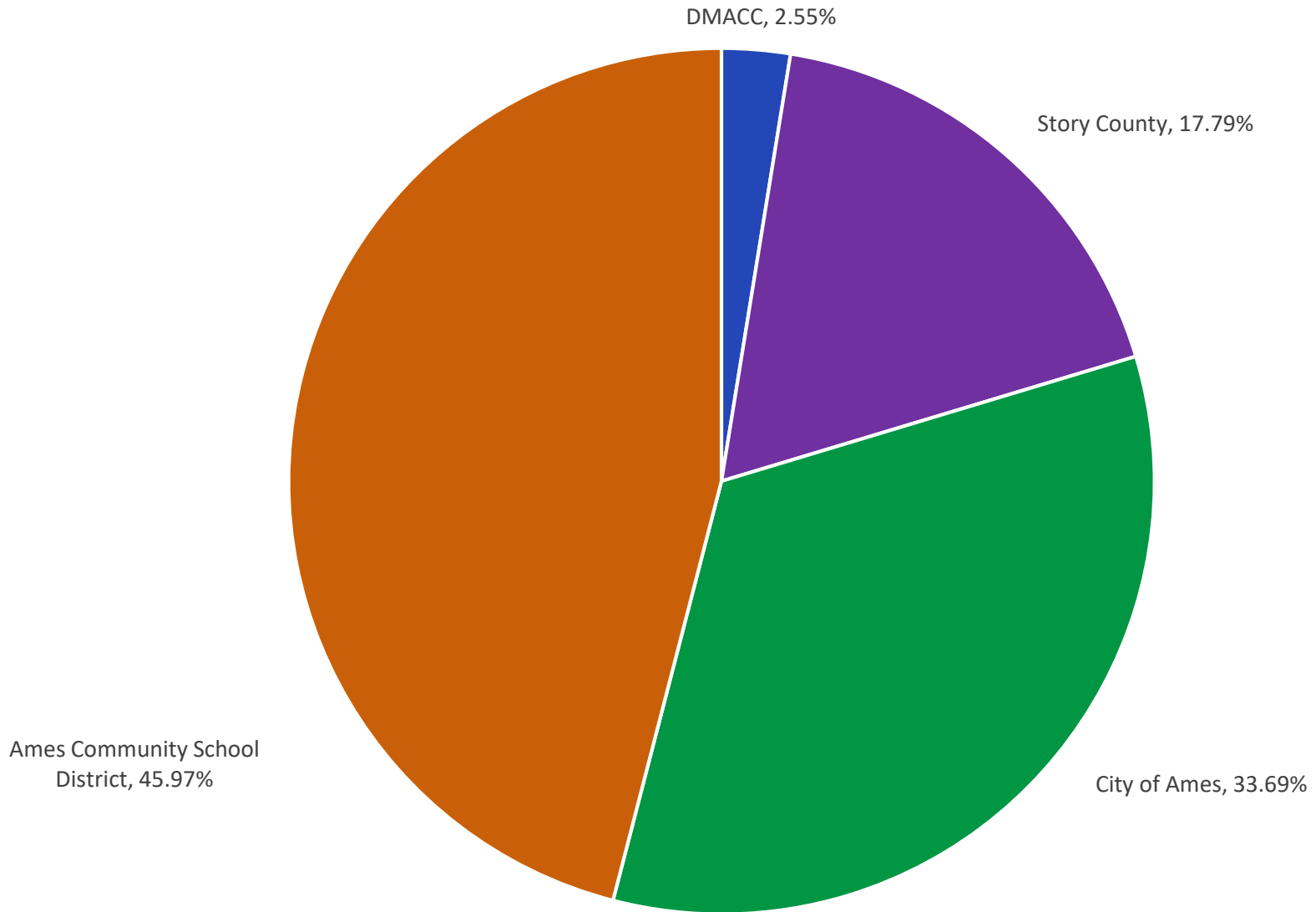


# City of Ames, Iowa

## FY 2026/27 Budget Overview

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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<br>\$/\$1,000 | FY 2025/26<br>\$/\$1,000 | Change<br>\$/\$1,000 | Percent<br>Change | % Of Total<br>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                  |                      |                   |                    |
| <b>Total City Levy</b>          | <b>10.09446</b>          | <b>10.30432</b>          | <b>0.20986</b>       | <b>2.08%</b>      | <b>33.69%</b>      |
| <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                  |                      |                   |                    |
| <b>Total ACSD Levy</b>          | <b>14.00913</b>          | <b>14.05780</b>          | <b>0.04867</b>       | <b>0.35%</b>      | <b>45.97%</b>      |
| <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                  |                      |                   |                    |
| <b>Total Story County Levy</b>  | <b>5.78289</b>           | <b>5.43987</b>           | <b>(0.34302)</b>     | <b>-5.93%</b>     | <b>17.79%</b>      |
| <b>DMACC</b>                    | <b>0.75916</b>           | <b>0.78046</b>           | <b>0.02130</b>       | <b>2.81%</b>      | <b>2.55%</b>       |
| <b>Total Levy</b>               | <b>30.64564</b>          | <b>30.58245</b>          | <b>(0.06319)</b>     | <b>-0.21%</b>     | <b>100.00%</b>     |

