

City of
Carroll

**F.Y. 2025/2026
Preliminary
Budget**

A	Budget Overview
B	Property Tax Summary
C	Capital Summary
D	Debt Summary
E	Department Summaries
F	General Fund - Public Safety
G	General Fund - Public Works
H	General Fund - Health & Social Services
I	General Fund - Culture & Recreation
J	General Fund - Comm. & Econ. Dev.
K	General Fund - General Government
L	General Fund - Transfers/Gen. Revenues
M	Hotel Motel Tax Fund
N	Electric Franchise Fee/Federal Grants
O	Road Use Tax Fund
P	Employee Benefit Special Revenue Fund
Q	Local Option Sales Tax Fund
R	U.R. Special Revenue Funds
S	Trust Funds/Police Fort/Crime Pr. Fund
T	Debt Service Fund
U	Capital Projects Funds
V	Permanent Trust Funds
W	Water Utility Funds
X	Sewer Utility Funds
Y	Storm Water Utility Fund
Z	Medical Ins. Internal Service Fund

**BUDGET OVERVIEW
INDEX**

	PAGE
CITY MANAGER OVERVIEW	
Fund Balance	
Projected 6/30/2026 Balances	1
Projected 6/30/2025 Balances	2

City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Honorable Mayor and City Council Members

FROM: Aaron Kooiker, City Manager



DATE: January 27, 2025

SUBJECT: Proposed Fiscal Year 2026 Budget

Introduction

On behalf of the City's department heads and staff, I am pleased to offer for your review and consideration the preliminary F.Y. 2026 Budget for the City of Carroll. This fiscal year created some challenges, with House file 718 and our true growth of taxable valuation of only 1.25% we saw very little growth in the actual dollars of the 8.10 Combined General Fund Levy.

Challenges

The City's taxable value grew by 1.25%, the state roll back on residential property is increasing from 46.3428% to 47.4316%. In overall dollars, that means there is an increase of approximately \$66,000 in the Combined General Fund Levy (CGFL). In FY 2026 the projected increase in salaries is \$316,957. Some of these costs are offset by user fees generated at the Golf Course, Rec Center, Leisure Services and Aquatic Center. Also of note, some expenses that in the past have been paid for by the CGFL have been transferred into the Local Option Sales Tax (LOST) Fund. If the CGFL doesn't increase based on City growth, LOST revenue will continue to be utilized to offset General Fund expenses. Currently the LOST Fund balance is growing and can be utilized further. If the City doesn't encourage economic growth, more drastic measures will need to be made to balance future budgets and maintain city services.

Budget Comparison

The approved budget for F.Y. 2025, excluding transfers, included expenditures across all funds of \$30,027,318. The proposed budget for F.Y. 2026, excluding transfers, proposes expenditures across all funds of \$25,061,125.

General Fund

The revenues in the General Fund for F.Y. 2026, are estimated at \$8,808,551, and expenses are proposed at \$9,539,730. This deficit spending of \$731,179 will be covered by General Fund reserves from the re-estimated F.Y. 2025 balance. The F.Y. 2026 ending General Fund balance is projected at \$2,117,668 which is 25% of budgeted revenues (less one time transfers). Budgeting an ending balance of 25% of revenues is a best practice Council has followed for many years.

Tax Levy Rate

Despite the challenges highlighted above, a great deal of effort was made to minimize any increase to our levy. The overall City levy rate for F.Y. 2025 was \$12.16046. The proposed levy rate for F.Y. 2026 is \$12.16190.

Council Priorities

The City Council and department head staff met on November 20, 2024, and set priorities for F.Y. 2026. The four items that were the top priority for Council were continue to fund \$20,000 infill housing program, purchase land for housing development, purchase land for business development and continue to fund Downtown Façade program. The proposed F.Y. 2026 budget contains City funding of \$200,000 towards ten (10) infill housing incentives, \$100,000 for five (5) \$20,000 Downtown Façade grants. Funding to purchase land for housing development can be funded through a loan from or against LOST collections. Funding to purchase commercial land can be funded through and urban renewal area. Both of these revenue streams will not affect the overall levy.

Debt Issuance

The debt service levy is proposed to remain steady at approximately \$1.40. Staff is proposing a debt issuance (to be issued spring of 2026) for a Water Tanker Fire Truck (\$400,000), WWTP Digester & VLR Project (\$1,675,000), Twelfth Street Reconstruction Project (\$2,000,000), US 30 W Sanitary Sewer and Water Main Project (\$1,030,000) and Northwest Water Pressure Zone (\$3,735,000). The proposed F.Y. 2026 budget includes debt in the amount of \$8,840,000 to be repaid by tax increment finance (TIF), property taxes and user fees. In addition, City staff is working with PFM to evaluate the City's debt and has a plan to issue debt for another street reconstruction project in F.Y. 2028 and keep the debt service levy at or near \$1.40.

Employment Costs

Contract negotiations were completed for F.Y. 2024 with the Police and Public Works unions. This fiscal year the Police Department contract is set for a 4.75% increase to the salaries and the Public Works union is set to receive a 4% increase. All non-union employees normally follow the Public Works union. These salary increases have all been implemented in this budget.

The employer contribution rates for both the IPERS regular class and the protected class did not change for F.Y. 2026. The regular class employer contribution rate is 9.44% and 9.31% for the protected class. The employer contribution rate for MFPRSI did increase slightly from 22.66% to 22.68%. However, since employer contribution rates are somewhat dependent upon investment return, the volatile investing market over the past few months will likely impact employer contribution rates in the future.

The City continues to work with our health insurance consultant, Iowa Governmental Health Care Plan (IGHCP), for health insurance needs. The current health insurance plan design continues to offer a high deductible, fully funded health insurance plan from Wellmark with a self-funded health reimbursement arrangement (HRA) that “buys down” the deductible and out-of-pocket expense. With the City's health insurance plan renewing July 1, 2025, we don't have renewal rates

for budget preparations. This F.Y. 2026 budget proposal does not include an increase to the health insurance premiums or COBRA rate (what the City charges for the Wellmark plan and HRA funding). The City's Medical Insurance Fund maintains a strong balance and staff will work with IGHCP to maintain the appropriate balance.

Other Notable Items

- All identified projects from the CIP were included and funded in the proposed budget.
- Aquatic Center Rehabilitation (\$150,000)
- US 30 Traffic Signals (\$500,000 internal loan repaid by TIF)
- Airport Hanger engineering services
- Emerald Ash Borer Tree Removal (\$100,000 in FY 25 re-estimates from LOST)

Conclusion

I am thankful to have had the opportunity to serve as your City Manager. With the short time I've been with the city, I have truly been impressed with the financial position of City. The City will be able to continue to provide services at a high level. With concerns as mentioned previously the City will need to focus on growing its tax base. I believe that we are positioned well to offer incentives to businesses that are here and businesses that want to come here to grow our community. It will be important that the City Council and City staff work hard to be an inviting community for new businesses. I offer my sincere thanks to Laura Schaefer, City Clerk/Finance Director; Randy Krauel, Public Works Director; Brad Burke, Police Chief; Dan Hannasch, Fire Chief; Chad Tiemeyer, Parks and Recreation Director; and Wendy Johnson, Library Director, for all their efforts in preparing this F.Y. 2026 budget. Additional thanks to you, the Mayor and City Council members, for your support and guidance as we work our way toward final approval of this important document.

**CITY OF CARROLL
PROJECTED FUND BALANCES**

PROJECTED 25/26	7/1/2025 Proj. BALANCE	RECOMMENDED 25/26 REVENUE	RECOMMENDED 25/26 EXPENSES	6/30/2026 Proj. BALANCE
GENERAL FUND	2,848,847	8,808,551	9,539,730	2,117,668
GENERAL FUND DEPRECIATION	-	-	-	-
HOTEL/MOTEL TAX	360,237	255,000	113,048	502,189
ELECTRIC FRANCHISE	274,254	118,000	100,000	292,254
FEDERAL GRANTS SR FUND	-	-	-	-
ROAD USE TAX FUND	4,280,456	1,620,196	2,164,333	3,736,319
EMP BENEFIT S.R.	-	1,164,999	1,164,999	-
LOCAL OPTION SALES TAX	1,828,563	2,265,878	2,148,113	1,946,328
U.R. DOWNTOWN S.R.	33,924	1,114,208	969,678	178,454
U.R. ASHWOOD BUSINESS PRK	-	1,816	1,816	-
U.R. WESTFIELD SPEC REV	48,665	8,800	57,465	-
U.R. ROLLING HILLS SOUTH CONDO	16,682	35,152	22,089	29,745
REC CENTER TRUST FUND	41,072	1,000	-	42,072
LIBRARY TRUST FUND	50,326	6,700	17,500	39,526
POLICE FORFEITURE	8,056	750	2,800	6,006
CRIME PREV/SPEC PROJECTS	29,822	6,650	3,000	33,472
DEBT SERVICE FUND	112,781	2,072,607	2,086,071	99,317
C.P. - EQUIPMENT PURCHASE	5,024	400,000	200,000	205,024
C.P. - BUILDING IMPROVEMENTS	457,609	57,791	415,000	100,400
C.P. - AIRPORT	-	110,000	110,000	-
C.P. - STREETS	1,794,689	5,500,000	1,930,000	5,364,689
C.P. - PARKS & RECREATION	114,624	3,000	-	117,624
C.P. - REC CENTER BLDG	132,330	-	132,330	-
C.P. - STREETS MAINT BLDG	17,940	-	17,940	-
C.P. - UTILITIES	(455,000)	1,030,000	575,000	-
PERPETUAL CARE FUND	702,436	40,000	-	742,436
REC CNTR TRST-PERMANENT	71,049	2,000	-	73,049
WATER UTILITY FUND	1,055,020	1,751,100	2,444,348	361,772
WATER UTILITY DEPR.	1,256,089	80,000	-	1,336,089
WATER UTILITY CAP. IMP.	1,059,108	4,005,000	1,777,000	3,287,108
WATER METER DEPOSIT	46,636	10,000	10,000	46,636
SEWER UTILITY FUND	2,157,898	2,287,100	2,037,397	2,407,601
SEWER UTILITY DEPR.	930,288	55,000	-	985,288
SEWER UTILITY CAP. IMP.	2,314,892	1,950,000	2,329,000	1,935,892
STORM WATER UTILITY	1,839,659	308,290	6,890	2,141,059
STORM WATER CAP. IMP.	136,654	2,500	-	139,154
MEDICAL INSURANCE FUND	1,103,736	779,930	787,610	1,096,056
TOTAL	24,674,366	35,852,018	31,163,157	29,363,227

**CITY OF CARROLL
PROJECTED FUND BALANCES**

RE-EST FY 24/25	7/1/2024 BALANCE	Re-Est 24/25 REVENUES	Re-Est 24/24 EXPENSES	6/30/2025 Proj. BALANCE
GENERAL FUND	3,971,460	8,618,182	9,740,795	2,848,847
GENERAL FUND DEPRECIATION	-	-	-	-
HOTEL/MOTEL TAX	605,154	262,000	506,917	360,237
ELECTRIC FRANCHISE	155,754	118,500	-	274,254
FEDERAL GRANTS SR FUND	1,180,599	29,812	1,210,411	-
ROAD USE TAX FUND	4,248,857	1,568,635	1,537,036	4,280,456
EMP BENEFIT S.R.	-	1,157,763	1,157,763	-
LOCAL OPTION SALES TAX	1,406,796	2,350,000	1,928,233	1,828,563
U.R. DOWNTOWN S.R.	225,479	1,103,972	1,295,527	33,924
U.R. ASHWOOD BUSINESS PRK	-	1,785	1,785	-
U.R. WESTFIELD SPEC REV	47,180	58,950	57,465	48,665
U.R. ROLLING HILLS SOUTH CONDO	6,657	26,769	16,744	16,682
REC CENTER TRUST FUND	39,972	1,100	-	41,072
LIBRARY TRUST FUND	54,336	7,990	12,000	50,326
POLICE FORFEITURE	12,134	4,155	8,233	8,056
CRIME PREV/SPEC PROJECTS	41,230	6,850	18,258	29,822
DEBT SERVICE FUND	119,883	2,232,373	2,239,475	112,781
C.P. - EQUIPMENT PURCHASE	606,024	9,000	610,000	5,024
C.P. - BUILDING IMPROVEMENTS	571,109	161,500	275,000	457,609
C.P. - AIRPORT	(176,286)	867,104	690,818	-
C.P. - STREETS	3,691,706	1,983,963	3,880,980	1,794,689
C.P. - PARKS & RECREATION	1,405,228	958,125	2,248,729	114,624
C.P. - REC CENTER BLDG	147,077	253	15,000	132,330
C.P. - STREETS MAINT BLDG	51,940	-	34,000	17,940
C.P. - UTILITIES	(56,475)	6,411	404,936	(455,000)
PERPETUAL CARE FUND	662,436	40,000	-	702,436
REC CNTR TRST-PERMANENT	69,049	2,000	-	71,049
WATER UTILITY FUND	1,360,030	2,817,600	3,122,610	1,055,020
WATER UTILITY DEPR.	1,176,089	80,000	-	1,256,089
WATER UTILITY CAP. IMP.	1,269,108	1,535,000	1,745,000	1,059,108
WATER METER DEPOSIT	46,636	10,000	10,000	46,636
SEWER UTILITY FUND	2,604,180	2,362,850	2,809,132	2,157,898
SEWER UTILITY DEPR.	875,288	55,000	-	930,288
SEWER UTILITY CAP. IMP.	1,872,892	1,862,000	1,420,000	2,314,892
STORM WATER UTILITY	1,643,259	308,290	111,890	1,839,659
STORM WATER CAP. IMP.	101,974	107,500	72,820	136,654
MEDICAL INSURANCE FUND	1,120,583	739,319	756,166	1,103,736
TOTAL	31,157,338	31,454,751	37,937,723	24,674,366

**PROPERTY TAX SUMMARY
INDEX**

	PAGE
Assessed Valuation	4
Taxable Valuation	5
Residential Rollback Graph	6
Taxable Valuation Chart	7
1/1/2023 Residential Taxable Value for FY 2025 Tax Levies	8
1/1/2023 Commercial & Industrial Taxable Value for FY 20245Tax	9
Levies 1/1/2023 Total Taxable Value for FY 2025 Tax Levies	10
Types of Property Taxes	11
Summary of Tax Levies	12
Summary of Tax Revenue	13
Property Tax Impact	
Residential	14
Commercial	15
Revenue – All Funds, By Category	16
Property Tax Bill Allocation	17
Iowa Cities – Comparison of Consolidated Tax	18
Levies Iowa Cities – Comparison of City Levies	19
Consolidated Property Taxes Due Based on Median Residential Home Value	20
City Only Property Taxes Due Based on Median Residential Home Value	21
FTE Employees by Department	22

