Average	\$14.31	\$7.89	\$14.24	0.60%	\$464.21	\$809.56			3.61%	

* Cities that collect local option sales tax

Summary of Change in Tax Asking for 2026/27

General Levy:

Change in revenues:

Hotel/Motel Tax revenue	437,000	
Local Option Sales Tax transfer	180,000	
Interest revenue	107,840	
Parks and Recreation revenues	370,227	
Other revenues	<u>328,941</u>	
 <i>Total change in non-property tax revenue</i>	 <u><u>1,424,008</u></u>	 2.3%

Change in expenses:

<i>Personal services:</i>		1,629,106	4.4%
Salaries (3.5% increase; 1 new FTE *)	820,978		
Health insurance (8.0% budgeted increase)	393,215		
Temporary employee salaries/other costs	414,913		
 <i>Contractual/Internal services</i>		 115,044	 4.1%
Computer services	332,559		
Other contractual/internal services	(217,515)		
 <i>Commodities</i>		 128,474	 9.2%
Library collection materials	44,372		
Other commodities	84,102		
 <i>Capital</i>		 (80,000)	
(no capital is budgeted in FY 2026/27)			
 <i>Other expenditures:</i>		 514,808	 9.1%
Transfer of Hotel/Motel receipts to H/M fund	437,000		
Transit levy transfer to Transit Fund	77,958		
Other expenditures:	(150)		
 <i>Total change in expenses</i>		 <u><u>2,307,432</u></u>	 4.9%

<i>Additional amount needed in General Levy</i>	883,424
<i>Additional amount needed in Employee Benefits Levy</i>	-
<i>Additional amount needed in Transit Levy</i>	89,738
<i>Additional amount needed in Debt Service Levy</i>	<u>1,152,223</u>
 <i>Total change in tax asking for 2026/27</i>	 <u><u>2,125,385</u></u>

* New General Fund FTE is an additional firefighter

Where did the Available 2025/26 General Fund Balance Come From?

<u>2024/25</u>	Adjusted Budget	Actual	Additional Amount Available
<i>Revenues:</i>			
Hotel/Motel Tax revenue	2,775,000	3,027,969	252,969
Local Option Sales Tax Transfer	7,440,000	7,103,087	(336,913)
Building permit revenue	1,269,566	986,437	(283,129)
Interest revenue	1,000,000	1,111,006	111,006
Unrealized gain on investments	-	965,875	965,875
Other revenues	33,344,453	33,231,542	(112,911)
	<hr/>	<hr/>	
<i>Additional revenue amount available</i>	45,829,019	46,425,916	596,897
	<hr/>	<hr/>	
<i>Expenses:</i>			
Transfer to Hotel/Motel Tax fund	2,775,000	3,027,969	(252,969)
Law Enforcement	11,351,668	10,768,132	583,536
Fire Safety	8,899,921	8,887,955	11,966
Library Services	5,355,538	5,293,008	62,530
Other expenses (salary savings from open positions and incomplete carryover projects)	23,505,509	20,948,689	2,556,820
	<hr/>	<hr/>	
<i>Expense savings</i>	51,887,636	48,925,753	2,961,883
	<hr/>	<hr/>	
Beginning balance adjustments			(26,102)
<i>Additional amount available from FY 2024/25</i>			3,532,678
<i>Less: Budget carryovers to FY 2025/26</i>			<u>(2,461,255)</u>
<i>Net amount available from FY 2024/25</i>			<u><u>1,071,423</u></u>
<u>2025/26</u>	Adopted Budget	Adjusted Budget	Additional Amount Available
<i>Revenues:</i>			
Local Option Sales Tax transfer	7,440,000	7,440,000	-
Building permits	1,269,662	1,278,906	9,244
Interest revenue	750,000	750,000	-
Other revenues	38,005,575	37,926,036	(79,539)
	<hr/>	<hr/>	
<i>Additional 2025/26 revenue:</i>	47,465,237	47,394,942	(70,295)
	<hr/>	<hr/>	

<i>Expenses:</i>			
Law Enforcement	12,209,884	11,830,904	378,980
Fire Safety	9,250,301	8,914,623	335,678
Building Safety	1,994,042	1,958,197	35,845
Library Services	5,631,055	5,604,967	26,088
Other Expenses	18,379,955	20,331,999	(1,952,044)
Less carryover from FY 2024/25	-	-	2,461,255
<i>Expense savings</i>	<u>47,465,237</u>	<u>48,640,690</u>	<u>1,285,802</u>

Additional amount available from FY 2025/26 1,215,507

Total additional amount available 2,286,930

One-time expenditures added to FY 2025/26 2,116,930

Net change in 2025/26 fund balance 170,000

Use of 2025/26 General Fund Balance

Law Enforcement:

Prisoner transport van additional funds	50,000	(\$100,000 total)
Faraday locker for phones	5,300	
EMD AI trainer software	5,000	
<i>Total Law Enforcement</i>	<u>60,300</u>	

Fire:

Portacount respirator fit tester	13,884	
Technical rescue equipment	15,759	
Station 1 emergency circuits addl' funding	30,624	(\$45,624 total)
Fire training facility addition	42,294	
<i>Total Fire</i>	<u>102,561</u>	

Parks and Recreation:

Auditorium projector/screen	42,000	
Tractor early replacement/upgrade	25,000	(\$60,000 total)
Additional truck with snowplow	70,000	
<i>Total Parks and Recreation</i>	<u>137,000</u>	

Facilities:

City Hall space needs	50,000	
City Hall courtyard renovation	150,000	
City Hall HVAC fencing	60,000	
<i>Total Facilities</i>	<u>260,000</u>	

Transfers:

Parks and Recreation Scholarship Fund	167,523	(\$720,640 total)
Council Priorities Fund (sustainability)	140,250	(\$990,150 total)
Council Priorities Fund (additional funding)	619,296	(\$6,000,000 balance)
Parking Operations Fund	50,000	
Recycling Services Fund	150,000	
Debt Service Fund	430,000	(\$4,596,700 balance)
<i>Total Transfers</i>	<u>1,557,069</u>	

<i>Total Use of Fund Balance:</i>	<u><u>2,116,930</u></u>	
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City of Ames, Iowa
Miscellaneous Historic Budget Information