**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

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

| 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 |
|------------------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|-----------------------|--------------------------------|----------------------------------|
| <b>General</b>               | 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%                            |
| <b>Net General</b>           | <b>6.38759</b>        | <b>23,357,303</b>    | <b>6.26234</b>        | <b>24,240,727</b>    | <b>(0.12525)</b>    | <b>-1.96%</b>         | <b>883,424</b>                 | <b>3.78%</b>                     |
| <b>Employee Benefits</b>     | -                     | -                    | -                     | -                    | -                   | -                     | -                              | -                                |
| <i>State Repl. Tax</i>       | -                     | -                    | -                     | -                    | -                   | -                     | -                              | -                                |
| <i>Fund Balance Use</i>      | -                     | -                    | -                     | -                    | -                   | -                     | -                              | -                                |
| <b>Net Employee Benefits</b> | -                     | -                    | -                     | -                    | -                   | -                     | -                              | -                                |
| <b>Transit</b>               | <b>0.60913</b>        | <b>2,227,370</b>     | 0.59556               | <b>2,305,328</b>     | (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%                          |
| <b>Net Transit</b>           | <b>0.59907</b>        | <b>2,190,614</b>     | <b>0.58911</b>        | <b>2,280,352</b>     | <b>(0.00996)</b>    | <b>-1.66%</b>         | <b>89,738</b>                  | <b>4.10%</b>                     |
| <b>Total W/O Debt Svc.</b>   | <b>6.98666</b>        | <b>25,547,917</b>    | <b>6.85145</b>        | <b>26,521,079</b>    | <b>(0.13521)</b>    | <b>-1.94%</b>         | <b>973,162</b>                 | <b>3.81%</b>                     |
| <b>Debt Service</b>          | 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%                          |
| <b>Net Debt Service</b>      | <b>3.31766</b>        | <b>12,207,792</b>    | <b>3.42120</b>        | <b>13,360,015</b>    | <b>0.10354</b>      | <b>3.12%</b>          | <b>1,152,223</b>               | <b>9.44%</b>                     |
| <b>TOTAL LEVIED TAXES</b>    | <b>10.30432</b>       | <b>37,755,709</b>    | <b>10.27265</b>       | <b>39,881,094</b>    | <b>(0.03167)</b>    | <b>-0.31%</b>         | <b>2,125,385</b>               | <b>5.63%</b>                     |

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| <b>Agricultural Valuation</b> | <b>4,145,285</b> | <b>4,427,974</b> |
|-------------------------------|------------------|------------------|

**DOLLAR VALUE AND PERCENTAGE CHANGE OF ASSESSED AND TAXABLE VALUES**

| Property Type                      | Valuation January 1, 2024<br>Property Tax Payable 25-26 |                      | Valuation January 1, 2025<br>Property Tax Payable 26-27 |                      | Dollar Value<br>Change |                    | Percentage<br>Change |                  |
|------------------------------------|---|----------------------|---|----------------------|------------------------|--------------------|----------------------|------------------|
|                                    | Assessed<br>Value                                       | Taxable<br>Value     | Assessed<br>Value                                       | Taxable<br>Value     | Assessed<br>Value      | Taxable<br>Value   | Assessed<br>Value    | Taxable<br>Value |
| <b>Residential</b>                 | 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%            |
| <b>Commercial</b>                  | 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%           |
| <b>Industrial</b>                  | 181,839,700   | 160,211,162          | 229,986,703   | 203,400,352          | 48,147,003             | 43,189,190         | 26.48%               | 26.96%           |
| <b>Utilities</b>                   | 13,985,767  | 12,622,092           | 17,683,617  | 16,260,323           | 3,697,850              | 3,638,231          | 26.44%               | 28.82%           |
| <b>Total Valuation</b>             | 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%            |
| <b>Less Exemptions</b>             | 21,280,020  | 21,280,020           | 21,565,020  | 21,565,020           | 285,000                | 285,000            | 1.34%                | 1.34%            |
| <b>Net Valuation</b>               | 6,569,980,847   | 3,648,576,437        | 7,214,323,600   | 3,861,904,376        | 644,342,753            | 213,327,939        | 9.81%                | <b>5.85%</b>     |
| <b>Utilities Subject to Excise</b> |   | 8,093,207            |   | 8,965,250            |                        | 872,043            |                      | 10.77%           |
| <b>Total Taxable Value</b>         |   | <b>3,656,669,644</b> |   | <b>3,870,869,626</b> |                        | <b>214,199,982</b> |                      | <b>5.86%</b>     |

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

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

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

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

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

**FY 2022-FY 2027**

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

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

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

**CURRENT AND PROPOSED DEBT SERVICE**

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

*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<br>Debt Service | Debt Service<br>Abatements | Property<br>Tax Support | Rate Per<br>\$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                       |
| <b>TOTAL G.O. DEBT</b>                      | <b>15,674,470</b>         | <b>1,656,135</b>           | <b>14,018,335</b>       | <b>3.58979</b>                |
| <b>Less: State Replacement Tax</b>          |                           |                            | <b>138,320</b>          | <b>0.03542</b>                |
| <b>Use of Fund Balance</b>                  |                           |                            | <b>520,000</b>          | <b>0.13316</b>                |
| <b>TOTAL DEBT SERVICE COST</b>              | <b>\$ 15,674,470</b>      | <b>\$ 1,656,135</b>        | <b>\$ 13,360,015</b>    | <b>3.42121</b>                |
| <b>FY 2026/2027 Debt Service Levy</b>       |                           |                            | <b>\$ 13,360,015</b>    | <b>3.42121</b>                |
| <b>2026/2027 CIP G.O. ISSUE</b>             |                           |                            |                         |                               |
| 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                   |                            |                         |                               |
| <b>Total FY 2026/27 G.O. Bonds</b>          | <b>\$ 38,115,581</b>      |                            |                         |                               |
| <b>FY 2025/26 CIP G.O. ISSUE</b>            |                           |                            |                         |                               |
| Fire Station #2 Relocation                  | 589,725                   |                            |                         |                               |
| Resource Recovery/Recycling Campus (abated) | 6,889,110                 |                            |                         |                               |
| <b>Total FY 2025/26 G.O. Bonds</b>          | <b>7,478,835</b>          |                            |                         |                               |
| <b>TOTAL BOND ISSUE</b>                     | <b>\$ 45,594,416</b>      |                            |                         |                               |