CITY OF CARROLL

ASSESSED VALUATION COMPARISON

ASSESSED Value as of	1/1/2023	1/1/2024		
<u>PROPERTY CLASS</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Residential Property	\$ 773,965,889	\$ 778,833,848	\$ 4,867,959	0.63%
Commercial Property	185,330,249	186,631,746 *	\$ 1,301,497	0.70%
Industrial Property	15,582,959	16,159,609 *	\$ 576,650	3.70%
Railroads	3,482,377	3,570,066 *	\$ 87,689	2.52%
Gas & Electric	<u>29,205,088</u>	<u>30,445,393</u>	<u>\$ 1,240,305</u>	4.25%
Sub-total	\$ 1,007,566,562	\$ 1,015,640,662	\$ 8,074,100	0.80%
less Military Tax Exemption	<u>4,212,224</u>	<u>8,466,536</u>	<u>4,254,312</u>	<u>101.00%</u>
ASSESSED VALUATION EXCLUDING T.I.F.	\$1,003,354,338	\$1,007,174,126	\$ 3,819,788	0.38%
TAX INCREMENT VALUES (T.I.F.)	<u>52,899,033</u>	<u>52,117,477</u>	<u>(781,556)</u>	<u>-1.48%</u>
U.R. Downtown	49,410,741	48,606,322	(804,419)	-1.63%
Ashwood	46,964	86,842	39,878	84.91%
Westfield	2,355,278	361,753	(1,993,525)	-84.64%
Rolling Hills South Condominiums	1,086,050	3,062,560	1,976,510	181.99%
TOTAL CITY ASSESSED VALUATION	<u>\$1,056,253,371</u>	<u>\$1,059,291,603</u>	<u>\$3,038,232</u>	<u>0.29%</u>

AG VALUATIONS				
Land	\$ 1,006,412	\$ 996,821	\$ (9,591)	-0.95%
Buildings	82,010	61,490	(20,520)	-25.02%
Total	<u>\$ 1,088,422</u>	<u>\$ 1,058,311</u>	<u>\$ (30,111)</u>	<u>-2.77%</u>

Notes: 2024 values:

Residential Rollback increased from 46.3428% to 47.4316%

* - Commercial, Industrial and Railroad Rollback remains at 90%

Agricultural Rollback increased from 71.8370% to 73.8575%

* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (47.4316%); any value over \$150,000 is subject to the 90% rollback

CITY OF CARROLL

TAXABLE VALUATION COMPARISON

TAXABLE Value as of	1/1/2023	1/1/2024		
<u>PROPERTY CLASS</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Residential Property	\$ 357,479,324	\$ 368,243,583	\$ 10,764,259	3.01%
Commercial Property	140,995,232	142,439,468 *	\$ 1,444,236	1.02%
Industrial Property	13,121,115	13,657,186 *	\$ 536,071	4.09%
Railroads	3,474,143	3,206,527 *	\$ (267,616)	-7.70%
Gas & Electric	<u>8,716,312</u>	<u>8,651,240</u>	<u>\$ (65,072)</u>	-0.75%
Sub-total	\$ 523,786,126	\$ 536,198,004	\$ 12,411,878	2.37%
less Exemptions	<u>4,212,224</u>	<u>8,466,536</u>	<u>4,254,312</u>	<u>101.00%</u>
TAXABLE VALUATION EXCLUDING T.I.F.	\$519,573,902	\$527,731,468	\$ 8,157,566	1.57%
TAX INCREMENT VALUES (T.I.F.)	<u>48,491,282</u>	<u>47,419,676</u>	<u>(1,071,606)</u>	<u>-2.21%</u>
U.R. Downtown	45,002,990	45,577,144	574,154	1.28%
Ashwood	46,964	48,067	1,103	2.35%
Westfield	2,355,278	361,753	(1,993,525)	-84.64%
Rolling Hills South Condominiums	1,086,050	1,432,712	346,662	31.92%
TOTAL CITY TAXABLE VALUATION	<u>\$568,065,184</u>	<u>\$575,151,144</u>	<u>\$7,085,960</u>	<u>1.25%</u>

AG VALUATIONS				
Land	\$ 719,290	\$ 732,788	\$ 13,498	1.88%
Buildings	<u>58,913</u>	<u>45,415</u>	<u>(13,498)</u>	<u>-22.91%</u>
Total	<u>\$ 778,203</u>	<u>\$ 778,203</u>	<u>\$ -</u>	<u>0.00%</u>

Notes: 2024 values:

Residential Rollback increased from 46.3428% to 47.4316%

* - Commercial, Industrial and Railroad Rollback remains at 90%

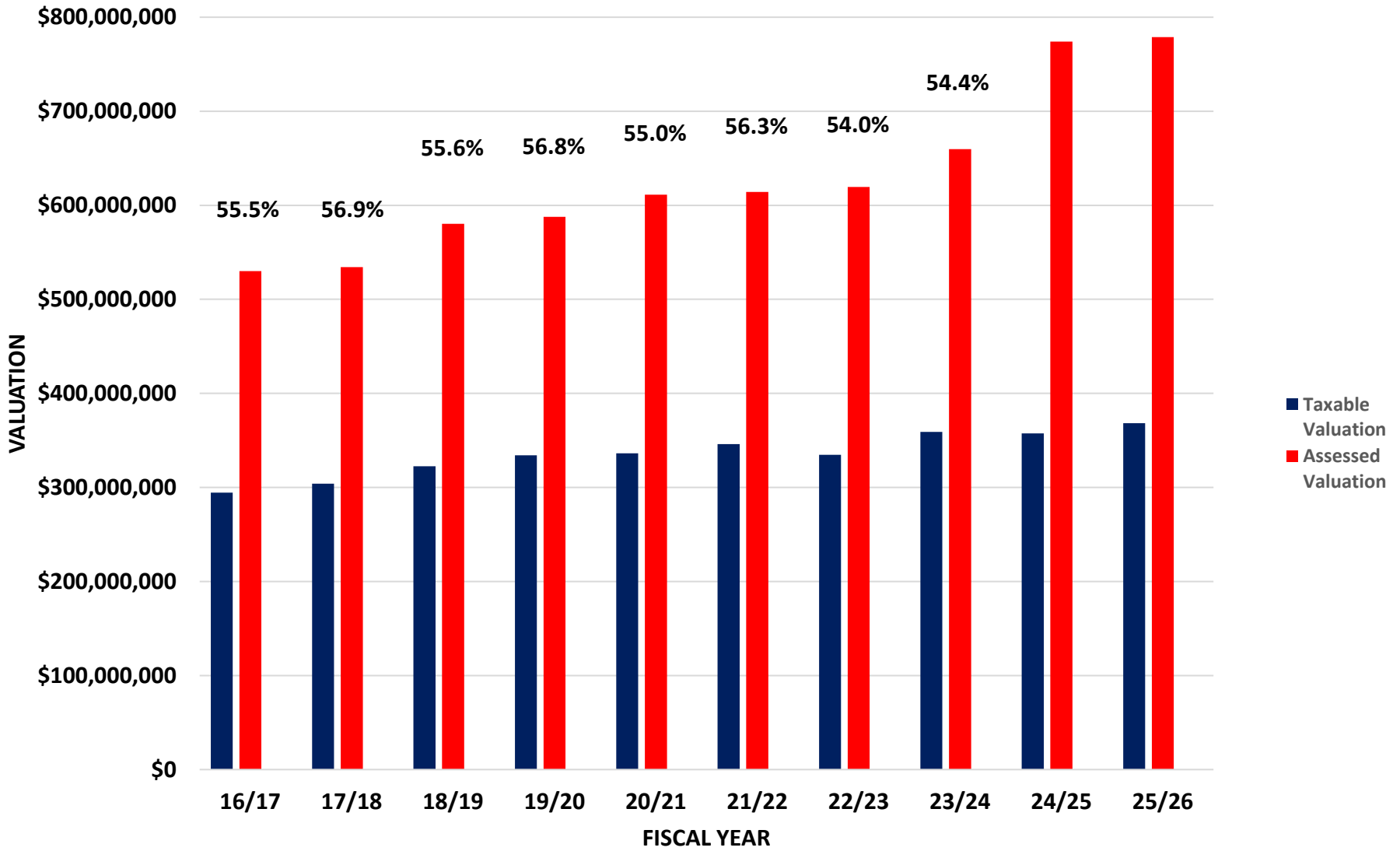
Agricultural Rollback increased from 71.8370% to 73.8575%

* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (47.4316%); any value over \$150,000 is subject to the 90% rollback

