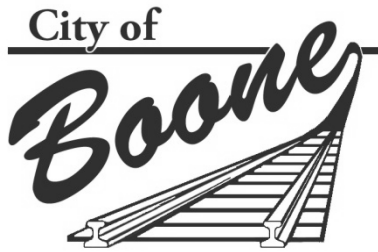




*Fiscal Year*  
*2024-2025 Budget*



## **City Council SPECIAL Meeting Notice**

**Governing Body:** City Council of Boone, Iowa

**Date of Meeting:** January 16, 2024

**Time of Meeting:** 6:00 P.M.

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

- 
1. ROLL CALL
  2. APPROVAL OF AGENDA
  3. REVIEW HOTEL/MOTEL APPLICATIONS
  4. BUDGET OVERVIEW
  5. PRESENTATION OF FISCAL YEAR 2025 PROPOSED BUDGET
  6. CERTIFICATION OF TAX LEVY
  7. LOCAL OPTION SALES (LOST)
  8. ADJOURN

<b>Current Projects</b>	<b>Project Cost</b>	<b>FY2025 Budget</b>
<b>Airport</b>		
Fuel Farm	863,333	863,333
<b>Water</b>		
Green Street Water Tower Improvements w/ mixer	295,000	295,000
Lime Residual Disposal	311,000	311,000
23/24 Water Plant Improvements		
Roof Replacement (Water Plant Buildings 4 total)	410,000	410,000
Lime Slakers	400,000	400,000
Ground Storage Reservoir	1,174,960	600,000
<b>Sewer</b>		
Sewer Lining (CMOM)		175,000
Clarifier Overhaul	100,000	100,000
HVAC Unit Improvement Qty 4	400,000	100,000
UV Disinfection		200,000
23/24 WW Plant Improvement		
Vortex Grit Upgrades, Grit Washer, Pumps, Blowers	583,000	475,000
(Automatic) Mechanical Fine Screen	519,500	416,875
Drain Line Removal & Replacement/Lift Station @ Plant	800,000	800,000
Roof Replacement at WEP	410,000	410,000
Nutrient Reduction Plan	369,000	250,000
Drainage District 137	150,000	55,000
<b>Storm Water</b>		
I/I Phase 6	110,000	125,000
I/I Phase 5 Completion	115,000	
<b>Streets</b>		
Downtown Paving Project	1,082,000	1,082,000
HWY 17 Overpass	280,000	49,000
8th Street Overlay	154,000	154,000
Fund 331 Street Maintenance-Curbs	25,000	25,000
Handicap Ramp Replacement Program-Residential Sidewalk Program	20,000	20,000
<b>Economic Development</b>		
Central IA Housing Rehab Program	202,676	120,480
BDIF Program	392,336	85,000
Housing Incentive Program	315,000	50,000
Downtown Business Grant Program	10,000	10,000
Home Base Iowa Program	20,000	10,000
812 Keller Street CAT Grant	130,000	100,000
926 8th Street CAT Grant	130,000	100,000
Land Acquisition-Wellness Center	674,000	674,000
<b>Wellness Center</b>		
<b>Total Project Costs:</b>	<b>10,445,805</b>	<b>8,465,688</b>

City of Boone - Library

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-410-4400	FEDERAL GRANT (R)	-	-	-
001-410-4465	LIBRARY/COUNTY REVENUE (R)	74,000.00	38,702.14	75,000.00
001-410-4470	LIBRARY/ENRICH IOWA (R)	4,600.00	4,391.67	4,600.00
001-410-4471	OPEN ACCESS (R)	4,800.00	3,322.98	4,500.00
001-410-4500	LIBRARY/RECEIPTS & FINES (R)	10,000.00	4,966.28	9,000.00
		<u>93,400.00</u>	<u>51,383.07</u>	<u>93,100.00</u>

General Fund Expense

001-410-6010	SALARIES/LIBRARY (E)	285,000.00	154,799.00	296,400.00
001-410-6020	SALARIES/PARTTIME/LIBRARY (E)	64,000.00	22,917.51	66,560.00
001-410-6230	LIBRARY PROGRAMS (E)	2,000.00	418.02	2,000.00
001-410-6240	TRAVEL/CONFERENCE/EXPENSE (	2,200.00	2,099.75	2,200.00
001-410-6321	BUILDING/GROUNDS REPAIRS (E)	15,000.00	5,602.83	15,000.00
001-410-6340	REPAIRS-OFFICE (E)	4,000.00	4,531.60	4,000.00
001-410-6371	UTILITIES (E)	62,100.00	26,373.89	63,960.00
001-410-6373	TELEPHONE (E)	4,000.00	1,762.87	4,000.00
001-410-6409	CONTRACT SERVICES (E)	28,500.00	11,977.38	29,070.00
001-410-6414	COPIER PRINTING/MAINTENANCE	2,500.00	1,196.15	2,500.00
001-410-6419	DATA PROCESSING (E)	-	560.00	-
001-410-6496	BOOK REFUNDS (E)	-	-	-
001-410-6499	COMPUTERS/TECHNOLOGY (E)	13,000.00	2,302.65	15,000.00
001-410-6502	BOOKS/LIBRARY MATERIALS (E)	37,500.00	16,341.49	37,500.00
001-410-6506	SUPPLIES/OFFICE/BINDING (E)	12,550.00	5,060.42	12,550.00
001-410-6508	POSTAGE (E)	1,000.00	241.93	1,000.00
001-410-6598	ENRICH IOWA (E)	4,600.00	4,190.36	4,600.00
001-410-6599	DUES/MEMBERSHIP (E)	700.00	-	700.00
001-410-6725	EQUIPMENT/OFFICE (E)	-	-	-
		<u>538,650.00</u>	<u>260,375.85</u>	<u>557,040.00</u>

Employee Benefits

112-410-6150	GROUP INSURANCE/LIBRARY (E)	146,000.00	47,766.46	115,000.00
112-410-6152	SELF FUNDED INS (E)	-	-	-
112-410-6153	HSA CITY SHARE (E)	900.00	450.00	900.00
113-410-6110	SOCIAL SECURITY/LIBRARY (E)	27,000.00	13,006.52	27,800.00
113-410-6130	IPERS/LIBRARY (E)	33,000.00	16,319.64	34,300.00
113-410-6151	DENTAL-LIFE/LIBRARY (E)	6,000.00	2,676.30	7,200.00
113-410-6160	WORK COMP INS/LIBRARY (E)	2,300.00	-	1,500.00
113-410-6170	UNEMPLOYMENT/LIBRARY (E)	2,100.00	429.31	2,100.00
114-410-6199	UNFUNDED LIABILITY-LIBRARY (E)	45,000.00	-	45,000.00
		262,300.00	80,648.23	233,800.00

Local Option Sales Tax

121-410-6502	LIBRARY (E)	296,000.00	32,249.54	10,000.00
121-410-6910	TRANSFERS OUT (E)	-	-	-
		296,000.00	32,249.54	10,000.00

Trust Fund

169-410-4300	INTEREST INCOME (R)	1,000.00	-	1,000.00
169-410-4465	LIBRARY/MEMORIAL FUND (R)	62,000.00	12,516.61	60,000.00
169-410-4700	LOCAL GRANTS (R)	-	-	-
169-410-4810	SALE OF BOOKS (R)	600.00	76.53	500.00
169-410-6502	LIBRARY MATERIALS-BOOK SALE (	600.00	-	500.00
169-410-6599	LIBRARY/MEMORIAL FUND (E)	62,000.00	20,393.59	60,000.00
		126,200.00	32,986.73	122,000.00

City of Boone - Cemetery

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-450-4300	INTEREST PERPETUAL CARE FUND (R)	3,000.00	2,407.26	3,000.00
001-450-4500	GRAVE FEES/OPENINGS (R)	29,000.00	17,650.00	29,000.00
001-450-4550	CEMETERY INSPECT/RESEARCH (R)	1,000.00	1,215.00	1,000.00
001-450-4705	DONATIONS (R)	-	-	-
001-450-4740	SALE OF LOTS/80% (R)	13,000.00	5,000.00	13,000.00
001-450-4741	COLUMBARIUM SALES 80% (R)	1,600.00	5,520.00	1,600.00
		47,600.00	31,792.26	47,600.00

General Fund Expense

001-450-6010	SALARIES/CEMETERY (E)	65,000.00	31,171.01	67,600.00
001-450-6020	SALARIES/EXTRA/CEMETERY (E)	30,000.00	20,816.25	35,000.00
001-450-6181	CLOTHING ALLOWANCE (E)	800.00	326.97	400.00
001-450-6240	TRAVEL/CONFERENCE (E)	200.00	52.20	200.00
001-450-6321	BUILD/GROUNDS (E)	3,000.00	3,645.18	3,000.00
001-450-6331	GAS & OIL (E)	5,000.00	1,552.53	5,000.00
001-450-6350	REPAIRS/EQUIPMENT (E)	3,000.00	1,195.13	2,500.00
001-450-6371	UTILITIES (E)	5,500.00	1,947.54	5,500.00
001-450-6373	TELEPHONE (E)	2,500.00	944.79	2,000.00
001-450-6402	ADVERTISING (E)	-	-	-
001-450-6419	COMPUTER UPDATES (E)	-	-	1,200.00
001-450-6499	GRAVE OPENINGS (E)	1,000.00	-	1,000.00
001-450-6504	EQUIPMENT/CEMETERY (E)	1,000.00	536.96	1,000.00
001-450-6506	OFFICE SUPPLIES (E)	2,000.00	950.00	800.00
001-450-6507	FLOWERS/PLANTS (E)	500.00	-	500.00
001-450-6508	POSTAGE (E)	150.00	37.18	150.00
001-450-6599	SUPPLIES (E)	2,000.00	10.98	1,000.00
001-450-6730	LOT RESALES (E)	-	-	-
		121,650.00	63,186.72	126,850.00

Employee Benefits

112-450-6150	GROUP INSURANCE/CEMETERY (E)	32,000.00	11,494.02	32,000.00
112-450-6152	SELF FUNDED INSUR (E)	-	-	-
112-450-6153	HSA CITY SHARE (E)	-	-	-
113-450-6110	SOCIAL SECURITY/CEMETERY (E)	8,000.00	3,915.84	9,000.00
113-450-6130	IPERS/CEMETERY (E)	7,000.00	3,142.74	8,000.00
113-450-6151	DENTAL-LIFE/CEMETERY (E)	1,300.00	614.87	1,300.00
113-450-6160	WORK COMP INS/CEMETERY (E)	5,000.00	-	5,000.00
113-450-6170	UNEMPLOYMENT/CEMETERY (E)	5,000.00	1,042.62	5,000.00
114-450-6199	UNFUNDED LIABILITY (E)	-	-	-
		58,300.00	20,210.09	60,300.00

Local Option Sales Tax

121-450-6499	CEMETERY/IMPRV & EQUIP (E)	110,000.00	35,073.15	9,000.00
		110,000.00	35,073.15	9,000.00

Perpetual Fund - Revenue

500-450-4300	INTEREST (R)	-	-	-
500-450-4740	SALE OF LOTS/20% (R)	4,000.00	1,250.00	4,000.00
500-450-4741	COLUMBARIUM SALE 20% (R)	-	1,380.00	-
		4,000.00	2,630.00	4,000.00

