



City Council SPECIAL Meeting Notice

Governing Body: City Council of Boone, Iowa

Date of Meeting: January 13, 2026

Time of Meeting: 6:00 P.M.

Place of Meeting: Council Chambers at City Hall
(923 8th Street, Second Floor)

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1. ROLL CALL
 2. APPROVAL OF AGENDA
 3. BUDGET OVERVIEW - City Administrator
 4. BUDGET PRESENTATIONS
 - A. Airport - Pundzak
 - B. Park/Pool/Cemetery - Cornelis
 - C. Library - Williams
 - D. Administration - Elmquist
 - E. Animal Control - Elmquist
 - F. Arts - Elmquist
 - G. City Hall - Elmquist
 - H. Community Service Officer - Elmquist
 - I. Demolitions - Elmquist
 - J. Economic Development - Elmquist
 - K. Electronic Sign - Elmquist
 - L. Family Resource Center - Elmquist
 - M. Greenspace - Elmquist
 - N. Landfill - Elmquist
 - O. Municipal Band - Elmquist
 - P. Building Department - Ades
 - Q. Fire Department - Adams
 - R. Rental Code - Adams
 - S. Police Department - Wiebold
 - T. Recreation - Osmundson
 - U. Road Use Tax (RUT)/Street Department - Andrews
 - V. Storm Water - Elmquist/Andrews
 - W. Sewer - Elmquist/Andrews
 - X. Traffic - Andrews

Y. Water - Elmquist/Andrews

- 5. LOCAL OPTION SALES (LOST) - Elmquist**
- 6. CAPITAL PROJECTS - Elmquist**
- 7. CERTIFICATION OF TAX LEVY - Elmquist**
- 8. ADJOURN**

City of Boone - Airport

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-280-4310	AIRPORT HANGAR/BASE RENT	79,000.00	75,000.00	42,462.83	79,736.09	71,295.08
001-280-4311	AIRPORT RENT/FARM LAND	43,500.00	64,470.00	34,072.54	39,881.78	40,242.08
001-280-4340	AIRPORT/MISCELLANEOUS	3,000.00	1,500.00	1,155.10	3,959.41	1,836.68
001-280-4400	FEDERAL GRANT	-	-	-	-	-
		125,500.00	140,970.00	77,690.47	123,577.28	113,373.84

General Fund Expense

001-280-6240	TRAVEL/CONFERENCE EXPENSE	2,500.00	2,500.00	-	714.40	919.97
001-280-6310	REPAIRS/BUILDINGS/GROUNDS	34,000.00	34,000.00	10,182.25	16,651.24	11,692.77
001-280-6312	STATE GRANT	-	-	-	-	-
001-280-6320	MOWING/SNOW REMOVAL	43,600.00	43,600.00	15,000.00	30,133.29	39,575.30
001-280-6350	EQUIPMENT MAINTENANCE	6,000.00	5,500.00	6,789.08	3,917.43	1,979.70
001-280-6351	SERVICE/HOMER	-	-	-	-	-
001-280-6371	UTILITIES	22,000.00	22,000.00	10,008.54	18,621.48	16,675.28
001-280-6373	TELEPHONE	2,400.00	1,900.00	992.23	2,155.84	1,828.21
001-280-6399	RUNWAY REPAIRS	-	-	-	-	-
001-280-6402	MARKETING	3,200.00	3,200.00	-	518.84	-
001-280-6408	INSURANCE/LIABILITY	2,700.00	2,700.00	-	5,400.00	2,572.00
001-280-6411	AIRPORT/LEGAL FEES	-	2,450.00	1,615.00	1,733.94	1,666.96
001-280-6430	AIRPORT MANAGER	61,824.00	60,020.00	30,012.00	62,352.00	56,580.00
001-280-6470	SERVICE/TANK PERMITS & REPAIRS	4,000.00	4,000.00	-	9,537.86	25,183.86
001-280-6499	CONTRACT SERVICES	-	-	-	5,720.00	-
001-280-6505	OTHER EQUIPMENT	-	-	-	-	-
001-280-6508	POSTAGE	250.00	250.00	36.82	127.50	112.74
001-280-6599	SUPPLIES	700.00	700.00	223.81	329.34	161.80
001-280-6910	TRANSFER OUT-BOND PAYMENT	-	-	-	-	-
		183,174.00	182,820.00	74,859.73	157,913.16	158,948.59

Local Option Sales Tax

121-280-6499	AIRPORT IMPROVEMENTS	-	-	-	-	30,000.00
121-280-6910	LOST AIRPORT TRF OUT	218,500.00	-	-	-	86,333.00

City of Boone - Airport

Local Grant match - 15/33 Edge Lighting

Local Grant match - Runway, Taxiway, Apron Pavment Rehab

		218,500.00	-	-	-	116,333.00
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Capital Projects - Revenue

301-280-4310	SMALL 1940'S HANGAR DEPREC	6,000.00	6,000.00	3,514.69	5,733.46	6,015.03
302-280-4311	HIRTA BLDG DEPRECIATION	9,000.00	9,000.00	4,536.00	9,828.00	8,353.23
302-910-4830	TRANSFER IN	-	-	-	-	-
303-910-4830	TRANSFER FROM OTHER FUNDS	-	-	-	-	-
303-280-4310	WC HANGAR DEPRECIATION	2,300.00	2,200.00	1,358.70	5,777.60	2,013.00
306-280-4440	15/33 EDGE LIGHTING-STATE FUND	401,500.00	-	-	-	-
306-910-4830	TRANSFER IN	148,500.00	-	-	-	-
344-750-4400	AIRPORT RUNWAY EXT - FAA GRANT	-	-	-	-	-
344-910-4830	TRANSFER IN FROM LOST	-	150,000.00	-	-	-
348-280-4400	FEDERAL GRANT	631,481.00	-	-	-	-
348-910-4830	TRANSFER IN LOST	70,000.00	-	-	-	-
358-750-4440	STATE GRANT	-	15,000.00	-	-	-
358-910-4830	TRANSFER IN FROM LOST	-	25,000.00	-	-	-
365-280-4830	TRANSFER IN FROM LOST	-	-	-	-	86,333.00
365-280-4400	FUEL FARM REPLMENT GRANT	-	-	2,584.80	57,553.85	-
		1,268,781.00	207,200.00	11,994.19	78,892.91	102,714.26

Capital Projects - Expense

301-280-6499	AIRPORT HANGAR DEPRECIATION	50,000.00	50,000.00	-	-	-
302-280-6310	AIRPORT TRANSPORTATION BLDG	45,000.00	45,000.00	6,058.27	-	-
302-910-6910	TRANSFER OUT	-	-	-	-	-
303-910-6910	TRANSFER OUT	-	-	-	-	-
303-280-6499	WC HANGAR DEPRECIATION PRJ	5,000.00	5,000.00	1,170.78	-	1,772.79
306-280-6407	15/33 EDGE LIGHTING ENGINEER	110,000.00	-	-	-	-
306-280-6495	15/33 EDGE LIGHTING CONSTRUCT	591,645.00	-	-	-	-
365-280-6799	FUEL FARM CONSTRUCTION	-	-	856,515.74	-	-
365-280-6407	FUEL FARM-ENGINEER	-	-	40,889.50	16,041.22	51,654.80
344-910-6910	TRANSFER OUT- RUNWAY EXT	-	-	-	-	-

City of Boone - Airport

344-750-6799	RUNWAY EXTENSION-CONSTRUCTION	-	-	-	-	-
344-750-6730	AIRPORT RUNWAY EXTENSION-LAND	-	-	-	-	-
344-750-6407	RUNWAY EXTENSION-ENGINEERING	-	-	-	-	-
348-280-6407	RUNWAY/TAXIWAY/APRON ENGINEER	50,000.00	-	-	-	-
348-280-6495	RUNWAY/TAXIWAY/APRON CONSTRUCT	652,000.00	-	-	-	-
358-750-6499	FUEL TANK REMOVAL-CONSTRUCTION	-	35,000.00	-	-	-
358-750-6407	FUEL TANK REMOVAL-ENGINEERING	-	5,000.00	-	-	-
		1,503,645.00	140,000.00	904,634.29	16,041.22	53,427.59

City of Boone - Parks

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-430-4310	SHELTER RECEIPTS-PARK	15,000.00	15,000.00	6,440.00	14,787.00	14,880.00
001-430-4311	HOUSE RENT & OTHER-PARK	-	-	-	-	-
001-430-4340	ASH TREE APPEAL	-	-	-	-	-
001-430-4465	COUNTY GRANTS	-	-	-	-	9,270.00
001-430-4710	REIMBURSEMENTS	-	-	-	-	-
001-430-4755	SKATE POND	-	-	-	-	-
		15,000.00	15,000.00	6,440.00	14,787.00	24,150.00

General Fund Expense

001-430-6010	SALARIES/PARK	230,143.15	184,795.00	94,115.13	156,390.35	139,976.81
	<i>Includes 1 additional full-time employee</i>					
001-430-6020	SALARIES/PARTTIME/PARK	50,000.00	44,000.00	21,950.50	38,753.00	45,232.81
	<i>Includes an additional \$6,000 to increase part-time hours or additional staff</i>					
001-430-6050	SALARIES/PARK COMMISSION	1,300.00	1,300.00	650.00	1,300.00	1,300.00
001-430-6181	CLOTHING ALLOWANCE	1,200.00	1,200.00	708.86	909.59	954.41
001-430-6240	TRAVEL/CONFERENCE EXPENSE	2,500.00	2,500.00	45.00	1,368.85	1,828.29
001-430-6320	REPAIRS/HOUSE/SHOP	1,000.00	1,000.00	703.27	713.10	596.36
001-430-6321	BUILDINGS & GROUNDS	25,000.00	17,000.00	16,981.38	14,630.12	30,590.82
	<i>Additional mulch needed for playground areas estimated \$6,000</i>					
001-430-6322	VANDALISM	2,000.00	2,000.00	15.99	-	22.88
001-430-6331	GAS & OIL	13,000.00	13,000.00	10,659.95	8,549.97	16,123.77
001-430-6350	REPAIRS/EQUIPMENT MAINT	8,000.00	7,000.00	4,744.83	8,016.70	7,392.87
001-430-6371	UTILITIES	33,000.00	33,000.00	14,362.56	20,332.54	24,792.71
001-430-6373	TELEPHONE	3,500.00	3,500.00	1,795.03	2,565.94	2,274.11
001-430-6411	LEGAL FEES-PARKS	1,000.00	946.00	807.50	867.00	833.48
001-430-6417	STREET MAINTENANCE	2,000.00	1,500.00	-	-	526.30
001-430-6419	COMPUTER UPDATES	2,000.00	1,500.00	-	2,338.51	1,138.52
001-430-6490	REFUNDS/DEPOSITS	100.00	100.00	-	-	-
001-430-6499	URBAN FORESTRY	3,500.00	3,500.00	360.00	1,330.01	2,432.28
001-430-6504	EQUIPMENT	3,000.00	3,000.00	331.53	473.40	338.73
001-430-6506	OFFICE SUPPLIES	700.00	500.00	152.00	391.07	436.77

City of Boone - Parks

001-430-6508	POSTAGE	400.00	400.00	133.64	393.14	313.96
001-430-6599	SUPPLIES	3,500.00	3,500.00	-	1,217.79	1,266.86
		386,843.15	325,241.00	168,517.17	260,541.08	278,372.74

Road Use Tax

110-430-6490	URBAN FORESTRY	45,000.00	35,000.00	13,350.00	33,855.00	27,000.00
<i>Hazard tree removal \$35,000 - Tree trimming \$10,000</i>						
110-430-6499	TREE REPLACEMENT	-	-	-	-	-
		536,043.15	454,187.00	232,959.85	357,584.22	396,281.45

Employee Benefits

112-430-6150	GROUP INSURANCE/PARK	50,000.00	35,000.00	11,657.52	19,365.55	43,452.95
112-430-6152	SELF FUNDED INS	-	-	-	-	-
112-430-6153	HSA CITY SHARE	-	-	-	-	-
113-430-6170	UNEMPLOYMENT/PARK	6,000.00	6,000.00	173.94	218.21	906.61
113-430-6160	WORK COMP INS/PARK	12,000.00	12,000.00	-	5,374.00	3,235.00
113-430-6151	DENTAL-LIFE/PARKS	3,000.00	2,000.00	378.84	604.60	1,862.74
113-430-6130	IPERS/PARK	26,000.00	23,000.00	9,328.82	15,139.50	13,659.24
113-430-6110	SOCIAL SECURITY/PARK	22,000.00	20,000.00	8,902.25	14,989.10	14,136.97
114-430-6199	UNFUNDED LIABILITY/PARK	-	-	-	-	-
		119,000.00	98,000.00	30,441.37	55,690.96	77,253.51

Local Option Sales Tax

121-430-6499	STUMP GRINDING	-	75,000.00	52,009.98	-	-
121-430-6725	PARK EQUIPMENT	78,000.00	28,000.00	27,723.81	27,723.81	90,422.00
<i>Annual equipment lease \$28,000</i>						
<i>Sport Utility Vehicle \$40,000</i>						
<i>Replace park shelter roof \$10,000</i>						
<i>Set-aside \$100,000 to replaec the tree trimming bucket truck</i>						
121-430-6727	PARK/TRAIL & PLAY EQUIPMENT	35,000.00	35,000.00	63,300.00	54,950.00	-
<i>Play equipment for Larraw Park</i>						
121-430-6730	PARK LAND	-	-	-	-	-
		113,000.00	138,000.00	143,033.79	82,673.81	90,422.00

City of Boone - Parks

Trust Fund Revenue

170-430-4465	PARKS/TRUST/MEMORIAL FUND	-	-	-	10,140.00	-
170-430-4705	LOCAL GRANTS-PARK	-	-	25,650.00	3,000.00	25,000.00
170-910-4830	TRANSFER IN	-	-	-	-	-
		-	-	25,650.00	13,140.00	25,000.00