**CITY OF CARROLL
RESIDENTIAL PROPERTY TAX ROLLBACK
F.Y. 2016/2017 TO F.Y. 2025/2026**

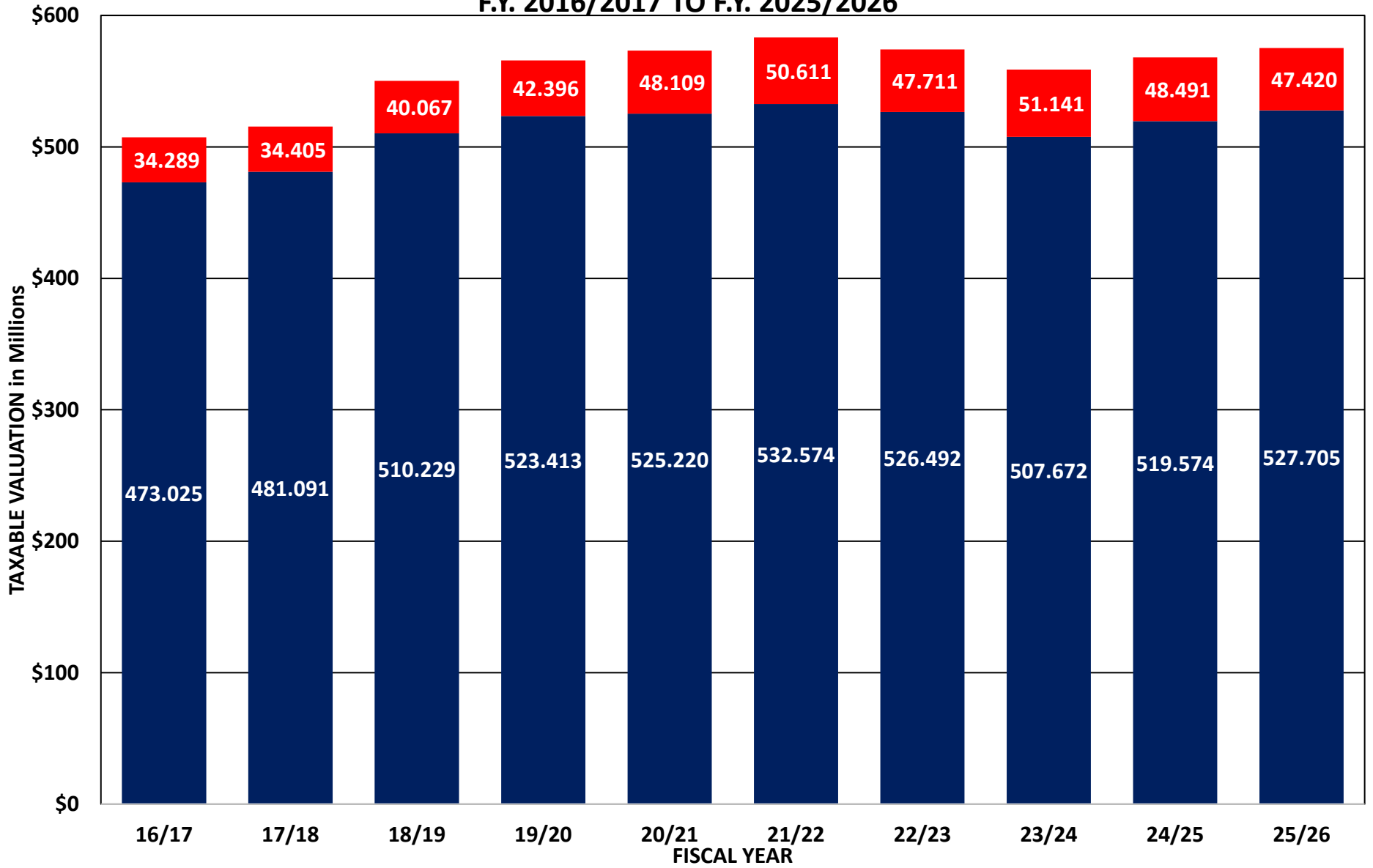
46.2%

47.3%

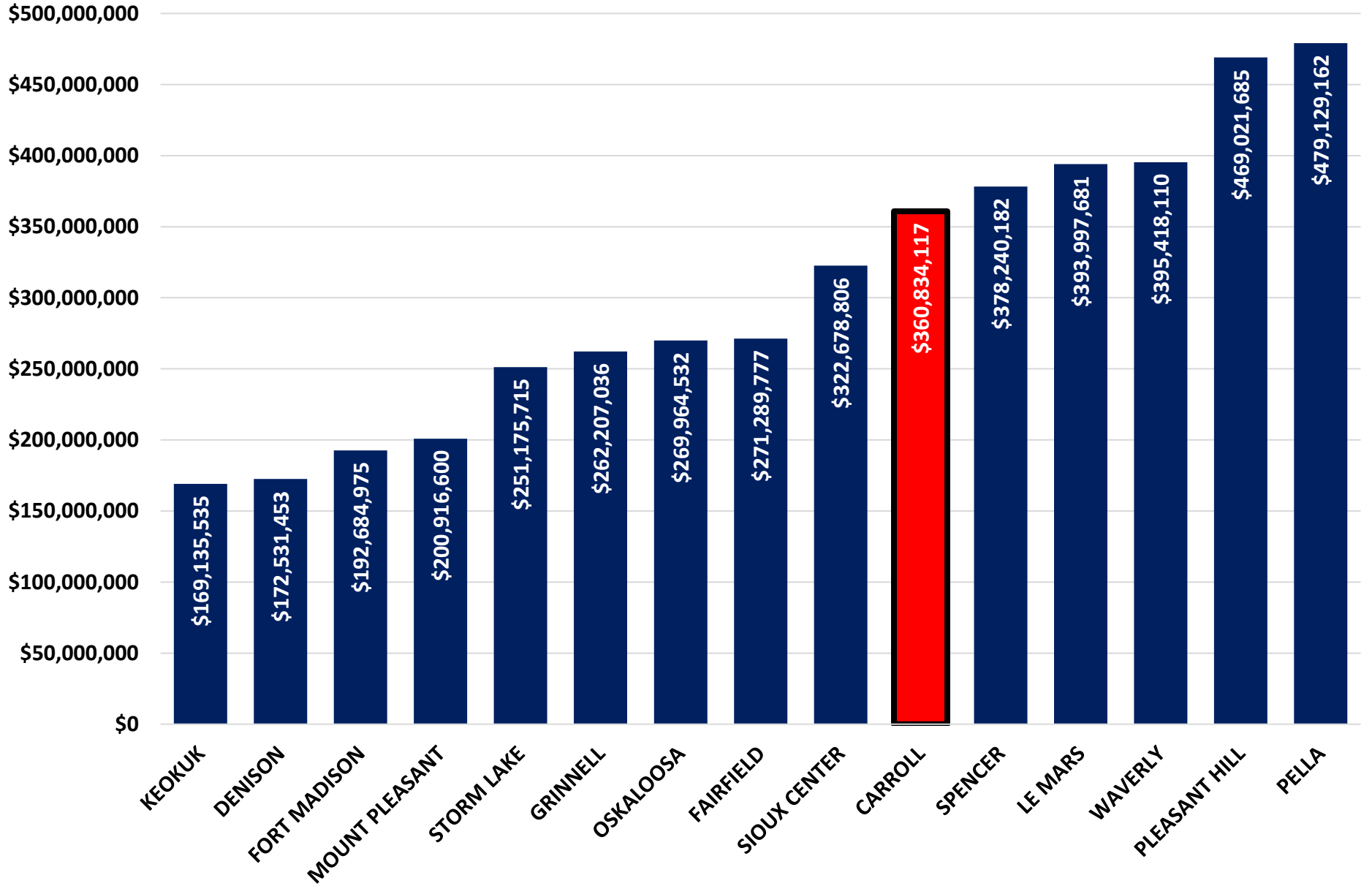


**CITY OF CARROLL
TAXABLE VALUATION
F.Y. 2016/2017 TO F.Y. 2025/2026**

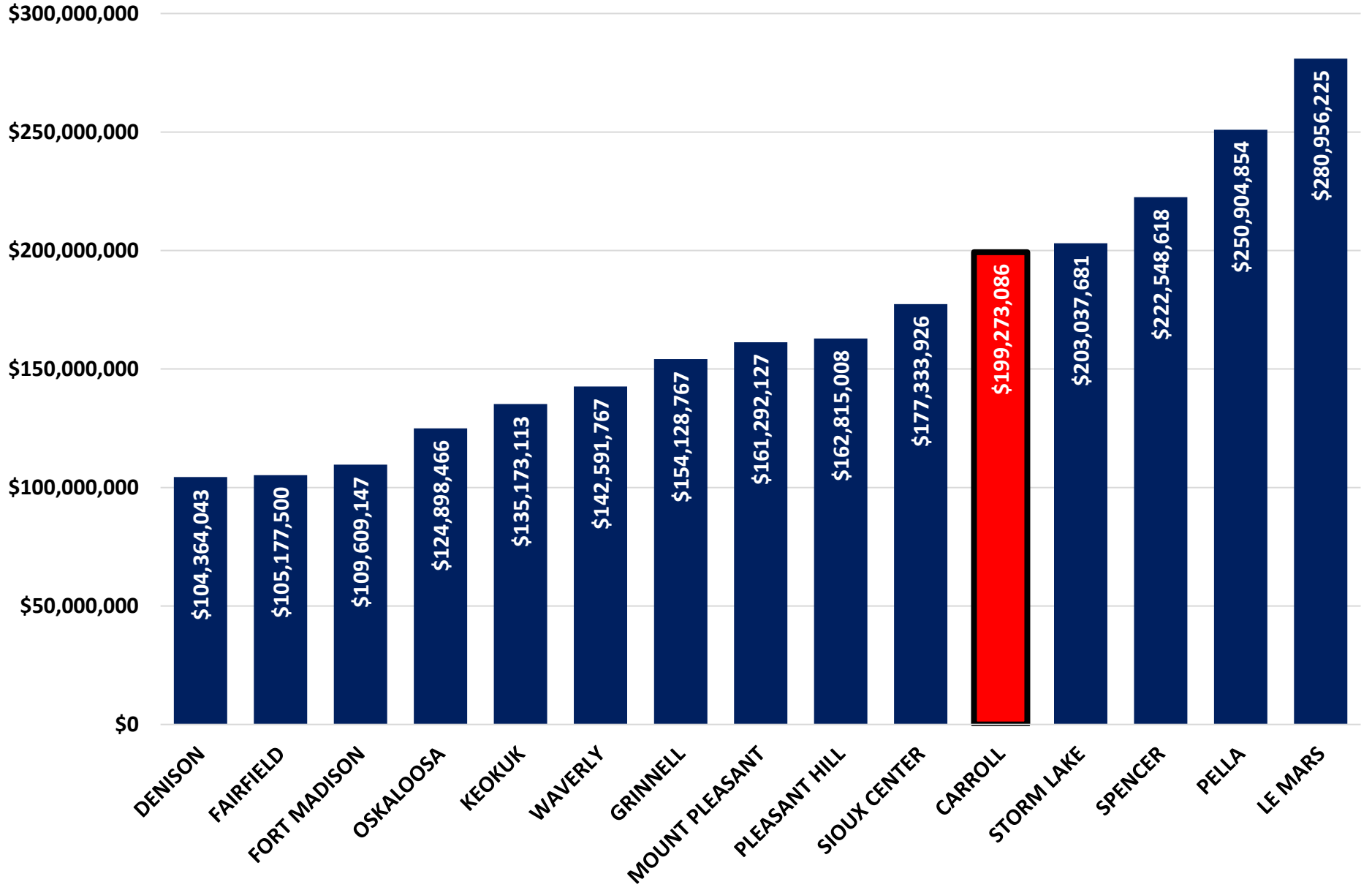
■ TAX INCREMENT VALUATION
■ TAXABLE VALUATION



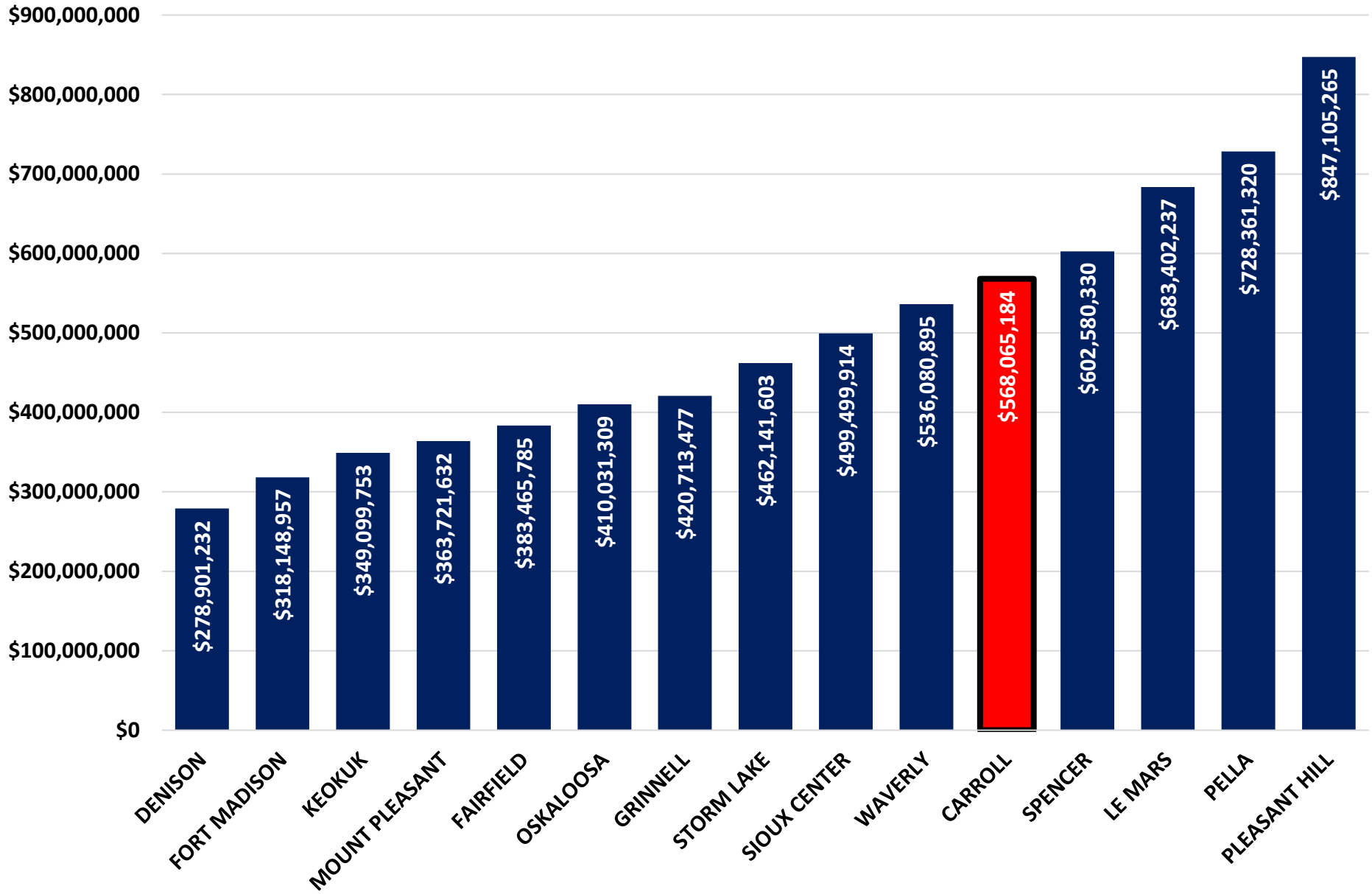
1/1/2023 Residential Taxable Valuation for FY 2025 Tax Levies



1/1/2023 Commercial & Industrial Taxable Valuation for FY 2025 Tax Levies



1/1/2023 Total Taxable Valuation for FY 2025 Tax Levies



Types of Property Taxes

The following are the various property tax levies used in Carroll:

- **Combined General Fund Levy (CGFL).** This is a new levy that was created by new legislation (HF718) beginning with the FY 2025 budget. The new levy combines several General Fund levies and the Emergency Levy into a Combined General Fund Levy (CGFL). Each city will have their own unique CGFL depending upon what levies they had in place in FY 2024. There is a mechanism in place to reduce the levy if non-TIF taxable growth exceeds either 3% or 6%. The goal is to bring all levies back under or to the \$8.10 maximum rate by FY 2029.
 - This excludes the Employee Benefit Levy and Tort Liability Levy.
 - For FY 2026, the City of Carroll's CGFL maximum is \$8.10.

- **Employee Benefit Levy.** A City may levy for its contribution under Social Security/Medicare (FICA), Iowa Public Employees' Retirement System (IPERS), Municipal Fire and Police Retirement System of Iowa (MFPRSI), and certain other specified employee benefit cost.
 - The City of Carroll levies for part, but not all, of the employee benefit costs. The portion that is not covered by the levy is paid from other sources including the General Fund levy and enterprise funds (such as water and sanitary sewer funds).

- **Tort Liability Levy.** A City may levy the cost of general insurance premiums and the cost of self-insurance of risk pools.
 - The City of Carroll typically does not levy the full amount to cover estimated tort liability costs.

- **Debt Service Levy.** Cities can authorize a debt service levy to pay annual principal and interest payments on general obligation debt that has been certified by the Council (including lease-purchase or loan agreements if proper procedures are followed).
 - For the FY 2026 budget, The City of Carroll's debt service levy covers approximately 39% of debt service payments. The remaining funds come from local option sales tax (LOST), commercial/industrial backfill, business property tax credit replacement, and tax increment finance (TIF) revenues.

**CITY OF CARROLL
SUMMARY OF TAX LEVIES
F.Y. 2016-2017 TO F.Y. 2025-2026**

<u>FISCAL YEAR</u>	<u>TAXABLE VALUATION</u>	<u>COMBINED GENERAL FUND</u>	<u>LIAB. & PROP. INS.</u>	<u>SPEC. REV. EMPLOYEE BENEFITS</u>	<u>DEBT SERVICE</u>	<u>CITY TAX RATE/ \$1,000 TAX. VALUATION</u>
2016-17	473,025,129	8.10000	0.42281	1.76629	1.28762	11.57672
	507,314,135 T.I.F.					
2017-18	481,091,110	8.10000	0.42611	1.79175	1.28014	11.59800
	515,496,419 T.I.F.					
2018-19	510,228,751	8.10000	0.35278	1.95207	0.87898	11.28383
	550,295,467 T.I.F.					
2019-20	523,413,404	8.10000	0.28658	1.68128	1.53008	11.59794
	565,809,838 T.I.F.					
2020-21	525,219,743	8.10000	0.28559	1.71071	1.50170	11.59799
	573,329,116 T.I.F.					
2021-22	532,574,376	8.10000	0.38117	1.94142	1.22749	11.65008
	583,185,710 T.I.F.					
2022-23	526,491,763	8.10000	0.49383	1.86163	1.40157	11.85703
	574,203,079 T.I.F.					
2023-24	507,671,594	8.10000	0.54169	2.11875	1.40800	12.16844
	558,812,886 T.I.F.					
2024-25	519,573,902	8.10000	0.54169	2.11875	1.40002	12.16046
	568,065,184 T.I.F.					
2025-26	527,731,468	8.10000	0.54166	2.11860	1.40164	12.16190
	575,151,144 T.I.F.					