City of Boone - Parks

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-430-4310	SHELTER RECEIPTS-PARK (R)	15,000.00	8,230.00	15,000.00
001-430-4340	ASH TREE APPEAL (R)	-	-	-
001-430-4710	REIMBURSEMENTS (R)	-	-	-
001-430-4755	SKATE POND (R)	500.00	-	500.00
		15,500.00	8,230.00	15,500.00

General Fund Expense

001-430-6010	SALARIES/PARK (E)	169,000.00	71,845.92	175,760.00
001-430-6020	SALARIES/PARTTIME/PARK (E)	42,000.00	35,066.81	42,000.00
001-430-6050	SALARIES/PARK COMMISSION (E)	1,300.00	650.00	1,300.00
001-430-6181	CLOTHING ALLOWANCE (E)	1,200.00	954.41	1,200.00
001-430-6240	TRAVEL/CONFERENCE EXPENSE (E)	2,000.00	1,453.29	2,000.00
001-430-6320	REPAIRS/HOUSE/SHOP (E)	1,000.00	596.36	1,000.00
001-430-6321	BUILDINGS & GROUNDS (E)	16,000.00	25,900.20	17,000.00
001-430-6322	VANDALISM (E)	2,000.00	-	2,000.00
001-430-6331	GAS & OIL (E)	13,000.00	10,413.30	13,000.00
001-430-6350	REPAIRS/EQUIPMENT MAINT (E)	7,000.00	6,238.49	7,000.00
001-430-6371	UTILITIES (E)	33,000.00	16,382.15	33,000.00
001-430-6373	TELEPHONE (E)	3,500.00	1,235.65	3,500.00
001-430-6411	LEGAL FEES-PARKS (E)	900.00	485.08	936.00
001-430-6417	STREET MAINTENANCE (E)	1,000.00	-	1,500.00
001-430-6419	COMPUTER UPDATES (E)	1,500.00	-	1,500.00
001-430-6490	REFUNDS/DEPOSITS (E)	100.00	-	100.00
001-430-6499	URBAN FORESTRY (E)	3,000.00	2,352.81	3,000.00
001-430-6504	EQUIPMENT (E)	3,000.00	133.75	3,000.00
001-430-6506	OFFICE SUPPLIES (E)	500.00	103.39	500.00
001-430-6508	POSTAGE (E)	400.00	148.78	400.00
001-430-6599	SUPPLIES (E)	3,500.00	1,148.97	3,500.00
		304,900.00	175,109.36	313,196.00



Road Use Tax Expense

110-430-6490	URBAN FORESTRY (E)	30,000.00	23,900.00	35,000.00
110-430-6499	TREE REPLACEMENT (E)	-	-	-
		30,000.00	23,900.00	35,000.00

Employee Benefits

112-430-6150	GROUP INSURANCE/PARK (E)	110,000.00	22,039.98	75,000.00
112-430-6152	SELF FUNDED INS (E)	-	-	-
112-430-6153	HSA CITY SHARE (E)	-	-	-
113-430-6110	SOCIAL SECURITY/PARK (E)	17,000.00	8,146.64	18,400.00
113-430-6130	IPERS/PARK (E)	21,000.00	7,227.65	23,000.00
113-430-6151	DENTAL-LIFE/PARKS (E)	4,000.00	956.53	4,000.00
113-430-6160	WORK COMP INS/PARK (E)	12,000.00	-	12,000.00
113-430-6170	UNEMPLOYMENT/PARK (E)	6,000.00	674.64	6,000.00
114-430-6199	UNFUNDED LIABILITY/PARK (E)	-	-	-
		170,000.00	39,045.44	138,400.00

Local Option Sales Tax

121-430-6499	SOCCER FIELDS/PARK (E)	-	-	-
121-430-6725	PARK EQUIPMENT (E)	113,000.00	27,724.00	38,000.00
121-430-6727	PARK/TRAIL & PLAY EQUIPMENT (E)	-	-	50,000.00
121-430-6730	PARK LAND (E)	-	-	-
		113,000.00	27,724.00	88,000.00

Trust Fund

170-430-4465	PARKS/TRUST/MEMORIAL FUND (R)	-	-	-
170-430-6499	PARK/TREES (E)	-	-	-
170-430-6599	PARK TRUST FUND (E)	-	-	-
		-	-	-

City of Boone - Pool

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-435-4310	SWIM LESSONS/START UP REIMB (R)	20,000.00	364.50	20,000.00
001-435-4501	POOL SERVICES (R)	75,000.00	42,026.25	100,000.00
001-435-4560	SALES TAX/POOL (R)	5,000.00	1,773.75	5,000.00
001-435-4760	POOL CONCESSIONS (R)	26,000.00	13,433.05	26,000.00
		126,000.00	57,597.55	151,000.00

General Fund Expense

001-435-6010	SALARIES/MAINTENANCE (E)	20,800.00	12,970.87	20,800.00
001-435-6030	SALARIES/POOL (E)	75,000.00	71,169.56	95,000.00
001-435-6350	REPAIRS (E)	17,000.00	2,414.92	17,000.00
001-435-6371	UTILITIES (E)	22,000.00	21,141.15	22,000.00
001-435-6373	TELEPHONE (E)	500.00	320.23	500.00
001-435-6418	SALES TAX (E)	6,000.00	8,165.25	6,000.00
001-435-6490	LAB TESTS (E)	250.00	156.50	250.00
001-435-6496	POOL REFUNDS (E)	1,000.00	40.00	1,000.00
001-435-6499	SERVICES (E)	6,500.00	5,439.00	6,500.00
001-435-6501	CHEMICALS (E)	7,000.00	14,822.10	10,000.00
001-435-6503	POOL CONCESSION SUPPLIES (E)	14,000.00	12,715.80	14,000.00
001-435-6504	EQUIPMENT/TOOLS (E)	1,000.00	294.95	1,000.00
001-435-6508	POSTAGE (E)	75.00	7.18	75.00
001-435-6599	SUPPLIES (E)	2,000.00	510.44	2,000.00
		173,125.00	150,167.95	196,125.00

Employee Benefits

112-435-6050	HEALTH INSURANCE-POOL (E)	-	(10.00)	-
112-435-6153	HSA CITY SHARE (E)	-	-	-
113-435-6110	SOCIAL SECURITY/POOL (E)	7,500.00	6,431.11	10,000.00
113-435-6130	IPERS/POOL (E)	3,000.00	1,287.68	3,300.00
113-435-6151	DENTAL INSURANCE-POOL (E)	-	(1.00)	-
113-435-6170	UNEMPLOYMENT/POOL (E)	2,000.00	429.31	2,000.00

		12,500.00	8,137.10	15,300.00
Local Option Sales Tax				
121-435-6499	SWIMMING POOL IMPROVEMENTS (E)	25,000.00	12,138.68	70,000.00
		25,000.00	12,138.68	70,000.00
Swim Team Revenue				
954-435-4465	SWIM TEAM/DONATIONS (R)	-	-	-
954-435-4500	SWIM TEAM/ACTIVITY FEES (R)	5,500.00	-	-
954-435-4750	SWIM TEAM/MERCHANDISE SALES (R)	-	-	-
		5,500.00	-	-
Swim Team Expense				
954-435-6050	SWIM TEAM/COACHES FEES (E)	5,500.00	-	-
954-435-6402	ADVERTISING/SWIM TEAM (E)	-	-	-
954-435-6503	SWIM TEAM/MERCH FOR RESALE (E)	-	-	-
954-435-6599	SWIM TEAM/MISC (E)	-	-	-
		5,500.00	-	-

City of Boone - Airport

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-280-4310	AIRPORT HANGAR/BASE RENT (R)	70,500.00	36,093.76	75,000.00
001-280-4311	AIRPORT RENT/FARM LAND (R)	40,240.00	20,436.04	40,240.00
001-280-4340	AIRPORT/MISCELLANEOUS (R)	1,500.00	1,363.39	1,500.00
001-280-4400	FEDERAL GRANT (R)	-	-	-
		<b>112,240.00</b>	<b>57,893.19</b>	<b>116,740.00</b>

General Fund Expense

001-280-6240	TRAVEL/CONFERENCE EXPENSE (E)	1,500.00	31.01	2,000.00
001-280-6310	REPAIRS/BUILDINGS/GROUNDS (E)	31,000.00	11,242.22	33,500.00
001-280-6312	STATE GRANT (E)	-	-	-
001-280-6320	MOWING/SNOW REMOVAL (E)	42,000.00	5,000.00	43,300.00
001-280-6350	EQUIPMENT MAINTENANCE (E)	5,000.00	1,036.32	4,000.00
001-280-6351	SERVICE/HOMER (E)	-	-	-
001-280-6371	UTILITIES (E)	21,000.00	7,948.89	21,500.00
001-280-6373	TELEPHONE (E)	1,800.00	901.79	1,800.00
001-280-6399	RUNWAY REPAIRS (E)	-	-	-
001-280-6402	MARKETING (E)	3,200.00	-	3,200.00
001-280-6408	INSURANCE/LIABILITY (E)	2,600.00	-	2,600.00
001-280-6411	AIRPORT/LEGAL FEES (E)	1,700.00	970.16	1,700.00
001-280-6430	AIRPORT MANAGER (E)	56,580.00	28,290.00	58,300.00
001-280-6470	SERVICE/TANK PERMITS & REPAIRS (E)	6,000.00	467.10	6,000.00
001-280-6499	CONSTRUCTION (E)	-	-	-
001-280-6505	OTHER EQUIPMENT (E)	-	-	-
001-280-6508	POSTAGE (E)	240.00	44.39	240.00
001-280-6599	SUPPLIES (E)	700.00	132.86	700.00
		<b>173,320.00</b>	<b>56,064.74</b>	<b>178,840.00</b>

Local Option Sales Tax

121-280-6499	AIRPORT IMPROVEMENTS (E)	30,000.00	30,000.00	45,000.00
121-280-6910	LOST AIRPORT TRF OUT (E)	86,333.00	-	-
		<b>116,333.00</b>	<b>30,000.00</b>	<b>45,000.00</b>

Capital Projects-Revenue

301-280-4310	AIRPORT HANGAR DEPRECIATION (R)	4,800.00	2,516.95	4,800.00
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302-280-4311	AIRPORT TRANSPORTAION DEPRECIATION (R)	9,400.00	4,573.23	10,000.00
303-280-4310	WC HANGAR DEPRECIATION (R)	2,196.00	1,098.00	2,200.00
365-280-4400	FUEL FARM REPLMENT GRANT (R)	777,000.00	-	777,000.00
365-280-4830	TRANSFER IN FROM LOST (R)	86,333.00	-	-
		<u>879,729.00</u>	<u>8,188.18</u>	<u>794,000.00</u>