Trust Fund Expense

170-430-6499	PARK/TREES	-	-	-	-	-
170-430-6599	PARK TRUST FUND	-	-	-	-	-
		-	-	-	-	-

City of Boone - Pool

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-435-4310	SWIM LESSONS/START UP REIMB	20,000.00	20,000.00	785.00	25,945.00	28,204.50
001-435-4501	POOL SERVICES	110,000.00	105,000.00	50,724.25	134,063.75	124,261.75
001-435-4560	SALES TAX/POOL	-	-	-	-	1,773.75
001-435-4760	POOL CONCESSIONS	26,000.00	26,000.00	13,317.95	24,966.88	28,438.55
		156,000.00	151,000.00	64,827.20	184,975.63	182,678.55

General Fund Expense

001-435-6010	SALARIES/MAINTENANCE	22,500.00	21,633.00	9,616.70	16,564.66	20,542.52
001-435-6030	SALARIES/POOL	95,000.00	95,000.00	90,361.71	94,808.68	93,768.36
001-435-6350	REPAIRS	20,000.00	17,000.00	16,260.07	211,402.51	6,677.25
	<i>Replace pool injector lines and injectors \$3,000</i>					
001-435-6371	UTILITIES	27,000.00	25,000.00	20,444.20	23,763.35	23,532.82
001-435-6373	TELEPHONE	500.00	500.00	144.95	383.75	320.23
001-435-6418	SALES TAX	7,200.00	7,200.00	3,543.88	12,984.02	10,292.81
001-435-6490	LAB TESTS	250.00	250.00	57.00	171.00	156.50
001-435-6496	POOL REFUNDS	1,000.00	1,000.00	-	1,825.00	200.00
001-435-6499	SERVICES	7,000.00	6,500.00	1,425.50	6,901.50	6,509.00
001-435-6501	CHEMICALS	16,000.00	15,000.00	10,471.39	15,339.17	18,117.30
001-435-6503	POOL CONCESSION SUPPLIES	18,000.00	14,000.00	10,931.38	18,659.87	12,815.80
001-435-6504	EQUIPMENT/TOOLS	1,500.00	1,000.00	1,362.27	934.99	309.93
001-435-6508	POSTAGE	75.00	75.00	3.40	36.66	42.12
001-435-6599	SUPPLIES	2,200.00	2,000.00	1,179.96	2,802.12	1,378.20
		218,225.00	206,158.00	165,802.41	406,577.28	194,662.84

Employee Benefits

112-435-6050	HEALTH INSURANCE-POOL	-	-	-	-	(10.00)
112-435-6153	HSA CITY SHARE	-	-	-	-	-
113-435-6110	SOCIAL SECURITY/POOL	12,000.00	10,000.00	7,279.43	8,495.46	8,734.80
113-435-6130	IPERS/POOL	3,300.00	3,300.00	1,542.40	2,444.51	2,201.34
113-435-6151	DENTAL INSURANCE-POOL	-	-	-	-	(1.00)
113-435-6170	UNEMPLOYMENT/POOL	2,000.00	2,000.00	110.69	138.86	576.93
		17,300.00	15,300.00	8,932.52	11,078.83	11,502.07

City of Boone - Pool

Local Option Sales Tax						
121-435-6499	SWIMMING POOL IMPROVEMENTS	15,000.00	10,000.00	10,000.00	122,046.00	25,000.00
	<i>Replace pool shades \$15,000</i>					
		15,000.00	10,000.00	10,000.00	122,046.00	25,000.00

City of Boone - Cemetery

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-450-4300	INTEREST PERPETUAL CARE FUND	3,000.00	3,000.00	2,689.66	5,269.61	4,559.82
001-450-4500	GRAVE FEES/OPENINGS	29,000.00	29,000.00	12,825.00	29,300.00	29,350.00
001-450-4550	CEMETERY INSPECT/RESEARCH	1,000.00	1,000.00	750.00	1,855.00	1,940.00
001-450-4705	DONATIONS	-	-	-	-	-
001-450-4740	SALE OF LOTS/80%	15,000.00	13,000.00	5,000.00	14,680.00	15,540.00
001-450-4741	COLUMBARIUM SALES 80%	2,500.00	1,600.00	2,500.00	980.00	7,380.00
		50,500.00	47,600.00	23,764.66	52,084.61	58,769.82

General Fund Expense

001-450-6010	SALARIES/CEMETERY	72,097.81	67,404.00	34,501.90	61,187.23	58,168.48
001-450-6020	SALARIES/EXTRA/CEMETERY	40,000.00	37,900.00	23,608.00	34,255.00	31,502.25
001-450-6181	CLOTHING ALLOWANCE	400.00	400.00	384.96	347.45	400.00
001-450-6240	TRAVEL/CONFERENCE	1,000.00	200.00	881.44	53.85	52.20
001-450-6321	BUILD/GROUNDS	4,000.00	3,500.00	2,883.90	4,093.77	5,507.15
001-450-6331	GAS & OIL	5,500.00	5,500.00	1,139.51	1,554.42	2,511.84
001-450-6350	REPAIRS/EQUIPMENT	3,000.00	2,500.00	2,856.49	2,344.09	2,688.92
001-450-6371	UTILITIES	5,500.00	5,500.00	1,487.75	4,088.34	3,970.05
001-450-6373	TELEPHONE	2,000.00	2,000.00	324.16	1,017.99	1,631.64
001-450-6402	ADVERTISING	-	-	-	-	-
001-450-6419	COMPUTER UPDATES	1,500.00	1,200.00	1,446.38	1,200.00	-
001-450-6499	GRAVE OPENINGS	2,000.00	1,000.00	255.00	1,445.00	-
001-450-6504	EQUIPMENT/CEMETERY	2,000.00	1,000.00	1,117.37	270.22	536.96
	<i>Grave heater</i>					
001-450-6506	OFFICE SUPPLIES	800.00	800.00	86.92	458.50	2,361.00
001-450-6507	FLOWERS/PLANTS	500.00	500.00	-	416.00	416.00
001-450-6508	POSTAGE	150.00	150.00	33.40	120.66	102.11
001-450-6599	SUPPLIES	1,000.00	1,000.00	31.79	67.81	110.88
001-450-6730	LOT RESALES	-	-	-	-	-
		141,447.81	130,554.00	71,038.97	112,920.33	109,959.48

City of Boone - Cemetery

Employee Benefits

112-450-6150	GROUP INSURANCE/CEMETERY	32,000.00	32,000.00	13,947.92	23,910.72	23,152.43
112-450-6152	SELF FUNDED INSUR	-	-	-	-	-
112-450-6153	HSA CITY SHARE	-	-	-	-	-
113-450-6110	SOCIAL SECURITY/CEMETERY	9,000.00	9,000.00	4,393.49	7,205.90	6,751.04
113-450-6130	IPERS/CEMETERY	9,000.00	8,000.00	3,685.32	6,465.24	5,691.35
113-450-6151	DENTAL-LIFE/CEMETERY	1,700.00	1,500.00	893.41	1,422.20	1,231.98
113-450-6160	WORK COMP INS/CEMETERY	5,000.00	5,000.00	-	3,829.00	3,988.00
113-450-6170	UNEMPLOYMENT/CEMETERY	5,000.00	5,000.00	268.81	337.23	1,401.12
114-450-6199	UNFUNDED LIABILITY	-	-	-	-	-
		61,700.00	60,500.00	23,188.95	43,170.29	42,215.92

Local Option Sales Tax

121-450-6499	CEMETERY/IMPRV & EQUIP	12,000.00	9,000.00	8,862.99	8,862.99	109,955.18
<i>Annual equipment lease \$9,000</i>						
<i>Cemetery road repair \$3,000</i>						
		12,000.00	9,000.00	8,862.99	8,862.99	109,955.18

Perpetual Care Revenue

500-450-4300	INTEREST	-	-	-	-	-
500-450-4740	SALE OF LOTS/20%	4,000.00	4,000.00	1,250.00	3,720.00	3,885.00
500-450-4741	COLUMBARIUM SALE 20%	1,380.00	1,380.00	600.00	220.00	1,820.00
		5,380.00	5,380.00	1,850.00	3,940.00	5,705.00

City of Boone - Library

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-410-4400	FEDERAL GRANT	-	-	-	-	-
001-410-4465	LIBRARY/COUNTY REVENUE	89,000.00	83,000.00	42,952.14	79,815.84	76,564.64
001-410-4470	LIBRARY/ENRICH IOWA	4,600.00	4,600.00	4,369.14	4,374.58	4,391.67
001-410-4471	OPEN ACCESS	3,500.00	4,500.00	3,180.19	3,206.28	3,322.98
001-410-4500	LIBRARY/RECEIPTS & FINES	9,000.00	9,000.00	4,719.19	7,469.04	8,752.65
		106,100.00	101,100.00	55,220.66	94,865.74	93,031.94

General Fund Expense

001-410-6010	SALARIES/LIBRARY	326,000.00	313,300.00	168,684.10	304,175.72	285,747.00
001-410-6020	SALARIES/PARTTIME/LIBRARY	66,800.00	64,230.00	27,080.39	50,742.16	42,467.10
001-410-6230	LIBRARY PROGRAMS	2,000.00	2,000.00	504.75	2,095.63	1,784.02
001-410-6240	TRAVEL/CONFERENCE/EXPENSE	3,000.00	3,000.00	240.00	945.17	2,220.25
001-410-6321	BUILDING/GROUNDS REPAIRS	15,000.00	15,000.00	1,897.76	16,845.81	15,996.60
001-410-6340	REPAIRS-OFFICE	4,000.00	4,000.00	285.00	8,174.20	4,531.60
001-410-6371	UTILITIES	65,900.00	65,900.00	26,869.32	46,392.69	50,967.96
001-410-6373	TELEPHONE	3,200.00	3,200.00	1,327.10	1,879.62	2,893.53
001-410-6409	CONTRACT SERVICES	33,450.00	32,750.00	13,878.00	31,783.54	30,069.78
001-410-6414	COPIER PRINTING/MAINTENANCE	3,500.00	3,500.00	1,561.24	2,723.78	2,225.99
001-410-6419	DATA PROCESSING	-	-	-	-	560.00
001-410-6496	BOOK REFUNDS	-	-	-	-	-
001-410-6499	COMPUTERS/TECHNOLOGY	15,000.00	15,000.00	2,178.70	13,663.92	20,998.45
001-410-6502	BOOKS/LIBRARY MATERIALS	45,500.00	41,000.00	17,977.63	45,332.87	44,123.60
001-410-6506	SUPPLIES/OFFICE/BINDING	9,750.00	9,550.00	5,425.58	10,477.34	7,791.70
001-410-6508	POSTAGE	700.00	300.00	184.08	919.08	670.93
001-410-6598	ENRICH IOWA	4,600.00	4,600.00	4,033.14	4,374.58	4,391.00
001-410-6599	DUES/MEMBERSHIP	500.00	500.00	120.00	60.00	335.00
001-410-6725	EQUIPMENT/OFFICE	-	-	-	-	-
		598,900.00	577,830.00	272,246.79	540,586.11	517,774.51

Employee Benefits

112-410-6150	GROUP INSURANCE/LIBRARY	122,000.00	109,800.00	64,003.84	101,444.40	96,053.43
112-410-6152	SELF FUNDED INS	-	-	-	-	-

City of Boone - Library

112-410-6153	HSA CITY SHARE	1,600.00	1,600.00	1,600.00	1,600.00	450.00
113-410-6110	SOCIAL SECURITY/LIBRARY	30,100.00	28,900.00	14,368.59	25,963.42	23,908.25
113-410-6130	IPERS/LIBRARY	37,100.00	35,700.00	18,006.64	32,157.75	30,238.67
113-410-6151	DENTAL-LIFE/LIBRARY	6,500.00	5,600.00	3,703.17	5,478.44	5,333.04
113-410-6160	WORK COMP INS/LIBRARY	1,500.00	1,500.00	-	268.00	752.00
113-410-6170	UNEMPLOYMENT/LIBRARY	2,100.00	2,100.00	110.69	138.86	576.93
114-410-6199	UNFUNDED LIABILITY-LIBRARY	-	-	-	-	-
		200,900.00	185,200.00	101,792.93	167,050.87	157,312.32

Local Option Sales Tax

121-410-6502	LIBRARY	4,000.00	-	-	4,062.00	-
121-410-6910	TRANSFERS OUT	-	-	-	-	-
		4,000.00	-	-	4,062.00	-

Trust Fund Revenue

169-410-4300	INTEREST INCOME	5,500.00	3,000.00	-	11,677.94	5,097.64
169-410-4465	LIBRARY/MEMORIAL FUND	60,000.00	60,000.00	17,728.31	34,578.85	43,773.74
169-410-4700	LOCAL GRANTS	-	-	-	-	-
169-410-4810	SALE OF BOOKS	300.00	500.00	-	161.35	76.53
		65,800.00	63,500.00	17,728.31	46,418.14	48,947.91

Trust Fund Expense

169-410-6502	LIBRARY MATERIALS-BOOK SALE	300.00	500.00	38.95	595.52	152.82
169-410-6599	LIBRARY/MEMORIAL FUND	60,000.00	60,000.00	10,294.80	43,054.95	52,994.85
		60,300.00	60,500.00	10,333.75	43,650.47	53,147.67