NOTES:

* TIF Taxable Valuation is used for Calculating Debt Service Tax Revenue

** Information above does not include Ag Land Tax Valuation, Tax Rate or Tax Revenues

**CITY OF CARROLL
TOTAL TAX REVENUES (AS LEVIED)
2016-17 TO PRESENT**

<u>FISCAL YEAR</u>	<u>COMBINED GENERAL FUND</u>	<u>TORT LIABILITY</u>	<u>Special Rev. Employee Benefits</u>	<u>DEBT SERVICE</u>	<u>TOTAL TAX REVENUES</u>	<u>OVERALL \$ CHANGE</u>	<u>OVERALL % CHANGE</u>
2016-17	3,831,504	200,000	835,500	653,230	\$5,520,234	\$62,728	1.15%
2017-18	3,896,838	205,000	862,000	659,906	\$5,623,744	\$103,510	1.88%
2018-19	4,132,853	180,000	996,000	483,697	\$5,792,550	\$168,806	3.00%
2019-20	4,239,649	150,000	880,000	865,732	\$6,135,381	\$342,831	5.92%
2020-21	4,254,280	150,000	898,500	860,970	\$6,163,750	\$28,369	0.46%
2021-22	4,313,852	203,000	1,033,950	715,855	\$6,266,657	\$102,907	1.67%
2022-23	4,264,583	260,000	980,129	804,783	\$6,309,495	\$42,838	0.68%
2023-24	4,112,140	275,000	1,075,627	786,809	\$6,249,576	(\$59,919)	-0.95%
2024-25	4,208,549	281,450	1,100,850	795,300	\$6,386,149	\$136,573	2.19%
2025-26	4,274,625	285,850	1,118,050	806,157	6,484,682	\$98,533	1.54%

* Information above does not include Ag Land Tax Revenues

**CITY OF CARROLL
PROPERTY TAX IMPACT TO RESIDENTIAL HOME OWNERS
CITY TAX RATE ONLY**

2023-2024 TAX RATE	\$12.16844		
2024-2025 TAX RATE	\$12.16046	(0.00798)	-0.07%
2025-2026 TAX RATE <small>prelim budget</small>	\$12.16190	0.00144	0.01%

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(1) Home Assessed at - \$200,000	\$200,000	\$ 235,000 **	\$ 235,000	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Sub-total	\$109,300	\$108,906	\$ 111,464	
Less Homestead Credit	4,850	4,850	4,850	
Taxable Valuation	104,450	104,056	106,614	
Taxable Value/\$1,000	104.450	104.056	106.614	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$1,271.00</u>	<u>\$1,265.36</u>	<u>\$1,296.63</u>	
Dollar/Percent Change		(\$5.63) -0.44%	\$31.27 2.47%	
	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(2) Home Assessed at - \$150,000	\$150,000	\$ 176,250 **	\$ 176,250	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Sub-total	\$81,975	\$81,679	\$ 83,598	
Less Homestead Credit	4,850	4,850	4,850	
Taxable Valuation	77,125	76,829	78,748	
Taxable Value/\$1,000	77.125	76.829	78.748	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$938.49</u>	<u>\$934.28</u>	<u>\$957.73</u>	
Dollar/Percent Change		(\$4.21) -0.45%	\$23.45 2.51%	
	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(3) Home Assessed at - \$125,000	\$125,000	\$ 146,875 **	\$ 146,875	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Sub-total	\$68,313	\$68,066	\$ 69,665	
Less Homestead Credit	4,850	4,850	4,850	
Taxable Valuation	63,463	63,216	64,815	
Taxable Value/\$1,000	63.463	63.216	64.815	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$772.24</u>	<u>\$768.74</u>	<u>\$788.28</u>	
Dollar/Percent Change		(\$3.51) -0.45%	\$19.54 2.54%	
	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(4) Home Assessed at - \$100,000	\$100,000	\$ 117,500 **	\$ 117,500	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Sub-total	\$54,650	\$54,453	\$ 55,732	
Less Homestead Credit	4,850	4,850	4,850	
Taxable Valuation	49,800	49,603	50,882	
Taxable Value/\$1,000	49.800	49.603	50.882	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$605.99</u>	<u>\$603.19</u>	<u>\$618.82</u>	
Dollar/Percent Change		(\$2.80) -0.46%	\$15.63 2.59%	

** - Per County Assessor, the average residential value increased 17.5% from prior year.

**CITY OF CARROLL
PROPERTY TAX IMPACT TO COMMERCIAL PROPERTY
CITY TAX RATE ONLY**

2023-2024 TAX RATE	\$12.16844		
2024-2025 TAX RATE	\$12.16046	(0.00798)	-0.07%
2025-2026 TAX RATE prelim budget	\$12.16190	0.00144	0.01%

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(1) Commercial Property Assessed at	\$5,000,000	\$ 5,000,000	\$ 5,000,000	
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Partial Taxable Valuation	\$ 81,975	\$ 69,514	\$ 71,147	
Remainder Valuation	\$ 4,850,000	\$ 4,850,000	\$ 4,850,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	<u>\$ 4,365,000</u>	<u>\$ 4,365,000</u>	<u>\$ 4,365,000</u>	
Total Taxable Valuation	\$ 4,446,975	\$ 4,434,514	\$ 4,436,147	
Taxable Value/\$1,000	4,446.975	4,434.514	4,436.147	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$54,112.75</u>	<u>\$53,925.73</u>	<u>\$53,951.98</u>	

Dollar/Percent Change (187.02) -0.35% \$26.25 0.05%

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(2) Commercial Property Assessed at	\$2,500,000	\$ 2,500,000	\$ 2,500,000	
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Partial Taxable Valuation	\$ 81,975	\$ 69,514	\$ 71,147	
Remainder Valuation	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 2,115,000	\$ 2,115,000	\$ 2,115,000	
Total Taxable Valuation	\$ 2,196,975	\$ 2,184,514	\$ 2,186,147	
Taxable Value/\$1,000	2,196.975	2,184.514	2,186.147	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$26,733.76</u>	<u>\$26,564.70</u>	<u>\$26,587.71</u>	

Dollar/Percent Change (169.06) -0.63% \$23.01 0.09%

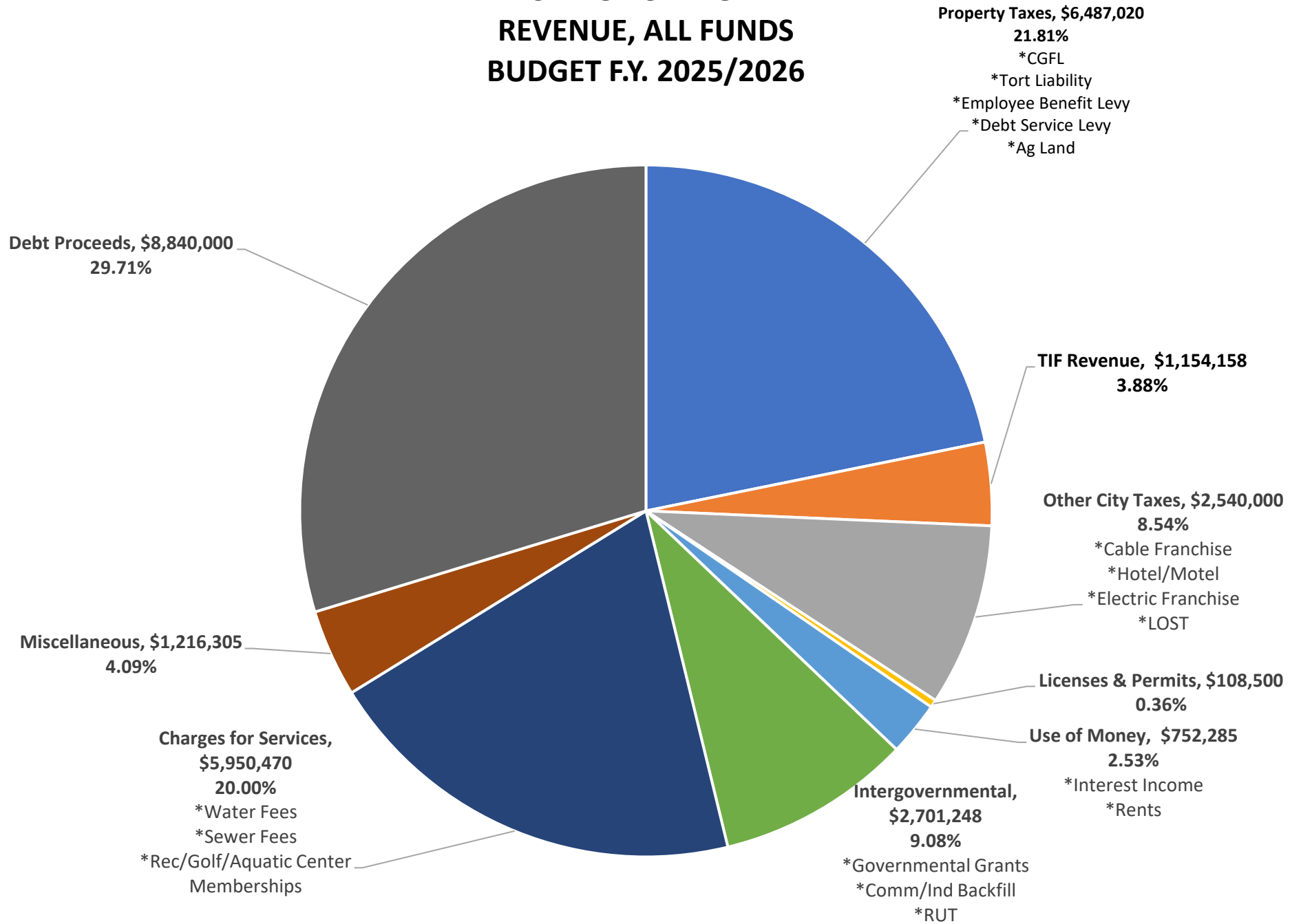
	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(3) Commercial Property Assessed at	\$1,000,000	\$ 1,000,000	\$ 1,000,000	
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Partial Taxable Valuation	\$ 81,975	\$ 69,514	\$ 71,147	
Remainder Valuation	\$ 850,000	\$ 850,000	\$ 850,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 765,000	\$ 765,000	\$ 765,000	
Total Taxable Valuation	846,975	834,514	836,147	
Taxable Value/\$1,000	846.975	834.514	836.147	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$10,306.37</u>	<u>\$10,148.08</u>	<u>\$10,169.14</u>	

Dollar/Percent Change (158.29) -1.54% \$21.06 0.21%

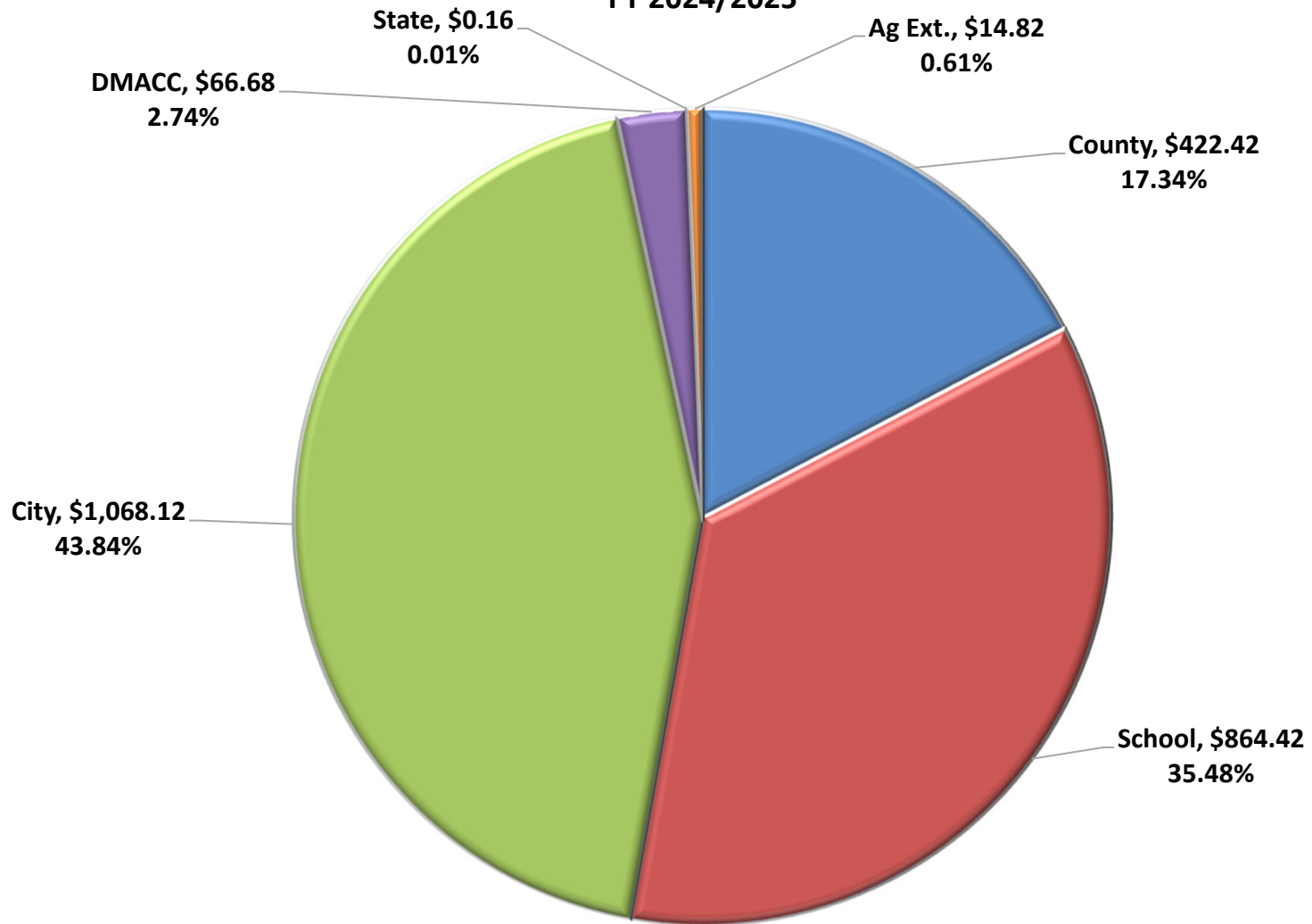
	ACTUAL 2023-24	ACTUAL 2024-25	BUDGET 2025-26	
(4) Commercial Property Assessed at	\$500,000	\$ 500,000	\$ 500,000	
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>54.6501%</u>	<u>46.3428%</u>	<u>47.4316%</u>	
Partial Taxable Valuation	\$ 81,975	\$ 69,514	\$ 71,147	
Remainder Valuation	\$ 350,000	\$ 350,000	\$ 350,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 315,000	\$ 315,000	\$ 315,000	
Total Taxable Valuation	396,975	384,514	386,147	
Taxable Value/\$1,000	396.975	384.514	386.147	
Tax Rate	<u>12.16844</u>	<u>12.16046</u>	<u>12.16190</u>	
City Property Tax Bill	<u>\$4,830.57</u>	<u>\$4,675.87</u>	<u>\$4,696.29</u>	