Capital Projects-Expense

301-280-6499	AIRPORT HANGAR DEPRECIATION (E)	48,000.00	-	50,000.00
302-280-6310	AIRPORT TRANSPORTATION BLDG (E)	38,000.00	-	45,000.00
303-280-6499	WC HANGAR DEPRECIATION PRJ (E)	5,500.00	1,772.79	5,000.00
365-280-6407	FUEL FARM-ENGINEER (E)	-	79.80	60,000.00
365-280-6799	FUEL FARM CONSTRUCTION (E)	863,333.00	-	777,000.00
		<u>954,833.00</u>	<u>1,852.59</u>	<u>937,000.00</u>

City of Boone - City Hall

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-650-6181	SHOE ALLOWANCE (E)	-	-	-
001-650-6310	REPAIRS (E)	20,000.00	4,903.06	20,000.00
001-650-6371	UTILITIES (E)	40,000.00	15,369.92	40,000.00
001-650-6399	LAUNDRY/MAT CLEANING (E)	-	-	-
001-650-6409	CITY HALL CLEANING (E)	11,750.00	4,800.00	11,750.00
001-650-6490	SERVICES/CITY HALL (E)	6,300.00	1,600.30	6,300.00
001-650-6499	SERVICES/PEST CONTROL (E)	500.00	136.00	500.00
001-650-6599	MISCELLANEOUS (E)	2,200.00	921.68	2,200.00
		<u>80,750.00</u>	<u>27,730.96</u>	<u>80,750.00</u>

Local Option Sales Tax

121-650-6310	CITY HALL (E)	50,000.00	3,616.63	25,000.00
		<u>50,000.00</u>	<u>3,616.63</u>	<u>25,000.00</u>

City of Boone - Family Resource Center

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
730-899-4310	FRC/ADULT DAYCARE-RENT (R)	27,433.00	16,002.91	27,740.00
730-899-4311	FRC/HEADSTART-RENT (R)	8,098.00	4,723.88	8,190.00
730-899-4313	FRC/CHILD CARE-RENT (R)	53,468.00	26,609.09	54,070.00
730-899-4830	TRF IN SUBSIDY/DEPRECIATION (R)	-	-	-
		<u>88,999.00</u>	<u>47,335.88</u>	<u>90,000.00</u>

Expense

730-899-6371	UTILITIES/FAMILY RESOURCE (E)	40,000.00	22,308.01	40,000.00
730-899-6373	TELEPHONE-FAMILY RESOURCE (E)	-	-	-
730-899-6399	FRC-REPAIRS (E)	10,000.00	2,249.93	10,000.00
730-899-6408	LIABILITY INSURANCE (E)	9,000.00	14.00	9,000.00
730-899-6409	FRC- JANITORIAL SERVICES (E)	3,000.00	-	3,000.00
730-899-6499	SERVICES (E)	9,000.00	9,268.45	10,000.00
730-899-6505	FRC GRANT EXPENSES (E)	-	-	-
730-899-6599	SUPPLIES (E)	1,000.00	188.02	1,000.00
730-899-6910	TRF OUT (E)	12,000.00	-	12,000.00
		<u>84,000.00</u>	<u>34,028.41</u>	<u>85,000.00</u>

Local Option Sales Tax

121-899-6599	FRC BUILDING IMPROVEMENTS (E)	5,000.00	-	5,000.00
		<u>5,000.00</u>	<u>-</u>	<u>5,000.00</u>

Capital Project-Revenue

361-750-4705	FRC PLAYGROUND LOCAL GRANT (R)	-	-	1,500.00
		<u>-</u>	<u>-</u>	<u>1,500.00</u>

Capital Project-Expense

361-750-6799	FRC LOCAL GRANT EXPENSE (E)	-	-	5,500.00
		<u>-</u>	<u>-</u>	<u>5,500.00</u>

City of Boone - Economic Development

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-520-6010	SALARIES/ECON DEVELOPMENT (E)	8,500.00	4,534.60	9,000.00
001-520-6240	CONF/CAR ALLOW (E)	4,000.00	1,936.78	4,000.00
001-520-6411	LEGAL FEES (E)	15,000.00	2,292.00	15,000.00
001-520-6489	DOWNTOWN BUSINESS GRANT (E)	10,000.00	-	10,000.00
001-520-6490	ANNEXATION (E)	-	-	-
001-520-6499	CONTRACT SERVICES (E)	99,250.00	68,250.00	99,250.00
001-520-6598	EXPO EXPENSES (E)	-	-	-
001-520-6599	MISC/SUPPLIES (E)	1,500.00	350.00	1,500.00
001-520-6651	ECONOMIC DEVELOPMENT (E)	59,000.00	3,120.00	59,000.00
		<u>197,250.00</u>	<u>80,483.38</u>	<u>197,750.00</u>

Employee Benefits

113-520-6110	FICA/MC (E)	700.00	384.26	1,000.00
113-520-6130	IPERS/ECONOMIC DEVELOPMENT (E)	900.00	386.65	1,000.00
113-520-6151	DENTAL INSURANCE-ECON DEV (E)	-	(0.60)	-
113-520-6199	ECON DEV CONTRACT BENEFITS (E)	36,750.00	36,750.00	36,750.00
		<u>38,350.00</u>	<u>37,520.31</u>	<u>38,750.00</u>



City of Boone - Community Service Officer

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-198-4500	MOWING/SNOW/NUISANCE ABATE (R)	25,000.00	15,983.00	25,000.00
001-198-4780	MUNICIPAL INFRACTION FINES (R)	-	-	-
		25,000.00	15,983.00	25,000.00

General Fund Expense

001-198-6181	CLOTHING (E)	400.00	-	400.00
001-198-6240	TRAVEL/CONFERENCE (E)	500.00	-	500.00
001-198-6331	GAS & OIL (E)	2,500.00	-	2,500.00
001-198-6332	VEHICLE EXPENSE (E)	3,000.00	-	3,000.00
001-198-6497	NUISANCE ABATEMENT (E)	5,400.00	1,154.95	5,400.00
001-198-6498	WEED/SNOW (E)	13,000.00	4,561.12	13,000.00
001-198-6506	SUPPLIES (E)	-	-	-
001-198-6508	POSTAGE (E)	-	-	-
		24,800.00	5,716.07	24,800.00

City of Boone - Demolition

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
307-750-4710	DEMOLITION REIMB (R)	1,000.00	8,819.50	1,000.00
307-750-4781	SETTLEMENT (R)	-	-	-
307-750-4800	SALE OF PROPERTY (R)	1,000.00	5,100.00	1,000.00
307-910-4830	TRF IN (R)	65,000.00	-	65,000.00
		<u>67,000.00</u>	<u>13,919.50</u>	<u>67,000.00</u>

Expense

307-750-6750	DEMOLITION (E)	40,000.00	20,076.36	25,000.00
307-750-6751	LOST DEMOLITION (E)	25,000.00	4,046.02	40,000.00
307-910-6910	TRANSFER OUT (E)	-	-	-
		<u>65,000.00</u>	<u>24,122.38</u>	<u>65,000.00</u>

City of Boone - Recreation

Revenue				
Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
002-910-4831	TRANSFER IN GENERAL FUND	85,500.00		88,700.00
		85,500.00	-	88,700.00
Expense				
002-440-6010	SALARIES/RECREATION (E)	80,000.00	-	83,200.00
002-440-6020	SALARIES/OTHER/RECREATION (E)	-	-	-
002-440-6150	EMPLOYEE BENEFITS (E)	-	-	-
002-440-6240	TRAVEL & CONFERENCE EXPENSE (E)	3,000.00	-	3,000.00
002-440-6373	TELEPHONE (E)	2,000.00	-	2,000.00
002-440-6508	POSTAGE (E)	500.00	-	500.00
		85,500.00	-	88,700.00
Employee Benefits				
112-440-6150	INSURANCE/RECREATION (E)	32,000.00	-	32,000.00
113-440-6110	SS/MED-RECREATION (E)	7,000.00	-	7,000.00
113-440-6130	IPERS/RECREATION (E)	9,000.00	-	9,000.00
113-440-6151	DENTAL/RECREATION (E)	1,600.00	-	1,600.00
113-440-6160	WORK COMP INS/REC (E)	1,000.00	-	1,000.00
113-440-6170	UNEMPLOYMENT/RECREATION (E)	1,000.00	-	1,000.00
		51,600.00	-	51,600.00
Local Option Sales Tax				
121-440-6499	REC DEPT EQUIPMENT (E)	2,500.00	-	-
		2,500.00	-	-

City of Boone - Animal Control

Expense				
Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-190-6498	EUTHANASIA/VET CLINIC (E)	-	-	-
001-190-6499	CONTRACT SERVICES (E)	87,360.00	50,531.77	90,854.40
001-190-6599	MOSQUITO/PEST CONTROL (E)	25,000.00	13,155.34	25,000.00
		<u>112,360.00</u>	<u>63,687.11</u>	<u>115,854.40</u>

City of Boone - Arts

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
009-599-4705	DONATIONS (R)	1,500.00	1,000.00	1,500.00
009-599-4750	MEMBERSHIP DUES-PIN SALES (R)	-	-	-
009-910-4830	TRANSFER IN-GENERAL FUND	5,000.00	-	5,000.00
		<u>6,500.00</u>	<u>1,000.00</u>	<u>6,500.00</u>

Expense

009-599-6413	ART GRANTS (E)	5,000.00	-	5,000.00
009-599-6499	CONTRACT SERVICES (E)	1,000.00	4,245.84	1,000.00
009-599-6503	MERCHANDISE FOR RESALE (E)	-	-	-
009-599-6506	OFFICE SUPPLIES (E)	500.00	1,665.19	500.00
009-910-6910	TRANSFER OUT-ART COMMISSION (E)	-	-	-
		<u>6,500.00</u>	<u>5,911.03</u>	<u>6,500.00</u>

City of Boone - Administration

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-620-6010	SALARIES/ADMINISTRATION (E)	172,600.00	74,079.24	177,000.00
001-620-6050	SALARIES/COUNCILMEMBERS (E)	28,800.00	16,575.00	28,800.00
001-620-6181	ADM STAFF CLOTHING (E)	200.00	-	200.00
001-620-6210	MEMBERSHIP DUES (E)	6,000.00	1,683.00	4,000.00
001-620-6230	TRAINING/GOAL SETTING (E)	600.00	180.00	600.00
001-620-6240	TRAVEL/CONFERENCE EXPENSE (E)	11,000.00	7,401.01	11,000.00
001-620-6340	REPAIRS/OFFICE & COMPUTER (E)	400.00	-	400.00
001-620-6371	UTILITIES/SIRENS/CIVIL DF (E)	2,000.00	961.15	2,000.00
001-620-6373	TELEPHONE (E)	7,500.00	3,390.83	7,500.00
001-620-6401	AUDIT/CITY BUDGET (E)	10,000.00	-	10,000.00
001-620-6403	ELECTION EXPENSE (E)	8,000.00	2,992.37	5,000.00
001-620-6405	RECORDING/COURT FEES (E)	700.00	189.00	700.00
001-620-6407	ENGINEERING FEES/CITY (E)	17,000.00	5,734.18	17,000.00
001-620-6408	INSURANCE/LIABILITY (E)	300,000.00	1,016.00	330,000.00
001-620-6410	NEGOTIATOR/CITY (E)	-	-	-
001-620-6411	LEGAL FEES/ATTORNEY (E)	59,000.00	33,955.60	61,400.00
001-620-6414	PUBLICATIONS (E)	11,000.00	6,042.64	13,000.00
001-620-6418	TAXES (E)	1,500.00	280.00	1,500.00
001-620-6419	COMPUTER UPDATE/TRAINING (E)	23,000.00	4,340.62	23,000.00
001-620-6420	ORDINANCE UPDATE (E)	2,000.00	131.25	2,000.00
001-620-6498	REFUNDS (E)	1,000.00	-	1,000.00
001-620-6506	SUPPLIES/OFFICE (E)	3,000.00	1,142.50	3,000.00
001-620-6508	POSTAGE (E)	1,000.00	148.83	1,000.00
001-620-6599	MISC/MAINTENANCE AGREEMENT (E)	4,000.00	883.53	4,000.00
		670,300.00	161,126.75	704,100.00