City of Boone - Administration

General Fund Expenses

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-620-6010	SALARIES/ADMINISTRATION	190,000.00	202,000.00	81,738.64	165,267.68	141,057.80
001-620-6050	SALARIES/COUNCILMEMBERS	28,800.00	28,800.00	16,800.00	28,800.00	28,237.50
001-620-6181	ADM STAFF CLOTHING	-	200.00	-	-	-
001-620-6210	MEMBERSHIP DUES	4,000.00	4,000.00	1,825.00	2,480.25	1,998.00
001-620-6230	TRAINING/GOAL SETTING	600.00	600.00	327.55	750.92	501.67
001-620-6240	TRAVEL/CONFERENCE EXPENSE	13,000.00	13,000.00	4,272.70	7,836.39	9,792.18
001-620-6332	VEHICLE REPAIRS	-	-	7.29	239.98	-
001-620-6340	REPAIRS/OFFICE & COMPUTER	400.00	400.00	64.00	-	-
001-620-6371	UTILITIES/SIRENS/CIVIL DF	3,500.00	2,000.00	2,218.01	3,081.58	1,703.62
001-620-6373	TELEPHONE	6,000.00	7,500.00	2,194.85	5,081.05	6,317.49
001-620-6401	AUDIT/CITY BUDGET	12,000.00	10,000.00	-	11,028.75	8,962.50
001-620-6403	ELECTION EXPENSE	-	5,000.00	-	5,762.74	4,901.10
001-620-6405	RECORDING/COURT FEES	700.00	700.00	358.00	1,063.40	460.20
001-620-6407	ENGINEERING FEES/CITY	64,000.00	-	444.41	10,957.05	10,536.56
	<i>General engineering services \$14,000</i>					
	<i>Comprehensive Plan update \$50,000</i>					
001-620-6408	INSURANCE/LIABILITY	365,000.00	365,000.00	1,764.00	311,587.52	297,742.85
001-620-6410	NEGOTIATOR/CITY	-	-	-	-	-
001-620-6411	LEGAL FEES/ATTORNEY	69,000.00	85,000.00	56,525.00	60,688.85	58,343.60
001-620-6414	PUBLICATIONS	14,000.00	14,000.00	6,986.23	13,598.90	11,763.25
001-620-6418	TAXES	1,000.00	1,500.00	643.35	42.00	300.00
001-620-6419	COMPUTER UPDATE/TRAINING	15,000.00	15,000.00	7,833.80	17,882.33	12,158.66
001-620-6420	ORDINANCE UPDATE	5,000.00	2,000.00	1,147.00	131.25	481.50
	<i>Ordinance recodification \$4,000</i>					
001-620-6498	REFUNDS	300.00	1,000.00	-	-	100.00
001-620-6506	SUPPLIES/OFFICE	3,000.00	3,000.00	1,521.69	3,485.61	1,775.30
001-620-6508	POSTAGE	1,000.00	1,000.00	133.68	3,287.17	314.05
001-620-6599	MISC/MAINTENANCE AGREMNT	4,000.00	4,000.00	902.17	19,878.96	1,733.24
		800,300.00	765,700.00	187,707.37	672,932.38	599,181.07

Employee Benefits

City of Boone - Administration

112-620-6150	INSURANCE/ADMINISTRATION	150,000.00	170,000.00	74,527.28	137,815.68	95,316.38
112-620-6152	SELF FUNDED INS	-	-	-	-	-
112-620-6153	HSA CITY SHARE	1,600.00	1,600.00	1,600.00	1,600.00	450.00
113-620-6110	SS/MEDICARE/ADMINISTRATIN	20,000.00	20,000.00	6,699.12	14,230.86	11,878.80
113-620-6130	IPERS/ICMA/ADMINISTRATION	20,000.00	20,000.00	8,389.11	17,548.54	14,147.21
113-620-6151	DENTAL-LIFE/ADMINISTRATION	12,000.00	18,500.00	4,411.65	8,533.36	6,486.48
113-620-6160	WORK COMP INS/ADMIN	15,000.00	24,200.00	-	12,281.00	11,888.00
113-620-6170	UNEMPLOYMENT	2,000.00	2,000.00	79.07	99.19	412.09
114-620-6199	UNFUNDED LIABILITY/ADMIN	-	115,000.00	-	109,111.81	-
		220,600.00	371,300.00	95,706.23	301,220.44	140,578.96
Local Option Sales Tax						
121-620-6419	COMPUTER SYSTEM & FURNITURE/LO	5,000.00	10,000.00	-	6,682.52	13,497.00
	<i>Computers</i>					
121-620-6725	CITY IMPROVEMENTS & EQUIP/LOT	-	-	-	-	-
		5,000.00	10,000.00	-	6,682.52	13,497.00

City of Boone - Animal Control

General Fund Expenses

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-190-6599	MOSQUITO/PEST CONTROL	25,000.00	25,000.00	-	26,351.26	13,155.34
001-190-6499	CONTRACT SERVICES	98,800.00	95,000.00	54,655.44	90,090.96	86,625.92
001-190-6498	EUTHANASIA/VET CLINIC	-	-	-	-	2,253.00
		123,800.00	120,000.00	54,655.44	116,442.22	102,034.26

City of Boone - Arts

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
009-910-4830	TRANSFER IN-ART COMMISSION	-	2,000.00	-	5,000.00	5,000.00
009-599-4750	MERCHANDISE SALES	-	-	-	541.00	-
009-599-4705	DONATIONS	-	1,500.00	-	-	1,000.00
009-599-4310	RENTAL	-	-	-	1,050.00	550.00
		-	3,500.00	-	6,591.00	6,550.00

General Fund Expense

009-599-6413	ART GRANTS	5,000.00	5,000.00	-	2,500.00	-
009-599-6499	CONTRACT SERVICES	-	1,000.00	-	400.00	4,245.84
009-599-6503	MERCHANDISE FOR RESALE	-	-	-	-	-
009-599-6506	OFFICE SUPPLIES	-	500.00	-	407.62	1,779.78
009-910-6910	TRANSFER OUT-ART COMMISSION	-	-	-	-	-
		5,000.00	6,500.00	-	3,307.62	6,025.62

City of Boone - City Hall

General Fund Expenses

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-650-6181	SHOE ALLOWANCE	-	-	-	-	-
001-650-6310	REPAIRS	20,000.00	20,000.00	9,546.05	10,296.94	7,727.26
001-650-6371	UTILITIES	42,500.00	40,000.00	19,834.38	41,781.52	34,236.83
001-650-6399	LAUNDRY/MAT CLEANING	-	-	-	-	-
001-650-6409	CITY HALL CLEANING	11,750.00	11,750.00	4,800.00	5,600.00	8,800.00
001-650-6490	SERVICES/CITY HALL	6,300.00	6,300.00	2,582.68	7,952.85	5,692.17
001-650-6499	SERVICES/PEST CONTROL	500.00	500.00	146.00	292.00	287.00
001-650-6599	MISCELLANEOUS	2,200.00	2,200.00	975.36	3,780.80	2,261.26
		83,250.00	80,750.00	37,884.47	69,704.11	59,004.52

Local Option Sales Tax

121-650-6310	CITY HALL	33,500.00	25,000.00	9,424.00	21,808.48	48,535.23
	<i>Security cameras interior/exterior \$15,000</i>					
	<i>Update to LED lighting Phase 2 \$7,000</i>					
	<i>Replace backdoor \$10,000</i>					
	<i>Repaint Flag pole in front of City Hall \$1,500</i>					
		33,500.00	25,000.00	9,424.00	21,808.48	48,535.23

City of Boone - Community Service Officer

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-198-4500	MOWING/SNOW/NUISANCE ABATE	25,000.00	25,000.00	19,913.91	23,713.09	21,719.00
001-198-4780	MUNICIPAL INFRACTION FINES	-	-	-	-	-
		25,000.00	25,000.00	19,913.91	23,713.09	21,719.00

General Fund Expense

001-198-6181	CLOTHING	400.00	400.00	-	237.00	-
001-198-6240	TRAVEL/CONFERENCE	500.00	500.00	-	75.00	-
001-198-6331	GAS & OIL	2,500.00	2,500.00	-	-	-
001-198-6332	VEHICLE EXPENSE	3,000.00	3,000.00	135.00	-	279.76
001-198-6497	NUISANCE ABATEMENT	5,400.00	5,400.00	6,554.00	1,175.88	1,154.95
001-198-6498	WEED/SNOW	13,000.00	13,000.00	5,348.50	8,320.32	7,941.84
001-198-6506	SUPPLIES	250.00	-	236.80	-	-
001-198-6508	POSTAGE	-	-	-	-	-
		25,050.00	24,800.00	12,274.30	9,808.20	9,376.55

City of Boone - Demolitions

Demolition Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
307-750-4710	DEMOLITION REIMB	1,000.00	1,000.00	4,265.50	599.00	8,819.50
307-750-4781	SETTLEMENT	-	-	-	-	-
307-750-4800	SALE OF PROPERTY	-	1,000.00	-	40,000.00	5,100.00
307-750-4820	BOND PROCEEDS/DEMOLITION	-	-	-	-	-
307-910-4830	TRF IN	65,000.00	65,000.00	-	65,000.00	65,000.00
		66,000.00	67,000.00	4,265.50	105,599.00	78,919.50

Demolition Expense

307-750-6498	ESCROW REIMBURSEMENT	5,000.00	5,000.00	10,000.00	-	-
307-750-6750	DEMOLITION	25,000.00	25,000.00	4,960.00	40,997.34	20,754.06
307-750-6751	LOST DEMOLITION	40,000.00	40,000.00	1,273.50	21,325.00	17,678.07
307-910-6910	TRANSFER OUT	-	-	-	-	-
		70,000.00	70,000.00	16,233.50	62,322.34	38,432.13

City of Boone - Economic Development

General Fund Expenses

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-520-6010	SALARIES/ECON DEVELOPMENT	-	9,000.00	4,400.00	8,408.35	8,796.11
001-520-6240	CONF/CAR ALLOW	4,000.00	4,000.00	315.92	2,034.15	4,964.92
001-520-6411	LEGAL FEES	15,000.00	15,000.00	4,211.00	17,033.00	4,194.00
001-520-6489	DOWNTOWN BUSINESS GRANT	10,000.00	10,000.00	9,873.64	5,000.00	10,000.00
001-520-6490	ANNEXATION	-	-	-	-	-
001-520-6499	CONTRACT SERVICES	102,500.00	102,500.00	35,750.00	74,750.00	73,250.00
001-520-6598	EXPO EXPENSES	-	-	-	-	-
001-520-6599	MISC/SUPPLIES	1,500.00	1,500.00	350.00	350.00	350.00
001-520-6651	ECONOMIC DEVELOPMENT	79,000.00	79,000.00	59,256.50	36,605.30	20,451.87
		212,000.00	221,000.00	114,157.06	144,180.80	122,006.90

City of Boone -Electronic Sign

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-599-4510	ELECTRONIC SIGN REVENUE	1,000.00	900.00	694.00	1,072.00	1,214.00
		1,000.00	900.00	694.00	1,072.00	1,214.00

General Fund Expense

001-599-6399	MESSAGE BOARD ACCOUNT	100.00	100.00	-	-	120.00
		100.00	100.00	-	-	120.00

City of Boone - Family Resource Center

Family Resource Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
730-899-4310	FRC/ADULT DAYCARE-RENT	31,209.00	28,974.73	16,901.92	27,741.72	27,433.56
730-899-4311	FRC/HEADSTART-RENT	9,213.00	8,552.97	4,989.25	8,189.04	8,098.08
730-899-4312	FRC/BUILDING BLOCKS-RENT	-	-	-	-	-
730-899-4313	FRC/CHILD CARE-RENT	60,828.00	56,472.31	28,236.18	54,069.24	53,343.35
730-899-4550	REFUND	-	-	-	-	-
730-899-4705	LOCAL GRANTS	-	-	-	-	-
730-899-4720	INSURANCE SETTLEMENT	-	-	-	-	-
730-899-4830	TRF IN SUBSIDY/DEPRECIATION	-	-	-	-	-
		101,250.00	94,000.01	50,127.35	90,000.00	88,874.99

Family Resource Expense

730-899-6371	UTILITIES/FAMILY RESOURCE	45,000.00	41,000.00	29,847.66	44,740.68	38,176.11
730-899-6373	TELEPHONE-FAMILY RESOURCE	-	-	-	-	-
730-899-6399	FRC-REPAIRS	22,700.00	10,000.00	2,501.73	67,131.07	2,402.24
730-899-6408	LIABILITY INSURANCE	10,500.00	9,500.00	-	10,197.00	7,949.00
730-899-6409	FRC- JANITORIAL SERVICES	2,500.00	3,000.00	665.00	1,058.29	-
730-899-6499	SERVICES	15,000.00	12,000.00	11,186.74	18,064.12	17,107.70
730-899-6505	FRC GRANT EXPENSES	-	-	-	-	-
730-899-6599	SUPPLIES	750.00	1,000.00	356.44	245.48	614.06
730-899-6910	TRF OUT	12,500.00	12,500.00	-	12,000.00	12,000.00
730-910-6910	TRANSFER OUT	-	-	-	-	-
		108,950.00	89,000.00	44,557.57	153,436.64	78,249.11

Local Option Sales Tax

121-899-6599	FRC BUILDING IMPROVEMENTS	5,000.00	5,000.00	4,812.76	5,000.00	-
		5,000.00	5,000.00	4,812.76	5,000.00	-

City of Boone - Community Green Space

8th & Story Community Green Space

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
008-499-4310	COMMUNITY GREEN SPACE RENT	-	-	-	-	-
008-499-4705	GREEN SPACE DONATIONS	-	-	-	-	-
008-499-4720	INSURANCE SETTLEMENT	-	-	49,331.16	49,331.16	49,331.16
		-	-	49,331.16	49,331.16	49,331.16
008-499-6320	GROUNDS REPAIR/MAINT	3,000.00	3,000.00	9,807.61	1,746.35	688.68
008-499-6371	UTILITIES	2,000.00	1,800.00	1,650.00	1,713.93	969.81
008-910-6910	TRANSFER OUT-GREEN SPACE	-	-	-	-	-