Year	FTEs	Levy	% Valuation Increase	Rollback	
				Residential	Commercial /Industrial
2026/27	606.00	10.2727	5.9	44.5345	90.0000 *
2025/26	606.00	10.3043	2.6	47.4316	90.0000 *
2024/25	601.30	10.0945	4.6	46.3428	90.0000 *
2023/24	600.30	10.2010	2.0	54.6501	90.0000 *
2022/23	594.05	9.8294	4.4	54.1302	90.0000
2021/22	590.60	9.8736	4.7	56.4094	90.0000
2020/21	591.60	10.1468	1.1	55.0743	90.0000
2019/20	585.90	10.0258	5.7	56.9180	90.0000
2018/19	581.15	10.0686	7.9	55.6209	90.0000
2017/18	577.00	10.3759	3.8	56.9391	90.0000
2016/17	572.00	10.3733	6.5	55.6259	90.0000
2015/16	563.75	10.6294	3.9	55.7335	90.0000
2014/15	557.45	10.8554	1.2	54.4002	95.0000
2013/14	552.10	10.8578	3.8	52.8166	100.0000
2012/13	552.10	10.7213	3.3	50.7518	100.0000
2011/12	552.60	10.8437	2.0	48.5299	100.0000
2010/11	553.60	10.8458	4.7	46.9094	100.0000
2009/10	550.60	10.8582	4.6	45.5893	100.0000
2008/09	548.60	11.0624	0.4	44.0803	99.7312
2007/08	542.85	10.4359	1.9	45.5596	100.0000
2006/07	532.60	10.2519	5.1	45.9960	99.1509
2005/06	534.60	10.1661	3.4	47.9642	100.0000
2004/05	538.60	9.9487	1.9	48.4558	99.2570

* First \$150,000 of taxable valuation rolled back to residential rate

Authorized Employment Levels FTE

Full Time Equivalents (FTE)

	2024/25 Actual	2025/26 Adopted	2025/26 Adjusted	2026/27 Adopted
Department				
City Manager/City Clerk	14.00	14.00	14.00	14.00
Legal Services	6.00	6.00	6.00	6.00
Human Resources	9.00	9.00	9.00	9.00
Planning & Housing	7.00	7.00	7.00	7.00
Administrative Services	5.00	5.00	5.00	5.00
Finance	39.00	39.00	40.00	39.00
Fleet Services/Facilities	9.00	9.00	9.00	9.00
Transit	89.25	89.25	89.25	89.25
Fire/Building Safety	75.00	76.00	76.00	77.00
Police/Animal Control	84.05	85.50	85.50	85.50
Library	38.50	38.50	36.50	36.50
Parks and Recreation	29.00	31.00	31.00	31.00
Water & Pollution Control	39.00	39.00	39.00	39.00
Electric Services	81.00	81.00	81.00	81.00
Public Works:				
Administration	2.00	2.00	2.00	2.00
Traffic	8.00	8.00	8.00	8.00
Streets	22.00	22.00	22.00	22.00
Engineering	14.75	14.75	14.75	14.75
Utility Maintenance	13.00	13.00	13.00	13.00
Resource Recovery	15.00	15.00	15.00	15.00
Parking	2.00	2.00	2.00	2.00
Public Works Total	76.75	76.75	76.75	76.75
Total	601.55	606.00	605.00	605.00

Changes in Employment Levels FTE

Full-Time Equivalents (FTE)

The staffing level changes for the City of Ames that are included in the 2025/26 adjusted budget and 2026/27 Manager recommended budget are as follows:

2025/26 Adjusted: 605.00 (1.00 decrease)

- +2.00 The Finance Department FTEs have been increased by two due to the consolidation of the Library's IT staff with the Information Technology division in the Finance Department.
- 1.00 As a result of the Library and Information Technology staffing consolidation, one open Information Technology FTE was eliminated.
- 2.00 The Library FTEs have been reduced due to two Library IT employees being transferred to the Information Technology division of the Finance Department to consolidate the two areas.

2026/27 Manager Recommended: 605.00 (0.00 increase)

- 1.00 A Finance Utility Customer Service position is being eliminated in anticipation of the implementation of the new AMRI metering system, which will eliminate two additional meter reader positions later in FY 2026/27.
- 1.00 As additional Firefighter position is being added in anticipation of staffing needs for a fourth fire station.

Utility Rates

To support the Capital Improvement Plan over the next five years, rate increases will be required in several City Utilities

	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Electric	1.50%	1.50%	1.50%	1.50%	1.50%
Water	3.50%	3.50%	3.50%	3.50%	3.50%
Sewer	5.50%	5.50%	5.50%	5.50%	5.50%
Storm Sewer[^]	0.00%	20.00%	20.00%	0.00%	0.00%
Resource Recovery (tipping fees)*	13.33%	11.89%	5.00%	5.00%	5.00%

[^]20% is ~\$1 per ERU

*Recycling fee expected to begin 7/1/2026 and is TBD

Utility Bill Rate Samples
 Median Use Residential Customers

Electric / Water Use	Electric Summer	Storm Water	Water Summer	Sewer	Total
600 kWh and 600 cf	\$81.54	\$5.20	\$31.98	\$34.79	\$153.51
Electric ECA	\$1.44				\$1.44
Totals	\$82.98	\$5.20	\$31.98	\$34.79	\$154.95
Increase Due to Rate Change	\$1.22	\$0.00	\$1.12	\$1.91	\$4.25
Totals	\$84.20	\$5.20	\$33.10	\$36.70	\$159.20
% Impact on Total Bill					2.74%

Utility Bill Rate Samples
 Median Use Commercial Customers (LP)

Electric / Water Use	Electric Summer	Storm Water	Water Summer	Sewer	Total
60,000 kWh and 15,000 cf	\$6,370.78	\$15.60	\$622.80	\$540.23	\$7,549.41
Electric ECA	\$144.00				\$144.00
Totals	\$6,514.78	\$15.60	\$622.80	\$540.23	\$7,693.41
Increase Due to Rate Change	\$95.56	\$0.00	\$21.80	\$29.71	\$147.07
Totals	\$6,610.34	\$15.60	\$644.60	\$569.94	\$7,840.48
% Impact on Total Bill					1.91%

**Town Budget Meeting Minutes
November 6, 2025**

Less

- None

More

- Event Center @ Linc Development
- Pioneer infrastructure incentives
- Industrial development
- Housing units downtown
 - Workforce housing
 - Diverse housing options
- Downtown Vision

FY 26/27 Parks and Recreation Fee Increases

71.81% of Parks and Recreation Costs covered by user fees

5% increase in 37% of recreational fees

5% increase in Ames/ISU Ice Arena fees

5% increase in Homewood Golf Course fees

7% increase in Cemetery user fees

COMMISSION ACTION FORM

BACKGROUND:

In accordance with Chapter 19 of the City of Ames Municipal Code, the Commission has the responsibility to establish "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 37% of the programs will experience an increase. It should be noted that these fees, if approved, would take effect with the next session of that particular activity. For example, the spring 2026 instructional program season fees would be in effect prior to July 1, 2026. The fees and charges listed are for Ames residents. Non-residents are assessed an additional \$15 per program per participant and approximately 23% more for a pool season pass.