## SAMPLE TAX CALCULATIONS

|                               | FY 2025/26<br>Tax Levy | FY 2026/27<br>Tax Levy | Dollar<br>Change | Percentage<br>Change |
|-------------------------------|------------------------|------------------------|------------------|----------------------|
| <b>City Rate</b>              |                        |                        |                  |                      |
| Per \$1,000 Taxable Valuation | 10.30432               | 10.27265               | -0.03167         | -0.31%               |
| <b><u>Residential</u></b>     |                        |                        |                  |                      |
| 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%               |
| <b><u>Commercial</u></b>      |                        |                        |                  |                      |
| 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%               |
| <b><u>Industrial</u></b>      |                        |                        |                  |                      |
| 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<br>Tax Levy | FY 2026/27<br>Tax Levy | Dollar<br>Change | Percentage<br>Change |
|-------------------------------|------------------------|------------------------|------------------|----------------------|
| <b>City Rate</b>              |                        |                        |                  |                      |
| Per \$1,000 Taxable Valuation | 10.30432               | 10.27265               | -0.03167         | -0.31%               |
| <b><u>Residential</u></b>     |                        |                        |                  |                      |
| 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%                |
| <b><u>Commercial</u></b>      |                        |                        |                  |                      |
| 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%               |
| <b><u>Industrial</u></b>      |                        |                        |                  |                      |
| 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

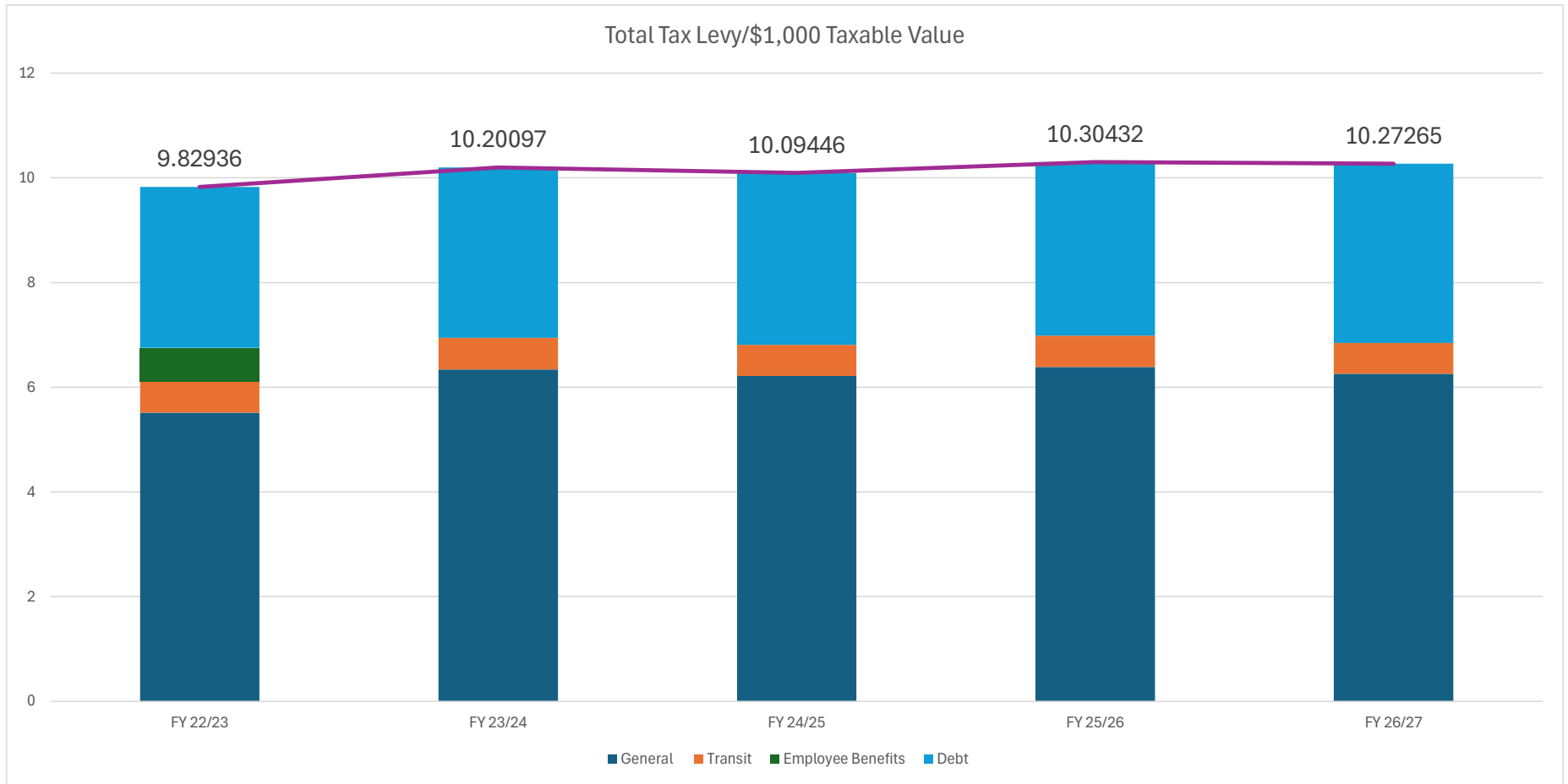
|                               | FY 2025/26<br>Tax Levy | FY 2026/27<br>Tax Levy | Dollar<br>Change | Percentage<br>Change |
|-------------------------------|------------------------|------------------------|------------------|----------------------|
| <b>City Rate</b>              |                        |                        |                  |                      |
| Per \$1,000 Taxable Valuation | 10.30432               | 10.27265               | -0.03167         | -0.31%               |
| <br><b><u>Residential</u></b> |                        |                        |                  |                      |
| 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%                |
| <br><b><u>Commercial</u></b>  |                        |                        |                  |                      |
| 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%               |
| <br><b><u>Industrial</u></b>  |                        |                        |                  |                      |
| 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.*