Employee Benefits

112-620-6150	INSURANCE/ADMINISTRATION (E)	145,000.00	43,008.94	120,000.00
112-620-6152	SELF FUNDED INS (E)	-	-	-
112-620-6153	HSA CITY SHARE (E)	100.00	450.00	900.00
113-620-6110	SS/MEDICARE/ADMINISTRATIN (E)	15,000.00	6,465.35	20,000.00

113-620-6130	IPERS/ICMA/ADMINISTRATION (E)	16,000.00	7,366.74	20,000.00
113-620-6151	DENTAL-LIFE/ADMINISTRATION (E)	7,000.00	2,994.81	9,000.00
113-620-6160	WORK COMP INS/ADMIN (E)	20,000.00	-	22,000.00
113-620-6170	UNEMPLOYMENT (E)	1,500.00	306.65	2,000.00
114-620-6199	UNFUNDED LIABILITY/ADMIN (E)	75,000.00	-	-
		279,600.00	60,592.49	193,900.00

Local Option Sales Tax

121-620-6419	COMPUTER SYSTEM & FURNITURE/LO (E)	10,000.00	9,638.00	10,000.00
121-620-6725	CITY IMPROVEMENTS & EQUIP/LOT (E)	-	-	-
		10,000.00	9,638.00	10,000.00

City of Boone - Landfill

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
004-290-4300	INTEREST ON INVESTMENTS (R)	-	-	-
004-290-4500	RECEIPTS/LANDFILL (R)	63,000.00	35,361.86	63,000.00
004-290-4530	PENALTIES, LANDFILL (R)	100.00	36.00	100.00
004-290-4550	MISC CHARGE REVENUE (R)	300.00	153.60	300.00
004-290-4560	SALES TAX REVENUE (R)	-	-	-
		<u>63,400.00</u>	<u>35,551.46</u>	<u>63,400.00</u>

Expense

004-290-6499	LANDFILL SERVICES (E)	62,300.00	36,341.69	62,300.00
004-430-6910	TRANSFERS OUT (E)	-	-	-
		<u>62,300.00</u>	<u>36,341.69</u>	<u>62,300.00</u>



City of Boone - Electronic Sign

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-599-4510	ELECTRONIC SIGN REVENUE (R)	600.00	556.00	700.00
		600.00	556.00	700.00

General Fund Expense

001-599-6399	MESSAGE BOARD ACCOUNT (E)	100.00	-	100.00
		100.00	-	100.00

City of Boone - Municipal Band

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-420-6498	REIMBURSEMENT (E)	-	-	-
001-420-6499	CITY BAND (E)	9,600.00	800.00	9,600.00
		9,600.00	800.00	9,600.00

City of Boone - Building Official

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-170-4120	BUILDING PERMITS (R)	85,000.00	46,933.69	85,000.00
001-170-4710	ENGINEERING/SERVICE REIMB (R)	1,000.00	310.00	1,000.00
		86,000.00	47,243.69	86,000.00

General Fund Expense

001-170-6010	SALARIES/BLD OFFICIAL (E)	122,000.00	53,321.13	117,000.00
001-170-6181	CLOTHING ALLOWANCE/SHOES (E)	225.00	150.00	225.00
001-170-6220	MEMBERSHIPS/SUBSCRIPTIONS (E)	700.00	301.00	700.00
001-170-6230	EXAMS/ADMINISTRATION (E)	-	-	-
001-170-6240	TRAVEL/CONFERENCE EXPENSE (E)	2,000.00	52.19	2,000.00
001-170-6320	YARD REPAIR (E)	500.00	-	500.00
001-170-6331	GAS & OIL (E)	-	-	-
001-170-6332	CAR ALLOWANCE (E)	3,000.00	1,750.00	3,000.00
001-170-6373	TELEPHONE (E)	2,100.00	1,002.23	2,100.00
001-170-6419	COMPUTER UPDATES (E)	1,200.00	-	1,200.00
001-170-6490	APPRAISALS/LEGAL FEES (E)	500.00	-	500.00
001-170-6496	REFUNDS (E)	10,000.00	3,471.26	10,000.00
001-170-6504	GIS (E)	800.00	726.00	800.00
001-170-6506	SUPPLIES/OFFICE (E)	3,000.00	1,066.99	3,000.00
001-170-6508	POSTAGE (E)	1,000.00	245.96	1,000.00
001-170-6599	PLAN & ZONING ADMINIS (E)	500.00	285.04	500.00
001-170-6725	EQUIPMENT/RADIO (E)	-	-	-
		147,525.00	62,371.80	142,525.00

Employee Benefits

112-170-6150	GROUP INSURANCE/BLDG OFF (E)	96,000.00	21,281.06	50,000.00
112-170-6152	SELF FUNDED INS (E)	-	-	-
112-170-6153	HSA CITY SHARE (E)	-	-	-
113-170-6110	SOCIAL SECURITY/BLDG OFF (E)	10,000.00	4,022.30	10,000.00
113-170-6130	IPERS/BUILDING OFFICIAL (E)	12,000.00	5,016.50	12,000.00

113-170-6151	DENTAL-LIFE/BLDG OFFL (E)	5,000.00	1,740.45	5,000.00
113-170-6160	WORK COMP INS/BLDG (E)	-	-	-
113-170-6170	UNEMPLOYMENT/BLDG OFF (E)	850.00	184.00	1,000.00
		123,850.00	32,244.31	78,000.00
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Local Option Sales Tax				
121-170-6499	BUILDING DEPT (E)	3,500.00	-	3,500.00
		3,500.00	-	3,500.00
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City of Boone - Police

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-110-4190	PARKING PERMITS (R)	2,000.00	3,160.00	2,000.00
001-110-4400	GRANTS/FEDERAL (R)	-	-	-
001-110-4440	GRANTS/STATE (R)	-	9,627.45	10,000.00
001-110-4465	PRISONER CARE/JAIL SERVICES (R)	-	-	-
001-110-4500	CRIME FREE HOUSING CLASS (R)	500.00	-	500.00
001-110-4550	POLICE CONTRACT SERVICES (R)	47,000.00	868.18	37,000.00
001-110-4710	SCHOOL PATROL REIMBURSEMT (R)	-	-	-
001-110-4770	COURT FINES (R)	50,000.00	17,413.59	50,000.00
001-110-4775	PARKING FINES (R)	13,000.00	4,347.00	13,000.00
		112,500.00	35,416.22	112,500.00

Expense

001-110-6010	SALARIES/POLICE (E)	1,456,900.00	755,968.02	1,540,000.00
001-110-6020	SALARIES/OTHER/POLICE (E)	102,000.00	18,975.32	90,000.00
001-110-6040	OVERTIME/POLICE (E)	126,000.00	86,312.10	144,000.00
001-110-6065	ON-CALL PAY (E)	-	-	-
001-110-6181	CLOTHING ALLOWANCE (E)	16,750.00	13,814.48	16,750.00
001-110-6240	TRAVEL/CONF/TRAINING EXP (E)	40,000.00	15,192.02	40,000.00
001-110-6331	GAS & OIL (E)	40,000.00	19,235.76	40,000.00
001-110-6332	REPAIRS/CARS (E)	7,300.00	3,595.16	7,300.00
001-110-6350	REPAIRS/RADIO/SIRENS (E)	3,500.00	-	3,500.00
001-110-6371	UTILITIES (E)	20,000.00	7,662.57	20,000.00
001-110-6373	TELEPHONE (E)	14,000.00	7,487.75	14,000.00
001-110-6399	BUILDING MAINT/REPAIR (E)	5,000.00	4,560.66	5,000.00
001-110-6411	LEGAL FEES/POLICE (E)	11,000.00	7,098.45	11,000.00
001-110-6419	SERVICES & COMPUTER SUPPORT (E)	29,100.00	5,964.02	29,100.00
001-110-6490	DISPATCH/CONTRACT SERVICES (E)	146,700.00	117,498.24	167,630.82
001-110-6506	SUPPLIES/OFFICE (E)	5,000.00	1,776.36	5,000.00
001-110-6507	CRIMEFREE HOUSING (E)	500.00	-	500.00
001-110-6508	POSTAGE (E)	3,800.00	502.90	3,800.00

001-110-6599	POLICE EQUIP/SUPPLIES (E)	9,500.00	5,085.51	9,500.00
001-110-6710	EQUIPMENT/CAR (E)	-	-	-
		2,037,050.00	1,070,729.32	2,147,080.82

Employee Benefits

112-110-6150	GROUP INSURANCE/POLICE (E)	535,000.00	155,899.13	400,000.00
112-110-6152	SELF FUNDED INS (E)	-	-	-
112-110-6153	HSA CITY SHARE (E)	1,000.00	-	1,000.00
113-110-6110	SS/MEDICARE/POLICE (E)	32,000.00	14,765.24	33,000.00
113-110-6130	IPERS/POLICE/OTHER (E)	11,000.00	146,375.44	9,000.00
113-110-6131	ICMA BENEFIT (E)	-	-	-
113-110-6141	RETIREMENT BENEFIT / POLICE (E)	320,000.00	25,435.53	350,000.00
113-110-6151	DENTAL-LIFE/POLICE (E)	25,000.00	9,280.58	26,000.00
113-110-6160	WORK COMP INS/POLICE (E)	3,500.00	-	3,500.00
113-110-6170	UNEMPLOYMENT/POLICE (E)	3,500.00	735.97	3,500.00
113-110-6199	DISPATCH BENEFITS (E)	79,000.00	63,268.26	90,300.00
114-110-6199	UNFUNDED LIABILITY PD (E)	-	-	-
		1,010,000.00	415,760.15	916,300.00

Local Option Sales Tax

121-110-6504	POLICE/MISC (E)	113,000.00	6,585.34	63,000.00
121-110-6505	FIREARM BUYBACK PROGRAM (E)	-	1,250.00	2,500.00
121-110-6710	POLICE CARS (E)	-	-	120,000.00
		113,000.00	7,835.34	185,500.00