ATHLETIC PROGRAMS	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
	Adult Athletic Program Non-Resident Fee	\$15/Player/Season	\$15/Player/Season	\$15/Player/Season
	Badminton	\$2.50 Drop-in fee	\$2.75 Drop-in fee	\$2.75 Drop-in fee
	Basketball, Adult (2 officials)	45.00/Game	46.00/Game	\$46.00/Game
	Open Recreation at Community Center	\$2.25/Youth, \$2.50/Adult	\$2.50/Youth, \$2.75/Adult	\$2.50/Youth, \$2.75/Adult
	Pickleball	\$2.50 Drop-in fee	\$2.75 Drop-in fee	\$2.75 Drop-in fee
	Pickleball with Tournament (per team)	\$35	\$35	\$40
	Pickleball without Tournament (per team)	\$25	\$25	\$30
	Slow Pitch Softball, Men Adult (1 umpire)			
	10-15 Games (per game)	\$34.50	\$35.00	\$35.00
	16-18 Games (per game)	\$34.00	\$34.50	\$34.50
	19-21 Games (per game)	\$33.50	\$34.00	\$34.00
	22+ Games (per game)	\$33.00	\$33.50	\$33.50
	Slow Pitch Softball, Coed Adult Per Game Fee (1 umpire)	\$33.00	\$33.50	\$33.50
	Slow Pitch Softball, Fall Adult Per Game Fee (1 umpire)	\$33.00	\$33.50	\$33.50
	Soccer, Adult (per game)	\$92.50	\$93.00	\$95.00
	Ultimate Frisbee (per player)	\$41/Player	\$42/Player	\$45.00
	Volleyball, 2-on-2 Sand Summer (per player)	\$25/Player	\$25/Player	\$25/Player
	Volleyball, 2-on-2 Sand Fall (per team)	\$50/Team	\$50/Team	\$50/Team
	Volleyball, 4-on-4 Sand Summer (per team)	\$81	\$81	\$83
	Volleyball, 4-on-4 Sand Fall (per team)	\$64	\$64	\$65
	Volleyball, 6-on-6 Sand Summer Per Match Fee	\$19.50	\$20.00	\$21.00
	Volleyball, 6-on-6 Sand Fall Per Match Fee	\$19.50	\$20.00	\$21.00
	Volleyball, Adult Indoor Per Match Fee	\$22.50	\$23.00	\$25.00
	Volleyball, Adult (No official) Indoor Per Match Fee	\$14.50	\$14.50	\$15.00
INSTRUCTIONAL PROGRAMS	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
	Basketball, 3 / 4 Grade	\$71.00	\$72.00	\$72.00
	Basketball, 5 / 6 Grade	\$71.00	\$72.00	\$72.00
	Basketball, K - 2 Grade	\$53.00	\$54.00	\$55.00
	Blastball	\$52.00	\$53.00	\$55.00
	Camps, Camp Explorers (1 week)	\$72.00	\$74.00	\$75.00
	Camps, Camp Funshine (1 week)	\$72.00	\$74.00	\$75.00
	Camps, Junior Campers (1 week)	\$72.00	\$74.00	\$75.00
	Dance, Little Stars	\$38/6 Weeks, \$76/12 Weeks	\$40/6 Weeks	\$40/6 Weeks
	Dance, age 3-7+	\$53/6 Weeks, \$137/12 Weeks, costume included	\$54/6 Weeks, \$138/12 Weeks, costume included	\$55/6 Weeks, \$140/12 Weeks, costume included
	Dance, Private/Semi-Private (Per Person)	\$33/ \$22	\$33/ \$22	Not offered
	Dance/Gymnastics, Camp Summer	\$62.00	\$62.00	\$65.00
	Golf, Adult Lessons Summer	\$112.00	Not Offering	Not Offering
	Golf, Youth Lessons Summer	\$91.00	\$90/45 Minutes, \$110/60 Minutes	\$90/\$110
	Golf, Adult Lessons Fall	\$112.00	Not Offering	Not Offering
	Golf, Adult & Youth Lessons Winter	\$91.00	Not Offering	Not Offering

	Gymnastics, Adapted	\$33/6 Weeks, \$66/12 Weeks	\$33/6 Weeks, \$66/12 Weeks	Not offered
	Gymnastics, I, II, III Varsity Tumbling	\$64/6 Weeks, \$134/12 Weeks	\$65/6 Weeks, \$135/12 Weeks	\$66/6 Weeks, \$142/12 Weeks - includes recital shirt
	Gymnastics, Intermediate/Advanced	\$64/6 Weeks, \$134/12 Weeks	\$65/6 Weeks, \$135/12 Weeks	\$68/6 Weeks, \$146/12 Weeks
	Gymnastics, Private/Semi-Private (Per Person)	\$34/\$23	\$34/\$23	Not offered
	Gymnastics, Tumble Bugs (Ages 2-3)	\$35/6 Weeks, \$70/12 Weeks	\$36/6 Weeks	\$40/6 Weeks
	Gymnastics, Tumbling Tots (Ages 3-5)	\$43/6 Weeks; \$86/12 Weeks	\$44/6 Weeks	\$45/6 Weeks
	Gymnastics, Tumbling Tykes (Ages 3-4)	\$39/6 Weeks; \$78/12 Weeks	\$40/6 Weeks	\$45/6 Weeks
	Soccer Clinic (Fall/Spring)	\$12.00 /1 Session, \$35.00/4 Session Class	\$12.00 /1 Session, \$35.00/4 Session Class	\$12.00 /1 Session, \$35.00/4 Session Class
	Soccer, 1st-6th Grade	\$61.00	\$63.00	\$64.00
	Soccer, Kiddie Kickers (Ages 5-6)	\$55.00	\$56.00	\$56.00
	Start Smart	\$51.00	\$52.00	\$52.00
	Tee-Ball	\$54.00	\$55.00	\$56.00
	Tennis, Adult (6 hrs. of instruction)	\$90	\$90	\$92
	Tennis, Little (30 min, 5 sessions)	\$43	\$43	\$45
	Tennis, Youth (8 hrs. of instruction)	\$112	\$112	\$115
	Tennis, Indoor (6 hrs. of instruction)	\$84	\$84	\$86
	Volleyball, Camp, Spring	\$47.00	\$48.00	\$50.00
	Volleyball, Camp, Youth Sand	\$43.00	\$45.00	\$45.00
	Volleyball, Youth, Fall	\$63.00	\$64.00	\$65.00
	Youth Jerseys	\$26.00	\$26.00	\$26.00
	Duckpin Bowling League			\$42/\$47
	Duckpin Bowling Clinics			\$10/\$15
WELLNESS PROGRAMS	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
	Fitness Classes			
	6 Week Session Indoors/Outdoors/Virtual/60 Forward	\$37.50	\$37.50	\$37.50
	9 Week Session	\$56.25	Not offering	Not offering
	30 Minute Classes (6 Week Session)	\$37.50	\$37.50	\$37.50
	30 Minute Classes (9 Week Session)	\$56.25	Not offering	Not offering
	Adult Dance			
	Belly Dance (6 Week Session)	\$39.00	\$39.00	\$40.00
	Belly Dance (8 Week Session)	\$52.00	\$52.00	\$53.50
	Fitness Assessments	\$50.00	\$50.00	\$50.00
	Line Dance Class (6 week session)	\$39.00	\$39.00	\$40.00
	Swing Dance Classes (6 week session)	\$39.00	\$39.00	\$40.00
	Aerobic Activities			
	Extreme Outdoor Bootcamp Spring/Summer	\$37.50	\$37.50	\$37.50
	Stroller Power (4 Week Session)	\$25.00	\$25.00	\$25.00
	Tai Chi (6 Week Session)	\$37.50	\$37.50	\$37.50
	Teen Power Pump (6 Week Session)	\$37.50	\$37.50	\$37.50
	TRX Training (6 week session)	\$37.50	\$37.50	\$37.50
	TRX/Tramp (6 week session)	\$37.50	\$37.50	\$37.50
	Boxing Bootcamp (6 week session)	\$37.50	\$37.50	\$37.50
	Cycle Classes (6 week session)	\$37.50	\$37.50	\$37.50