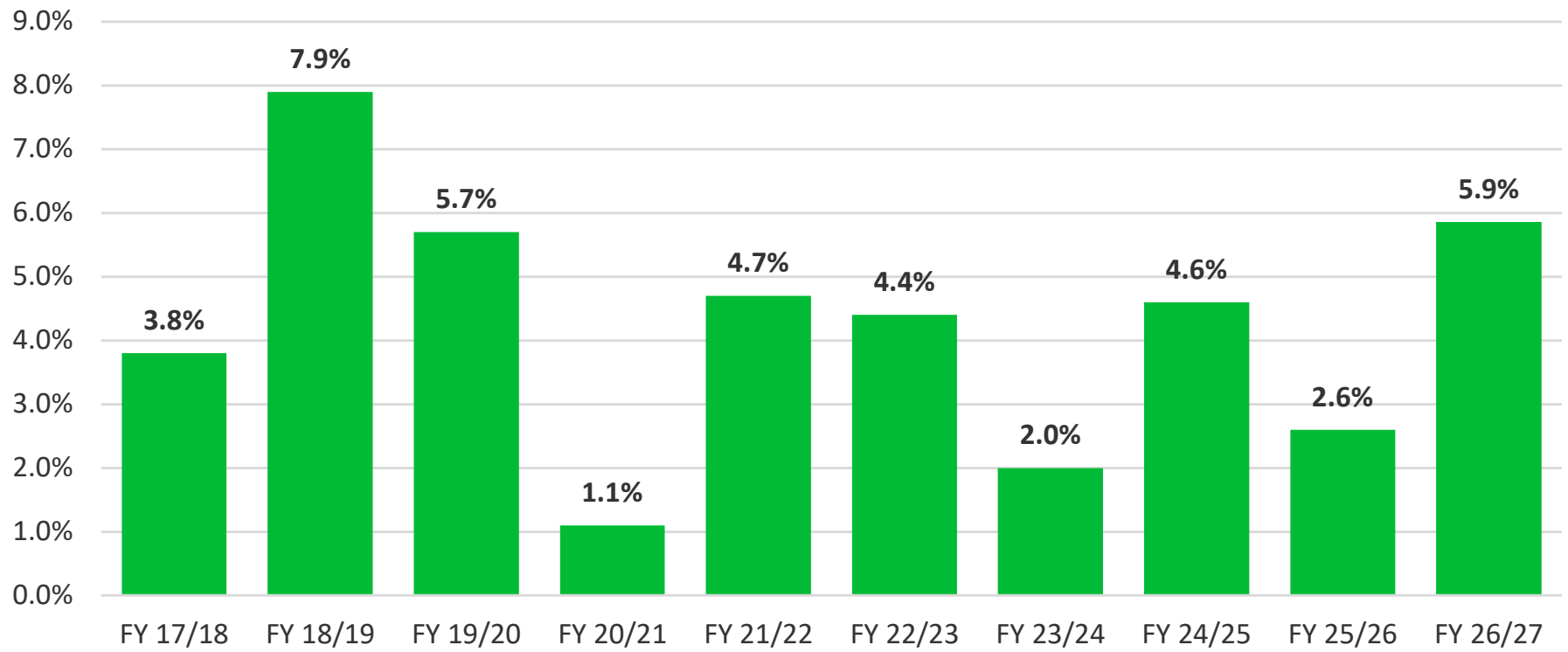
City of Ames, Iowa  
Property Tax Cost of Services  
per Residence  
3-Year Comparison

|                                | 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   |
| <b>Calculated Tax</b>          | <b>468</b> | <b>489</b> | <b>457</b> |
| <b>Public Safety:</b>          |            |            |            |
| Law Enforcement                | 103        | 108        | 97         |
| Fire Protection                | 61         | 64         | 62         |
| Building Safety                | 1          | 2          | 2          |
| Animal Control                 | 5          | 7          | 7          |
| <b>Utilities:</b>              |            |            |            |
| Stormwater Management          | 1          | 1          | -          |
| Resource Recovery              | 5          | 5          | 5          |
| <b>Transportation:</b>         |            |            |            |
| Streets and Traffic            | 120        | 123        | 117        |