City of Boone - Landfill

Landfill Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
004-290-4300	INTEREST ON INVESTMENTS	-	-	-	-	-
004-290-4500	RECEIPTS/LANDFILL	64,000.00	63,000.00	32,255.16	64,981.29	68,422.37
004-290-4530	PENALTIES, LANDFILL	-	-	-	-	36.00
004-290-4550	MISC CHARGE REVENUE	300.00	300.00	153.60	230.38	307.20
004-290-4560	SALES TAX REVENUE	-	-	-	-	-
		64,300.00	63,300.00	32,408.76	65,211.67	68,765.57

Landfill Expense

004-290-6499	LANDFILL SERVICES	62,300.00	62,300.00	36,341.69	62,300.04	62,300.04
	<i>Based on last census population x \$5.00</i>					
004-430-6910	TRANSFERS OUT	-	-	-	-	-
		62,300.00	62,300.00	36,341.69	62,300.04	62,300.04

City of Boone - Municipal Band

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-420-4464	MUNICIPAL BAND GRANTS	-	-	-	-	-
		-	-	-	-	-

General Fund Expense

001-420-6498	REIMBURSEMENT	-	-	-	-	-
001-420-6499	CITY BAND	9,600.00	9,600.00	8,000.28	10,028.97	9,597.00
		9,600.00	9,600.00	8,000.28	10,028.97	9,597.00

City of Boone - Building

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-170-4120	BUILDING PERMITS	180,000.00	400,000.00	99,242.54	278,015.56	141,431.60
001-170-4500	MOWING/SNOW REMOVAL	-	-	-	-	-
001-170-4600	ASSESSMENTS-SIDEWALK	-	-	-	-	-
001-170-4710	BUILDING FEES	2,000.00	2,000.00	2,425.00	4,425.00	1,965.00
001-170-4780	MUNICIPAL INFRACTION FINES	-	-	-	-	-
		182,000.00	402,000.00	101,667.54	282,440.56	143,396.60

General Fund Expense

001-170-6010	SALARIES/BLD OFFICIAL	120,000.00	148,000.00	55,686.03	99,886.38	97,968.24
001-170-6181	CLOTHING ALLOWANCE/SHOES	225.00	225.00	105.00	127.50	150.00
001-170-6220	MEMBERSHIPS/SUBSCRIPTIONS	700.00	700.00	345.00	393.24	595.00
001-170-6230	EXAMS/ADMINISTRATION	1,000.00	1,000.00	35.00	-	-
001-170-6240	TRAVEL/CONFERENCE EXPENSE	2,000.00	2,000.00	-	53.85	52.19
001-170-6320	YARD REPAIR	1,000.00	1,000.00	-	800.00	-
001-170-6331	GAS & OIL	-	-	-	-	-
001-170-6332	CAR ALLOWANCE	3,000.00	3,000.00	1,750.00	3,000.00	3,000.00
001-170-6373	TELEPHONE	2,100.00	2,100.00	811.78	1,988.27	1,700.65
001-170-6407	ENGINEERING FEES-BLDG	-	-	787.50	-	-
001-170-6419	COMPUTER UPDATES	1,500.00	1,200.00	-	910.81	910.81
001-170-6490	APPRAISALS/LEGAL FEES	-	500.00	-	-	-
001-170-6495	CONTRACT SERVICES	-	-	-	5,520.00	2,445.00
001-170-6496	REFUNDS	10,000.00	10,000.00	3,242.50	3,558.76	5,221.89
001-170-6497	NUISANCE ABATEMENT	-	-	-	-	-
001-170-6498	WEED/SNOW	-	-	-	-	-
001-170-6499	SIDEWALK INSTALLATIONS	-	-	-	-	-
001-170-6504	GIS	800.00	1,800.00	700.00	1,417.09	726.00
001-170-6506	SUPPLIES/OFFICE	3,000.00	3,000.00	1,384.66	2,867.30	1,543.14
001-170-6508	POSTAGE	1,000.00	1,000.00	227.04	651.94	504.54
001-170-6599	PLAN & ZONING ADMINIS	1,000.00	750.00	66.36	641.40	378.64
<i>Increased due to additional proposed developments</i>						
001-170-6725	EQUIPMENT/RADIO	-	-	-	-	-

City of Boone - Building

		147,325.00	176,275.00	65,140.87	121,816.54	115,196.10
Employee Benefits						
112-170-6150	GROUP INSURANCE/BLDG OFF	64,000.00	50,000.00	25,605.44	43,895.04	42,694.03
112-170-6152	SELF FUNDED INS	-	-	-	-	-
112-170-6153	HSA CITY SHARE	-	-	-	-	-
113-170-6110	SOCIAL SECURITY/BLDG OFF	14,500.00	10,000.00	4,979.68	8,164.03	7,429.08
113-170-6130	IPERS/BUILDING OFFICIAL	15,000.00	12,000.00	6,191.36	10,155.21	9,248.16
113-170-6151	DENTAL-LIFE/BLDG OFFL	5,000.00	5,000.00	2,125.41	3,509.26	3,475.62
113-170-6160	WORK COMP INS/BLDG	-	-	-	-	-
113-170-6170	UNEMPLOYMENT/BLDG OFF	1,000.00	1,000.00	47.44	59.51	247.27
		99,500.00	78,000.00	38,949.33	65,783.05	63,094.16
Local Option Sales Tax						
121-170-6499	BUILDING DEPT	11,000.00	5,000.00	4,030.00	1,533.72	1,501.00
	<i>Large format scanner/printer combination to replace older separate printer/scanner</i>					
		11,000.00	5,000.00	4,030.00	1,533.72	1,501.00

City of Boone - Fire

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-150-4440	STATE FIRE GRANTS	-	-	-	-	2,000.00
001-150-4475	TWP/COUNTY FIRE PROTECTN	304,000.00	271,900.00	154,269.30	269,333.59	247,496.52
001-150-4476	IND PARK/FIRE PROTECTION	7,000.00	7,000.00	4,224.00	8,769.74	8,895.26
001-150-4480	REIMBURSEMENTS	-	-	-	-	-
001-150-4500	FIRE SERVICE FEES	177,720.00	177,720.00	82,360.00	150,660.00	106,350.48
001-150-4705	LOCAL GRANTS	-	-	-	-	1,076.50
001-150-4706	PRARIE MEADOWS GRANT	-	-	-	-	-
		488,720.00	456,620.00	240,853.30	428,763.33	365,818.76

General Fund Expense

001-150-6010	SALARIES/FIRE	877,000.00	842,400.00	446,303.81	774,662.17	739,579.26
001-150-6020	FIRE-PART TIME	182,700.00	80,000.00	92,830.29	73,091.00	98,265.70
<i>Includes covering shifts with 4th staff person 60% of time</i>						
001-150-6030	POC HRLY WAGE	15,500.00	15,500.00	8,807.25	19,340.25	17,312.13
001-150-6040	OVERTIME/FIRE	72,800.00	110,000.00	34,168.69	122,371.15	82,133.03
001-150-6181	CLOTHING ALLOWANCE	13,000.00	13,000.00	9,770.26	8,082.00	7,361.99
001-150-6230	STIPEN	5,000.00	5,000.00	-	4,200.00	1,800.00
001-150-6240	TRAVEL/CONF/TRAINING EXP	20,800.00	20,800.00	7,917.36	24,819.22	27,324.20
001-150-6310	BUILDING MAINTENANCE	6,000.00	6,000.00	1,458.53	8,017.59	2,179.25
001-150-6331	GAS & OIL	20,000.00	20,000.00	9,301.20	11,664.13	16,759.86
001-150-6332	REPAIRS	21,000.00	21,000.00	7,643.55	28,714.70	21,825.54
001-150-6373	TELEPHONE,RADIO REPAIR	4,000.00	4,000.00	1,711.55	4,063.52	2,845.57
001-150-6399	LAUNDRY	800.00	800.00	506.21	905.57	1,070.59
001-150-6411	FIRE/LEGAL FEES	1,220.00	1,220.00	807.50	867.00	833.48
001-150-6419	COMPUTER UPDATES	17,300.00	17,300.00	-	13,736.24	16,806.86
001-150-6504	EQUIPMENT	8,000.00	8,000.00	2,589.47	11,790.36	4,365.72
001-150-6506	SUPPLIES/OFFICE	500.00	500.00	217.57	520.22	105.38
001-150-6508	POSTAGE	500.00	500.00	52.89	120.66	213.37
001-150-6599	MISC/SUPPLIES	3,500.00	3,500.00	2,309.63	2,662.54	2,108.49
001-150-6725	EQUIPMENT/OFFICE	600.00	600.00	904.31	86.97	-
		1,270,220.00	1,170,120.00	627,300.07	1,109,715.29	1,042,890.42

City of Boone - Fire

Employee Benefits

112-150-6150	GROUP INSURANCE/FIRE	231,000.00	210,000.00	120,394.40	190,310.37	188,541.41
112-150-6152	SELF FUNDED INS	-	-	-	-	-
112-150-6153	HSA CITY SHARE	2,500.00	2,250.00	-	750.00	750.00
113-150-6110	MEDICARE/FIRE	33,000.00	24,000.00	14,591.76	19,815.39	20,612.13
113-150-6130	IPERS/PT FIRE	34,000.00	12,000.00	9,335.33	9,188.44	9,290.12
113-150-6131	ICMA BENEFIT	-	-	-	-	-
113-150-6141	RETIREMENT BENEFIT / FIRE	198,000.00	191,057.00	100,663.73	175,538.25	167,067.43
113-150-6151	DENTAL-LIFE/FIRE	21,800.00	19,800.00	7,805.84	13,261.75	12,457.80
113-150-6160	WORK COMP INS/FIRE	50,000.00	50,000.00	-	21,630.00	27,537.00
113-150-6170	UNEMPLOYMENT/FIRE	4,000.00	4,000.00	221.38	277.72	1,153.87
		574,300.00	513,107.00	253,012.44	430,771.92	427,409.76

Local Option Sales Tax

121-150-6504	FIRE/MISC	42,500.00	48,000.00	2,308.93	117,000.00	31,032.09
	<i>Replace 6 windows \$19,500</i>					
	<i>Fire gear and gear locker \$12,000</i>					
	<i>Refrigerator \$3,000</i>					
	<i>Hazmat equipment \$8,000</i>					
121-150-6710	FIRE TRUCK/LOT	-	-	-	-	-
		42,500.00	48,000.00	2,308.93	117,000.00	31,032.09

Trust Fund Revenue

168-150-4465	FIRE TRUST FUND	2,000.00	10,000.00	6,005.00	6,100.00	12,322.73
168-150-4705	LOCAL GRANTS	8,000.00	-	-	15,000.00	-
		10,000.00	10,000.00	6,005.00	21,100.00	12,322.73

Trust Fund Expense

168-150-6499	FIRE TRUST ACCOUNT	10,000.00	10,000.00	1,509.17	40,151.26	10,313.81
168-150-6599	FIRE LOCAL GRANT - EXP	-	-	-	-	-
		10,000.00	10,000.00	1,509.17	40,151.26	10,313.81

Capitol Project

Fire/Police Training Facility Revenue

City of Boone - Fire

401-750-4820	PROCEEDS FROM DEBT/LOAN	-	-	-	-
401-910-4830	TRANSFER IN-FR/PD TRAINING	-	35,000.00	-	70,000.00
		-	35,000.00	-	70,000.00

Fire/Police Training Facility Expense

401-750-6723	FIRE/POLICE TRAINING FACILITY	-	105,000.00	-	-	-
401-750-6730	FIRE/POLICE TRAINING LAND	-	-	-	-	-
401-910-6910	TRANSFER OUT-FR/PD TRAINING	-	-	-	-	-
		-	105,000.00	-	-	-

Fire Rescue 67 Truck Revenue

347-750-4821	BOND PROCEED-FIRE CAP EQUIPM	-	-	-	-
347-910-4830	TRANSFER IN-FIRE CAP EQUIP	-	55,000.00	-	30,000.00
		-	55,000.00	-	30,000.00

Fire Rescue 67 Truck Expense

347-750-6710	FIRE VEHEICLES	-	85,000.00	-	-	-
		-	85,000.00	-	-	-

City of Boone - Rental

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-180-4500	RENTAL CODE FEES	24,000.00	24,000.00	20,773.00	38,612.00	19,390.00
		24,000.00	24,000.00	20,773.00	38,612.00	19,390.00

General Fund Expense

001-180-6010	SALARIES,WAGES	7,600.00	7,300.00	3,788.98	6,638.14	7,391.54
001-180-6373	TELEPHONE,RADIO,PAGERS	1,400.00	1,400.00	577.42	2,045.55	854.17
001-180-6496	REFUND	-	-	-	-	-
001-180-6499	CONTRACTUAL SERVICES	11,000.00	11,000.00	6,348.11	4,876.00	10,811.99
001-180-6506	OFFICE SUPPLIES	2,500.00	2,500.00	80.95	1,657.98	1,166.60
001-180-6508	POSTAGE	600.00	600.00	214.08	602.02	497.57
		23,100.00	22,800.00	11,009.54	15,819.69	20,721.87

Employee Benefits

112-180-6150	GROUP INSURANCE/RENTAL	-	-	-	-	-
112-180-6153	HSA CITY SHARE	-	-	-	-	-
113-180-6110	FICA/RENTAL	120.00	100.00	54.18	94.94	105.62
113-180-6130	IPERS/RENTAL	-	-	-	-	835.97
113-180-6131	ICMA BENEFIT	-	-	-	-	-
113-180-6141	RETIREMENT BENEFIT/411	-	1,700.00	854.63	1,504.14	862.67
113-180-6151	DENTAL INSURANCE/RENTAL	-	-	-	-	-
		120.00	1,800.00	908.81	1,599.08	1,804.26