	Boga Fit Aqua Class (6 week session)	\$37.50	\$37.50	\$37.50
	Zumbatomic (6 Week Session)	\$37.50	\$37.50	\$37.50
	Healthy Foot (4 Week Session)	\$25.00	\$25.00	\$25.00
Fitness Aquatics				
Furman	Outdoor (5 Week Sessions)	\$31.25	\$31.25	\$31.25
	Outdoor BogaFit (5 Week Sessions)	\$35.00	\$35.00	\$35.00
Personal Training/Private				
	Super Single (1) (Per Person)	\$52.00	\$52.00	\$53.50
	Three Sessions (Per Person)	\$149.00	\$149.00	\$153.00
	Five Sessions (Per Person)	\$247.00	\$247.00	\$254.00
	Ten Sessions (Per Person)	\$437.00	\$437.00	\$450.00
	Fifteen Sessions (Per Person)	\$566.00	\$566.00	\$538.00
Semi-Private				
	Super Single (1) (Per Person)	\$31.00	\$31.00	\$32.00
	Three Sessions (Per Person)	\$88.00	\$88.00	\$91.00
	Five Sessions (Per Person)	\$152.00	\$152.00	\$157.00
	Ten Sessions (Per Person)	\$268.00	\$268.00	\$276.00
	Fifteen Sessions (Per Person)	\$366.00	\$366.00	\$377.00
Reformer Sessions				
	Reformer Orientation Private	\$44	\$44	\$48.00
	1 Session Private	\$44	\$44	\$48.00
	5 Sessions Private	\$219	\$219	\$226.00
	10 Sessions Private	\$390	\$390	\$401.00
Tae Kwon Do				
	Dragon Beginner 6 Week	\$27.00	\$28.00	\$29.00
	Dragon Beginner 8 Week	\$36.00	\$37.00	\$38.00
	Dragon Inter/Adv 6 Week	\$27.00	\$28.00	\$29.00
	Dragon Inter/Adv 8 Week	\$36.00	\$37.00	\$38.00
	6 Week Session Summer	\$27.00	\$28.00	\$29.00
	8 Week Session Fall/ Spring	\$36.00	\$37.00	\$38.00
Yoga				
	6 Week Session	\$37.50	\$37.50	\$37.50
	Basic (4 week session)	\$25.00	\$25.00	\$25.00
Weight Room-CC & 60 Forward				
	Weight Room Orientation/Onboardings	\$15.00	\$25.00	\$25.00
	Weight Room Orientation JR/HS	\$35.00	\$36.00	\$36.00
Punch Cards				
	10 Punches	\$43.00 = \$4.30 per visit	\$45.00 = \$4.50 per visit	\$46.00 = \$4.60 per visit
	30 Punches	\$97.00 = \$3.23 per visit	\$102.00 = \$3.40 per visit	\$105.00 = \$3.50 per visit
	50 Punches	\$135.00 = \$2.70 per visit	\$142.00 = \$2.84 per visit	\$146.00 = \$2.92 per visit
	100 Punches	\$216 = \$2.16 per visit	\$217.00 = \$2.17 per visit	\$224.00 = \$2.24 per visit