| Transit (Transit Levy)         | 28         | 28         | 26         |
| Airport                        | -          | 3          | 3          |
| <b>Culture and Recreation:</b> |            |            |            |
| Parks                          | 18         | 18         | 18         |
| Recreation                     | 10         | 30         | 27         |
| Library Services               | 76         | 60         | 55         |
| Cemetery                       | -          | -          | 1          |
| <b>Community Development:</b>  |            |            |            |
| Planning Services              | 9          | 10         | 8          |
| Economic Development           | 1          | 1          | 1          |
| <b>General Government:</b>     |            |            |            |
| 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          |
| <b>Total</b>                   | <b>468</b> | <b>489</b> | <b>457</b> |

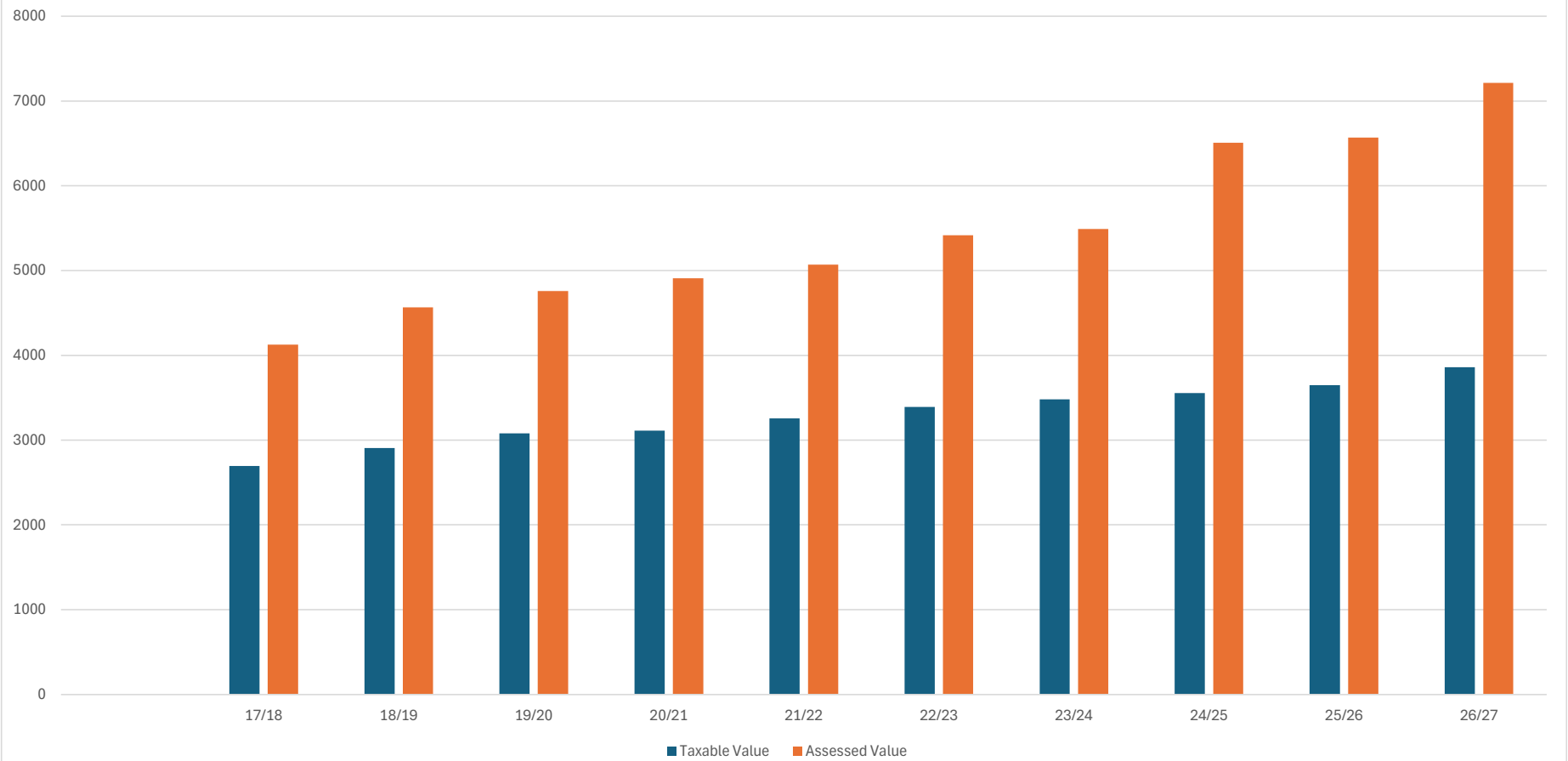
All categories reflect their applicable amounts for debt service