Dollar/Percent Change (154.70) -3.20% \$20.42 0.44%

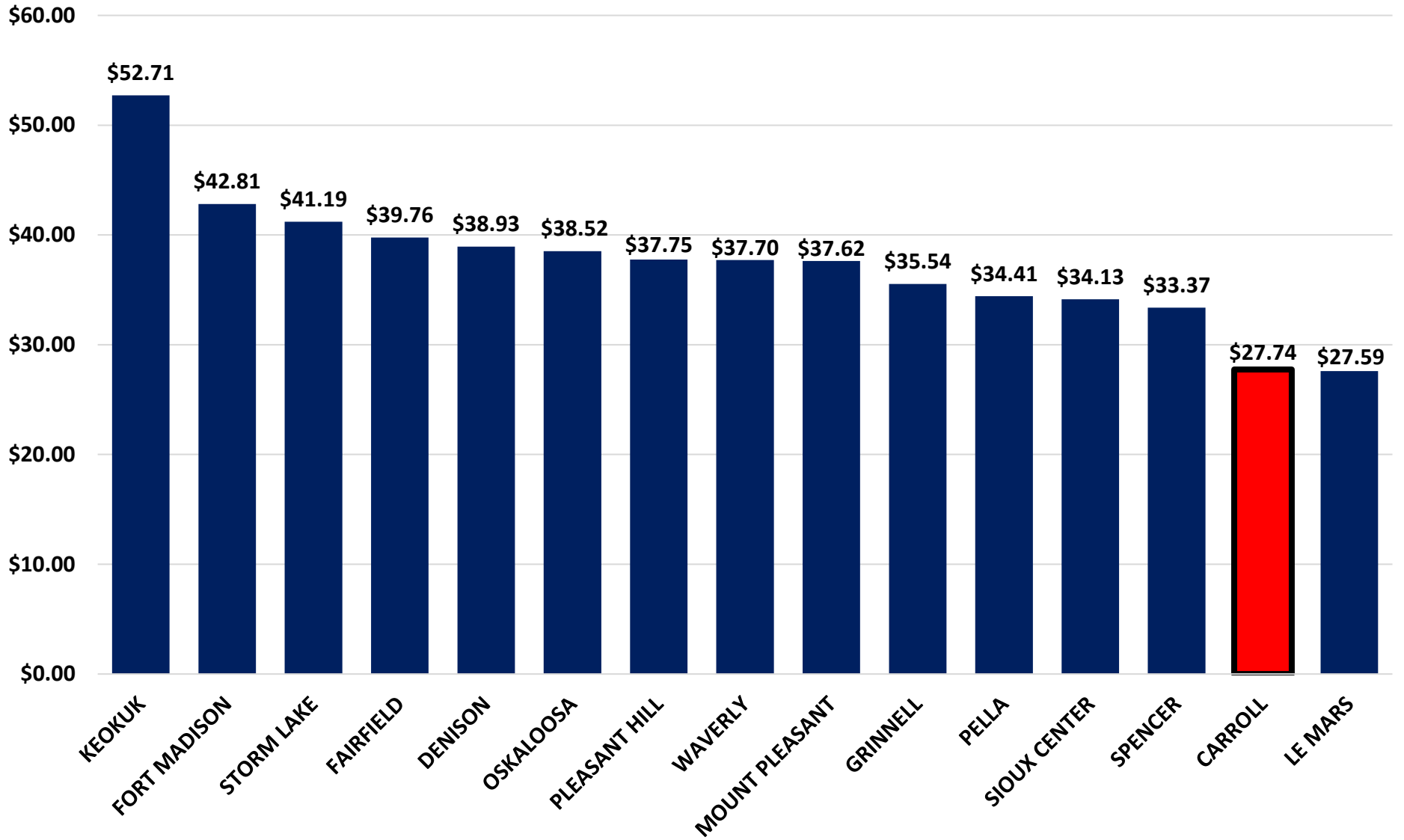
CITY OF CARROLL REVENUE, ALL FUNDS BUDGET F.Y. 2025/2026



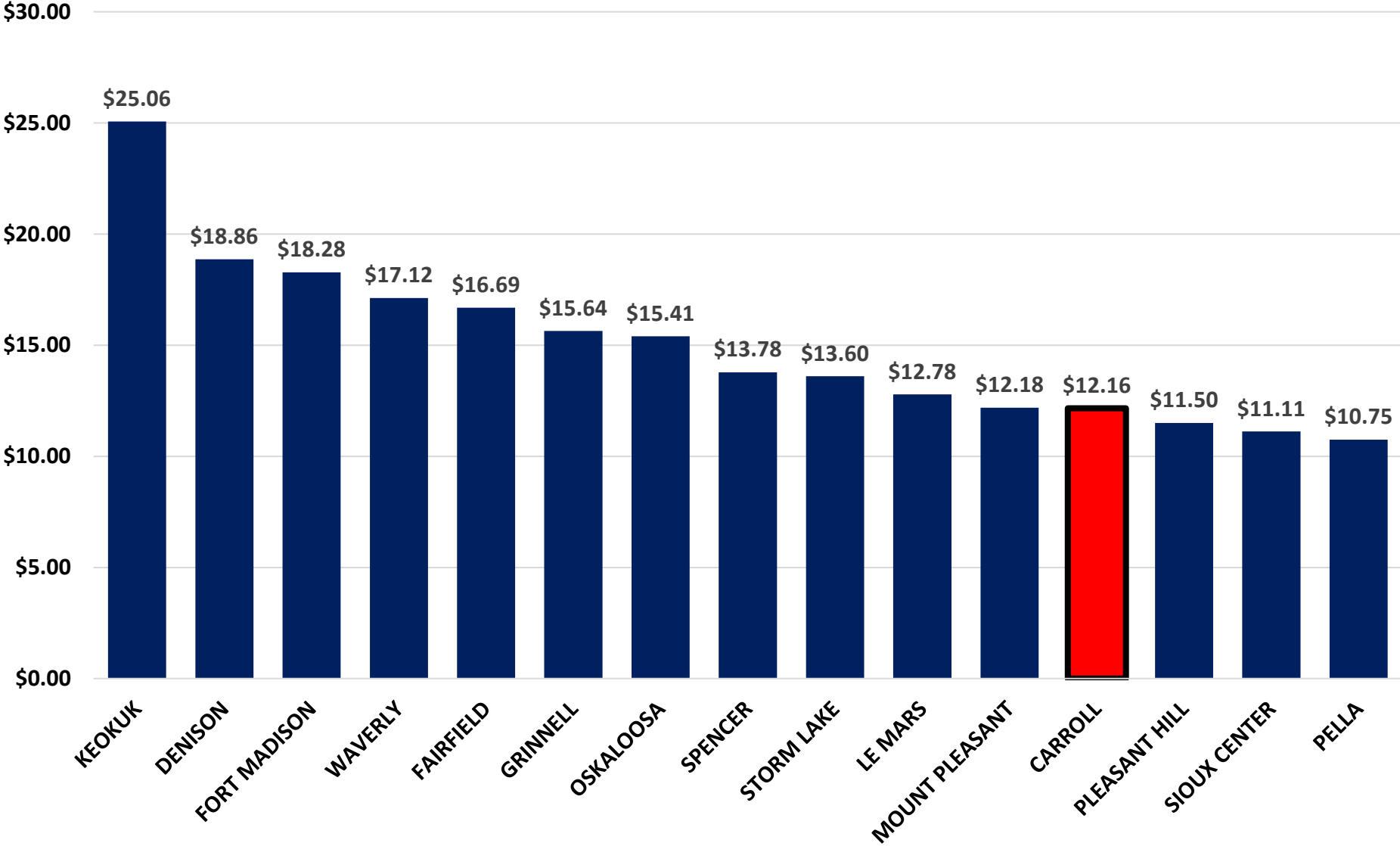
**CITY OF CARROLL
Property Tax Bill Allocation
\$200,000 Assessed Home
FY 2024/2025**



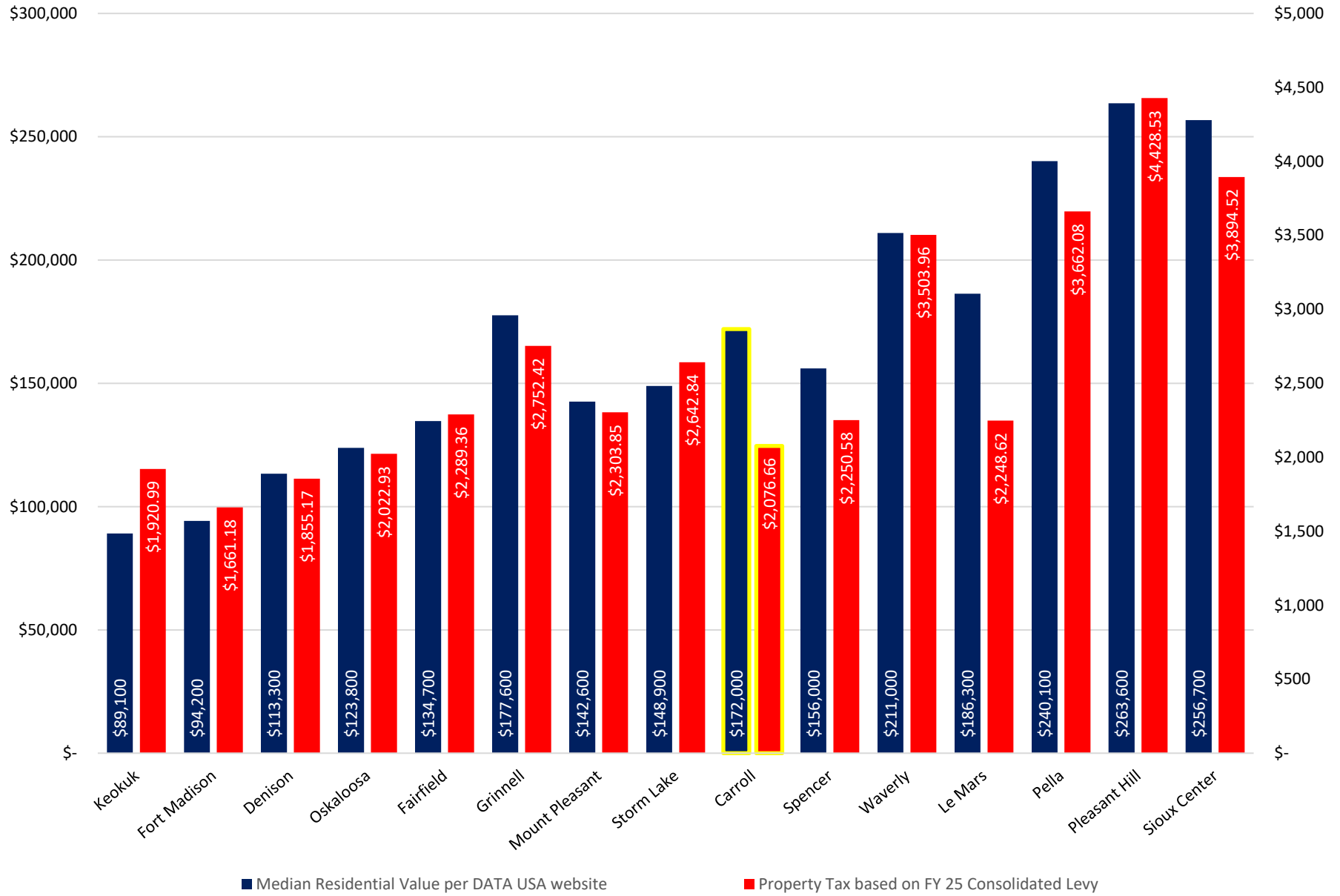
IOWA CITIES
COMPARISON OF CONSOLIDATED LEVIES
POP. 8,000 - 12,000 (F.Y. 24/25)



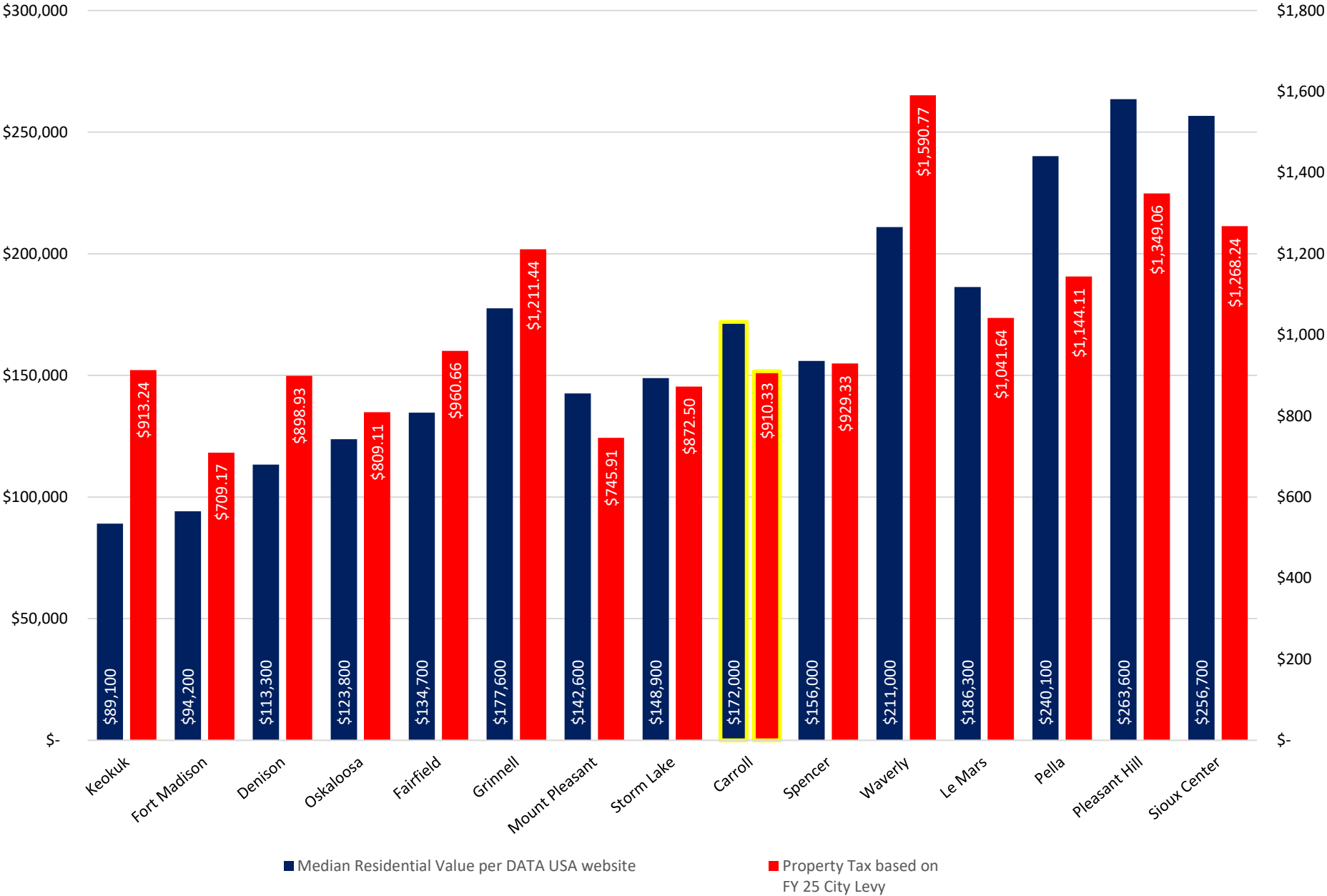
IOWA CITIES
COMPARISON OF CITY LEVIES
POP. 8,000 - 12,000 (F.Y. 24/25)