AQUATICS	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
	Early Bird Lap Swim - Spring (12 weeks)	Not offering	Not Offering	
	Early Bird Lap Swim - Summer (12 weeks)	\$48 R / \$63 NR (1x per week)	\$50 R/\$65 NR (1 x per week)	Pass or daily admission
	Jr. Lifeguarding	\$68 / \$83	\$68 / \$83	\$70/\$85
	Jr. Lifeguard Camp	\$175 / \$190	\$175 / \$190	\$175 / \$190
Lessons				
	Learn to Swim Lesson - Fitch (30 min sessions)	n/a	n/a	\$72
	Learn to Swim Adult Lessons (30 min)	\$64 / \$79	\$66 R / \$81 NR	-
	Learn to Swim Youth Lesson (30 min)	\$62 / \$77	\$64R / \$79 NR	-
	Learn to Swim Youth Lesson (45 min)	\$62 / \$77	\$64R / \$79 NR	-
	Learn to Swim Youth Lesson at ISU State Pool (30 min)	\$82 R / \$97 NR (8 weeks)	\$85 R / \$100 NR	-
	Learn to Swim Private/Semi-Private (8 session, 30 min.)	\$33.50 (private) / \$29 (semi private)	\$34.50 (private) / \$30 (semi private)	\$34.50 (private) / \$30 (semi private)
	Learn to Swim Private/Semi-Private (30 min.) at ISU State Pool	\$37 (private) / \$33 (semi private)	\$38 (private) / \$34 (semi private)	-
	Lifeguard Training	\$215 / \$230	\$220 / \$235	\$255/ \$270
	Lifeguard Recert	\$105 / \$120	\$110 / \$125	\$125/ \$140
	Lifeguard Prep (1 hour session)	\$92 / \$107	\$97 / \$112	\$100 / \$115
	Lifeguard Instructor (LGI)	\$235 / \$250	\$240 / \$255	\$265 / \$290
	Lifeguard Instructor/LGIT Review	\$140 / \$155	\$145 / \$160 + \$55 for base LG Cert	\$155 / \$170 (includes base for LG Cert)
	Water Safety Instructor (WSI)	\$235 / \$250	\$240 / \$255	\$260 / \$285
	Adult & Pediatric First Aid/CPR/AED	\$85 / \$100	\$90 / \$105	\$90 / \$105
	Babysitting Clinic	\$70 / \$85	\$75 / \$90	\$115/\$130
	Log Rolling (4 weeks)	\$27 / \$32	\$27 / \$32	\$27 / \$32
	Innertube Water Polo (4 weeks)	\$40 / \$55	\$40 / \$55	\$40 / \$55
Daily Admissions				
	Splash Pad	FREE	FREE	FREE
Fitch				
	Adult (16+)	-	-	\$7.00 R/\$8.00 NR
	Furman Senior Citizens (60+)	-	-	\$6.50 R/\$7.50 NR
	Furman Toddler (1-2)	-	-	No Longer Offered
	ISU Student (W/ID)	-	-	\$6.50
	Youth (Age 3-15)	-	-	\$6.00 R/\$7.00 NR
Furman				
	Adult (16+)	\$7.00 R/\$8.00 NR	\$7.00 R/\$8.00 NR	\$7.00 R/\$8.00 NR
	Furman Senior Citizens (60+)	\$6.00 R/\$7.00 NR	\$6.00 R/\$7.00 NR	\$6.50 R/\$7.50 NR
	Furman Toddler (1-2)	No Longer Offered	No Longer Offered	No Longer Offered
	ISU Student (W/ID)	\$6.50	\$6.50	\$6.50
	Youth (Age 3-15)	\$6.00 R/\$7.00 NR (Now age 1-15)	\$6.00 R/\$7.00 NR (Now age 1-15)	\$6.00 R/\$7.00 NR
Punch Cards	Youth/Adult/Senior/Infant	12 for the price of 11	12 for the price of 11	12 for the price of 11
Season Passes				
Furman Aquatic Center - Summer Pass (Saturday prior to Memorial Day through Labor Day)				
Furman Aquatic Center Summer Pass (discount 5% if purchases by May 1)	Individual, Adult (16+)	\$ 130 / \$160	\$ 130 / \$160	\$ 130 / \$160
	Household	\$ 275 / \$330	\$ 275 / \$330	\$ 275 / \$330
	*Household includes a maximum of two adults and three youth. Each additional adult - \$75.00-, youth-\$25.00			
	Individual, Senior Citizens (60+)	\$ 90 / \$112	\$ 110 / \$138	\$ 112 / \$140
	Individual, Youth (3-15)	\$ 90 / \$112	\$ 90 / \$112	\$ 90 / \$112
	ISU Student (with ID)	\$110	\$110	\$112
End of Season Passes - Summer Valid August 1 - Labor Day	Individual, Adult (16+)	\$43 / \$58	\$43 / \$58	\$43 / \$58
	Household	\$94 / \$112	\$94 / \$112	\$94 / \$112
	*Household includes a maximum of two adults and three youth. Each additional adult - \$25.00-, youth- \$8.00			
	Individual, Senior Citizen (60+)	\$30 / \$37	\$36 / \$45	\$36 / \$45
	Individual, Youth (3-15)	\$30 / \$37	\$30 / \$37	\$30 / \$37
	ISU Student (with ID)	\$37	\$37	\$38
Fitch Family Indoor Aquatic Center Fall/Winter/Spring (day after Labor Day through Friday before Memorial Day)				
Fitch Family Indoor Aquatic Center Pass (discount 5% if purchases by August 1)	Individual, Adult (16+)			\$355 / \$435
	Household			\$745 / \$900
	*Household includes a maximum of two adults and three youth. Each additional adult - \$75.00-, youth-\$25.00			
	Individual, Senior Citizens (60+)			\$300 / \$375
	Individual, Youth (3-15)			\$245 / \$305
	ISU Student (with ID)			\$300
Aquatic Pass (Fitch & Furman) - Year Round (Memorial Day Weekend to Friday before Memorial Day Weekend)				
Fitch Family Indoor Aquatic Center Pass (discount 5% if purchases by August 1)	Individual, Adult (16+)			\$485/\$595
	Household			\$1,020/\$1,230
	*Household includes a maximum of two adults and three youth. Each additional adult - \$75.00-, youth-\$25.00			
	Individual, Senior Citizens (60+)			\$412/\$515
	Individual, Youth (3-15)			\$335/\$417
	ISU Student (with ID)			\$412

Pool Rental				
	Furman Aquatic Center	\$205 per pool per hour	\$205 per pool per hour	\$205 per pool per hour
	100+ people	\$235 per pool per hour	\$235 per pool per hour	\$235 per pool per hour
	Wibit AquaTrack	\$130/hour	\$130/hour	\$130/hour
	Wibit Wiggle Bridge	\$65/hour	\$65/hour	\$65/hour
	Wibit - Both When Already Set Up	\$160/hour	\$160/hour	\$160/hour
	Key Logs (2 Logs, 2 Staff)	\$65/hour	\$65/hour	\$65/hour
PARKS	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
Shelter Rentals		\$19 per hour/2 hour minimum	\$20 per hour/2 hour minimum	\$20 per hour/2 hour minimum
Dog Park				
	January-December	\$62.00	\$64.00	\$64.00
	April-December	\$48.00	\$50.00	\$50.00
	July-December	\$32.00	\$34.00	\$34.00
Tennis/Pickleball Courts				
	Hourly Fee	\$7/hr/court	\$7/hr/court	\$7/hr/court
	All Day Fee	\$42/court	\$42/court	\$42/court
Sand VB Courts-Inis Grove				
	Hourly Fee	\$10/hr/court	\$10/hr	\$10/hr
	Light Fee	\$10/hr for two courts	\$10/hr for two courts	\$10/hr for two courts
	All Day Fee	\$60/court	\$60/court	\$60/court
	Maintenance Fee	\$30/time/two courts	\$30/time	\$30/time
		\$45/time/all four courts	\$45/time	\$45/time
Ada Hayden Heritage Park				
	Special Events	\$115.00	\$115.00	\$115.00
Ball Diamonds				
	Brookside Park Field 7			
	Hourly Fee	\$15	\$15	\$15
	All Day Fee	\$90	\$90	\$90
	Maintenance Fee	\$45/time	\$45/time	\$45/time
	Brookside Park Fields (8,9)			
	Hourly Fee	\$10	\$10	\$10
	All Day Fee	\$60/field	\$60/field	\$60/field
	Maintenance Fee	\$25/field/time	\$25/field/time	\$25/field/time
	River Valley Park (1-6)			
	Hourly Fee	\$10	\$10	\$10
	All Day Fee	\$60/field	\$60/field	\$60/field
	Maintenance Fee	\$25/field/time	\$25/field/time	\$25/field/time
	Light Fee	\$5/hr	\$5/hr	\$5/hr
Community Garden Plots				
	Ioway Creek 10'x40' plot	\$25.00	\$25.00	\$25.00
	Ioway Creek 10'x25' plot	\$20.00	\$20.00	\$20.00
	Carr Park ADA raised beds 3'x10'	\$15.00	\$15.00	\$15.00
	Tilling	\$20.00	\$20.00	\$20.00
HOMEWOOD	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
Daily Green Fees	Summer, Weekdays	9 Holes 18 holes	9 Holes 18 holes	9 Holes 18 holes
	Opening to 3 PM	\$15.00 \$20.00	\$16.00 \$21.00	\$17.00 \$22.00
	3 PM To Close	\$18.00 \$23.00	\$19.00 \$24.00	\$20.00 \$25.00
Weekends & Holidays				
	Opening to 6 PM	\$20.00 \$26.00	\$21.00 \$27.00	\$22.00 \$28.00
	6 PM To Close	\$20.00 \$26.00	\$21.00 \$27.00	\$22.00 \$28.00
	Parent/Grandparent & Child Tue & Sun	\$10.00	\$10.00	\$10.00
	Special Jr. League Rate	\$12.00	\$12.00	\$12.00
	Junior Rate (All Season -17 and under)	\$12.00 \$17.00	\$12.00 \$17.00	\$12.00 \$17.00
	10 Round Punch Card - 9 Holes	\$165.00	\$170.00	\$175.00