## 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

Select City or County:



Filter: AMES

(1) ▾

AMES

### 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)

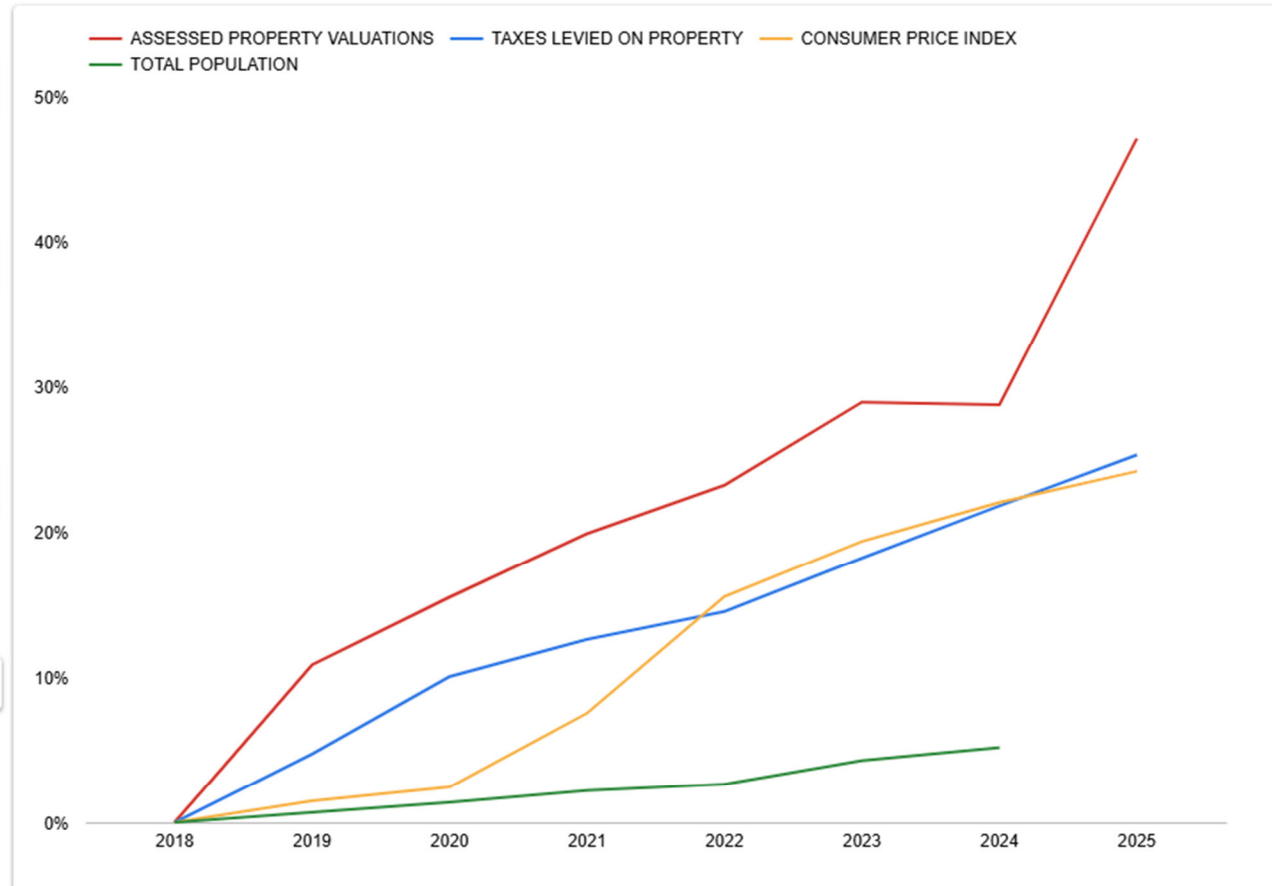
25.3%

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    |
|-------------------|------------------------|--------------------------|--------------------------------|------------------------|-------------------------|-----------------------|----------------------|------------------------------|-----------------------|---------------|
| 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        |
| 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        |
| 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        |
| 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        |
| 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       |
| 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        |
| 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        |
| 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        |
| 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 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        |
| <b>Ames *</b>     | <b>10.30</b>           | <b>6.39</b>              | <b>10.09</b>                   | <b>2.08%</b>           | <b>351.62</b>           | <b>567.23</b>         | <b>3,656,669,644</b> | <b>3,564,175,150</b>         | <b>2.60%</b>          | <b>66,427</b> |
| 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        |
| 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>              |          |
| <br><i>Total change in non-property tax revenue</i> | <br><u><u>1,424,008</u></u> | <br>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                     |              |          |
| <br><i>Contractual/Internal services</i>     |                             | <br>115,044  | <br>4.1% |
| Computer services                            | 332,559                     |              |          |
| Other contractual/internal services          | (217,515)                   |              |          |
| <br><i>Commodities</i>                       |                             | <br>128,474  | <br>9.2% |
| Library collection materials                 | 44,372                      |              |          |
| Other commodities                            | 84,102                      |              |          |
| <br><i>Capital</i>                           |                             | <br>(80,000) |          |
| (no capital is budgeted in FY 2026/27)       |                             |              |          |
| <br><i>Other expenditures:</i>               |                             | <br>514,808  | <br>9.1% |
| Transfer of Hotel/Motel receipts to H/M fund | 437,000                     |              |          |
| Transit levy transfer to Transit Fund        | 77,958                      |              |          |
| Other expenditures:                          | (150)                       |              |          |
| <br><i>Total change in expenses</i>          | <br><u><u>2,307,432</u></u> | <br><br>     | <br>4.9% |

|   |  |                                    |
|---|--|------------------------------------|
| <i>Additional amount needed in General Levy</i>           |  | <b>883,424</b>                     |
| <i>Additional amount needed in Employee Benefits Levy</i> |  | -                                  |
| <i>Additional amount needed in Transit Levy</i>           |  | <b>89,738</b>                      |
| <i>Additional amount needed in Debt Service Levy</i>      |  | <u><b>1,152,223</b></u>            |
| <br><i>Total change in tax asking for 2026/27</i>         |  | <br><u><u><b>2,125,385</b></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<br>Budget | Actual             | Additional<br>Amount<br>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<br>(salary savings from open positions<br>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<br>Budget  | Adjusted<br>Budget | Additional<br>Amount<br>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 add'l 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          |  |
| Council Priorities Fund (sustainability)     | 140,250          |  |
| Council Priorities Fund (additional funding) | 619,296          |  |
| Parking Operations Fund                      | 50,000           |  |
| Recycling Services Fund                      | 150,000          |  |
| Debt Service Fund                            | 430,000          |  |
| <i>Total Transfers</i>                       | <u>1,557,069</u> |  |

*Total Use of Fund Balance:*

2,116,930

City of Ames, Iowa  
Miscellaneous Historic Budget Information

| Year    | FTEs   | Levy    | %<br>Valuation<br>Increase | Rollback    |                           |
|---------|--------|---------|----------------------------|-------------|---------------------------|
|         |        |         |                            | Residential | Commercial<br>/Industrial |
| 2026/27 | 605.00 | 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

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## Full Time Equivalents (FTE)

|                           | 2024/25<br>Actual | 2025/26<br>Adopted | 2025/26<br>Adjusted | 2026/27<br>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              |
| <b>Total</b>              | <b>601.55</b>     | <b>606.00</b>      | <b>605.00</b>       | <b>605.00</b>      |

# Changes in Employment Levels FTE

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## 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)**

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- +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)**

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- 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

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

<sup>^</sup>20% is ~\$1 per ERU

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

**Utility Bill Rate Samples**  
 Median Use Residential Customers

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

**Utility Bill Rate Samples**  
 Median Use Commercial Customers (LP)

| <b>Electric / Water Use</b>   | <b>Electric<br/>Summer</b> | <b>Storm<br/>Water</b> | <b>Water<br/>Summer</b> | <b>Sewer</b>    | <b>Total</b>      |
|-------------------------------|----------------------------|------------------------|-------------------------|-----------------|-------------------|
| 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          |
| <b>Totals</b>                 | <b>\$6,514.78</b>          | <b>\$15.60</b>         | <b>\$622.80</b>         | <b>\$540.23</b> | <b>\$7,693.41</b> |
| Increase Due to Rate Change   | \$95.56                    | \$0.00                 | \$21.80                 | \$29.71         | \$147.07          |
| <b>Totals</b>                 | <b>\$6,610.34</b>          | <b>\$15.60</b>         | <b>\$644.60</b>         | <b>\$569.94</b> | <b>\$7,840.48</b> |
| <b>% Impact on Total Bill</b> |                            |                        |                         |                 | <b>1.91%</b>      |