Trust Fund Revenue

167-110-4440	STATE GRANT-POLICE TRUST (R)	-	6,000.00	-
167-110-4465	CANINE FUND (R)	-	-	-
167-110-4705	POLICE TRUST/DONATIONS (R)	4,000.00	10,144.96	4,000.00
167-110-4706	REWARD FUND (R)	-	-	-
167-110-4745	SALE OF SALVAGE (R)	-	1,895.62	-
167-110-4765	TOBACCO SALE VIOLATIONS (R)	1,000.00	1,800.00	1,000.00
167-110-4780	DRUG FORFEITURE REVENUE (R)	1,000.00	473.79	1,000.00

		6,000.00	20,314.37	6,000.00
Trust Fund Expense				
167-110-6498	SALE OF SALVAGE (E)	-	-	-
167-110-6499	MISC CONTRACTS (E)	10,000.00	28,176.25	10,000.00
167-110-6506	MISC POLICE TRUST (E)	10,000.00	-	10,000.00
167-110-6507	TOBACCO FUND (E)	5,000.00	318.95	5,000.00
167-110-6508	CANINE EXPENSE (E)	-	-	-
167-110-6599	TRUST/DRUG PURCHASE (E)	20,000.00	11,975.38	20,000.00
		45,000.00	40,470.58	45,000.00

City of Boone - Crossing Guards

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-199-6030	SALARIES/SCHOOL PATROL (E)	13,000.00	5,692.96	13,500.00
		13,000.00	5,692.96	13,500.00

Employee Benefits

112-199-6153	HSA CITY SHARE (E)	-	-	-
113-199-6110	SOCIAL SECURITY/SCHOOL PATROL (E)	1,000.00	435.49	1,100.00
113-199-6130	IPERS/CROSSING GUARD (E)	-	537.41	-
113-199-6151	DENTAL INSURANCE-SCHOOL PATROL (E)	-	-	-
		1,000.00	972.90	1,100.00



City of Boone - Traffic

General Fund Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-240-6010	SALARIES/TRAFFIC (E)	-	3,905.03	10,000.00
001-240-6020	SALARIES/TRAFFIC (E)	10,000.00	1,167.72	-
001-240-6506	SUPPLIES/OFFICE (E)	750.00	140.00	750.00
001-240-6508	POSTAGE (E)	100.00	37.18	100.00
001-240-6599	SUPPLIES (E)	4,000.00	69.97	4,000.00
		14,850.00	5,319.90	14,850.00

Road Use Tax

110-240-6350	TRAFFIC REPAIRS (E)	10,000.00	4,940.94	10,000.00
110-240-6371	TRAFFIC UTILITIES (E)	8,000.00	4,334.07	8,000.00
		18,000.00	9,275.01	18,000.00

Employee Benefits

112-240-6150	GROUP INSURANCE/TRAFFIC (E)	-	(10.00)	-
112-240-6152	SELF FUNDED INS (E)	-	-	-
112-240-6153	HSA CITY SHARE (E)	-	-	-
113-240-6110	SOCIAL SECURITY/TRAFFIC (E)	750.00	374.35	800.00
113-240-6130	IPERS/TRAFFIC (E)	1,600.00	480.25	2,000.00
113-240-6151	DENTAL INSURANCE/TRAFFIC (E)	-	(1.00)	-
113-240-6160	WORK COMP INS/TRAFFIC (E)	-	-	-
113-240-6170	UNEMPLOYMENT/TRAFFIC (E)	400.00	61.33	400.00
		2,750.00	904.93	3,200.00

City of Boone - Streets

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-210-4715	MISC/RUT (R)	2,000.00	3,244.52	2,500.00
		2,000.00	3,244.52	2,500.00

Expense

001-190-6599	MOSQUITO/PEST CONTROL (E)	25,000.00	13,155.34	25,000.00
001-210-6599	MISC RUT-GENERAL FUND (E)	4,000.00	655.45	3,500.00
		29,000.00	13,810.79	28,500.00

Road Use Tax Revenue

110-210-4430	RUT - REFUNDS/STATE (R)	1,669,800.00	901,596.74	1,697,180.00
		1,669,800.00	901,596.74	1,697,180.00

Road Use Tax Expense

110-210-6150	GROUP INSURANCE/RUT (E)	-	-	-
110-210-6310	REPAIRS/CITY SHED (E)	5,000.00	6,227.30	5,000.00
110-210-6331	GAS & OIL (E)	50,000.00	33,503.74	50,000.00
110-210-6350	REPAIRS-EQUIP/MECHANIC (E)	50,000.00	49,618.45	50,000.00
110-210-6371	UTILITIES (E)	15,000.00	4,408.03	16,000.00
110-210-6372	LANDFILL/USERS FEES (E)	4,000.00	3,628.32	4,000.00
110-210-6399	REPAIRS-STREET (E)	68,400.00	20,571.37	70,000.00
110-210-6490	ADA SIDEWALK/RESIDENTIAL (E)	20,000.00	4,437.83	20,000.00
110-210-6499	MISC CONTRACT WORK (E)	37,000.00	16,019.77	20,000.00
110-210-6507	GRAVEL (E)	15,000.00	1,880.12	10,000.00
110-210-6509	SIGNS/POSTS/SIGNALS (E)	6,000.00	2,489.54	10,000.00
110-210-6599	SUPPLIES (E)	15,000.00	7,866.27	15,000.00
110-210-6727	EQUIPMENT (E)	125,000.00	95,465.49	65,000.00
110-211-6010	SALARIES/RUT (E)	466,000.00	269,995.64	428,000.00
110-211-6011	SALARY/ADMINISTRATION (E)	125,000.00	8,413.58	129,000.00
110-211-6020	SALARIES/PART TIME (E)	30,000.00	4,186.00	30,000.00
110-211-6040	OVERTIME/RUT (E)	10,000.00	237.77	10,000.00
110-211-6181	CLOTHING/BOOT ALLOWANCE (E)	3,000.00	3,552.00	3,900.00
110-211-6210	MEMBERSHIP DUES (E)	3,700.00	1,428.00	3,700.00

110-211-6230	TRAINING (E)	1,500.00	310.00	1,500.00
110-211-6240	TRAVEL/CONFERENCE EXPENSE (E)	3,000.00	1,287.30	3,000.00
110-211-6373	TELEPHONE (E)	9,500.00	4,210.51	9,500.00
110-211-6401	AUDIT (E)	10,000.00	-	10,000.00
110-211-6407	ENGINEERING (E)	20,800.00	3,065.48	21,700.00
110-211-6408	INSURANCE/LIABILITY (E)	31,000.00	-	34,000.00
110-211-6411	LEGAL FEES (E)	8,900.00	4,850.80	9,256.00
110-211-6414	PUBLICATIONS (RADIO/PAPER) (E)	3,000.00	1,233.26	4,000.00
110-211-6420	ORDINANCE UPDATE (E)	2,000.00	131.25	2,000.00
110-211-6499	CONTRACT SERVICES (E)	10,000.00	-	10,000.00
110-211-6506	SUPPLIES/OFFICE (E)	4,000.00	1,172.07	3,000.00
110-211-6508	POSTAGE (E)	1,000.00	461.93	1,000.00
110-211-6599	COMPUTER UPDATES (E)	15,000.00	4,470.75	15,000.00
110-230-6371	STREET LIGHTING (E)	200,000.00	69,061.04	200,000.00
110-230-6499	BEAUTIFICATION/DOWNTOWN (E)	7,000.00	1,551.15	7,000.00
110-230-6725	EQUIP/LED PROJECT (E)	-	-	-
110-240-6350	TRAFFIC REPAIRS (E)	10,000.00	4,940.94	10,000.00
110-240-6371	TRAFFIC UTILITIES (E)	8,000.00	4,334.07	8,000.00
110-250-6417	SNOW HAULING (E)	8,000.00	-	8,000.00
110-250-6599	SALT (E)	50,000.00	46,877.41	50,000.00
110-299-6399	REPAIRS-STORM SEWER (E)	-	-	-
110-299-6499	SERVICE-STORM SEWER (E)	-	-	-
110-430-6490	URBAN FORESTRY (E)	30,000.00	23,900.00	35,000.00
110-430-6499	TREE REPLACEMENT (E)	-	-	-
110-910-6910	RUT TRANSFER (E)	314,000.00	-	314,000.00
		<u>1,794,800.00</u>	<u>705,787.18</u>	<u>1,695,556.00</u>

Employee Benefits

112-210-6150	GROUP INSURANCE/RUT (E)	335,000.00	109,944.26	250,000.00
112-210-6152	SELF FUNDED INS (E)	-	-	-
112-210-6153	HSA CITY SHARE (E)	1,000.00	-	1,000.00
113-210-6151	DENTAL-LIFE/RUT (E)	14,000.00	5,876.91	14,500.00
113-210-6160	WORK COMP INS/RUT (E)	42,000.00	-	42,000.00
113-210-6170	UNEMPLOYMENT/RUT (E)	4,500.00	981.29	5,000.00
113-211-6110	SOCIAL SECURITY/STREETS (E)	51,000.00	21,507.46	51,000.00
113-211-6130	IPERS/ICMA/RUT (E)	-	22,021.56	60,000.00

114-210-6199	UNFUNDED LIABILITY-RUT (E)	45,000.00	-	-
		492,500.00	160,331.48	423,500.00

City of Boone - Storm Water

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
740-865-4300	INTEREST ON INVESTMENTS (R)	-	-	-
740-865-4340	MISCELLANEOUS/STORM WATER (R)	800.00	537.30	800.00
740-865-4500	RECEIPTS/STORM WATER (R)	287,600.00	165,550.30	287,600.00
740-865-4530	PENALTIES, STORM WATER (R)	8,000.00	4,569.83	8,000.00
740-865-4550	INI PENALTIES (R)	30,000.00	27,258.39	30,000.00
740-865-4560	SALES TAX/STORMWATER UTILITY (R)	5,000.00	18,950.24	5,000.00
740-910-4830	TRANSFER IN (R)	-	-	-
		331,400.00	216,866.06	331,400.00

Expense

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
740-865-6010	SALARIES/STORM WATER (E)	91,000.00	52,258.55	94,000.00
740-865-6040	OVER-TIME/STORM WATER (E)	-	15.48	-
740-865-6110	FICA/STORM WATER (E)	10,000.00	3,967.24	10,000.00
740-865-6130	IPERS STORM WATER (E)	12,000.00	4,904.70	12,000.00
740-865-6150	GROUP INSURANCE (E)	-	(54.00)	-
740-865-6151	DENTAL INSURANCE-STORM WATER (E)	-	(5.90)	-
740-865-6320	GROUNDS MAINT & REPAIRS (E)	20,000.00	18,796.77	20,000.00
740-865-6322	DRAINAGE ASSESSMENT (E)	-	561.27	1,200.00
740-865-6324	DRAINAGE IMPROVEMENTS (E)	30,000.00	5,634.00	30,000.00
740-865-6325	ROAD STABILIZATION (E)	1,000.00	-	800.00
740-865-6407	ENGINEERING FEES (E)	25,000.00	4,196.50	26,000.00
740-865-6418	SALES TAX/STORMWATER UTILITY (E)	-	-	-
740-865-6490	TRANSFER TO DEBT SERVICE (E)	3,400.00	-	3,400.00
740-865-6496	REFUND (E)	-	-	-
740-865-6498	CMOM (E)	115,000.00	67,063.77	110,000.00
740-865-6499	I AND I PROJECT (PPP) (E)	20,000.00	2,000.00	20,000.00
740-865-6508	POSTAGE (E)	-	-	-
740-865-6599	OFFICE EQUIPMENT (E)	-	-	-
740-865-6727	EQUIPMENT (E)	4,000.00	-	4,000.00
		331,400.00	159,338.38	331,400.00