Season Passes				
	Adult (Age 18+)	\$550.00	\$566.00	\$583.00
	Couple (Same Household)	\$725.00	\$746.00	\$768.00
	Family (4 Members)	\$882.00	\$908.00	\$935.00
	Each Additional Member	\$198.00	\$198.00	\$198.00
	Junior (17 & Under)	\$230.00	\$235.00	\$242.00
	Senior Citizen (60+)	\$490.00	\$505.00	\$530.00
	Senior Citizen (90+)	FREE	FREE	FREE
	Senior Couple (Same Household)	\$660.00	\$680.00	\$700.00
	Student Pass (April-May)	\$190.00	\$210.00	\$215.00
	Student Pass (Aug-Oct)	\$190.00	\$210.00	\$215.00
Equipment Rental				
	Golf Club Rentals	\$8.00	\$8.00	\$8.00
	Pull Cart Rental	\$4.00	\$4.00	\$4.00
	Golf Cart Rental per seat	\$11.00 (9 Holes) \$16.00 (18)	\$11.00 (9 Holes) \$16.00 (18)	\$11.00 (9 Holes) \$16.00 (18)
	Golf Cart Rental Punch Card (20 for the price of 19) - 9 holes	\$209.00	\$209.00	\$209.00
Leagues, summer				
	Junior High Youth League	\$45.00	\$45.00	\$45.00
	Couples League	\$90.00	\$90.00	\$100.00
	Sixty Forward League			\$50.00
	Mens League	\$45.00	\$45.00	\$50.00
Clubhouse Rental				
	Community Room	\$105.00/hour (year round)	\$105.00/hour (year round)	\$105.00/hour (year round)
	Pro Shop	\$53.00/hour (November 1-March 31)	\$53.00/hour (November 1-March 31)	\$53.00/hour (November 1-March 31)
	Community Room and Pro Shop	\$132.00/hr (November 1-March 31)	\$132.00/hr (November 1-March 31)	\$132.00/hr (November 1-March 31)
	Additional Staffing	\$23.40	\$23.40	\$23.40
	Cancellations	>14 days, no refund; 15-30 days, 50% refund; 31+ days, 100% refund	>14 days, no refund; 15-30 days, 50% refund; 31+ days, 100% refund	>14 days, no refund; 15-30 days, 50% refund; 31+ days, 100% refund
Golf Outings (per person rate)				
	Walking 9 Holes Weekday (16+ people)	\$13.00	\$14.00	\$15.00
	Walking 18 Holes Weekday (16+ people)	\$18.00	\$19.00	\$20.00
	Walking 9 Holes Weekend (16+ people)	\$18.00	\$19.00	\$20.00
	Walking 18 Holes Weekend (16+ people)	\$24.00	\$25.00	\$26.00
	Riding 9 Holes Weekday (16-28 people)	\$24.00	\$25.00	\$26.00
	Riding 9 Holes Weekday (29+ people)	\$40.00	\$41.00	\$42.00
	Riding 18 Holes Weekday (16-28 people)	\$29.00	\$30.00	\$31.00
	Riding 18 Holes Weekday (29+ people)	\$50.00	\$51.00	\$52.00
	Riding 9 Holes Weekend (16-28 people)	\$31.00	\$32.00	\$33.00
	Riding 9 Holes Weekend (29+ people)	\$45.00	\$46.00	\$47.00
	Riding 18 Holes Weekend (16-28 people)	\$40.00	\$41.00	\$42.00
	Riding 18 Holes Weekend (29+)	\$55.00	\$56.00	\$57.00

AMES/ISU ICE ARENA	ACTIVITY	2024/2025 FEE	2025/2026 FEE	2026/2027 PROPOSED FEE
Public				
	Adult Admission (16+)	\$6.50	\$6.50	\$7.00
	Youth Admission (Ages 4-15)	\$5.50	\$5.50	\$6.00
	Child Under 4 Admission	\$4.00	\$4.00	\$4.50
	Skate Rental	\$3.50	\$3.50	\$4.00
	Group Skate Rental (20 or more)	\$2.50	\$2.50	\$3.00
	Group Skate Rental (with ice rental)	\$2.00	\$2.00	\$3.00
	Group Rate (20 or more)	\$4.50	\$4.50	\$5.00
	Student Special (Wednesday night PS only)	\$4.50	\$4.50	\$5.00
	Pick-Up Hockey (1.5 hour)	\$12.00	\$12.00	\$13.00
	Pick-Up Hockey (1 hour)	\$10.00	\$10.00	\$11.00
	Figure Freestyle (1.5 hour)	\$12.00	\$12.00	\$13.00
	Figure Freestyle (1 hour)	\$10.00	\$10.00	\$11.00
	Club Sponored Figure Freestyle Sessions (AFSC)	n/a	\$8.00	\$10.00
Equipment Rental	Helmet Rental	\$3.00	\$3.00	\$4.00
	Broomball Equipment Rental	\$85.00	\$85.00	\$90.00
Birthday Party Packages				
	Pkg. #1 (1-10 Skaters, 3 large pizzas, pop, cake)	\$215	\$220	\$230
	Pkg. #2 (11-15 Skaters, 4 large pizzas, pop, cake)	\$268	\$275	\$290
	Pkg. #3 (16-20 Skaters, 5 large pizzas, pop, cake)	\$310	\$320	\$335
Igloo Rental	Per Hour	\$35.00	\$35.00	\$40
Pro Shop Services	Skate Sharpening (Drop-off overnight)	\$6.50	\$7.00	\$8.00
	Skate Sharpening (Same day)	\$8.50	\$9.00	\$10.00
	Rivet Repair (per rivet)	\$2.00	\$2.00	\$2.00
Discount Punch Cards				
	Adult (12 for price of 11)	\$71.50	\$71.50	\$77.00
	Youth (12 for price of 11)	\$60.50	\$60.50	\$66.00
	Pick-up Hockey (6 for cost of 5)	\$60.00	\$60.00	\$65.00
	Figure Freestyle (6 for cost of 5)	\$60.00	\$60.00	\$65.00
	Ice Skate Sharpening (6 for price of 5)	\$30.00	\$35.00	\$40.00
Ice Rental				
Non-Taxable Rates (ISU)	Prime Time	\$262.91	\$276.06	\$290.00
	Non-Prime Time	\$196.56	\$206.39	\$220.00
	Summer Time	\$197.81	\$207.70	\$220.00
Taxable Rates (0-39 hrs)	Prime Time	\$335.52	\$352.30	\$370.00
	Non-Prime Time	\$262.91	\$276.06	\$290.00
	Summer Time	\$246.64	\$258.97	\$290.00
Taxable Rates (40-99 hrs)	Prime Time	\$302.98	\$318.13	\$370.00
	Non-Prime Time	\$231.61	\$243.19	\$290.00
	Summer Time	\$221.60	\$232.68	\$290.00
Taxable Rates (100+hrs)	Prime Time	\$281.70	\$295.79	\$310.00
	Non-Prime Time	\$210.33	\$220.85	\$230.00
	Summer Time	\$211.58	\$222.16	\$230.00
Learn To Skate/Play		\$165.26	\$173.52	\$185.00