City of Boone - Police

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-110-4190	PARKING PERMITS	2,000.00	2,000.00	4,280.00	4,480.00	4,120.00
001-110-4400	GRANTS/FEDERAL	-	-	-	-	-
001-110-4440	GRANTS/STATE	10,000.00	10,000.00	10,803.10	11,000.00	9,627.45
001-110-4465	PRISONER CARE/JAIL SERVICES	-	-	-	-	-
001-110-4500	CRIME FREE HOUSING CLASS	500.00	500.00	-	-	-
001-110-4550	POLICE CONTRACT SERVICES	40,000.00	40,000.00	13,333.32	39,999.96	10,868.17
001-110-4710	SCHOOL PATROL REIMBURSEMT	-	-	-	-	-
001-110-4770	COURT FINES	50,000.00	50,000.00	4,419.26	21,850.21	32,346.89
001-110-4775	PARKING FINES	13,000.00	13,000.00	18,768.24	24,789.51	9,507.00
		115,500.00	115,500.00	51,603.92	102,119.68	66,469.51

General Fund Expense

001-110-6010	SALARIES/POLICE	1,784,500.00	1,624,000.00	852,381.36	1,509,389.05	1,395,904.37
001-110-6020	SALARIES/OTHER/POLICE	98,000.00	94,000.00	46,298.40	84,541.47	77,888.08
001-110-6040	OVERTIME/POLICE	160,000.00	153,000.00	77,587.45	128,407.49	136,840.02
001-110-6065	ON-CALL PAY	-	-	-	-	-
001-110-6181	CLOTHING ALLOWANCE	21,800.00	18,000.00	18,208.79	16,190.43	15,182.95
	<i>18 offices x \$1100 + \$2000 for part-time and new officers</i>					
001-110-6240	TRAVEL/CONF/TRAINING EXP	40,000.00	40,000.00	12,263.69	49,924.50	45,614.41
001-110-6331	GAS & OIL	40,000.00	40,000.00	13,204.50	22,834.92	35,439.89
001-110-6332	REPAIRS/CARS	7,500.00	7,500.00	4,173.05	3,265.24	6,879.73
001-110-6350	REPAIRS/RADIO/SIRENS	3,500.00	3,500.00	-	252.70	-
001-110-6371	UTILITIES	21,000.00	20,000.00	10,005.77	17,272.38	14,904.10
001-110-6373	TELEPHONE	14,000.00	14,000.00	5,772.49	19,575.68	13,668.66
001-110-6399	BUILDING MAINT/REPAIR	5,000.00	5,000.00	5,260.15	8,128.72	6,614.34
001-110-6411	LEGAL FEES/POLICE	17,500.00	17,500.00	10,319.20	12,059.21	11,442.55
001-110-6419	SERVICES & COMPUTER SUPPORT	31,500.00	29,000.00	16,238.76	26,709.41	25,267.32
	<i>\$2500 for alarm/video monitoring/access control</i>					
001-110-6490	DISPATCH/CONTRACT SERVICES	184,050.00	176,100.00	87,867.00	167,526.44	156,664.32
	<i>%4.5 increase</i>					
001-110-6506	SUPPLIES/OFFICE	5,000.00	5,000.00	3,628.59	5,131.05	6,798.83
001-110-6507	CRIMEFREE HOUSING	500.00	500.00	-	-	-

City of Boone - Police

001-110-6508	POSTAGE	3,800.00	3,800.00	392.57	1,121.32	915.56
001-110-6599	POLICE EQUIP/SUPPLIES	10,000.00	10,000.00	3,413.18	7,834.19	6,935.98
001-110-6710	EQUIPMENT/CAR	-	-	-	-	-
		2,447,650.00	2,260,900.00	1,167,014.95	2,080,164.20	1,956,961.11

Employee Benefits

112-110-6150	GROUP INSURANCE/POLICE	443,000.00	435,000.00	218,177.04	352,069.12	319,199.92
112-110-6152	SELF FUNDED INS	-	-	-	-	-
112-110-6153	HSA CITY SHARE	-	-	-	-	-
113-110-6110	SS/MEDICARE/POLICE	36,000.00	33,000.00	16,586.12	29,430.59	27,432.08
113-110-6130	IPERS/POLICE/OTHER	9,300.00	9,000.00	3,949.43	7,187.66	18,875.66
113-110-6131	ICMA BENEFIT	-	-	-	-	-
113-110-6141	RETIREMENT BENEFIT / POLICE	402,500.00	370,000.00	192,254.37	341,815.28	308,702.57
113-110-6151	DENTAL-LIFE/POLICE	26,000.00	26,000.00	12,443.42	20,185.34	18,803.32
113-110-6160	WORK COMP INS/POLICE	3,500.00	3,500.00	-	672.00	978.00
113-110-6170	UNEMPLOYMENT/POLICE	3,500.00	3,500.00	189.76	238.04	989.01
113-110-6199	DISPATCH BENEFITS	99,200.00	94,900.00	114,903.00	90,206.56	84,357.68
114-110-6199	UNFUNDED LIABILITY PD	86,000.00	-	-	-	-
<i>Retirement vacation/sick buyout</i>						
		1,109,000.00	974,900.00	558,503.14	841,804.59	779,338.24

Local Option Sales Tax

121-110-6504	POLICE/MISC	144,200.00	41,200.00	4,466.80	104,541.62	25,454.05
<i>Computers/servers \$5000 - Equipment \$5,000</i>						
<i>Vest Qty 6 \$7,200 - Building repairs \$2,000</i>						
<i>Bodycam/dashcam \$125,000</i>						
121-110-6505	FIREARM BUYBACK PROGRAM	5,000.00	5,000.00	1,100.00	2,500.00	1,250.00
121-110-6710	POLICE CARS	60,000.00	60,000.00	44,603.69	100,146.26	-
<i>1 police car</i>						
		209,200.00	106,200.00	50,170.49	207,187.88	26,704.05

Trust Fund Revenue

167-110-4440	STATE GRANT-POLICE TRUST	-	-	-	-	6,000.00
167-110-4465	CANINE FUND	-	-	-	-	-

City of Boone - Police

167-110-4705	POLICE TRUST/DONATIONS	4,000.00	4,000.00	2,000.00	4,890.00	30,180.04
167-110-4706	REWARD FUND	-	-	-	-	-
167-110-4745	SALE OF SALVAGE	-	-	-	-	1,706.06
167-110-4765	TOBACCO SALE VIOLATIONS	1,000.00	1,000.00	1,425.00	1,120.00	1,800.00
167-110-4780	DRUG FORFEITURE REVENUE	1,000.00	1,000.00	-	1,184.62	2,059.79
167-910-4830	TRANSFER IN	-	-	-	-	-
		6,000.00	6,000.00	3,425.00	7,194.62	41,745.89

Trust Fund Expense

167-110-6498	SALE OF SALVAGE	-	-	-	-	-
167-110-6499	MISC CONTRACTS	10,000.00	10,000.00	-	-	38,132.25
167-110-6506	MISC POLICE TRUST	10,000.00	10,000.00	-	4,862.73	3,793.62
167-110-6507	TOBACCO FUND	5,000.00	5,000.00	-	2,739.95	1,539.95
167-110-6508	CANINE EXPENSE	-	-	-	-	-
167-110-6599	TRUST/DRUG PURCHASE	20,000.00	20,000.00	9,616.09	20,529.26	16,406.78
		45,000.00	45,000.00	9,616.09	28,131.94	59,872.60

City of Boone - Recreation

General Fund Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
002-440-4500	PROGRAM REGISTRATION FEES	6,700.00	5,000.00	300.00	340.00	-
002-440-4705	LOCAL GRANTS	700.00	3,000.00	700.00	3,500.00	-
002-910-4830	TRANSFER IN-HOTEL/MOTEL	-	-	-	88,700.00	-
002-910-4831	TRF IN	104,300.00	104,300.00	-	-	-
		111,700.00	112,300.00	1,000.00	92,540.00	-

General Fund Expense

002-440-6010	SALARIES/RECREATION	86,736.00	83,400.00	45,183.37	77,452.10	-
002-440-6020	SALARIES/OTHER/RECREATION	-	-	-	-	-
002-440-6150	EMPLOYEE BENEFITS-DO NOT USE	-	-	-	8.26	-
002-440-6210	MEMBERSHIP DUES	600.00	600.00	95.00	95.00	-
002-440-6240	TRAVEL & CONFERENCE EXPENSE	3,000.00	3,000.00	1,940.00	2,805.00	-
002-440-6373	TELEPHONE	-	2,000.00	-	-	-
002-440-6408	LIABILITY INSURANCE	-	-	-	-	-
002-440-6499	CONTRACT SERVICES	5,000.00	5,000.00	160.00	-	-
002-440-6504	MINOR EQUIPMENT	1,000.00	3,000.00	210.00	178.36	-
002-440-6508	POSTAGE	250.00	500.00	31.70	82.26	-
002-440-6599	SUPPLIES	200.00	200.00	83.01	133.84	-
		96,786.00	97,700.00	47,703.08	80,754.82	-

Employee Benefits

112-440-6150	INSURANCE/RECREATION	26,500.00	26,400.00	13,947.92	24,504.67	-
113-440-6110	SS/MED-RECREATION	70,000.00	7,300.00	3,440.54	1,548.12	-
113-440-6130	IPERS/RECREATION	9,000.00	9,360.00	4,326.63	1,947.00	-
113-440-6151	DENTAL/RECREATION	1,900.00	1,760.00	893.41	874.00	-
113-440-6160	WORK COMP INS/REC	1,000.00	1,000.00	-	-	-
113-440-6170	UNEMPLOYMENT/RECREATION	1,000.00	1,000.00	-	-	-
		109,400.00	46,820.00	22,608.50	28,873.79	-

Local Option Sales Tax

121-440-6499	REC DEPT EQUIPMENT	16,000.00	60,000.00	655.14	785.00	-
		16,000.00	60,000.00	655.14	785.00	-

City of Boone - Streets

Streets

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
General Fund Revenue						
001-210-4715	MISC/RUT	2,500.00	-	-	1,561.30	4,492.52
	<i>Sale of property or misc revenue</i>					
		2,500.00	-	-	1,561.30	4,492.52
General Fund Expense						
001-190-6599	MOSQUITO/PEST CONTROL	25,000.00	25,000.00	-	26,351.26	13,155.34
001-210-6599	MISC RUT-GENERAL FUND	2,500.00	-	43.91	2,759.46	3,383.63
		25,000.00	25,000.00	-	26,351.26	13,155.34
Road Use Tax Revenue						
110-210-4300	INTEREST ON INVESTMENTS	-	-	-	-	-
110-210-4430	RUT PAYMENT - STATE	1,744,400.00	1,744,400.00	757,795.66	1,769,560.25	1,760,495.13
110-210-4465	COUNTY GRANTS	-	-	-	-	3,370.00
110-210-4715	REFUNDS	-	-	3,474.02	1,827.50	-
110-210-4720	INSURANCE SETTLEMENT	-	-	-	30,732.89	5,229.63
110-910-4830	TRANSFER FROM OTHER FUNDS	10,000.00	-	-	-	-
	<i>Transfer from FEMA Grant funds to cover tree trimming</i>					
		1,754,400.00	1,744,400.00	761,269.68	1,802,120.64	1,769,094.76
Road Use Tax Expense						
110-210-6150	GROUP INSURANCE/RUT	-	-	-	-	-
110-210-6310	REPAIRS/CITY SHED	90,500.00	5,000.00	8,061.31	20,395.02	6,433.66
	<i>Pole building \$85,000 - Misc \$5,500</i>					
110-210-6331	GAS & OIL	70,000.00	50,000.00	45,038.73	53,832.25	66,360.44
110-210-6350	REPAIRS-EQUIP/MECHANIC	55,000.00	50,000.00	54,025.67	59,156.10	64,265.87
110-210-6371	UTILITIES	16,000.00	16,000.00	6,645.44	14,065.22	12,166.25
110-210-6372	LANDFILL/USERS FEES	5,000.00	4,000.00	20.90	6,092.24	3,628.32
110-210-6398	CURB REPLACEMENT	10,000.00	25,000.00	-	-	-
110-210-6399	REPAIRS-STREET	70,000.00	70,000.00	23,692.47	44,168.75	42,489.47
110-210-6490	ADA SIDEWALK/RESIDENTIAL	20,000.00	20,000.00	1,975.00	6,662.54	6,007.83
110-210-6499	MISC CONTRACT WORK	20,000.00	20,000.00	-	16,104.94	16,019.77
110-210-6507	GRAVEL	15,000.00	12,500.00	8,544.64	10,471.62	4,638.49