City of Boone - Sewer

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
610-815-4300	INTEREST ON INVESTMENTS (R)	55,000.00	195,947.10	175,000.00
610-815-4340	MISC SEWER (R)	12,000.00	8,065.55	12,000.00
610-815-4500	RECEIPTS/SEWER (R)	3,090,000.00	1,702,916.26	3,200,000.00
610-815-4511	NEWSLETTER ADVERTISEMENT (R)	-	-	-
610-815-4530	PENALTIES, SEWER (R)	10,000.00	5,466.78	10,000.00
610-815-4550	INDUSTRIAL SURCHARGE (R)	12,000.00	(4,512.39)	14,000.00
610-815-4551	BOCO LANDFILL-LEACHATE (R)	2,500.00	3,942.09	5,000.00
610-815-4560	SALES TAX/SEWER (R)	42,000.00	4,572.55	30,000.00
610-815-4720	INSURANCE SETTLEMENT (R)	-	-	-
610-815-4820	PROCEEDS CAPITAL LOAN NOTE (R)	-	-	-
610-910-4830	TRANSFER IN-TIF (R)	560,000.00	-	530,000.00
610-910-4831	TRANSFER IN (R)	-	-	-
		<b>3,783,500.00</b>	<b>1,916,397.94</b>	<b>3,976,000.00</b>

Expense

610-710-6801	SEWER BOND/PRINCIPAL (E)	710,000.00	-	953,000.00
610-710-6851	INTEREST/BOND PAYMENT (E)	89,400.00	44,700.00	95,700.00
610-710-6899	SEWER BOND/FEES (E)	1,200.00	4,075.00	5,000.00
610-815-6010	SALARIES/SEWER (E)	150,000.00	148,277.22	162,000.00
610-815-6011	SALARY/ADMINISTRATION (E)	150,000.00	12,681.39	162,000.00
610-815-6020	SALARIES/PT (E)	-	-	-
610-815-6040	OVERTIME SALARIES/SEWER (E)	2,000.00	148.49	2,000.00
610-815-6110	SOCIAL SECURITY/SEWER (E)	25,000.00	12,269.29	27,000.00
610-815-6130	IPERS/ICMA/SEWER (E)	30,000.00	15,038.47	33,000.00
610-815-6150	GROUP INSURANCE/SEWER (E)	24,000.00	7,957.30	20,000.00
610-815-6151	DENTAL-LIFE/SEWER (E)	500.00	245.61	700.00
610-815-6152	SELF FUNDED INS (E)	-	-	-
610-815-6153	HSA CITY SHARE (E)	-	-	-
610-815-6160	WORKER COMP INS (E)	2,000.00	-	3,500.00
610-815-6170	UNEMPLOYMENT/SEWER (E)	500.00	245.33	1,500.00

610-815-6181	CLOTHING ALLOWANCE (E)	100.00	-	100.00
610-815-6210	MEMBERSHIP DUES (E)	1,800.00	1,428.00	2,000.00
610-815-6230	SAFETY TRAINING (E)	-	-	-
610-815-6240	TRAVEL/CONF ADMIN (E)	3,000.00	885.09	3,000.00
610-815-6350	REPAIRS (E)	200.00	-	200.00
610-815-6401	AUDIT (E)	10,000.00	-	10,000.00
610-815-6407	GENERAL ENGINEERING (E)	66,560.00	11,983.06	69,300.00
610-815-6408	INSURANCE/LIABILITY (E)	70,000.00	-	77,000.00
610-815-6411	LEGAL FEES (E)	2,000.00	970.16	2,500.00
610-815-6414	PUBLICATIONS (E)	150.00	47.40	200.00
610-815-6418	SALES TAX/SEWER (E)	42,000.00	15,768.35	42,000.00
610-815-6419	COMPUTER UPDATE (E)	19,000.00	3,533.46	19,000.00
610-815-6420	ORDINANCE UPDATE (E)	2,000.00	131.25	2,000.00
610-815-6499	UB OUTSOURCING (E)	30,000.00	18,534.39	32,000.00
610-815-6505	EQUIPMENT/OFFICE (E)	3,500.00	1,527.14	3,500.00
610-815-6506	SUPPLIES/OFFICE (E)	2,000.00	637.78	2,000.00
610-815-6508	POSTAGE (E)	1,500.00	819.49	2,000.00
610-815-6599	MISC REFUNDS/NSF FEE (E)	6,000.00	2,097.43	6,000.00
610-815-6781	WW TREATMENT PLANT BRIDGE (E)	-	-	-
610-815-6910	UNFUNDED LIABILITY (E)	-	-	-
610-816-6181	CLOTHING ALLOWANCE (E)	-	-	-
610-816-6210	MEMBERSHIP DUES (E)	-	-	-
610-816-6240	TRAVEL/CONFERENCE EXPENSE (E)	-	52.20	-
610-816-6310	BUILDING & GROUNDS (E)	35,000.00	8,413.07	35,000.00
610-816-6331	GAS/OIL (E)	5,000.00	1,853.06	5,000.00
610-816-6350	REPAIRS (E)	150,000.00	7,213.02	50,000.00
610-816-6371	UTILITIES (E)	225,000.00	98,131.24	235,000.00
610-816-6372	LANDFILL/USERS FEES (E)	3,000.00	2,800.00	5,000.00
610-816-6373	TELEPHONE (E)	6,000.00	3,190.24	6,000.00
610-816-6379	LANDFILL/SLUDGE (E)	60,000.00	30,095.00	60,000.00
610-816-6399	LIFT STATION REPAIR (E)	30,000.00	3,593.30	30,000.00
610-816-6407	OPERATIONS ENGINEERING (E)	-	20,015.00	-
610-816-6419	SCADA UPDATES (E)	-	-	-

610-816-6490	LAB TESTS (E)	-	400.00	-
610-816-6491	SERVICE/STATE LICENSES (E)	-	1,275.00	4,500.00
610-816-6492	CONTRACT SERVICES (E)	442,000.00	219,525.01	459,000.00
610-816-6493	NUTRIENT REDUCTION PLAN	-	-	250,000.00
610-816-6495	SERVICE/PEST CONTROL (E)	1,200.00	748.86	1,200.00
610-816-6501	CHEMICALS (E)	20,000.00	9,069.49	22,000.00
610-816-6505	EQUIPMENT-MINOR (E)	10,000.00	2,256.77	10,000.00
610-816-6506	OFFICE SUPPLIES (E)	-	539.35	-
610-816-6599	MISCELLANEOUS (E)	10,000.00	-	10,000.00
610-816-6727	CAPITAL EQUIPMENT (E)	325,000.00	123,200.00	-
610-816-6750	CAPITAL IMPROVE-BUILDINGS (E)	46,000.00	60,527.00	100,000.00
610-817-6181	CLOTHING ALLOWANCE (E)	1,000.00	752.50	1,755.00
610-817-6240	TRAVEL/CONFERENCE EXPENSE (E)	2,000.00	-	2,000.00
610-817-6331	GAS AND OIL (E)	4,000.00	962.08	4,000.00
610-817-6399	SEWER CLEANING/REPAIRS (E)	10,000.00	13,417.46	15,000.00
610-817-6407	COLLECTION-ENGINEERING (E)	-	-	-
610-817-6492	SERVICE/METER READERS (E)	-	-	1,000.00
610-817-6494	SEWER/TELEVISIONING (E)	-	-	-
610-817-6497	CMOM (E)	175,000.00	69,600.16	175,000.00
610-817-6498	SANITARY SEWER EXTENSIONS (E)	-	-	-
610-817-6499	I&I PROJECT-MOVE TO STORM(740) (E)	-	-	-
610-817-6504	METERS (E)	70,000.00	18,089.00	70,000.00
610-817-6505	EQUIPMENT (E)	129,000.00	106,862.22	62,500.00
610-817-6599	SUPPLIES (E)	3,000.00	891.84	3,000.00
610-910-6910	TRF TO UNFUND LIAB DO NOT USE (E)	-	-	-
610-910-6911	TRANSFER OUT (E)	571,000.00	-	181,000.00
610-910-6912	TRANSFER OUT DEBT SERVICE (E)	24,000.00	-	-
610-910-6913	TRF TO GEN FOR TIF ASK (E)	239,000.00	-	227,200.00
610-910-6920	INTERFUND LOAN TO GENERAL (E)	-	-	-
		4,040,610.00	1,107,473.97	3,763,355.00



City of Boone - Water

Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
600-810-4300	INTEREST (R)	55,000.00	201,884.93	150,000.00
600-810-4340	MISCELLANEOUS/WATER (R)	30,000.00	19,767.32	30,000.00
600-810-4440	XENIA/CAPITAL IMPROVEMENT (R)	-	-	-
600-810-4500	RECEIPTS/WATER (R)	2,575,000.00	1,618,080.02	2,900,000.00
600-810-4510	BULK WATER SALES (R)	3,500.00	649.51	3,500.00
600-810-4511	NEWSLETTER ADVERTISEMENTS (R)	-	-	-
600-810-4530	PENALTIES, WATER (R)	10,000.00	5,151.86	10,000.00
600-810-4550	MISC CHARGE REVENUE (R)	25,000.00	9,897.87	25,000.00
600-810-4560	SALES TAX/WATER (R)	-	-	-
600-810-4561	WATER EXCISE TAX (R)	150,000.00	76,057.68	130,000.00
600-810-4600	WATER SERVICE SPECIAL ASSESS (R)	-	-	-
600-810-4730	METER DEPOSITS (R)	35,000.00	8,584.56	35,000.00
600-810-4830	TRANSFER FROM WATER RESERVE (R)	-	-	-
600-812-4820	BOND PROCEEDS (R)	-	-	-
600-910-4830	TFR IN (R)	-	-	-
		2,883,500.00	1,940,073.75	3,283,500.00

Expense

600-710-6801	WATER REV BOND PRINCIPAL (E)	7,000.00	-	235,000.00
600-710-6851	WATER REVENUE BOND INTEREST (E)	1,000.00	463.75	1,000.00
600-710-6899	WATER BOND FEES (E)	250.00	4,075.00	5,000.00
600-810-6010	SALARIES/WATER (E)	154,000.00	189,074.42	218,000.00
600-810-6011	SALARY/ADMINISTRATION (E)	155,000.00	12,681.43	160,000.00
600-810-6020	SALARIES/PT (E)	10,000.00	18,876.00	10,000.00
600-810-6110	SOCIAL SECURITY/WATER (E)	25,000.00	16,800.58	30,000.00
600-810-6130	IPERS/ICMA/WATER (E)	32,000.00	18,452.99	38,000.00
600-810-6150	GROUP INSURANCE/WATER (E)	24,000.00	7,948.24	20,000.00
600-810-6151	DENTAL-LIFE/WATER (E)	1,600.00	709.65	2,000.00
600-810-6152	SELF FUNDED INS (E)	-	-	-
600-810-6153	HSA CITY SHARE (E)	-	-	-