Arena Advertising	Upper Scoreboard advertising sign (ea)	\$1,000.00	\$1,000.00	\$500.00
	Lower Scoreboard advertising sign (ea)	\$1,000.00	\$1,000.00	\$500.00
	Wall Banner (8' X 12')	\$1,000.00	\$1,000.00	\$500.00
	Olympia advertising	\$1,800.00	\$1,800.00	\$1,800.00
	Olympia Side advertising sign (ea)	\$1,500.00	\$1,500.00	\$1,500.00
	Dasherboard advertising sign	\$800.00	\$500.00	\$500.00
	On Ice Logos - Long Term Users	\$400.00	\$400.00	\$500.00
	On Ice Logos in the Neutral Zones	\$1,000.00	\$1,000.00	\$500.00
	On Ice Logo - Center Ice	\$2,500.00	\$2,500.00	\$2,500.00
	Skate Trainers	\$175.00	\$175.00	Market cost of skate trainer

Ice Rental Notes:

ISU includes ISU Rec Services, Intramurals, Men's Hockey, Women's Hockey, and Broomball Clubs
 Summer includes May, June, July, August

Any rental completing payment with credit card will result in an added service charge in the amount of 3%

Monday thru Friday: Prime Time is 3 PM to Midnight / Non-Prime Time is Midnight to 3 PM

Saturday and Sunday: Prime Time is 7AM to Midnight / Non-Prime Time is Midnight to 7AM

COMMUNITY CENTER	2024/2025 FEE	2025/2026 FEE	ADOPTED 2026/2027 FEE	2027/2028 PROPOSED FEE
Gymnasium				
Non-Profit Community Event	\$80 per hour - 1st 3 hours \$45 for each additional hour	\$80 per hour - 1st 3 hours \$45 for each additional hour	\$85 per hour - 1st 3 hours \$50 for each additional hour	\$85 per hour - 1st 3 hours \$50 for each additional hour
Profit Status Community Event	\$145 per hour - 1st 3 hours **	\$145 per hour - 1st 3 hours \$105 for each additional hour	\$145 per hour - 1st 3 hours \$105 for each additional hour	\$150 per hour - 1st 3 hours \$110 for each additional hour
1/3 Multi-Purpose Room	\$29.00 per hour	\$30.77 per hour	\$31.70 per hour	\$33 per hour
Aerobics Room	\$46.37 per Hour	\$49.19 per Hour	\$50.67 per hour	\$52 per hour
Lunch Room	17.39 per hour	\$18.45 per hour	\$19.00 per hour	\$20 per hour

AUDITORIUM RENTAL RATES

SPACE/EQUIPMENT	2024/2025 FEE	2025/2026 FEE	PROPOSED 2026/2027 FEE	2027/2028 PROPOSED FEE
Profit Rates				
Performance/Max Daily Rate	\$1,790 or 10% of gross tickets/admission (whichever is >)	\$1,840 or 10% of gross tickets/admission (whichever is >)	\$1,900 or 10% of gross tickets/admission (whichever is >)	\$1,960 or 10% of gross tickets/admission (whichever is >)
Hourly/Rehersal Rate	\$179.00	\$184.00	\$190.00	\$195.00
Non-Profit Rates				
Prime Time Max Daily Rate	\$1,180 or 10% of gross tickets/admission (whichever is >)	\$1,220 or 10% of gross tickets/admission (whichever is >)	\$1,260 or 10% of gross tickets/admission (whichever is >)	\$1,300 or 10% of gross tickets/admission (whichever is >)
Prime Time Hourly Rate	\$118.00	\$122.00	\$126.00	\$130.00
Non-Prime Time Max Daily Rate	\$1,020 or 10% of gross tickets/admission (whichever is >)	\$1,050 or 10% of gross tickets/admission (whichever is >)	\$1,080 or 10% of gross tickets/admission (whichever is >)	\$1,112 or 10% of gross tickets/admission (whichever is >)
Non-Prime Time Hourly Rate	\$102.00	\$105.00	\$108.00	\$111.00
Hourly/Daily Discounts				
Frequent User (100+ hours)	5%	5%	5%	5%
Community/ISU Arts	30%	30%	30%	30%
Ticket Facility Fees				
Based on Ticket Prices				
\$0.01-\$10.00 Tickets	\$1.00	\$1.00	\$1.00	\$1.00
\$10.01-\$25.00 Tickets	\$2.00	\$2.00	\$2.00	\$2.00
\$25.01 & Up Tickets	\$3.00	\$3.00	\$3.00	\$3.00
Staffing				
Hourly				
Additional Staffing Charges	\$23.90	\$24.62	\$25.36	\$26.12
Specialist/Programmer	\$32.85	\$33.84	\$34.86	\$35.90
Streaming Technician	\$32.85	\$33.84	\$34.86	\$35.90
TD/Project Management	\$89.56	\$92.25	\$95.02	\$97.87
Stage Equipment				
Charged once per event				
Piano	\$231.86	\$238.82	\$245.98	\$253.36
Dance Floor	\$202.88	\$208.97	\$215.24	\$221.70
Projector	\$115.93	\$119.41	Daily rate: \$125 per day (up to 3 consecutive days); Weekly Rate: \$525 per week (4+ consecutive days)	Daily rate: \$125 per day (up to 3 consecutive days); Weekly Rate: \$525 per week (4+ consecutive days)

Merchandise	10%	10%	10%	10%
Ticket Printing	\$.10/Ticket B&W \$.20/ticket Color	\$.10/Ticket B&W \$.20/ticket Color	\$.10/Ticket B&W \$.20/ticket Color	\$.10/Ticket B&W \$.20/ticket Color
Service Fees For CC Sales	\$.50/Ticket Sold	\$.50/Ticket Sold	\$.50/Ticket Sold	\$.50/Ticket Sold

Auditorium Rental Notes:

Any ISU rental group completing payment with credit card will result in an added service charge in the amount of 3%.