Consolidated Property Taxes due based on Median Residential Value



City Only Property Taxes due based on Median Residential Value



City of Carroll FTE Employees by Department

Full Time Employees with Benefits

Department	Authorized FY 2022-2023	Authorized FY 2023-2024	Authorized FY 2024-2025	Requested FY 2025-2026
Police Department	16	16	16.15	17.15
Fire Department	0.7	0.7	0.7	0.7
Building/Code Enforcement	2.3	2.3	2.3	2.3
Public Works General	1.9	1.9	1.9	1.9
Public Works Road Use Tax	7.9	7.9	7.9	7.9
Water Utility	7.1	7.1	7.1	7.1
Sewer Utility	6.1	6.1	6.1	6.1
Library	5	5	5.25	5.25
Parks & Open Space	4.25	4.25	4.25	4.25
Golf Course	2.25	2.25	2.25	2.25
Recreation Center	3.33	3.33	3.73	3.73
Leisure Services	2.25	2.25	2.25	2.25
Aquatic Center	0.2	0.2	0.2	0.2
Cemetery	1.05	1.05	1.05	1.05
General Government	4	4	4	4
General Building	0.67	0.67	0.87	0.87
Total Full-Time FTEs	65	65	66	67

Part Time Employees with no Benefits

	Authorized FY 2022-2023	Authorized FY 2023-2024	Authorized FY 2024-2025	Requested FY 2025-2026
Police Department	0.2	0.2	0.2	0.2
Fire Department	3.25	3.25	3.25	3.25
Library	1.34	1.51	1.66	1.66
Parks & Open Space	1.84	1.84	1.84	1.84
Golf Course	2.5	2.5	2.5	2.5
Recreation Center	6.39	6.39	6.39	6.39
Leisure Services	1	1	1	1
Aquatic Center	2.2	2.2	2.2	2.2
Cemetery	1.2	1.2	1.2	1.2
Total Part-Time FTEs	19.92	20.09	20.24	20.24

**CAPITAL IMPROVEMENTS
INDEX**

	PAGE
Capital Improvements - Recommended	24
5-year Capital Improvement Plan	
Projects by Funding Sources and Department	29
Projects by Department	31
Projects by Funding Source	33

CITY OF CARROLL
F.Y. 2025/2026 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2024/2025		Re-estimated F.Y. 2024/2025		FY 2025/2026
(001) GENERAL FUND					
(1010) Police					
Police cars	\$ 137,131 (3)		\$ 134,450 (3)		\$ 48,007 (1)
Replace monitors, printers, software	\$ 6,500		\$ 6,500		\$ 7,500
Patrol rifles	\$ -		\$ -		\$ 20,000
	\$ 143,631		\$ 140,950		\$ 75,507
(1050) Fire Department					
Self contained breathing apparatus	\$ 26,280 (4)		\$ 19,710 (3)		\$ 20,747 (3)
Command Vehicle	\$ -		\$ -		\$ 75,000
SCBA mask replacement	\$ -		\$ -		\$ 14,700
	\$ 26,280		\$ 19,710		\$ 110,447
(2010) Street Construction					
Sidewalk/Ped. Curb Ram	\$ 5,000		\$ 5,000		\$ 3,500
	\$ 5,000		\$ 5,000		\$ 3,500
(2080) Airport					
Runway sweeper	\$ 7,000		\$ 6,890		\$ -
Mower	\$ 26,500		\$ 26,500		\$ -
Tractor	\$ 119,500		\$ 119,500		\$ -
Equipment	\$ -		\$ -		\$ 7,000
	\$ 153,000		\$ 152,890		\$ 7,000
(4010) Library					
Furniture & fixtures	\$ -		\$ 8,000		\$ -
Equipment - additional	\$ 6,000		\$ 26,000		\$ 6,223
	\$ 6,000		\$ 34,000		\$ 6,223
(4030) Parks and Open Spaces					
Truck replacement	\$ 50,000		\$ 50,000		\$ -
Grapple bucket for skid loader	\$ 8,000		\$ 3,150		\$ -
Utility trailer	\$ 4,500		\$ 3,029		\$ -
	\$ 62,500		\$ 56,179		\$ -
(4035) Golf Course					
Tractor with loader	\$ 40,000		\$ 40,000		\$ -
Greens mower with verticuts	\$ 72,000		\$ 54,783		\$ -
Utility cart	\$ 15,000		\$ 9,955		\$ -
Bedknife grinder	\$ -		\$ -		\$ 23,000
Utility vehicle	\$ -		\$ -		\$ 25,000
	\$ 127,000		\$ 104,738		\$ 48,000
(4040) Recreation Center					
Exercise equipment	\$ 35,000		\$ 35,000		\$ 40,000
	\$ 35,000		\$ 35,000		\$ 40,000
(4042) Leisure Services					
Soccer goals	\$ 5,000		\$ 4,066		\$ -
	\$ 5,000		\$ 4,066		\$ -
(4045) Outdoor Aquatic Center					
Pool lift	\$ 5,000		\$ 5,000		\$ -
	\$ 5,000		\$ 5,000		\$ -
(4050) Cemetery					
Truck replacement	\$ 72,000		\$ 48,000		\$ -
Sod cutter	\$ 3,700		\$ 4,115		\$ -
	\$ 75,700		\$ 52,115		\$ -
(6020) Financial Administration					
Office equipment	\$ 5,000		\$ 5,000		\$ 5,000
	\$ 5,000		\$ 5,000		\$ 5,000
TOTAL GENERAL FUND	\$ 649,111		\$ 614,648		\$ 295,677

CITY OF CARROLL
F.Y. 2025/2026 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2024/2025	Re-estimated F.Y. 2024/2025	FY 2025/2026	
(010) HOTEL/MOTEL TAX FUND				
(4041) Rec Center - Cultural				
Theater improvements	\$ 250,000	\$ 250,000	\$ -	
	\$ 250,000	\$ 250,000	\$ -	
(4060) Park & Rec Improvements				
Soccer field shed	\$ 8,000	\$ 8,000	\$ -	
Rolling Hills electrical updates	\$ 1,325	\$ 1,325	\$ -	
Bandshell improvements	\$ 7,875	\$ 7,875	\$ -	
	\$ 17,200	\$ 17,200	\$ -	
TOTAL HOTEL/MOTEL TAX FUND	\$ 267,200	\$ 267,200		\$ -
(110) ROAD USE TAX FUND				
(2013) Roadway Maintenance				
Sweeper	\$ 300,000	\$ 300,000	\$ -	
Paint sprayer	\$ 25,000	\$ 25,000	\$ -	
Heavy duty truck (partial payment)	\$ 35,465	\$ 35,465	\$ -	
Heavy duty truck (partial payment)	\$ 241,995	\$ 241,995	\$ -	
PMS data collection, analysis	\$ 65,000	\$ -	\$ 65,000	
Tractor backhoe	\$ -	\$ -	\$ 200,000	
Air Compressor	\$ -	\$ -	\$ 35,000	
	\$ 667,460	\$ 602,460	\$ 300,000	
TOTAL ROAD USE TAX FUND	\$ 667,460	\$ 602,460		\$ 300,000
(121) LOCAL OPTION SALES TAX				
(1010) Police Department				
In car & body cameras	\$ 35,000	\$ 26,267	\$ -	
	\$ 35,000	\$ 26,267	\$ -	
(4030) Culture and Recreation				
Reel mower (Merchants Park)	\$ 48,000	\$ 48,000	\$ -	
Stand on mower (Parks)	\$ 8,500	\$ 5,950	\$ -	
Skate park repairs	\$ 15,000	\$ 15,000	\$ -	
Cemetery wall repair	\$ 17,500	\$ 17,500	\$ -	
Sport court repairs	\$ 45,000	\$ 45,000	\$ -	
Rolling Hills Park driveway repair	\$ 15,000	\$ 15,000	\$ -	
Youth Sports Complex batting cages	\$ 13,000	\$ 16,000	\$ 20,000	
Youth Sports Complex fence topper	\$ -	\$ -	\$ 3,500	
Playground repairs	\$ -	\$ -	\$ 20,000	
Park tables/trash cans (additional)	\$ -	\$ -	\$ 5,000	
Lighted Park (Graham Park)	\$ -	\$ -	\$ 100,000	
	\$ 162,000	\$ 162,450	\$ 148,500	
(4040) Rec Center				
Activities Room/Craft Room Updates	\$ 60,000	\$ 60,000	\$ -	
	\$ 60,000	\$ 60,000	\$ -	
TOTAL LOCAL OPTION SALES TAX	\$ 257,000	\$ 248,717		\$ 148,500

CITY OF CARROLL
F.Y. 2025/2026 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2024/2025	Re-estimated F.Y. 2024/2025	FY 2025/2026
(168) LIBRARY TRUST FUND			
(4010) Library			
Furniture & Fixtures	\$ 2,000	\$ 2,000	\$ 2,000
Equipment	\$ 3,000	\$ 3,000	\$ 3,000
	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL LIBRARY TRUST FUND	\$ 5,000	\$ 5,000	\$ 5,000
(177) POLICE FORFEITURE			
(1010) Police			
Ballistic helmets	\$ -	\$ 4,480	\$ -
WatchGuard body camera update	\$ 5,000	\$ 3,753	\$ -
Ballistic plates	\$ -	\$ -	\$ 2,800
	\$ 5,000	\$ 8,233	\$ 2,800
TOTAL POLICE FORFEITURE	\$ 5,000	\$ 8,233	\$ 2,800
(178) CRIME PREV/SPECIAL PROJECTS			
WatchGuard body camera update	\$ 15,000	\$ 11,258	\$ -
	\$ 15,000	\$ 11,258	\$ -
TOTAL CRIME PREV/SPECIAL PROJECTS	\$ 15,000	\$ 11,258	\$ -
(301) C.P. - EQUIPMENT PURCHASES			
(7510) Equipment Purchases			
Fire rescue vehicle	\$ 585,500	\$ 610,000	\$ -
Water tanker fire truck	\$ -	\$ -	\$ 200,000
	\$ 585,500	\$ 610,000	\$ 200,000
TOTAL C.P. - EQUIPMENT PURCHASES	\$ 585,500	\$ 610,000	\$ 200,000
(302) C.P. - BUILDING IMPROVEMENTS			
Roof Replacement Project	\$ -	\$ 275,000	\$ 415,000
	\$ -	\$ 275,000	\$ 415,000
TOTAL C.P. - AIRPORT	\$ -	\$ 275,000	\$ 415,000
(303) C.P. - AIRPORT			
Runway 13/31 LED light conversion	\$ 691,500	\$ 690,818	\$ -
Airport corporate hangar	\$ -	\$ -	\$ 110,000
	\$ 691,500	\$ 690,818	\$ 110,000
TOTAL C.P. - AIRPORT	\$ 691,500	\$ 690,818	\$ 110,000

CITY OF CARROLL
F.Y. 2025/2026 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2024/2025	Re-estimated F.Y. 2024/2025	FY 2025/2026
(304) C.P. - STREETS			
(7525) Street Rehabilitation			
Sidewalk Transition Plan	\$ 50,000	\$ 50,000	\$ 50,000
Adams Street Reconstruction - 22	\$ 200,000	\$ 1,367,600	\$ -
CBD Street Resurfacing	\$ 3,750,000	\$ 2,102,000	\$ -
US 30 Traffic Signals	\$ 60,000	\$ 61,380	\$ 500,000
12th Street Reconstruction - 25	\$ 300,000	\$ 300,000	\$ 1,380,000
	\$ 4,360,000	\$ 3,880,980	\$ 1,930,000
TOTAL C.P. - STREETS	\$ 4,360,000	\$ 3,880,980	\$ 1,930,000
(311) C.P. - PARKS AND RECREATION			
(7554) Capital Projects			
Golf Course Pump Station Improvements	\$ 562,053	\$ 639,700	\$ -
Bandshell Improvements	\$ 117,500	\$ 150,000	\$ -
Merchants Park Improvements	\$ 1,092,200	\$ 1,448,904	\$ -
Trail Repaving	\$ 50,000	\$ 10,125	\$ -
	\$ 1,821,753	\$ 2,248,729	\$ -
TOTAL C.P. - PARKS AND RECREATION	\$ 1,821,753	\$ 2,248,729	\$ -
(313) C.P. - REC CENTER BLDG			
(7556) Rec Center Building			
Rec Center Building Renovations	\$ -	\$ 15,000	\$ -
	\$ -	\$ 15,000	\$ -
TOTAL C.P. - REC CENTER BLDG	\$ -	\$ 15,000	\$ -
(314) C.P. - STREETS MAINT BLDG			
(7521) Street Maintenance Building			
Street Maintenance Building	\$ -	\$ 34,000	\$ -
	\$ -	\$ 34,000	\$ -
TOTAL C.P. - STREEST MAINT BLDG	\$ -	\$ 34,000	\$ -
(316) C.P. - UTILITY			
(7557) Utility Construction			
West Golfview Subdivision	\$ 1,145,000	\$ 6,411	\$ -
US 30 W Sewer & Watermain	\$ 1,035,000	\$ 398,525	\$ 575,000
	\$ 2,180,000	\$ 404,936	\$ 575,000
TOTAL C.P. - UTILITY	\$ 2,180,000	\$ 404,936	\$ 575,000