600-810-6160	WORKER COMP INS (E)	2,000.00	-	3,500.00
600-810-6170	UNEMPLOYMENT/WATER (E)	500.00	184.00	1,200.00
600-810-6181	CLOTHING ALLOWANCE (E)	100.00	-	100.00
600-810-6210	MEMBERSHIP DUES (E)	2,000.00	1,428.00	2,000.00
600-810-6240	TRAVEL/CONFERENCE EXPENSE (E)	3,000.00	882.59	3,000.00
600-810-6340	REPAIRS (E)	200.00	-	200.00
600-810-6401	AUDIT (E)	10,000.00	-	10,000.00
600-810-6407	WATER GENERAL ENGINEERING (E)	54,700.00	130.33	56,900.00
600-810-6408	INSURANCE/LIABILITY (E)	70,000.00	-	80,000.00
600-810-6411	LEGAL FEES (E)	2,000.00	970.16	2,000.00
600-810-6414	PUBLICATIONS (E)	500.00	49.20	500.00
600-810-6418	SALES TAX/WATER (E)	150,000.00	56,373.39	150,000.00
600-810-6419	COMPUTER UPDATE (E)	19,000.00	3,533.45	19,000.00
600-810-6420	ORDINANCE UPDATE (E)	2,000.00	131.25	2,000.00
600-810-6490	WATER DEPOSIT REFUNDS (E)	25,000.00	5,433.95	26,000.00
600-810-6499	UB OUTSOURCING (E)	30,000.00	16,529.13	31,000.00
600-810-6505	EQUIPMENT/OFFICE (E)	2,700.00	1,527.14	2,700.00
600-810-6506	SUPPLIES/OFFICE (E)	2,000.00	672.20	2,000.00
600-810-6508	POSTAGE (E)	1,500.00	819.49	1,600.00
600-810-6599	MISCELLANEOUS (E)	6,000.00	2,097.47	6,000.00
600-810-6650	CAPITAL IMP FUND/FUTURE (E)	-	-	-
600-810-6910	UNFUNDED LIABILITY (E)	-	-	-
600-811-6181	CLOTHING ALLOWANCE (E)	-	-	-
600-811-6210	MEMBERSHIP DUES (E)	-	-	-
600-811-6240	TRAVEL/CONFERENCE EXPENSE (E)	-	52.20	-
600-811-6310	BUILDING & GROUNDS (E)	20,000.00	5,843.27	20,000.00
600-811-6320	WELL FIELD MAINTENANCE (E)	50,000.00	-	50,000.00
600-811-6331	GAS AND OIL (E)	6,000.00	1,126.02	6,000.00
600-811-6350	REPAIRS (E)	70,000.00	21,503.73	70,000.00
600-811-6371	UTILITIES (E)	242,000.00	147,333.36	250,000.00
600-811-6372	LANDFILL/USERS FEES (E)	1,800.00	1,044.00	1,800.00
600-811-6373	TELEPHONE (E)	5,000.00	3,202.28	5,000.00
600-811-6379	PROPANE (E)	33,000.00	12,585.84	36,000.00

600-811-6399	DAM MAINTENANCE (E)	1,000.00	-	1,000.00
600-811-6407	WATER OPERATION ENGINEERING (E)	-	-	-
600-811-6419	SCADA UPDATES (E)	200,000.00	1,800.00	5,000.00
600-811-6470	PERMITS/STATE (E)	3,000.00	1,485.98	3,000.00
600-811-6490	LAB ANALYSIS - STATE (E)	-	-	-
600-811-6492	CONTRACT SERVICES (E)	479,000.00	237,838.23	498,000.00
600-811-6498	LIME DISPOSAL (E)	-	-	-
600-811-6499	ROAD MAINTENANCE (E)	1,000.00	-	1,000.00
600-811-6501	CHEMICALS (E)	250,000.00	186,041.98	263,000.00
600-811-6504	EQUIPMENT-MINOR (E)	10,000.00	8,589.46	10,000.00
600-811-6506	SUPPLIES/OFFICE (E)	-	-	-
600-811-6599	SUPPLIES (E)	10,000.00	-	10,000.00
600-811-6727	CAPITAL EQUIPMENT (E)	115,000.00	61,871.21	-
600-811-6750	CAPITAL IMPROVE-BUILDINGS (E)	-	-	-
600-812-6181	CLOTHING ALLOWANCE (E)	2,000.00	1,320.00	2,000.00
600-812-6240	TRAVEL/CONFERENCE EXPENSE (E)	4,000.00	974.16	5,000.00
600-812-6331	GAS & OIL (E)	6,000.00	2,131.80	6,000.00
600-812-6350	MAIN & VALVE WORK (E)	45,000.00	11,924.80	45,000.00
600-812-6351	HYDRANTS (E)	15,000.00	645.84	15,000.00
600-812-6407	DISTRIBUTION ENGINEERING (E)	-	-	-
600-812-6490	LAB ANALYSIS/STATE (E)	1,500.00	-	1,500.00
600-812-6492	SERVICE/METER READERS (E)	1,500.00	1,750.00	1,000.00
600-812-6498	REPAIRS (E)	20,000.00	17,581.42	30,000.00
600-812-6499	WATER TOWER MAINTENANCE (E)	5,000.00	3,949.00	295,000.00
600-812-6504	EQUIPMENT (E)	7,000.00	4,366.21	52,500.00
600-812-6599	SUPPLIES (E)	5,000.00	1,845.63	5,000.00
600-812-6727	METERS (E)	70,000.00	17,913.66	70,000.00
600-812-6780	WEST BOONE WATER TOWER PROJECT (E)	-	-	-
600-812-6781	WATER MAIN IMPROVEMENTS (E)	-	-	-
600-812-6782	S MAIN ST WATER MAIN IMPROV (E)	-	-	-
600-812-6783	EAST WATER MAIN CONSTRUCT (E)	-	-	-
600-910-6910	TRANSFERS OUT (E)	464,460.00	-	405,000.00
		2,936,310.00	1,114,563.89	3,281,500.00

City of Boone - Fire

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-150-4475	TWP/COUNTY FIRE PROTECTN (R)	245,598.00	119,131.25	269,300.00
001-150-4476	IND PARK/FIRE PROTECTION (R)	7,000.00	4,993.00	7,000.00
001-150-4480	REIMBURSEMENTS (R)	-	-	-
001-150-4500	FIRE SERVICE FEES (R)	95,000.00	43,333.48	95,000.00
001-150-4705	LOCAL GRANTS (R)	-	-	-
		<u>347,598.00</u>	<u>167,457.73</u>	<u>371,300.00</u>

General Fund Expenditures

001-150-6010	SALARIES/FIRE (E)	759,000.00	404,135.75	810,000.00
001-150-6020	FIRE-PART TIME (E)	62,400.00	54,936.45	64,500.00
001-150-6030	POC HRLY WAGE (E)	12,500.00	5,871.78	14,000.00
001-150-6040	OVERTIME/FIRE (E)	65,000.00	45,779.46	72,000.00
001-150-6181	CLOTHING ALLOWANCE (E)	7,500.00	6,112.99	8,000.00
001-150-6230	STIPEN (E)	5,000.00	-	5,000.00
001-150-6240	TRAVEL/CONF/TRAINING EXP (E)	20,800.00	10,797.94	20,800.00
001-150-6310	BUILDING MAINTENANCE (E)	4,000.00	1,702.18	4,000.00
001-150-6331	GAS & OIL (E)	18,500.00	9,163.43	18,500.00
001-150-6332	REPAIRS (E)	15,500.00	10,396.57	18,000.00
001-150-6373	TELEPHONE,RADIO REPAIR (E)	4,000.00	1,579.33	4,000.00
001-150-6399	LAUNDRY (E)	800.00	505.24	800.00
001-150-6411	FIRE/LEGAL FEES (E)	1,000.00	485.08	1,000.00
001-150-6419	COMPUTER UPDATES (E)	15,300.00	3,379.02	15,300.00
001-150-6504	EQUIPMENT (E)	5,000.00	1,388.40	5,000.00
001-150-6506	SUPPLIES/OFFICE (E)	500.00	55.16	500.00
001-150-6508	POSTAGE (E)	500.00	148.43	500.00
001-150-6599	MISC/SUPPLIES (E)	3,500.00	1,116.89	3,500.00
001-150-6725	EQUIPMENT/OFFICE (E)	600.00	-	600.00
		<u>1,001,400.00</u>	<u>557,554.10</u>	<u>1,066,000.00</u>

Employee Benefits

112-150-6150	GROUP INSURANCE/FIRE (E)	290,000.00	100,325.38	250,000.00
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112-150-6152	SELF FUNDED INS (E)	-	-	-
112-150-6153	HSA CITY SHARE (E)	2,250.00	750.00	2,250.00
113-150-6110	MEDICARE/FIRE (E)	20,000.00	11,010.10	22,000.00
113-150-6130	IPERS/PT FIRE (E)	9,000.00	84,770.25	10,500.00
113-150-6141	RETIREMENT BENEFIT / FIRE (E)	175,000.00	14,181.11	184,000.00
113-150-6151	DENTAL-LIFE/FIRE (E)	14,000.00	6,600.15	18,000.00
113-150-6160	WORK COMP INS/FIRE (E)	50,000.00	-	50,000.00
113-150-6170	UNEMPLOYMENT/FIRE (E)	4,000.00	858.63	4,000.00
114-150-6199	UNFUNDED LIABILITY-FIRE (E)	-	-	-
		564,250.00	218,495.62	540,750.00

Local Option Sales Tax

121-150-6504	FIRE/MISC (E)	36,000.00	26,436.03	50,000.00
121-150-6710	FIRE TRUCK/LOT (E)	62,000.00	-	-
		98,000.00	26,436.03	50,000.00

Trust Fund Revenue

168-150-4465	FIRE TRUST FUND (R)	15,000.00	100.00	5,000.00
		15,000.00	100.00	5,000.00

Trust Fund Expense

168-150-6499	FIRE TRUST ACCOUNT (E)	10,000.00	4,280.48	5,000.00
		10,000.00	4,280.48	5,000.00

Capital Project Revenue

309-750-4400	FIRE FED GRANT (R)	208,570.00	-	-
309-750-4465	COUNTY CONTRIBUTION (R)	-	-	-
309-750-4705	LOCAL GRANT (R)	-	-	-
		208,570.00	-	-

Capital Project Expense

309-750-6727	FIRE GRANT (E)	208,570.00	208,752.99	-
309-750-6728	LOCAL GRANT (E)	-	-	-
		208,570.00	208,752.99	-

City of Boone - Rental

General Fund Revenue

Account	Title	FY2024 Budget	FY2024 Actual	FY2025 Budget
001-180-4500	RENTAL CODE FEES (R)	20,000.00	6,630.00	20,000.00
		20,000.00	6,630.00	20,000.00