**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

5% increase in 37% of recreational fees (71.81% of costs recovered by user 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   |
| <b>WELLNESS PROGRAMS</b> | <b>ACTIVITY</b>                                    | <b>2024/2025 FEE</b>                        | <b>2025/2026 FEE</b>                        | <b>2026/2027 PROPOSED FEE</b>                         |
|                          | <b>Fitness Classes</b>                             |   |   |   |
|                          | 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  |
|                          | <b>Adult Dance</b>                                 |   |   |   |
|                          | 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   |
|                          | <b>Aerobic Activities</b>                          |   |   |   |
|                          | 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                     |
| <b>Fitness Aquatics</b>                |                                      |                             |                             |                             |
| Furman                                 | Outdoor (5 Week Sessions)            | \$31.25                     | \$31.25                     | \$31.25                     |
|  | Outdoor BogaFit (5 Week Sessions)    | \$35.00                     | \$35.00                     | \$35.00                     |
| <b>Personal Training/Private</b>       |                                      |                             |                             |                             |
|  | 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                    |
| <b>Semi-Private</b>                    |                                      |                             |                             |                             |
|  | 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                    |
| <b>Reformer Sessions</b>               |                                      |                             |                             |                             |
|  | 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                    |
| <b>Tae Kwon Do</b>                     |                                      |                             |                             |                             |
|  | 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                     |
| <b>Yoga</b>                            |                                      |                             |                             |                             |
|  | 6 Week Session                       | \$37.50                     | \$37.50                     | \$37.50                     |
|  | Basic (4 week session)               | \$25.00                     | \$25.00                     | \$25.00                     |
| <b>Weight Room-CC &amp; 60 Forward</b> |                                      |                             |                             |                             |
|  | Weight Room Orientation/Onboardings  | \$15.00                     | \$25.00                     | \$25.00                     |
|  | Weight Room Orientation JR/HS        | \$35.00                     | \$36.00                     | \$36.00                     |
| <b>Punch Cards</b>                     |                                      |                             |                             |                             |
|  | 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                             |
| <b>Lessons</b>  |  |   |   |   |
|   | 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                               |
| <b>Daily Admissions</b>   |  |   |   |   |
|   | Splash Pad   | FREE                                    | FREE                                    | FREE                                      |
| <b>Fitch</b>  |  |   |   |   |
|   | 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                        |
| <b>Furman</b>   |  |   |   |   |
|   | 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                        |
| <b>Punch Cards</b>  | Youth/Adult/Senior/Infant  | 12 for the price of 11                  | 12 for the price of 11                  | 12 for the price of 11                    |
| <b>Season Passes</b>  |  |   |   |   |
| <b>Furman Aquatic Center - Summer Pass (Saturday prior to Memorial Day through Labor Day)</b>                         |  |   |   |   |
| <b>Furman Aquatic Center Summer Pass (discount 5% if purchases by May 1)</b>  | 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                                     |
| <b>End of Season Passes - Summer Valid August 1 - Labor Day</b>   | 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                                      |
| <b>Fitch Family Indoor Aquatic Center Fall/Winter/Spring (day after Labor Day through Friday before Memorial Day)</b> |  |   |   |   |
| <b>Fitch Family Indoor Aquatic Center Pass (discount 5% if purchases by August 1)</b>                                 | 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                                     |
| <b>Aquatic Pass (Fitch &amp; Furman) - Year Round (Memorial Day Weekend to Friday before Memorial Day Weekend)</b>    |  |   |   |   |
| <b>Fitch Family Indoor Aquatic Center Pass (discount 5% if purchases by August 1)</b>                                 | 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                                     |

|                                  |  |                              |                              |                               |
|----------------------------------|--|------------------------------|------------------------------|-------------------------------|
| <b>Pool Rental</b>               |  |                              |                              |                               |
|                                  | <b>Furman Aquatic Center</b>           | \$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                     |
| <b>PARKS</b>                     | <b>ACTIVITY</b>                        | <b>2024/2025 FEE</b>         | <b>2025/2026 FEE</b>         | <b>2026/2027 PROPOSED FEE</b> |
| <b>Shelter Rentals</b>           |  | \$19 per hour/2 hour minimum | \$20 per hour/2 hour minimum | \$20 per hour/2 hour minimum  |
| <b>Dog Park</b>                  |  |                              |                              |                               |
|                                  | January-December                       | \$62.00                      | \$64.00                      | \$64.00                       |
|                                  | April-December                         | \$48.00                      | \$50.00                      | \$50.00                       |
|                                  | July-December                          | \$32.00                      | \$34.00                      | \$34.00                       |
| <b>Tennis/Pickleball Courts</b>  |  |                              |                              |                               |
|                                  | Hourly Fee                             | \$7/hr/court                 | \$7/hr/court                 | \$7/hr/court                  |
|                                  | All Day Fee                            | \$42/court                   | \$42/court                   | \$42/court                    |
| <b>Sand VB Courts-Inis Grove</b> |  |                              |                              |                               |
|                                  | 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                     |
| <b>Ada Hayden Heritage Park</b>  |  |                              |                              |                               |
|                                  | Special Events                         | \$115.00                     | \$115.00                     | \$115.00                      |
| <b>Ball Diamonds</b>             |  |                              |                              |                               |
|                                  | 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                        |
| <b>Community Garden Plots</b>    |  |                              |                              |                               |
|                                  | 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                       |
| <b>HOMEWOOD</b>                  | <b>ACTIVITY</b>                        | <b>2024/2025 FEE</b>         | <b>2025/2026 FEE</b>         | <b>2026/2027 PROPOSED FEE</b> |
| <b>Daily Green Fees</b>          | 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               |
| <b>Weekends &amp; Holidays</b>   |  |                              |                              |                               |
|                                  | 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                      |

|                                       |  |  |  |  |
|---------------------------------------|--|--|--|--|
| <b>Season Passes</b>                  |  |  |  |  |
|                                       | 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   |
| <b>Equipment Rental</b>               |  |  |  |  |
|                                       | 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   |
| <b>Leagues, summer</b>                |  |  |  |  |
|                                       | 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  |
| <b>Clubhouse Rental</b>               |  |  |  |  |
|                                       | 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 |
| <b>Golf Outings (per person rate)</b> |  |  |  |  |
|                                       | 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 |
|----------------------------------|--|---------------|---------------|------------------------|
| <b>Public</b>                    |  |               |               |                        |
|                                  | 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                |
| <b>Equipment Rental</b>          | Helmet Rental                                      | \$3.00        | \$3.00        | \$4.00                 |
|                                  | Broomball Equipment Rental                         | \$85.00       | \$85.00       | \$90.00                |
| <b>Birthday Party Packages</b>   |  |               |               |                        |
|                                  | 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                  |
| <b>Igloo Rental</b>              | Per Hour   | \$35.00       | \$35.00       | \$40                   |
| <b>Pro Shop Services</b>         | 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                 |
| <b>Discount Punch Cards</b>      |  |               |               |                        |
|                                  | 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                |
| <b>Ice Rental</b>                |  |               |               |                        |
| <b>Non-Taxable Rates (ISU)</b>   | 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               |
| <b>Taxable Rates (0-39 hrs)</b>  | 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               |
| <b>Taxable Rates (40-99 hrs)</b> | 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               |
| <b>Taxable Rates (100+hrs)</b>   | 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               |
| <b>Learn To Skate/Play</b>       |  | \$165.26      | \$173.52      | \$185.00               |