City of Boone - Streets

110-210-6509	SIGNS/POSTS/SIGNALS	12,500.00	10,000.00	5,615.23	15,201.04	7,531.46
110-210-6599	SUPPLIES	17,500.00	17,500.00	10,089.90	17,792.00	11,794.40
110-210-6727	EQUIPMENT	40,000.00	8,300.00	-	61,409.75	108,303.27
	<i>Loader plow \$35,000 - Misc. \$5,000</i>					
110-210-6801	BOND PRINCIPAL PMT	-	-	-	-	-
110-210-6851	BOND INTEREST PAYMENT	-	-	-	-	-
110-210-6910	UNFUNDED LIABILITY	-	-	-	-	-
110-211-6010	SALARIES/RUT	475,000.00	455,000.00	246,852.63	412,944.37	393,965.23
110-211-6011	SALARY/ADMINISTRATION	130,000.00	160,000.00	53,397.87	117,415.94	103,689.74
110-211-6020	SALARIES/PART TIME	30,000.00	30,000.00	16,002.09	24,739.00	20,546.50
110-211-6040	OVERTIME/RUT	10,000.00	10,000.00	10,962.52	6,212.66	8,919.08
110-211-6181	CLOTHING/BOOT ALLOWANCE	4,000.00	4,000.00	3,446.88	3,429.01	3,552.00
110-211-6210	MEMBERSHIP DUES	3,800.00	3,800.00	3,753.00	3,633.25	1,428.00
110-211-6230	TRAINING	3,000.00	2,000.00	90.50	1,385.00	469.00
	<i>New hires CDLs qty 3</i>					
110-211-6240	TRAVEL/CONFERENCE EXPENSE	3,000.00	3,000.00	955.19	3,869.71	2,363.60
110-211-6350	REPAIRS-DO NOT USE	-	-	-	-	-
110-211-6373	TELEPHONE	9,500.00	9,500.00	2,013.38	6,508.01	7,563.20
110-211-6401	AUDIT	13,000.00	10,000.00	-	11,028.75	8,962.50
110-211-6407	ENGINEERING	20,000.00	-	262.50	15,709.27	27,425.82
110-211-6408	INSURANCE/LIABILITY	43,000.00	36,000.00	478.00	37,702.00	27,899.00
110-211-6411	LEGAL FEES	11,000.00	13,000.00	8,245.00	8,669.83	8,504.80
110-211-6414	PUBLICATIONS (RADIO/PAPER)	4,000.00	4,000.00	1,658.97	3,367.39	3,181.16
110-211-6420	ORDINANCE UPDATE	5,000.00	2,000.00	1,147.00	131.25	481.50
110-211-6499	CONTRACT SERVICES	10,000.00	10,000.00	8,198.93	9,994.50	-
	<i>Crack sealing</i>					
110-211-6506	SUPPLIES/OFFICE	3,000.00	4,000.00	1,165.32	1,949.18	1,863.46
110-211-6508	POSTAGE	1,300.00	1,000.00	392.38	1,137.62	917.55
110-211-6599	COMPUTER UPDATES	20,000.00	15,500.00	8,216.18	24,241.10	17,824.31
110-230-6371	STREET LIGHTING	225,000.00	200,000.00	115,405.42	156,494.39	137,739.13
110-230-6499	BEAUTIFICATION/DOWNTOWN	7,500.00	7,000.00	813.36	5,937.43	6,622.82
110-230-6725	EQUIP/LED PROJECT	-	-	-	-	-
110-240-6350	TRAFFIC REPAIRS	10,000.00	10,000.00	11,966.12	5,165.76	4,940.94
110-240-6371	TRAFFIC UTILITIES	9,500.00	8,000.00	4,358.59	9,107.43	7,580.07
110-250-6417	SNOW HAULING	10,000.00	9,000.00	5,880.00	7,020.00	9,977.50

City of Boone - Streets

110-250-6599	SALT	55,000.00	55,000.00	42,332.71	48,699.45	47,335.49
110-299-6399	REPAIRS-STORM SEWER	-	-	-	-	-
110-299-6499	SERVICE-STORM SEWER	-	-	-	-	-
110-430-6490	URBAN FORESTRY	45,000.00	35,000.00	13,350.00	33,855.00	27,000.00
	<i>Hazard tree removal \$35,000 - Tree trimming \$10,000</i>					
110-430-6499	TREE REPLACEMENT	-	-	-	-	-
110-910-6910	RUT TRANSFER	225,000.00	266,700.00	-	313,905.60	318,797.10
		1,827,100.00	1,671,800.00	725,053.83	1,599,604.37	1,549,188.73

Employee Benefits

112-210-6150	GROUP INSURANCE/RUT	291,500.00	265,000.00	155,718.24	236,542.68	225,743.69
112-210-6152	SELF FUNDED INS	-	-	-	-	-
112-210-6153	HSA CITY SHARE	1,000.00	1,000.00	-	-	-
113-210-6130	IPERS/ICMA/RUT	-	-	-	-	-
113-210-6151	DENTAL-LIFE/RUT	15,950.00	14,500.00	8,289.29	12,280.82	11,955.66
113-210-6160	WORK COMP INS/RUT	25,000.00	42,000.00	-	16,995.00	17,681.00
113-210-6170	UNEMPLOYMENT/RUT	5,000.00	5,000.00	253.00	317.39	1,318.71
113-211-6110	SOCIAL SECURITY/STREETS	55,000.00	55,000.00	24,669.32	44,677.63	39,273.98
113-211-6130	IPERS/ICMA/RUT	65,000.00	65,000.00	29,776.94	52,896.95	43,365.73
114-210-6199	UNFUNDED LIABILITY-RUT	-	-	-	-	-
		458,450.00	447,500.00	218,706.79	363,710.47	339,338.77

Capital Projects

Roadway Maintenance Revenue

331-210-4820	BOND PROCEEDS	-	-	-	-	-
331-750-4705	LOCAL GRANT	-	-	-	-	-
331-910-4830	TRANSFER IN	55,000.00	50,000.00	-	69,408.35	296,000.00
		55,000.00	50,000.00	-	69,408.35	296,000.00

Roadway Maintenance Expense

331-210-6407	ROADWAY MAINT ENGINEERING	-	-	-	-	-
331-210-6761	ROADWAY MAINTENANCE	-	100,000.00	-	18,477.90	-
		-	100,000.00	-	18,477.90	-

Hancock Drive Extension Revenue

334-750-4400	RISE GRANT HANCOCK DR EXT	-	1,500,000.00	-	-	-
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City of Boone - Streets

334-750-4820	BOND PROCEEDS HANCOCK DR EXT	1,080,600.00	1,200,000.00	-	-	-
334-910-4830	TRANSFER IN	-	-	-	-	-
		1,080,600.00	2,700,000.00	-	-	-
Hancock Drive Extension Expense						
334-750-6407	ENGINEERING-HANCOCK DR EXT	#VALUE!	400,000.00	172,631.26		
334-750-6730	LAND PURCHASE	#VALUE!	-	-		
334-750-6790	HANCOCK DR EXT RISE	#VALUE!	1,500,000.00	192,961.14		
334-750-6899	BOND FEES	#VALUE!	-	22,367.76		
		#VALUE!	1,900,000.00	387,960.16		
SE Boone Street 1st/Cedar Revenue						
345-750-4400	STBG FEDERAL GRANT-SE BOONE ST	#VALUE!	-	-		
345-750-4820	SE BOONE 1ST/CEDAR - BOND PROC	#VALUE!	-	-		
345-910-4830	TRANSFER IN-SE BOONE ST PAVING	#VALUE!	(345,000.00)	-		
		#VALUE!	(345,000.00)	-		
SE Boone Street 1st/Cedar Expense						
345-750-6407	SE BOONE 1ST/CEDAR - ENGINEER	#VALUE!	50,000.00	6,180.00		
345-750-6761	SE BOONE 1ST/CEDAR - CONSTRUCT	#VALUE!	-	-		
345-910-6910	TRANSFER OUT	#VALUE!	-	-		
		#VALUE!	(640,000.00)	6,180.00		
RUT Equipment						
362-210-4720	INSURANCE SETTLEMENT	#VALUE!	-	-		
362-750-4820	PROCEEDS FROM DEBT/LOAN	#VALUE!	-	-		
362-910-4830	TRANSFER IN	#VALUE!	125,100.00	-		
		#VALUE!				
362-210-6505	RUT EQUIPMENT	#VALUE!	-	-		
		#VALUE!	-	-		

City of Boone - Storm Water

Storm Water Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
740-865-4300	INTEREST ON INVESTMENTS	-	-	-	-	-
740-865-4340	MISCELLANEOUS/STORM WATER	1,000.00	1,000.00	537.30	805.90	3,121.95
740-865-4500	RECEIPTS/STORM WATER	295,000.00	295,000.00	148,835.47	297,081.11	317,294.05
740-865-4530	PENALTIES, STORM WATER	8,000.00	8,000.00	4,866.29	8,321.09	8,065.42
740-865-4550	INI PENALTIES	60,000.00	60,000.00	40,862.07	76,642.51	64,125.31
740-865-4560	SALES TAX/STORMWATER UTILITY	5,000.00	5,000.00	21,615.85	43,316.10	38,501.55
740-910-4830	TRANSFER IN	105,000.00	-	-	-	-
		474,000.00	369,000.00	216,716.98	426,166.71	431,108.28

Storm Water Expense

740-865-6010	SALARIES/STORM WATER	115,000.00	135,000.00	70,879.54	110,633.27	97,347.70
740-865-6040	OVER-TIME/STORM WATER	-	-	126.32	82.45	58.48
740-865-6110	FICA/STORM WATER	11,000.00	11,000.00	5,347.70	8,800.42	7,391.11
740-865-6130	IPERS STORM WATER	14,000.00	14,000.00	6,702.81	10,825.94	9,148.17
740-865-6150	GROUP INSURANCE	-	-	-	-	(54.00)
740-865-6151	DENTAL INSURANCE-STORM WATER	-	-	-	-	(5.90)
740-865-6181	CLOTHING ALLOWANCE	-	-	550.26	556.19	-
740-865-6320	GROUPS MAINT & REPAIRS	20,000.00	20,000.00	16,231.50	26,449.80	26,027.85
740-865-6322	DRAINAGE ASSESSMENT	3,500.00	3,000.00	3,346.22	1,344.17	561.27
740-865-6324	DRAINAGE IMPROVEMENTS	80,000.00	30,000.00	9,485.43	43,443.85	35,154.57
<i>Park Ave - Honey Creek culvert stablilization \$50,000</i>						
740-865-6325	ROAD STABILIZATION	800.00	800.00	-	-	-
740-865-6407	ENGINEERING FEES	30,000.00	-	-	-	4,196.50
740-865-6418	SALES TAX/STORMWATER UTILITY	-	-	-	-	-
740-865-6490	TRANSFER TO DEBT SERVICE	-	-	-	3,371.00	3,380.00
740-865-6496	REFUND	-	-	-	-	-
740-865-6498	CMOM	175,000.00	125,000.00	80,159.00	106,179.00	85,714.99
<i>Sump pump inspection Phase 8</i>						
740-865-6499	I AND I PROJECT (PPP)	20,000.00	20,000.00	5,250.00	3,250.00	2,000.00
740-865-6508	POSTAGE	-	-	-	-	-
740-865-6599	OFFICE EQUIPMENT	-	-	-	-	-
740-865-6727	EQUIPMENT	4,000.00	5,000.00	1,000.00	2,099.00	1,000.00

City of Boone - Storm Water

740-910-6910	TRANSFER OUT	-	-	-	-	-
		473,300.00	363,800.00	199,078.78	317,035.09	271,920.74

City of Boone - Wastewater

Wastewater Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
610-815-4300	INTEREST ON INVESTMENTS	350,000.00	250,000.00	226,268.55	527,498.62	506,142.52
610-815-4340	MISC SEWER	12,000.00	12,000.00	7,369.30	11,006.50	12,483.08
610-815-4500	RECEIPTS/SEWER	3,330,000.00	3,296,000.00	1,552,449.79	3,133,772.89	3,236,410.53
610-815-4501	INI PENALTIES-DO NOT USE	-	-	-	-	-
610-815-4511	NEWSLETTER ADVERTISEMENT	-	-	-	-	-
610-815-4530	PENALTIES, SEWER	9,000.00	10,000.00	6,140.30	9,873.24	9,555.92
610-815-4550	INDUSTRIAL SURCHARGE	-	12,000.00	-	(55,834.38)	(30,436.41)
610-815-4551	BOCO LANDFILL-LEACHATE	10,000.00	10,000.00	5,517.64	9,974.71	9,951.11
610-815-4560	SALES TAX/SEWER	10,000.00	35,000.00	2,850.06	5,789.79	7,461.18
610-815-4720	INSURANCE SETTLEMENT	-	-	-	-	-
610-815-4820	PROCEEDS CAPITAL LOAN NOTE	-	-	-	-	-
610-816-4810	SALE OF PROPERTY	-	-	-	-	79,419.00
610-910-4830	TRANSFER IN-TIF	527,000.00	527,000.00	-	530,000.00	560,000.00
610-910-4831	TRANSFER IN	-	-	-	-	-
		4,248,000.00	4,152,000.00	1,800,595.64	4,172,081.37	4,390,986.93

Wastewater Expense

610-710-6801	SEWER BOND/PRINCIPAL	815,000.00	766,000.00	-	755,000.00	710,000.00
610-710-6851	INTEREST/BOND PAYMENT	86,000.00	78,925.00	38,302.50	80,539.32	89,400.00
610-710-6899	SEWER BOND/FEES	4,000.00	1,875.00	818.16	13,142.32	4,075.00
610-815-6010	SALARIES/SEWER	187,000.00	170,000.00	107,489.56	178,214.55	150,551.35
610-815-6011	SALARY/ADMINISTRATION	185,000.00	215,000.00	83,220.75	170,189.89	154,902.72
610-815-6020	SALARIES/PT	-	-	616.57	-	-
610-815-6040	OVERTIME SALARIES/SEWER	2,000.00	2,000.00	378.97	745.93	377.81
610-815-6110	SOCIAL SECURITY/SEWER	30,000.00	32,000.00	14,416.58	28,736.52	23,272.03
610-815-6130	IPERS/ICMA/SEWER	37,000.00	39,000.00	18,092.95	34,909.44	28,614.79
610-815-6150	GROUP INSURANCE/SEWER	20,000.00	20,000.00	9,888.34	16,951.44	16,225.17
610-815-6151	DENTAL-LIFE/SEWER	700.00	700.00	329.28	547.36	514.06
610-815-6152	SELF FUNDED INS	-	-	-	-	-
610-815-6153	HSA CITY SHARE	-	-	-	-	-
610-815-6160	WORKER COMP INS	6,000.00	6,000.00	-	4,400.00	4,589.50
610-815-6170	UNEMPLOYMENT/SEWER	1,500.00	1,500.00	63.26	79.35	329.68