CITY OF CARROLL
F.Y. 2025/2026 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2024/2025	Re-estimated F.Y. 2024/2025	FY 2025/2026
(600) WATER UTILITY FUND			
(8011) Water Treatment Plant Operation & Maintenance			
SCADA System	\$ -	\$ -	\$ 100,000
Pickup	\$ -	\$ -	\$ 50,000
	\$ -	\$ -	\$ 150,000
(8014) Distribution System O & M			
Utility truck	\$ 72,000	\$ 72,000	\$ -
	\$ 72,000	\$ 72,000	\$ -
(8015) Accounts & Collections			
Folder/insterter machine replacement	\$ 20,000	\$ 20,000	
Meters	\$ 25,000	\$ 25,000	\$ 30,000
	\$ 45,000	\$ 45,000	\$ 30,000
TOTAL WATER UTILITY FUND	\$ 117,000	\$ 117,000	\$ 180,000
(602) WATER UTILITY CAPITAL IMPROVEMENT			
(8025) Capital Improvements			
Watermain Replacement - 2023	\$ 280,000	\$ 539,000	\$ -
HSPS Pump Replacement	\$ 400,000	\$ 460,000	\$ -
Northwest Pressure Zone	\$ 500,000	\$ 746,000	\$ 1,777,000
	\$ 1,180,000	\$ 1,745,000	\$ 1,777,000
TOTAL WATER UTILITY CAPITAL IMPROVEMENT FUND	\$ 1,180,000	\$ 1,745,000	\$ 1,777,000
(610) SEWER UTILITY FUND			
(8511) WWTP Oper. & Maintenance			
Tractor	\$ 22,008	\$ 22,000	\$ -
Pickup	\$ 25,000	\$ 25,000	\$ -
Lagoon cleaning	\$ 60,000	\$ 60,000	\$ 60,000
SCADA System	\$ -	\$ -	\$ 150,000
Mower	\$ -	\$ -	\$ 4,500
	\$ 107,008	\$ 107,000	\$ 214,500
(8512) Collection System Oper. & Maint.			
Generator, 30KW	\$ 40,000	\$ 40,000	\$ -
	\$ 40,000	\$ 40,000	\$ -
TOTAL SEWER UTILITY FUND	\$ 147,008	\$ 147,000	\$ 214,500
(612) SEWER UTILITY CAPITAL IMPROVEMENT FUND			
(8525) Capital Improvements			
WWTP Copper Compliance	\$ 100,000	\$ 100,000	\$ 100,000
WWTP Nutrient Reduction	\$ 100,000	\$ 100,000	\$ 100,000
WWTP Digester & VLR	\$ 3,660,000	\$ 1,220,000	\$ 2,079,000
Sanitary Sewer Rehabilitation	\$ -	\$ -	\$ 50,000
	\$ 3,860,000	\$ 1,420,000	\$ 2,329,000
TOTAL SEWER UTILITY CAPITAL IMPROVEMENT FUND	\$ 3,860,000	\$ 1,420,000	\$ 2,329,000
(621) STORM WATER CAPITAL IMPROVEMENT FUND			
(8725) Capital Improvements			
Southgate Road Reconstruction	\$ 165,000	\$ 72,820	\$ -
	\$ 165,000	\$ 72,820	\$ -
TOTAL STORM WATER CAPITAL IMPROVEMENT FUND	\$ 165,000	\$ 72,820	\$ -

FY 26 through FY 30
Capital Improvement Plan
 Carroll, IA
Project by Funding Sources and Department

Department	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Airport							
Airport Corporate Hangar	<i>AIR-27-01</i>	110,000	1,200,000	0	0	0	1,310,000
Federal Grant		104,500	750,000				854,500
General Fund Levy		5,500					5,500
State Grant			150,000				150,000
Undetermined			300,000				300,000
Airport Total		110,000	1,200,000	0	0	0	1,310,000
Aquatic Center							
Aquatic Center Rehabilitation	<i>AQC-26-001</i>	150,000	0	0	0	0	150,000
LOST		150,000					150,000
Aquatic Center Total		150,000	0	0	0	0	150,000
Fire							
Water Tanker Fire Truck	<i>FIRE-26-002</i>	400,000	0	0	0	0	400,000
G.O. Bond		400,000					400,000
Fire Total		400,000	0	0	0	0	400,000
Golf Course							
Golf Maintenance Building	<i>GLF-27-001</i>	0	450,000	0	0	0	450,000
Undetermined			450,000				450,000
Golf Course Total		0	450,000	0	0	0	450,000
Storm Water							
Burgess Avenue Storm Sewer	<i>STW-28-001</i>	0	0	125,000	1,125,000	0	1,250,000
G.O. Bond					750,000		750,000
Storm Water Utility				125,000	375,000		500,000
Southgate Road Reconstruction	<i>STW-23-001</i>	0	1,665,000	2,000,000	0	0	3,665,000
G.O. Bond				2,000,000			2,000,000
Sewer Utility			200,000				200,000
Storm Water Utility			1,265,000				1,265,000
Water Utility			200,000				200,000
Tenth Street Storm Sewer	<i>STW-27-001</i>	0	100,000	900,000	0	0	1,000,000
Storm Water Utility			100,000	900,000			1,000,000
Storm Water Total		0	1,765,000	3,025,000	1,125,000	0	5,915,000
Streets							
Backhoe/Loader Purchase	<i>STR-26-002</i>	200,000	0	0	0	0	200,000
Road Use Tax		200,000					200,000
Four-Wheel Drive Loader	<i>STR-28-002</i>	0	0	222,000	0	0	222,000
Road Use Tax				222,000			222,000
Heavy Duty Truck Purchase	<i>STR-27-002</i>	0	250,000	0	250,000	0	500,000
Road Use Tax			250,000				250,000
Road Use Tax					250,000		250,000
Sidewalks	<i>STR-19-003</i>	50,000	50,000	50,000	50,000	50,000	250,000
General Fund Levy		50,000	50,000	50,000	50,000	50,000	250,000
Street Reconstruction - 2030	<i>STR-31-001</i>	0	0	0	0	300,000	300,000
LOST						300,000	300,000

Department	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Street Restoration - 2027	<i>STR-28-001</i>	0	0	75,000	625,000	0	700,000
Electric Franchise					100,000		100,000
LOST				75,000	425,000		500,000
Road Use Tax					100,000		100,000
Street Resurfacing - 2029	<i>STR-30-001</i>	0	0	0	75,000	625,000	700,000
Electric Franchise						100,000	100,000
LOST					75,000	425,000	500,000
Road Use Tax						100,000	100,000
Twelfth Street Reconstruction - 2025	<i>STR-26-001</i>	4,900,000	0	0	0	0	4,900,000
Electric Franchise		100,000					100,000
Federal Grant		800,000					800,000
G.O. Bond		2,000,000					2,000,000
LOST		200,000					200,000
Road Use Tax		800,000					800,000
Sewer Utility		500,000					500,000
Water Utility		500,000					500,000
US 30 Traffic Signals	<i>STR-25-001</i>	500,000	0	0	0	0	500,000
LOST		500,000					500,000
Streets Total		5,650,000	300,000	347,000	1,000,000	975,000	8,272,000

Wastewater

Sanitary Sewer Rehabilitation	<i>SANS-26-001</i>	50,000	500,000	500,000	500,000	450,000	2,000,000
Sewer Utility		50,000	500,000	500,000	500,000	450,000	2,000,000
US 30 W Sanitary Sewer & Watermain Extension	<i>SANS-24-001</i>	1,030,000	0	0	0	0	1,030,000
G.O. Bond (TIF)		1,030,000					1,030,000
WWTP Copper Compliance	<i>WWTP-20-001</i>	100,000	500,000	0	0	0	600,000
Sewer Utility		100,000	500,000				600,000
WWTP Digester & VLR Project	<i>WWTP-23-001</i>	1,675,000	0	0	0	0	1,675,000
G.O. Bond		1,675,000					1,675,000
WWTP Nutrient Reduction	<i>WWTP-24-001</i>	100,000	950,000	0	0	0	1,050,000
Sewer Utility		100,000	950,000				1,050,000
Wastewater Total		2,955,000	1,950,000	500,000	500,000	450,000	6,355,000

Water

Northwest Water Pressure Zone	<i>WTR-25-001</i>	3,985,000	0	0	0	0	3,985,000
G.O. Bond		3,735,000					3,735,000
Water Utility		250,000					250,000
Watermain Replacement	<i>WTR-27-001</i>	0	30,000	300,000	0	0	330,000
Water Utility			30,000	300,000			330,000
WTP Storage Building	<i>WTR-28-001</i>	0	0	15,000	220,000	0	235,000
Water Utility				15,000	220,000		235,000
Water Total		3,985,000	30,000	315,000	220,000	0	4,550,000

GRAND TOTAL		13,250,000	5,695,000	4,187,000	2,845,000	1,425,000	27,402,000
--------------------	--	-------------------	------------------	------------------	------------------	------------------	-------------------

FY 26 through FY 30
Capital Improvement Plan
 Carroll, IA
Projects By Department

Department	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Airport							
Airport Corporate Hangar	AIR-27-01	110,000	1,200,000				1,310,000
	Airport Total	110,000	1,200,000	0	0	0	1,310,000
Aquatic Center							
Aquatic Center Rehabilitation	AQC-26-001	150,000					150,000
	Aquatic Center Total	150,000	0	0	0	0	150,000
Fire							
Water Tanker Fire Truck	FIRE-26-002	200,000	200,000				400,000
	Fire Total	200,000	200,000	0	0	0	400,000
Golf Course							
Golf Maintenance Building	GLF-27-001		450,000				450,000
	Golf Course Total	0	450,000	0	0	0	450,000
Storm Water							
Burgess Avenue Storm Sewer	STW-28-001			125,000	1,125,000		1,250,000
Southgate Road Reconstruction	STW-23-001		1,375,000	2,290,000			3,665,000
Tenth Street Storm Sewer	STW-27-001		100,000	900,000			1,000,000
	Storm Water Total	0	1,475,000	3,315,000	1,125,000	0	5,915,000
Streets							
Backhoe/Loader Purchase	STR-26-002	200,000					200,000
Four-Wheel Drive Loader	STR-28-002			222,000			222,000
Heavy Duty Truck Purchase	STR-27-002		250,000				250,000
Heavy Duty Truck Purchase	STR-29-002				250,000		250,000
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
Street Reconstruction - 2030	STR-31-001					300,000	300,000
Street Restoration - 2027	STR-28-001			75,000	625,000		700,000
Street Resurfacing - 2029	STR-30-001				75,000	625,000	700,000
Twelfth Street Reconstruction - 2025	STR-26-001	1,380,000	3,520,000				4,900,000
US 30 Traffic Signals	STR-25-001	500,000					500,000
	Streets Total	2,130,000	3,820,000	347,000	1,000,000	975,000	8,272,000
Wastewater							
Sanitary Sewer Rehabilitation	SANS-26-001	50,000	500,000	500,000	500,000	450,000	2,000,000
US 30 W Sanitary Sewer & Watermain Extension	SANS-24-001	575,000					575,000
WWTP Copper Compliance	WWTP-20-001	100,000	1,093,350				1,193,350
WWTP Digester & VLR Project	WWTP-23-001	2,079,000					2,079,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	1,350,000				1,450,000
	Wastewater Total	2,904,000	2,943,350	500,000	500,000	450,000	7,297,350

Department	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Water							
Northwest Water Pressure Zone	WTR-25-001	1,777,000	2,962,000				4,739,000
Watermain Replacement	WTR-27-001		30,000	300,000			330,000
WTP Storage Building	WTR-28-001			15,000	220,000		235,000
	Water Total	1,777,000	2,992,000	315,000	220,000	0	5,304,000
	GRAND TOTAL	7,271,000	13,080,350	4,477,000	2,845,000	1,425,000	29,098,350

FY 26 through FY 30
Capital Improvement Plan
 Carroll, IA
Projects By Funding Source Summary

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Electric Franchise							
Street Restoration - 2027	STR-28-001				100,000		100,000
Street Resurfacing - 2029	STR-30-001					100,000	100,000
Twelfth Street Reconstruction - 2025	STR-26-001	100,000					100,000
Electric Franchise Total		100,000	0	0	100,000	100,000	300,000

Federal Grant							
Airport Corporate Hangar	AIR-27-01	104,500	750,000				854,500
Twelfth Street Reconstruction - 2025	STR-26-001	800,000					800,000
Federal Grant Total		904,500	750,000	0	0	0	1,654,500

General Fund Levy							
Airport Corporate Hangar	AIR-27-01	5,500					5,500
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
General Fund Levy Total		55,500	50,000	50,000	50,000	50,000	255,500

G.O. Bond							
Burgess Avenue Storm Sewer	STW-28-001				750,000		750,000
Northwest Water Pressure Zone	WTR-25-001	3,735,000					3,735,000
Southgate Road Reconstruction	STW-23-001			2,000,000			2,000,000
Twelfth Street Reconstruction - 2025	STR-26-001	2,000,000					2,000,000
Water Tanker Fire Truck	FIRE-26-002	400,000					400,000
WWTP Digester & VLR Project	WWTP-23-001	1,675,000					1,675,000
G.O. Bond Total		7,810,000	0	2,000,000	750,000	0	10,560,000

G.O. Bond (TIF)							
US 30 W Sanitary Sewer & Watermain Extension	SANS-24-001	1,030,000					1,030,000
G.O. Bond (TIF) Total		1,030,000	0	0	0	0	1,030,000

LOST							
Aquatic Center Rehabilitation	AQC-26-001	150,000					150,000
Aquatic Center Slide	AQC-25-001	425,000					425,000
Street Reconstruction - 2030	STR-31-001					300,000	300,000
Street Restoration - 2027	STR-28-001			75,000	425,000		500,000
Street Resurfacing - 2029	STR-30-001				75,000	425,000	500,000
Twelfth Street Reconstruction - 2025	STR-26-001	200,000					200,000
US 30 Traffic Signals	STR-25-001	500,000					500,000
LOST Total		1,275,000	0	75,000	500,000	725,000	2,575,000

Source	Project #	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Road Use Tax							
Backhoe/Loader Purchase	STR-26-002	200,000					200,000
Four-Wheel Drive Loader	STR-28-002			222,000			222,000
Heavy Duty Truck Purchase	STR-27-002		250,000				250,000
Heavy Duty Truck Purchase	STR-29-002				250,000		250,000
Street Restoration - 2027	STR-28-001				100,000		100,000
Street Resurfacing - 2029	STR-30-001					100,000	100,000
Twelfth Street Reconstruction - 2025	STR-26-001	800,000					800,000
Road Use Tax Total		1,000,000	250,000	222,000	350,000	100,000	1,922,000