|                          |  |            |            |                              |
|--------------------------|--|------------|------------|------------------------------|
| <b>Arena Advertising</b> | 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         |
|-------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>Gymnasium</b>              |                               |                                |                                |                                |
| Non-Profit Community Event    | \$80 per hour - 1st 3 hours   | \$80 per hour - 1st 3 hours    | \$85 per hour - 1st 3 hours    | \$85 per hour - 1st 3 hours    |
|                               | \$45 for each additional hour | \$45 for each additional hour  | \$50 for each additional hour  | \$50 for each additional hour  |
| Profit Status Community Event | \$145 per hour - 1st 3 hours  | \$145 per hour - 1st 3 hours   | \$145 per hour - 1st 3 hours   | \$150 per hour - 1st 3 hours   |
|                               | **                            | \$105 for each additional hour | \$105 for each additional hour | \$110 for each additional hour |
| <b>1/3 Multi-Purpose Room</b> | \$29.00 per hour              | \$30.77 per hour               | \$31.70 per hour               | \$33 per hour                  |
| <b>Aerobics Room</b>          | \$46.37 per Hour              | \$49.19 per Hour               | \$50.67 per hour               | \$52 per hour                  |
| <b>Lunch Room</b>             | 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   |
|-------------------------------|--|--|--|--|
| <b>Profit Rates</b>           |  |  |  |  |
| 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   |
| <b>Non-Profit Rates</b>       |  |  |  |  |
| 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   |
| <b>Hourly/Daily Discounts</b> |  |  |  |  |
| Frequent User (100+ hours)    | 5%   | 5%   | 5%   | 5%   |
| Community/ISU Arts            | 30%  | 30%  | 30%  | 30%  |
| <b>Ticket Facility Fees</b>   |  |  |  |  |
| <b>Based on Ticket Prices</b> |  |  |  |  |
| \$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   |
| <b>Staffing</b>               |  |  |  |  |
| <b>Hourly</b>                 |  |  |  |  |
| 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  |
| <b>Stage Equipment</b>        |  |  |  |  |
| <b>Charged once per event</b> |  |  |  |  |
| 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);<br>Weekly Rate: \$525 per week (4+ consecutive days) | Daily rate: \$125 per day (up to 3 consecutive days);<br>Weekly Rate: \$525 per week (4+ consecutive days) |

|                                  |                                     |                                     |                                     |                                     |
|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Merchandise</b>               | 10%                                 | 10%                                 | 10%                                 | 10%                                 |
| <b>Ticket Printing</b>           | \$.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 |
| <b>Service Fees For CC Sales</b> | \$.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                                     |
|---|--|--|--|--|
| <b>For Profit Rates</b>                       |  |  |  |  |
| 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   |
| <b>Non Profit Rates</b>                       |  |  |  |  |
| 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 >) |
| <b>Riser Removal/Installation (per event)</b> | \$288  | \$297  | \$306  | \$315  |
| <b>Vending (excluding alcohol)</b>            | \$218/Event or 10% of Sales                                | \$225/Event or 10% of Sales                                | \$232/Event or 10% of Sales                                | \$239/event or 10% sales                                   |
| <b>Alcohol Sales</b>                          | 10%  | 10%  | 10%  | 10%  |
| <b>Ticket Facility Fees</b>                   |  |  |  |  |
|   | <b>Based on Ticket Prices</b>                              |  |  |  |
| \$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**

Effective July 1, 2026

**Lots**

|                     |                |                                      |
|---------------------|----------------|--------------------------------------|
| Adult               | \$898.40/space | \$224.60 perpetual care <sup>1</sup> |
| Infant <sup>3</sup> | \$160.00/space | \$40.00 perpetual care <sup>1</sup>  |

**Interment (Does not include price of lot)**

**Full Burial:**

|                                       |            |
|---------------------------------------|------------|
| Adult                                 | \$1,123.00 |
| Infant                                | \$374.00   |
| Weekend/Holiday - Adult <sup>2</sup>  | \$1,563.00 |
| Weekend/Holiday - Infant <sup>2</sup> | \$525.00   |

**Cremation:**

|                              |          |
|------------------------------|----------|
| Adult                        | \$640.00 |
| Weekend/Holiday <sup>2</sup> | \$760.00 |

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

**Columbarium**

|   |            |
|---|------------|
| Niche, Interment,<br>and Plaque             | \$3,276.00 |
| (\$336.40 for perpetual care <sup>1</sup> ) |            |

**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 |
|-----------------------------|--------------|

<sup>1</sup> The perpetual care fund is an irrevocable trust; monies deposited into the perpetual care fund are non-refundable. (*Iowa Code 523I.807*)

<sup>2</sup> 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*)

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

| <b>Proposed Mechanical, Plumbing &amp; Electrical Permit Fee Increase (Ames Municipal Code Appendix U)</b>          |   |   |                      |
|---|---|---|----------------------|
| <b>Permit</b>   | <b>Current Fee</b>  | <b>Proposed Fee 5% Increase</b>   | <b>\$ Difference</b> |
| Basic Fee - Every Permit (Plumbing, Mechanical & Electrical)  | \$53.55   | \$56.23   | \$2.68               |
| <b>Permit Type Examples</b>   | <b>Current Fee</b>  | <b>Proposed Fee 5% Increase</b>   | <b>\$ Difference</b> |
| 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               |
| <b>Permit Required Project Examples</b>   | <b>Current Fee</b>  | <b>Proposed Fee 5% Increase</b>   | <b>\$ Difference</b> |
| 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               |
| <b>Proposed Building Permit Fee Schedule - Valuation Based Permit Fee Increase (Ames Municipal Code Appendix L)</b> |   |   |                      |
| <b>Total Valuation</b>  | <b>Current Fee</b>  | <b>Proposed Fee 5% Increase</b>   | <b>\$ Difference</b> |
| \$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       | \$20.08 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       | \$30.88 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.   | \$50.00 to \$50.00   |
| \$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. | \$166.87 to \$166.87 |
| \$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.  | \$289.19 to \$289.19 |
| <b>Building Permit Valuation Examples</b>   | <b>Current Fee</b>  | <b>Proposed Fee 5% Increase</b>   | <b>\$ Difference</b> |
| 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**

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