City of Boone - Wastewater

610-815-6181	CLOTHING ALLOWANCE	100.00	100.00	1,290.93	-	-
610-815-6210	MEMBERSHIP DUES	3,000.00	2,000.00	1,510.00	1,485.25	1,478.00
610-815-6230	SAFETY TRAINING	-	-	-	-	-
610-815-6240	TRAVEL/CONF ADMIN	3,000.00	3,000.00	1,314.19	4,043.11	1,377.95
610-815-6350	REPAIRS	200.00	200.00	-	104.04	-
610-815-6401	AUDIT	13,000.00	10,000.00	-	11,028.75	8,962.50
610-815-6407	GENERAL ENGINEERING	44,000.00	-	685.79	4,345.08	23,400.15
<i>General Engineering Services \$19,000</i>						
<i>Comprehensive Plan Update \$25,000</i>						
610-815-6408	INSURANCE/LIABILITY	120,000.00	105,000.00	-	101,127.00	79,319.00
610-815-6411	LEGAL FEES	2,000.00	2,500.00	5,115.00	7,678.55	1,666.96
610-815-6414	PUBLICATIONS	500.00	300.00	-	426.70	297.40
610-815-6418	SALES TAX/SEWER	40,000.00	35,000.00	13,607.31	34,124.14	30,335.95
610-815-6419	COMPUTER UPDATE	22,000.00	15,000.00	8,162.79	20,181.92	13,679.41
610-815-6420	ORDINANCE UPDATE	5,000.00	2,000.00	1,147.00	131.25	481.50
<i>Ordinance recodification \$4,000</i>						
610-815-6499	UB OUTSOURCING	47,000.00	34,000.00	21,287.38	44,507.91	41,772.77
<i>CDS increases in fees 3%</i>						
610-815-6505	EQUIPMENT/OFFICE	3,500.00	3,500.00	1,447.64	2,365.08	2,359.16
610-815-6506	SUPPLIES/OFFICE	2,000.00	2,000.00	1,393.73	1,098.16	1,140.22
610-815-6508	POSTAGE	2,000.00	2,000.00	751.36	2,084.58	1,602.39
610-815-6599	MISC REFUNDS/NSF FEE	4,000.00	4,000.00	886.55	1,414.70	2,905.48
610-815-6781	VW TREATMENT PLANT BRIDGE	-	-	-	-	-
610-815-6910	UNFUNDED LIABILITY	-	-	-	-	-
610-816-6181	CLOTHING ALLOWANCE	-	-	-	-	-
610-816-6210	MEMBERSHIP DUES	-	-	-	-	-
610-816-6240	TRAVEL/CONFERENCE EXPENSE	-	-	-	161.55	52.20
610-816-6310	BUILDING & GROUNDS	145,000.00	35,000.00	20,680.10	21,183.90	21,479.03
<i>Removal of large hazardous trees \$70,000</i>						
<i>Bridge foundation repairs \$40,000</i>						
610-816-6331	GAS/OIL	5,000.00	5,200.00	3,914.41	3,686.58	4,526.84
610-816-6350	REPAIRS	135,000.00	50,000.00	7,956.30	103,210.90	32,548.34
<i>Inspect, paint, and repair south clarifier \$100,000</i>						
610-816-6371	UTILITIES	215,000.00	235,000.00	117,722.44	168,172.97	191,493.93

City of Boone - Wastewater

610-816-6372	LANDFILL/USERS FEES	6,000.00	5,000.00	3,020.00	4,545.00	5,930.00
610-816-6373	TELEPHONE	7,000.00	6,000.00	1,362.69	7,871.09	5,578.80
610-816-6379	LANDFILL/SLUDGE	55,000.00	60,000.00	15,283.44	46,727.84	62,474.34
610-816-6399	LIFT STATION REPAIR	30,000.00	30,000.00	7,740.53	5,151.01	8,058.67
610-816-6407	OPERATIONS ENGINEERING	-	-	-	83,634.25	22,305.25
610-816-6419	SCADA UPDATES	2,500.00	-	1,845.00	-	-
610-816-6490	LAB TESTS	-	-	950.63	139.30	400.00
610-816-6491	SERVICE/STATE LICENSES	2,500.00	4,500.00	1,275.00	1,635.29	1,360.00
610-816-6492	CONTRACT SERVICES	501,880.00	483,000.00	239,738.43	423,433.60	440,066.11
	<i>US Water contract increase 4% increase</i>					
610-816-6493	NUTRIENT REDUCT PLAN	-	-	-	-	-
610-816-6495	SERVICE/PEST CONTROL	1,500.00	1,200.00	567.00	1,474.20	1,283.76
610-816-6501	CHEMICALS	20,000.00	23,000.00	7,977.79	15,739.85	17,024.17
610-816-6505	EQUIPMENT-MINOR	-	10,000.00	3,084.73	8,348.96	5,434.09
610-816-6506	OFFICE SUPPLIES	-	-	2,317.62	1,350.02	1,025.88
610-816-6599	SUPPLIES	20,000.00	10,000.00	616.98	6,025.14	423.86
610-816-6727	CAPITAL EQUIPMENT	225,000.00	225,000.00	187,807.68	4,635.16	204,546.09
	<i>Grit Screen and roller repairs \$225,000</i>					
610-816-6750	CAPITAL IMPROVE-BUILDINGS	110,000.00	100,000.00	-	72,402.46	60,527.00
	<i>Replace HVAC (3 of 4) \$100,000</i>					
	<i>Replace 2 heaters that are cracked and leaking \$10,000</i>					
610-817-6181	CLOTHING ALLOWANCE	1,510.00	1,510.00	-	1,285.65	752.50
610-817-6240	TRAVEL/CONFERENCE EXPENSE	2,000.00	2,000.00	-	1,482.50	-
610-817-6331	GAS AND OIL	5,000.00	4,000.00	975.76	2,338.00	3,075.54
610-817-6399	SEWER CLEANING/REPAIRS	20,000.00	20,000.00	3,531.51	36,107.70	15,530.28
610-817-6407	COLLECTION-ENGINEERING	10,000.00	-	-	-	-
	<i>GIS Engineering \$10,000</i>					
610-817-6492	SERVICE/METER READERS	1,500.00	1,000.00	1,011.00	962.50	-
610-817-6494	SEWER/TELEVISION	-	-	-	-	-
610-817-6497	CMOM	200,000.00	200,000.00	21,612.00	118,848.84	140,209.10
610-817-6498	SANITARY SEWER EXTENSIONS	-	-	-	-	-
610-817-6499	I&I PROJECT-MOVE TO STORM(740)	-	-	-	-	-
610-817-6504	METERS	70,000.00	70,000.00	51,682.59	67,579.92	67,957.48
610-817-6505	EQUIPMENT	12,000.00	42,000.00	32,098.92	56,472.18	110,955.22

City of Boone - Wastewater

	<i>GIS Equipment \$5,000</i>					
610-817-6599	SUPPLIES	3,000.00	3,000.00	1,000.19	2,943.05	1,426.19
610-910-6910	TRF TO UNFUND LIAB DO NOT USE	-	-	-	-	-
610-910-6911	TRANSFER OUT	41,700.00	41,700.00	-	214,798.33	176,000.00
610-910-6912	TRANSFER OUT DEBT SERVICE	-	-	-	-	23,600.00
610-910-6913	TRF TO GEN FOR TIF ASK	226,500.00	224,990.00	-	227,200.00	238,884.05
610-910-6920	INTERFUND LOAN TO GENERAL	-	-	-	-	-
		3,760,090.00	3,446,700.00	1,067,989.33	3,229,150.08	3,258,559.67

City of Boone - Traffic

General Fund Expense

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
001-240-6010	SALARIES/TRAFFIC	12,000.00	10,500.00	5,796.22	9,934.09	8,466.72
001-240-6020	SALARIES/TRAFFIC	-	-	-	-	1,167.72
001-240-6181	CLOTHING ALLOWANCE	-	-	54.00	54.00	-
001-240-6506	SUPPLIES/OFFICE	750.00	750.00	330.00	395.00	260.00
001-240-6508	POSTAGE	150.00	100.00	33.40	120.66	102.12
001-240-6599	SUPPLIES	4,000.00	4,000.00	-	2,130.47	1,546.64
		16,900.00	15,350.00	6,213.62	12,634.22	11,543.20

Road Use Tax Expense

110-240-6350	TRAFFIC REPAIRS	10,000.00	10,000.00	11,966.12	5,165.76	4,940.94
110-240-6371	TRAFFIC UTILITIES	9,500.00	8,000.00	4,358.59	9,107.43	7,580.07
		19,500.00	18,000.00	16,324.71	14,273.19	12,521.01

Employee Benefits

112-240-6150	GROUP INSURANCE/TRAFFIC	-	-	-	-	(10.00)
112-240-6152	SELF FUNDED INS	-	-	-	-	-
112-240-6153	HSA CITY SHARE	-	-	-	-	-
113-240-6110	SOCIAL SECURITY/TRAFFIC	850.00	800.00	437.96	749.88	711.73
113-240-6130	IPERS/TRAFFIC	2,000.00	2,000.00	547.20	937.68	909.66
113-240-6151	DENTAL INSURANCE/TRAFFIC	-	-	-	-	(1.00)
113-240-6160	WORK COMP INS/TRAFFIC	-	-	-	-	-
113-240-6170	UNEMPLOYMENT/TRAFFIC	400.00	400.00	15.81	19.84	82.42
		3,250.00	3,200.00	1,000.97	1,707.40	1,692.81

City of Boone - Water

Water Revenue

Account	Title	FY2027 Budget	FY2026 Budget	FY2026 Actual	FY2025 Actual	FY2024 Actual
600-810-4300	INTEREST	400,000.00	400,000.00	233,125.18	576,641.00	494,510.69
600-810-4340	MISCELLANEOUS/WATER	10,000.00	35,000.00	4,240.54	10,649.06	42,134.89
600-810-4440	XENIA/CAPITAL IMPROVEMENT	-	-	-	-	-
600-810-4465	COUNTY GRANTS	-	-	-	-	7,360.00
600-810-4500	RECEIPTS/WATER	3,500,000.00	2,990,000.00	1,587,826.24	2,986,255.38	2,998,994.16
600-810-4510	BULK WATER SALES	1,000.00	3,500.00	2,110.46	72,592.31	724.34
600-810-4511	NEWSLETTER ADVERTISEMENTS	-	-	-	-	-
600-810-4530	PENALTIES, WATER	10,000.00	10,000.00	5,729.63	9,350.64	9,066.37
600-810-4550	MISC CHARGE REVENUE	25,000.00	25,000.00	28,490.43	54,334.71	23,741.04
600-810-4560	SALES TAX/WATER	-	-	-	-	-
600-810-4561	WATER EXCISE TAX	150,000.00	150,000.00	70,895.91	138,623.97	139,151.78
600-810-4600	WATER SERVICE SPECIAL ASSESS	-	-	-	-	-
600-810-4730	METER DEPOSITS	35,000.00	35,000.00	15,693.52	34,610.17	21,714.06
600-810-4830	TRANSFER FROM WATER RESERVE	-	-	-	-	-
600-812-4820	BOND PROCEEDS	-	-	-	-	-
600-910-4830	TFR IN	-	-	-	-	-
		4,131,000.00	3,648,500.00	1,948,111.91	3,883,057.24	3,737,397.33

Water Expense

600-710-6801	WATER REV BOND PRINCIPAL	74,000.00	72,000.00	-	70,000.00	7,000.00
600-710-6851	WATER REVENUE BOND INTEREST	37,253.00	40,000.00	16,625.57	11,081.94	927.50
600-710-6899	WATER BOND FEES	3,855.00	5,000.00	1,675.34	16,267.70	4,207.50
600-810-6010	SALARIES/WATER	236,000.00	222,000.00	137,863.06	226,199.53	212,930.55
600-810-6011	SALARY/ADMINISTRATION	185,000.00	215,000.00	83,221.43	170,190.92	154,903.20
600-810-6020	SALARIES/PT	10,000.00	10,000.00	4,087.59	3,575.00	8,827.00
600-810-6040	OVERTIME SALARIES/WATER	5,000.00	5,000.00	957.50	2,072.70	1,576.71
600-810-6110	SOCIAL SECURITY/WATER	34,000.00	36,000.00	17,017.93	32,735.71	29,545.68
600-810-6130	IPERS/ICMA/WATER	42,000.00	40,000.00	21,014.92	39,564.85	34,183.91
600-810-6150	GROUP INSURANCE/WATER	20,000.00	20,000.00	9,888.34	16,951.44	16,216.06
600-810-6151	DENTAL-LIFE/WATER	2,000.00	2,000.00	893.41	1,480.34	1,443.04
600-810-6152	SELF FUNDED INS	-	-	-	-	-
600-810-6153	HSA CITY SHARE	-	-	-	-	-