General Fund Expense

001-180-6010	SALARIES,WAGES (E)	7,000.00	3,917.32	7,000.00
001-180-6373	TELEPHONE,RADIO,PAGERS (E)	1,000.00	320.04	1,000.00
001-180-6496	REFUND (E)	-	-	-
001-180-6499	CONTRACTUAL SERVICES (E)	9,000.00	2,083.99	9,000.00
001-180-6506	OFFICE SUPPLIES (E)	1,500.00	220.77	2,500.00
001-180-6508	POSTAGE (E)	400.00	251.95	400.00
		18,900.00	6,794.07	19,900.00

Employee Benefits

112-180-6150	GROUP INSURANCE/RENTAL (E)	-	-	-
112-180-6153	HSA CITY SHARE (E)	-	-	-
113-180-6110	FICA/RENTAL (E)	100.00	55.95	100.00
113-180-6130	IPERS/RENTAL (E)	-	766.31	-
113-180-6131	ICMA BENEFIT (E)	-	-	-
113-180-6141	RETIREMENT BENEFIT/411 (E)	1,700.00	133.92	1,700.00
113-180-6151	DENTAL INSURANCE/RENTAL (E)	-	-	-
		1,800.00	956.18	1,800.00

Transfer out			Transfer In		
740-865-6490	3,400	Storm water Bond Pmt \$3,371	200-910-4830	3,400	DEBT SERVICE
610-910-6912	0	6,915,000 Bond Pmt \$23,597	200-910-4830	0	DEBT SERVICE-used Debt Service Levy to reduce
600-910-6910	167,000	6,915,000 Bond Pmt \$225,857	200-910-4830	167,000	DEBT SERVICE
600-910-6910	175,000	Lime Removal	370-910-4830	175,000	Water Receipts
110-910-6910	49,000	Overpass (3 of 3 Yrs)	321-910-4830	49,000	RUT .10 Tax
110-910-6910	176,000	Downtown Street Paving	390-910-4830	176,000	RUT .10 Tax
121-910-6910	120,000	Downtown Street Paving	390-910-4830	120,000	LOST
304-910-6910	104,000	Downtown Street Paving	390-910-4830	104,000	8th St Paving Proj. - confirm balance
121-910-6910	0	2015 Bond	200-910-4830	0	LOST Trf
121-910-6910	40,000	Demolitions	307-910-4830	40,000	LOST Trf
121-910-6910	30,000	Fire Rescue 67 Replacement	347-910-4830	30,000	Transfer from LOST-Fire Rescue 67 Replacement
121-910-6910	20,000	Joint Fire/Police Training Grounds	401-910-4830	20,000	Transfer from LOST
121-910-6910	320,000	Property Tax Relief	113-910-4830	320,000	LOST Trf
110-910-6910	63,000	Jet Truck	362-910-4830	63,000	RUT Trf for Jet Truck
610-910-6911	126,000	Jet Truck	362-910-4830	126,000	Sewer Trf for Jet Truck
600-910-6910	63,000	Jet Truck	362-910-4830	63,000	Water Trf for Jet Truck
610-910-6911	55,000	Drainage District 137	395-910-4830	55,000	Trf from Sewer Yr 3 of 3
610-910-6911					
110-910-6910	26,000	2015 Bond Pmt	200-910-4830	26,000	TRF in from RUT for 2015 Bond
125-910-6910	20,833	ALICE TIF Repayment	126-910-4830	20,833	TRF from TIF (125)
125-910-6910	84,500	TIF bond pmts Debt Serv	200-910-4831	84,500	TIF Bond Pmt
125-910-6910	530,000	San Sew Bond Pmts	610-910-4830	530,000	TIF Bond Pmt
126-910-6910	10,817	Central Iowa Housing Prj	316-910-4830	10,817	Transfer from TIF LMI
352-910-6910	9,663	Central Iowa Housing Prj	316-910-4830	9,663	Transfer NSP Cash Balance
610-910-6913	227,200	TIF Refund to General	001-910-4832	227,200	Sewer
730-899-6910	12,000	FRC Maintenance Salary	001-910-4835	12,000	FRC Maintenance Salary
003-910-6910	40,000	Boulders Inn Incentive Repayment	001-910-4833	40,000	Boulders Inn Incentive Repayment
003-910-6910	55,000	Ames EDC	001-910-4833	55,000	Hotel Tax for Ames EDC
121-910-6910		Wellness Center	389-910-4830		LOST
001-910-6910	4,800	Greenspace	008-910-4830	4,800	Trf from General Fund
001-910-6910		Special Assessments	201-910-4830		General Fund
001-910-6910	5,000	Arts	009-910-4830	5,000	General Fund Trf
001-910-6910	25,000	Demolitions	307-910-4830	25,000	General Fund - Demo
001-910-6910	50,000	BDIF	374-910-4830	50,000	General Fund - BDIF
001-910-6910	88,700	Recreation Dept	002-910-4830	88,700	Transfer from General
	2,700,913			2,700,913	Total

**FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**  
**ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES**  
 The City of : **BOONE** County Name: **BOONE COUNTY**

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		<b>With Gas &amp; Electric</b>		<b>Without Gas &amp; Electric</b>	
Regular	2a	465,919,582	2b	456,460,757	City Number: 08-057 Last Official Census: 12,460
DEBT SERVICE	3a	512,324,468	3b	502,865,643	
Ag Land	4a	1,996,975			

**Consolidated General Fund Levy Calculation**

	<b>CGFL Max Rate</b>	<b>CGFL Max Dollars</b>	<b>Non-TIF Taxable w/ G&amp;E</b>	<b>Taxable Growth %</b>
<b>FY 2024 Budget Data</b>	8.10000	3,680,236	454,350,176	2.55
	<b>Limitation Percentage</b>			
	0			
	<b>CGFL Max Rate</b>	<b>CGFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed CGFL for FY 2025</b>	8.10000	3,773,949	2.55	

**TAXES LEVIED**

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate	
384.1	8.10000	Combined General Fund			5	3,773,949	3,697,332	43	8.10000
		<b>Non-Voted Other Permissible Levies</b>							
384.12(1)	0.95000	Opr & Maint publicly owned Transit			7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs			14	330,000	323,302	52	0.70828
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462		0	465	0.00000
		<b>Voted Other Permissible Levies</b>							
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>			25	4,103,949	4,020,634		
384.1	3.00375	Ag Land			26	5,999	5,998	63	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>			27	4,109,948	4,026,632		<b>Do Not Add</b>
		<b>Special Revenue Levies</b>							
384.6	Amt Nec	Police & Fire Retirement			29	215,700	211,323		0.46296
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	393,300	385,317		0.84414
Rules	Amt Nec	Other Employee Benefits			31	1,945,700	1,906,198		4.17604
		<b>Subtotal Employee Benefit Levy (29,30,31)</b>			32	2,554,700	2,502,838	65	5.48314
			<b>Valuation</b>						
386	As Req	<b>With Gas &amp; Elec</b>							
	SSMID 1 (A)	0 (B)			0	34	0	66	0.00000
	SSMID 2 (A)	0 (B)			0	35	0	67	0.00000
	SSMID 3 (A)	0 (B)			0	36	0	68	0.00000
	SSMID 4 (A)	0 (B)			0	37	0	69	0.00000
	SSMID 5 (A)	0 (B)			0	555	0	565	0.00000
	SSMID 6 (A)	0 (B)			0	556	0	566	0.00000
	SSMID 7 (A)	0 (B)			0	1177	0	1179	0.00000
	SSMID 8 (A)	0 (B)			0	1185	0	1187	0.00000
		<b>Total Special Revenue Levies</b>			39	2,554,700	2,502,838		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>			40	427,462	419,571	70	0.83436
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>			41		0	71	0.00000
		<b>Total Property Taxes (27+39+40+41)</b>			42	7,092,110	6,949,041	72	15.12578

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**  
 Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

			
( City Representative )	( Date )	( County Auditor )	( Date )



# LOCAL OPTION TAX FY2025

Resources Available

**\$1,200,000** (75% of 1,600,000)

DEPARTMENT	DESCRIPTION	Proposed	Approved
<b>PARK</b>	Equipment Lease	28,000.00	
	Stump Removal	10,000.00	
	Park Equipment (Funds previously set-aside)	50,000.00	
<b>TOTAL Park</b>	<b>38,000.00</b>		<b>0.00</b>
<b>Family Resource Ctr.</b>	Building Repairs	5,000.00	
<b>TOTAL FRC</b>	<b>5,000.00</b>		<b>0.00</b>
<b>CEMETERY</b>	Equipment Lease	9,000.00	
<b>TOTAL Cemetery</b>	<b>9,000.00</b>		<b>0.00</b>
<b>POOL</b>	Pool Painting	70,000.00	
<b>TOTAL Pool</b>	<b>70,000.00</b>		<b>0.00</b>
<b>LIBRARY</b>	Computer Server	10,000.00	
<b>TOTAL Library</b>	<b>10,000.00</b>		<b>0.00</b>
<b>FIRE</b>	Fire Gear (Coats and Pants)	35,000.00	
	PPV Fan	5,000.00	
	K12 Saw	3,000.00	
	Fire Gear (Helmets, Boots, Gloves, Hoods)	7,000.00	
<b>TOTAL Fire</b>	<b>50,000.00</b>		<b>0.00</b>
<b>Building</b>	Computers	3,500.00	
<b>TOTAL Building</b>	<b>3,500.00</b>		<b>0.00</b>
<b>CITY HALL</b>	City Hall Improvements	25,000.00	
<b>TOTAL City Hall</b>	<b>25,000.00</b>		<b>0.00</b>
<b>POLICE</b>	Alarm System	50,000.00	
	Police Vehicles Qty 2	120,000.00	
	Firearm Buyback	2,500.00	
	Equipment	5,000.00	
	Vests	3,000.00	
	Building Repairs	2,000.00	
	Computers	3,000.00	
<b>TOTAL Police</b>	<b>185,500.00</b>		<b>0.00</b>
<b>AIRPORT</b>		45,000.00	
<b>TOTAL Airport</b>	<b>45,000.00</b>		<b>0.00</b>
<b>ADMINISTRATION</b>	Computers	10,000.00	
<b>TOTAL Admin</b>	<b>10,000.00</b>		<b>0.00</b>
<b>WELLNESS CENTER</b>			
		<b>0.00</b>	
<b>Economic Development</b>	Downtown Christmas Decorations/Garland	15,000.00	
	Land Acquisition	524,000.00	
	FY2023 & 2024 LOST Wellness Center Funds	150,000.00	
	<b>539,000.00</b>		
<b>Transfers</b>			
	Demolition	40,000.00	
	Fire Rescue 67 Replacement	30,000.00	
	Joint Fire/Police Training Grounds	20,000.00	
	Downtown Street Paving (390)	120,000.00	
<b>TOTAL Bond Pmt/Trf</b>	<b>210,000.00</b>		<b>0.00</b>
<b>GRAND TOTAL</b>		<b>1,200,000.00</b>	<b>0.00</b>
<b>Balance</b>		<b>0.00</b>	<b>1,200,000.00</b>