BANDSHELL RENTAL RATES

SPACE/EQUIPMENT	2024/2025 FEE	2025/2026 FEE	PROPOSED 2026/2027 FEE	2027/2028 PROPOSED FEE
For Profit Rates				
Ticketed Event/Max Daily Rate	\$1,748 or 10% of gross tickets/admission (whichever is >)	\$1,800 or 10% of gross tickets/admission (whichever is >)	\$1,854 or 10% of gross tickets/admission (whichever is >)	\$1,909 or 10% of gross tickets/admission (whichever is >)
Non Ticketed Events (per hour)	\$163.91	\$168.83	\$173.90	\$179.00
Non Profit Rates				
Hourly Rental	\$109 or 10% of gross tickets/admission (whichever is >)	\$112 or 10% of gross tickets/admission (whichever is >)	\$115 or 10% of gross tickets/admission (whichever is >)	\$118 or 10% of gross tickets/admission (whichever is >)
Max Daily Rate	\$1,090 or 10% of gross tickets/admission (whichever is >)	\$1,120 or 10% of gross tickets/admission (whichever is >)	\$1,150 or 10% of gross tickets/admission (whichever is >)	\$1,185 or 10% of gross tickets/admission (whichever is >)
Riser Removal/Installation (per event)	\$288	\$297	\$306	\$315
Vending (excluding alcohol)	\$218/Event or 10% of Sales	\$225/Event or 10% of Sales	\$232/Event or 10% of Sales	\$239/event or 10% sales
Alcohol Sales	10%	10%	10%	10%
Ticket Facility Fees				
Based on Ticket Prices				
\$0.01-\$10.00 Tickets	\$1.00	\$1.00	\$1.00	\$1.00
\$10.01-\$25.00 Tickets	\$2.00	\$2.00	\$2.00	\$2.00
\$25.01 & Up Tickets	\$3.00	\$3.00	\$3.00	\$3.00

For staffing fees, see fees under Auditorium Rental Rates

ALTERNATIVES:

1. Adopt the revised fee schedule as listed for FY 2026/2027.
2. Do not approve the revised fee schedule as listed for FY 2026/2027.
3. Refer the proposed fee schedule back to staff for modification.

STAFF RECOMMENDATION:

It is recommended that the Commission adopt alternative #1, approving the revised fee schedule for FY 2026/2027.

**Appendix A: Parks and Recreation
Proposed Fee Rates
FY 2026/27**

FEES FOR AMES MUNICIPAL CEMETERY AND ONTARIO CEMETERY
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Effective July 1, 2026

Lots

Adult	\$898.40/space	\$224.60 perpetual care ¹
Infant ³	\$160.00/space	\$40.00 perpetual care ¹

Interment (Does not include price of lot)

Full Burial:

Adult	\$1,123.00
Infant	\$374.00
Weekend/Holiday - Adult ²	\$1,563.00
Weekend/Holiday - Infant ²	\$525.00

Cremation:

Adult	\$640.00
Weekend/Holiday ²	\$760.00

For interments that require
Winter rate, add: \$250.00

Columbarium

Niche, Interment, and Plaque	\$3,276.00
(\$336.40 for perpetual care ¹)	

Disinterment:

Based on actual costs of time and materials;
Minimum charge is 2 x current charge for interment

Markers & Memorials

Installation service charge	\$50.00 each
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¹ The perpetual care fund is an irrevocable trust; monies deposited into the perpetual care fund are non-refundable. (*Iowa Code 523I.807*)

² City of Ames holidays are: New Year's Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans Day, two (2) days at Thanksgiving, and two (2) days at Christmas.
(*Res. #04-158, 4-27-04*)

³This fee is waived for City of Ames residents. An infant is defined as a child up to 24 months old.

Proposed Mechanical, Plumbing & Electrical Permit Fee Increase (Ames Municipal Code Appendix U)			
Permit	Current Fee	Proposed Fee 5% Increase	\$ Difference
Basic Fee - Every Permit (Plumbing, Mechanical & Electrical)	\$53.55	\$56.23	\$2.68
Permit Type Examples	Current Fee	Proposed Fee 5% Increase	\$ Difference
Water Heater and/or Vent	\$2.70	\$2.84	\$0.14
Forced-air or gravity-type Furnace	\$11.80	\$12.39	\$0.59
Electrical Circuit	\$2.35	\$2.47	\$0.12
Permit Required Project Examples	Current Fee	Proposed Fee 5% Increase	\$ Difference
Replace Water Heater	\$56.25	\$59.06	\$2.81
Replace Furnace	\$65.35	\$68.62	\$3.27
Add EV Charger (New electrical circuit)	\$55.90	\$58.70	\$2.80
Proposed Building Permit Fee Schedule - Valuation Based Permit Fee Increase (Ames Municipal Code Appendix L)			
Total Valuation	Current Fee	Proposed Fee 5% Increase	\$ Difference
\$2,001 to \$25,000	60% of \$78.00 for the first \$2,000.00 plus \$14.40 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	60% of \$81.90 for the first \$2,000.00 plus \$15.12 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$2.34 to \$12.27
\$25,001 to \$50,000	60% of \$409.70 for the first \$25,000.00 plus \$10.40 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	60% of \$430.18 for the first \$25,000.00 plus \$10.92 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$12.28 to \$20.08
\$50,001 to \$100,000	60% of \$669.75 for the first \$50,000.00 plus \$7.20 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	60% of \$703.23 for the first \$50,000.00 plus \$7.56 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$20.09 to \$30.88
\$100,001 to \$500,000	60% of \$1,030.25 for the first \$100,000.00 plus \$5.80 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00.	60% of \$1,081.76 for the first \$100,000.00 plus \$6.09 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00.	\$30.89 to \$100.50
\$500,001 to \$1,000,000	60% of \$3,337.45 for the first \$500,000.00 plus \$4.90 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00.	60% of \$3,504.32 for the first \$500,000.00 plus \$5.14 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00.	\$100.12 to \$172.12
\$1,000,001+	60% of \$5,783.70 for the first \$1,000,000.00 plus \$3.75 for each additional \$1,000.00 or fraction thereof.	60% of \$6,072.89 for the first \$1,000,000.00 plus \$3.94 for each additional \$1,000.00.	\$173.51+
Building Permit Valuation Examples	Current Fee	Proposed Fee 5% Increase	\$ Difference
Deck (\$8,000 Valuation)	\$51.84	\$54.43	\$2.59
Finish Basement (\$40,000 Valuation)	\$339.42	\$356.38	\$16.96
Remodel Home (\$80,000 Valuation)	\$531.45	\$558.01	\$26.56
New Home (\$490,000 Valuation)	\$1,975.35	\$2,074.11	\$98.76

FY 26/27 Requested Rental Housing Fee Schedule with 5.75 % Increase

Type of Unit	Current Fees	Proposed Fees	Dollar per Unit Increase
Sgl. Family	\$50.23	53.12	\$2.89
Duplexes	\$42.64	45.09	\$2.45
3-6 Apts	\$28.33	29.96	\$1.63
7-20 Apts	\$27.50	29.08	\$1.58
>20 Apts	\$25.03	26.47	\$1.44
Lodg & Bord	\$27.81	29.41	\$1.60
Condominiums	\$34.04	36.00	\$1.96