City of Boone - Water

600-810-6160	WORKER COMP INS	6,000.00	7,000.00	-	4,400.00	4,589.50
600-810-6170	UNEMPLOYMENT/WATER	1,200.00	1,200.00	47.44	59.51	247.27
600-810-6181	CLOTHING ALLOWANCE	-	100.00	1,722.93	-	-
600-810-6210	MEMBERSHIP DUES	2,100.00	2,000.00	2,100.00	1,928.25	1,829.00
600-810-6240	TRAVEL/CONFERENCE EXPENSE	3,000.00	3,000.00	1,215.19	4,198.50	1,375.45
600-810-6340	REPAIRS	200.00	200.00	-	-	-
600-810-6401	AUDIT	13,000.00	10,000.00	-	11,028.75	8,962.50
600-810-6407	WATER GENERAL ENGINEERING	48,000.00	-	582.70	3,839.01	1,471.87
	<i>General Engineering Services \$23,000</i>					
	<i>Comprehensive Plan Update \$25,000</i>					
600-810-6408	INSURANCE/LIABILITY	122,000.00	106,000.00	-	101,127.00	79,319.00
600-810-6411	LEGAL FEES	2,000.00	2,500.00	3,615.00	6,808.94	1,666.96
600-810-6414	PUBLICATIONS	700.00	700.00	-	477.70	650.80
600-810-6418	SALES TAX/WATER	150,000.00	150,000.00	55,935.49	129,011.91	113,500.92
600-810-6419	COMPUTER UPDATE	19,000.00	15,000.00	8,162.75	18,648.71	13,679.40
600-810-6420	ORDINANCE UPDATE	5,000.00	2,000.00	1,147.00	131.25	481.50
	<i>Ordinance recodification \$4,000</i>					
600-810-6490	WATER DEPOSIT REFUNDS	30,000.00	28,000.00	16,651.17	35,145.98	30,532.54
600-810-6499	UB OUTSOURCING	47,000.00	35,000.00	23,918.55	44,507.96	39,593.49
	<i>CDS increase in fees 3%</i>					
600-810-6505	EQUIPMENT/OFFICE	2,700.00	2,700.00	1,447.64	2,365.07	2,359.15
600-810-6506	SUPPLIES/OFFICE	2,000.00	2,000.00	1,354.93	1,121.14	1,174.64
600-810-6508	POSTAGE	1,800.00	1,600.00	751.36	2,668.58	1,602.39
600-810-6599	MISCELLANEOUS	4,500.00	6,000.00	1,011.55	6,119.70	2,905.52
600-810-6650	CAPITAL IMP FUND/FUTURE	-	-	-	-	-
600-810-6910	UNFUNDED LIABILITY	-	-	-	-	-
600-811-6181	CLOTHING ALLOWANCE	-	-	-	-	-
600-811-6210	MEMBERSHIP DUES	-	-	-	413.00	401.00
600-811-6240	TRAVEL/CONFERENCE EXPENSE	-	-	-	53.85	52.20
600-811-6310	BUILDING & GROUNDS	40,000.00	20,000.00	30,159.12	12,553.80	15,799.58
	<i>Replace unsafe roof ladder at Water Plant \$20,000</i>					
600-811-6320	WELL FIELD MAINTENANCE	50,000.00	50,000.00	34,275.00	39,567.09	29,250.00
600-811-6331	GAS AND OIL	5,000.00	6,300.00	2,213.05	1,905.98	4,051.45
600-811-6350	REPAIRS	70,000.00	70,000.00	12,664.34	36,138.72	36,019.34

City of Boone - Water

Replace 3 WTP Chlorine Analyzers (Water plant, pump station, and Greene Street tower \$19,000)

600-811-6371	UTILITIES	285,000.00	260,000.00	150,355.01	276,853.22	269,547.96
600-811-6372	LANDFILL/USERS FEES	3,400.00	1,800.00	2,220.00	3,240.00	2,281.00
600-811-6373	TELEPHONE	5,000.00	5,000.00	2,112.05	8,348.86	5,617.02
600-811-6379	PROPANE	50,000.00	37,500.00	22,974.66	47,778.46	48,775.48
600-811-6399	DAM MAINTENANCE	1,000.00	1,000.00	-	-	-
600-811-6407	WATER OPERATION ENGINEERING	-	-	-	47,000.00	-
600-811-6419	SCADA UPDATES	5,000.00	5,000.00	-	187,686.71	1,800.00
600-811-6470	PERMITS/STATE	2,500.00	3,000.00	1,693.36	1,667.06	1,485.98
600-811-6490	LAB ANALYSIS - STATE	-	-	-	1,022.50	1,344.21
600-811-6492	CONTRACT SERVICES	538,000.00	518,000.00	256,922.88	534,364.65	477,047.07

US Water Contract increase 4%

600-811-6498	LIME DISPOSAL	-	-	-	-	-
600-811-6499	ROAD MAINTENANCE	1,000.00	1,000.00	-	448.77	-
600-811-6501	CHEMICALS	325,000.00	300,000.00	170,236.63	319,007.52	319,085.56
600-811-6504	EQUIPMENT-MINOR	-	10,400.00	329.99	12,636.97	8,759.13
600-811-6506	SUPPLIES/OFFICE	-	-	-	24.83	-
600-811-6599	SUPPLIES	20,000.00	10,000.00	533.93	792.20	173.38
600-811-6727	CAPITAL EQUIPMENT	-	-	-	-	61,871.21
600-811-6750	CAPITAL IMPROVE-BUILDINGS	81,000.00	-	-	-	-

Replace 3 hanging gas heaters \$7,000 each

Update interior lighting with LED \$60,000

600-812-6181	CLOTHING ALLOWANCE	1,510.00	1,510.00	-	1,717.65	1,320.00
600-812-6240	TRAVEL/CONFERENCE EXPENSE	5,000.00	5,000.00	465.00	4,391.79	2,374.49
600-812-6331	GAS & OIL	7,000.00	6,000.00	991.53	2,593.21	4,030.08
600-812-6350	MAIN & VALVE WORK	45,000.00	45,000.00	28,712.73	37,408.36	63,861.05
600-812-6351	HYDRANTS	20,000.00	17,000.00	2,859.45	12,975.43	11,595.84
600-812-6407	DISTRIBUTION ENGINEERING	-	-	-	-	-

GIS Engineering \$10,000

600-812-6490	LAB ANALYSIS/STATE	1,000.00	1,500.00	194.50	464.00	-
600-812-6492	SERVICE/METER READERS	2,000.00	1,000.00	1,011.00	962.50	1,750.00

Increase to cover possible cellular data service

600-812-6498	REPAIRS	30,000.00	30,000.00	11,301.67	23,620.65	28,394.48
600-812-6499	WATER TOWER MAINTENANCE	275,000.00	5,000.00	2,432.08	259,241.11	17,138.80

City of Boone - Water

Industrial Park water tower rehab \$250,817

600-812-6504	EQUIPMENT	10,000.00	42,000.00	34,225.89	49,918.33	5,866.21
600-812-6599	SUPPLIES	5,000.00	5,000.00	3,216.86	8,164.94	3,769.06
600-812-6727	METERS	70,000.00	70,000.00	7,059.09	69,595.53	66,176.44
600-812-6780	WEST BOONE WATER TOWER PROJECT	-	-	-	-	-
600-812-6781	WATER MAIN IMPROVEMENTS	-	-	-	-	-
600-812-6782	S MAIN ST WATER MAIN IMPROV	-	-	-	-	-
600-812-6783	EAST WATER MAIN CONSTRUCT	-	-	-	-	-
600-910-6910	TRANSFERS OUT	1,008,700.00	216,700.00	-	405,000.00	464,460.00
600-910-6911	DEPREATION FUND TRF	-	-	-	-	-
600-910-6920	INTERFUND LOAN TO GENERAL	-	-	-	-	-
		4,071,418.00	2,786,710.00	1,192,068.61	3,371,265.78	2,731,801.07

Lime Disposal Revenue

370-750-4720	INSURANCE SETTLEMENT	-	-	-	-	-
370-750-4820	BOND PROCEEDS-LIME DISPOSAL	-	-	-	-	-
370-910-4830	TRANSFER IN-LIME DISPOSAL	175,000.00	175,000.00	-	175,000.00	175,000.00
		175,000.00	175,000.00	-	175,000.00	175,000.00

Lime Disposal Expense

370-750-6780	LIME RESIDUAL DISPOSAL	350,000.00	-	-	311,180.00	-
370-750-6781	LIME FEEDER	-	-	-	-	-
		350,000.00	-	-	311,180.00	-

LOCAL OPTION TAX FY2027

Resources Available

\$1,350,000 (75% of 1,800,000)

DEPARTMENT	DESCRIPTION	Proposed
PARK	Equipment Lease	28,000.00
	Sport Utility Vehicle	40,000.00
	Tree Trimming Bucket Truck (1 of 3 yrs)	100,000.00
	Roof	10,000.00
	Larraw Park Play Equipment	35,000.00
TOTAL Park	213,000.00	
Family Resource Ctr.	Building Repairs	5,000.00
TOTAL FRC	5,000.00	
CEMETERY	Equipment Lease	9,000.00
	Cemetery Road Improvement	3,000.00
TOTAL Cemetery	12,000.00	
POOL	Shades	15,000.00
TOTAL Pool	15,000.00	
LIBRARY	Air Handler Controls upgrade to DDC (yr 1 of 5)	136,000.00
	Computers	4,000.00
TOTAL Library	140,000.00	
FIRE	Windows Qty 6	19,500.00
	Gear & Gear Locker	12,000.00
	Refrigerator	3,000.00
	HazMat Equipment	8,000.00
TOTAL Fire	42,500.00	
Building	Large Format Printer	11,000.00
TOTAL Building	11,000.00	
CITY HALL	Security Cameras (Exterior/Interior)	15,000.00
	Interior LED Light Replacement - Phase 2	7,000.00
	Replace backdoor to City Hall	10,000.00
	Repaint Light Pole in front of City Hall	1,500.00
TOTAL City Hall	33,500.00	
POLICE	Firearm Buyback	5,000.00
	Patrol Vehicle Qty 2	60,000.00
	Computers	5,000.00
	Equipment	5,000.00
	Vest	7,200.00
	Bodycam/Dashcam	125,000.00
	Building Repairs	2,000.00
TOTAL Police	209,200.00	
AIRPORT	15/33 Edge Lighting Grant Match	148,500.00
	Runway, Taxiway, and Apron Pavement Rehab-Grant Match	70,000.00
TOTAL Airport	218,500.00	
ADMINISTRATION	Computers	5,000.00
TOTAL Admin	5,000.00	
Recreation	Equipment	8,000.00
	8,000.00	
Economic Development	Electronic Sign Maime & Story	35,000.00
	35,000.00	
Transfers	SE Boone 1st St./Cedar St Paving Prj	65,000.00
	Street Maintenance Program (331)	55,000.00
	Demolitions	40,000.00
TOTAL Bond Pmt/Trf	160,000.00	
GRAND TOTAL		1,107,700.00
Balance		242,300.00

City of Boone - Current Projects

FY 2027 Projects	Total Project Cost	FY2027 Budget	Financing Source	Funding Source
Airport				
2027 Runway/Taxiway/Apron Pavement Rehab	550,000.00	50,000.00		Federal Grant/LOST
15/33 Edge Lighting	701,645.00	70,645.00		State Grant/LOST
Administration				
Comprehensive Plan Update	150,000.00	100,000.00		General/Water/Sewer
Library				
Update pneumatic control system and air handling units 1 & 2	680,000.00	136,000.00		LOST
to a digital control system				
Water				
Lime Residual Disposal	350,000.00	350,000.00		Water Receipts
Update Interior lighting to LED	60,000.00	60,000.00		Water Receipts
Industrial Park Water Tower Renovations	260,000.00	260,000.00		Water Receipts
Ground Storage Reservoir - Engineering	1,605,582.00	44,722.00		Federal Grant/Water Cash
Water Expansion Project - Engineering		300,000.00	SRF Loans	Water Receipts
Alluvial Well #30	1,101,480.00	580,000.00	SRF Loans	Water Receipts
High Service Pump	1,673,950.00	670,000.00	SRF Loans	Water Receipts
Sodium Hypochlorite System	900,000.00		SRF Loans	Water Receipts
1MG Storage Tank	4,791,600.00	2,085,000.00	SRF Loans	Water Receipts
Generator Replacement	700,000.00		SRF Loans	Water Receipts
N. Transmission Main Const.	8,600,000.00	713,100.00	SRF Loans	Water Receipts
N. Transmission Main Easement				Water cash
Booster Station & check valve	700,000.00		SRF Loans	Water Receipts
Sewer				
Sewer Lining (CMOM)		175,000.00		Sewer Receipts
Clarifier Overhaul (2 units)	200,000.00	100,000.00		Sewer Receipts
HVAC Unit Improvement (4 units/1 per year)	400,000.00	100,000.00		Sewer Receipts
Grit Screen Emergency Repairs	200,000.00	200,000.00		Sewer Receipts
Roller Repair in Sludge Press Building	25,000.00	25,000.00		Sewer Receipts
Headwork Improvement	1,005,300.00	520,000.00	SRF Loans	Sewer Receipts
Drain Line Removal & Replacement/Lift Station @ Plant	800,000.00	800,000.00	SRF Loans	Sewer Receipts
Nutrient Reduction Plan	369,000.00			Sewer Receipts/cash
WW System Expansion - Engineering		60,000.00	SRF Loans	Sewer Receipts
WW Emergency Backup	400,000.00	400,000.00	SRF Loans	Sewer Receipts
Lift Station Eastgate Drive	3,250,000.00	1,000,000.00	SRF Loans	Sewer Receipts
Biological Treatment Improvements			SRF Loans	Sewer Receipts
RAS Pumping Expansion	108,900.00	101,400.00	SRF Loans	Sewer Receipts
WAS Pumping Expansion	44,400.00	38,400.00	SRF Loans	Sewer Receipts
Aerated Digester	5,991,000.00	2,849,500.00	SRF Loans	Sewer Receipts
Aerated Tank Demolition	356,000.00		SRF Loans	Sewer Receipts
Biosolids Thickening	2,263,180.00	1,050,000.00	SRF Loans	Sewer Receipts
Biosolids Dewatering - Fan Press	3,971,000.00	1,000,000.00	SRF Loans	Sewer Receipts
Storm Water				
I/I Phase 8		175,000.00		Storm water
Park Ave-Honey Creek Culvert Stabilization	50,000.00	50,000.00		Storm water
Streets				
SE Boone 1st/Cedar Street Paving Prj.	1,555,000.00	90,000.00		Federal Grants/Road Use Tax/LOST
Hancock Drive/Daisy Access Road	2,835,545.00	1,075,000.00	GO Bond	Federal Grants/TIF
North Linn St. Paving Prj	900,000.00	100,000.00		Federal Grants/Road Use Tax/LOST
GIS System Updating	67,500.00	32,500.00		Water/Sewer Receipts
Pole Building	85,000.00	85,000.00		Road Use Tax Cash
Family Resource Center				
Replace Countertops, sinks, fixtures	120,000.00	12,000.00		Family Resource Cash
Total Project Cost	47,821,082.00	15,458,267.00		