Sewer Utility

Sanitary Sewer Rehabilitation	SANS-26-001	50,000	500,000	500,000	500,000	450,000	2,000,000
Southgate Road Reconstruction	STW-23-001		200,000				200,000
Twelfth Street Reconstruction - 2025	STR-26-001	500,000					500,000
WWTP Copper Compliance	WWTP-20-001	100,000	500,000				600,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	950,000				1,050,000
Sewer Utility Total		750,000	2,150,000	500,000	500,000	450,000	4,350,000

State Grant

Airport Corporate Hangar	AIR-27-01		150,000				150,000
State Grant Total		0	150,000	0	0	0	150,000

Storm Water Utility

Burgess Avenue Storm Sewer	STW-28-001			125,000	375,000		500,000
Southgate Road Reconstruction	STW-23-001		1,265,000				1,265,000
Tenth Street Storm Sewer	STW-27-001		100,000	900,000			1,000,000
Storm Water Utility Total		0	1,365,000	1,025,000	375,000	0	2,765,000

Undetermined

Airport Corporate Hangar	AIR-27-01		300,000				300,000
Golf Cart Shed	GLF-26-001				250,000		250,000
Golf Maintenance Building	GLF-27-001		450,000				450,000
Undetermined Total		0	750,000	0	250,000	0	1,000,000

Water Utility

Northwest Water Pressure Zone	WTR-25-001	250,000					250,000
Southgate Road Reconstruction	STW-23-001		200,000				200,000
Twelfth Street Reconstruction - 2025	STR-26-001	500,000					500,000
Watermain Replacement	WTR-27-001		30,000	300,000			330,000
WTP Storage Building	WTR-28-001			15,000	220,000		235,000
Water Utility Total		750,000	230,000	315,000	220,000	0	1,515,000

GRAND TOTAL		13,675,000	5,695,000	4,187,000	3,095,000	1,425,000	28,077,000
--------------------	--	-------------------	------------------	------------------	------------------	------------------	-------------------

**DEBT SUMMARY
INDEX**

	PAGE
Debt Schedule	36
Legal Debt Limit	37

**CITY OF CARROLL DEBT SCHEDULE
PRINCIPAL & INTEREST
FY 2025/2026 BUDGET PROPOSAL**

GENERAL OBLIGATION BOND/LOAN/NOTE	YEAR ISSUED	PRINCIPAL AMOUNT ISSUED	YEARS FINANCED	PROJECTED MATURITY	F.Y. 25-26	F.Y. 26-27	F.Y. 27-28	F.Y. 28-29	F.Y. 29-30	F.Y. 30-31	F.Y. 31-32	F.Y. 32-33	F.Y. 33-34	F.Y. 34-35
DEBT SERVICE FUND:														
1) G.O. Capital Loan Note 2020A Fire Truck/Street Improvements	2020	\$1,505,000	10	2029	168,150	166,150	163,900	166,400						
2) G.O. Capital Loan Note 2021A Refunding of 2018B-Library/City Hall/Parks	2021	\$3,325,000	12	2033	282,500	287,500	282,300	282,100	286,800	284,050	286,300	283,220		
3) G.O. LOST Debt 2022A Rec Center Building Improvements	2022	\$5,400,000	19	2041	395,113	391,113	391,913	387,313	387,513	387,313	384,363	385,993	391,893	391,863
4) G.O. UR Capital Loan Note 2024B CBD Street Resurfacing/Traffic Signals	2024	\$1,555,000	3	2027	822,200	826,800								
5) PROPOSED GO Debt 2026A Streets/Fire/Water/WW	2026	\$9,005,000	20	2045	419,683	1,464,150	946,150	1,001,400	1,007,400	1,006,400	638,650	637,400	640,150	646,650
6) Bond Registration Fees*					2,400	3,000	2,400	2,400	1,800	1,800	1,800	1,800	1,200	1,200
LOST RELIEF					0	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)
LOST DEBT SERVICE PMT**					(395,713)	(391,713)	(392,513)	(387,913)	(388,113)	(387,913)	(384,963)	(386,593)	(392,493)	(392,463)
PROPERTY TAX REPLACEMENT@					(10,038)	(4,303)	0	0	0	0	0	0	0	0
BPTC REPLACEMENT@@					(28,426)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
DOWNTOWN TIF PAYMENT					(822,800)	(827,400)	0	0	0	0	0	0	0	0
ASHWOOD TIF REPAYMENT##					(1,816)	(1,816)	0	0	0	0	0	0	0	0
ZIEGLER TIF REPAYMENT					(3,975)	(48,300)	(48,300)	(108,300)	(110,300)	(107,050)	(108,800)	(105,300)	(106,800)	(108,050)
WATER & SEWER USER FEES					(21,121)	(533,450)	(539,450)	(534,450)	(533,950)	(537,700)	(530,450)	(532,700)	(538,950)	(533,950)
DEBT SERVICE SUPPORTED BY ANNUAL LEVY					806,157	786,731	261,400	263,950	106,150	101,900	(258,100)	(261,180)	(550,000)	(539,750)

* = Bond fee Allocation \$600 each
 ** = LOST Debt Service Payment for the 2022A issuance
 @ = Commercial/Industrial Property Tax Replacement from State. Last tax reduction shown FY 2027
 @@ = Business Propert Tax Credit Replacement from State
 ## = Final Year of TIF collections is FY 2027

**CITY OF CARROLL
LEGAL DEBT LIMIT
FY 2025/2026**

BOND/NOTE/LOAN (PRINCIPAL ONLY)	TYPE OF DEBT	F.Y. 2025/26	F.Y. 2026/27	F.Y. 2027/28	F.Y. 2028/29	F.Y. 2029/30	F.Y. 2030/31	F.Y. 2031/32	F.Y. 2032/33	F.Y. 2033/34	F.Y. 2034/35
2020A GO Capital Loan Notes Fire Truck/Street Improvements	DEBT SERV	595,000	455,000	310,000	160,000	-	-	-	-	-	-
2021A GO Refunding Capital Loan Notes Library/City Hall/Trails/Lighting/Pickleball	DEBT SERV	2,145,000	1,895,000	1,635,000	1,375,000	1,110,000	835,000	560,000	280,000	-	-
2022A GO LOSST Bonds Rec Center Building Improvements	LOST/DEBT SERV	4,710,000	4,485,000	4,255,000	4,015,000	3,770,000	3,515,000	3,250,000	2,980,000	2,700,000	2,405,000
2024B GO UR Capital Loan Notes CBD Street Resurfacing/Traffic Signals	DEBT SERV/TIF	1,555,000	795,000	-	-	-	-	-	-	-	-
PROPOSED 2026A GO Capital Loan Notes Streets/Fire/Water/WW	DEBT SERV/TIF WATER/SEWER	9,005,000	8,620,000	7,560,000	6,965,000	6,285,000	5,565,000	4,810,000	4,385,000	3,940,000	3,470,000
		18,010,000	16,250,000	13,760,000	12,515,000	11,165,000	9,915,000	8,620,000	7,645,000	6,640,000	5,875,000
Debt Limit Calculation											
1/1/24 Assessed Value (Inc. T.I.F.)		\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870	\$1,068,903,870
Less Military Exemption		8,516,036	8,516,036	8,516,036	8,516,036	8,516,036	8,516,036	8,516,036	8,516,036	8,516,036	8,516,036
		\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834	\$1,060,387,834
Legal Debt Limit %		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Legal Debt Limit		53,019,392	53,019,392	53,019,392	53,019,392	53,019,392	53,019,392	53,019,392	53,019,392	53,019,392	53,019,392
Less Current Debt		18,010,000	16,250,000	13,760,000	12,515,000	11,165,000	9,915,000	8,620,000	7,645,000	6,640,000	5,875,000
Debt Capacity		35,009,392	36,769,392	39,259,392	40,504,392	41,854,392	43,104,392	44,399,392	45,374,392	46,379,392	47,144,392

DEPARTMENT SUMMARIES

INDEX

Police Department	39
Fire Department	42
Building Code	44
Public Works – General Fund	46
Health and Social Services	48
Library	49
Parks & Open Spaces	51
Golf Course	53
Recreation Center	55
Leisure Services	57
Aquatic Center	59
Cemetery	60
Community & Economic Development	61
General Government	62
General Fund Transfers	65
General Revenues	66
Hotel Motel Tax Fund	67
Electric Franchise Fee	68
Federal Grants (APRA Funding) Road	69
Road Use Tax Fund	70
Local Option Sales Tax Fund	72
Public Works – Capital Projects	73
Culture & Recreation – Capital Projects	76
Water Utility Funds	78
Sewer Utility Funds	81
Storm Water Utility Funds	84



FY 2026 Department Budget Coversheet
 Department: **Police Department**
 Department Head: **Police Chief Brad Burke**

Department Overview

Department Focus

Provide public safety to the community by completing police activities including enforcement of City and State laws, criminal investigation, traffic enforcement, special projects focused on public safety, service of search and arrest warrants and other items focusing on educating and working with the public to reduce crime and continuance of a safe community.

Accomplishments from the past year

- Updating of body and car camera system from Motorola Video
- Delivery of two patrol cars getting rotation back in some order

FY 2026 Initiatives

- Creation of a School Resource Officer with Carroll Community Schools
- Replacement of rifles in patrol cars

Budget Overview (See tab F – Police Operations)

Police Operations	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Licenses and Permits	\$17,500	\$16,400
Intergovernmental	\$800	\$550
Miscellaneous Revenues	\$76,400	\$141,884
Total Revenues	\$94,700	\$158,834
Expenses		
Personnel Services	\$1,951,446	\$2,117,121
Services & Commodities	\$196,515	\$158,059
Capital Outlay	\$140,950	\$75,507
Total Expenses	\$2,288,911	\$2,350,687
Revenues Over/(Under) Expenditures	(\$2,194,211)	(\$2,191,853)

Budget Overview (See tab F – Communications)

Communications	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Personnel Services	\$60,000	\$60,000
Services & Commodities	\$90,000	\$90,000
Total Expenses	\$150,000	\$150,000

Budget Overview (See tab F – Disaster Services)

Disaster Services	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Services & Commodities	\$4,300	\$5,108
Capital Outlay	\$0	\$0
Total Expenses	\$4,300	\$5,108

Budget Overview (See tab S – Police Forfeiture)

Police Forfeiture	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$3,655	\$250
Use of Property & Money	\$500	\$500
Total Revenues	\$4,155	\$750
Expenses		
Personnel Services	\$0	\$0
Services & Commodities	\$0	\$0
Capital Outlay	\$8,233	\$2,800
Total Expenses	\$8,233	\$2,800
Revenues Over/(Under) Expenditures	(\$4,078)	(\$2,050)
Fund Balance	\$8,056	\$6,006

Budget Overview (See tab S – Crime Prevention)

Crime Prevention	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Intergovernmental	\$850	\$850
Charges for Service	\$5,000	\$5,000
Use of Property & Money	\$1,000	\$800
Miscellaneous Revenues	\$0	\$0
Total Revenues	\$6,850	\$6,650
Expenses		
Services & Commodities	\$7,000	\$3,000
Capital Outlay	\$11,258	\$0
Total Expenses	\$18,258	\$3,000
Revenues Over/(Under) Expenditures	(\$11,408)	\$3,650
Fund Balance	\$29,822	\$33,472

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Police Chief	1.00	1.00
Captain	1.00	1.00
Sergeant	3.00	3.00
Police Officer	10.00	10.00
School Resource Officer	0.00	1.00
Part-Time Police Officer	0.20	0.20
Administrative Assistant	1.00	1.00
Municipal Service Worker (Custodial)	0.15	0.15
TOTAL FTE	16.35	17.35

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Auto Equip – Replace	\$48,007	General Fund	Tab C - Page 24
Office Equipment-replacement Computer/software rep	\$7,500	General Fund	Tab C - Page 24
Police Equip. Replace Patrol Rifles	\$20,000	General Fund	Tab C - Page 24
Total	\$75,507		



FY 2026 Department Budget Coversheet
Department: Fire Department
Department Head: Fire Chief Dan Hannasch

Department Overview

Department Focus

Continue to train and provide needed equipment for fire personnel in all areas of emergency response. It is our goal to provide our community with professional fire and emergency response services when called upon to do so.

Accomplishments from the past year

The Fire Department sent Sparky the fire truck dog out to Robotronics to have Sparky rebuilt as he is about 18 years old and was showing a lot of wear and tear and is like new again. It cost around \$5,000 to rebuild him. We also purchased new extrication gloves for every member for a cost of around \$3,400. Funding for this equipment was provided by the Department through the generosity of the citizens and local business support of our annual Firefighters Dance Fundraiser.

The Department also received a \$5,000 grant from Barbara and Gilbert Renze Charitable Grant. This Grant, along with another \$7,000 from the Dance Fundraiser, the Department purchased a training setup brackets from King Training Innovations. This equipment will be used at the station to create a training environment for Air Pak training.

FY 2026 Initiatives

Applying for a FEMA Assistance to Firefighters Grant for the replacement of 35 AV-3000 HT Scott Masks.

We will be getting our new Rescue Vehicle around July and will get it setup and put in service when it arrives.

Get a Command vehicle in place to help with all types of calls. This would help going to calls that the whole department does not need to be paged out for. This would also eliminate the mileage reimbursement that the Chief / Building Official receives monthly.

Budget Overview (See tab F – Fire Department)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Township Fire Protection Contracts	\$31,625	\$30,000
Misc. Revenues	\$125	\$50
Total Revenues	\$31,750	\$30,050
Expenses		
Personnel Services	\$137,152	\$145,233
Services & Commodities	\$52,440	\$43,460
Capital Outlay	\$19,710	\$110,447
Total Expenses	\$209,302	\$299,140
Revenues Over/(Under) Expenditures	(\$177,552)	(\$269,090)

Authorized Personnel

	FY 25 Approved	FY 2026 Requested
Fire Chief	1 – 70% Fire/30% Building	1 – 70% Fire/30% Building
Volunteers	34	34

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Self Contained Breathing Apparatus (3)	\$20,747	General Fund	Tab C – Page 24
Command Vehicle	\$75,000	General Fund	Tab C – Page 24
SCBA Mask Replacements	\$14,700	General Fund	Tab C – Page 24
TOTAL	\$110,447		



FY 2026 Department Budget Coversheet
 Department: **Building Code Enforcement**
 Department Head: Dan Hannasch

Department Overview

Department Focus

Provide the community with permitting and inspection procedures for code compliance with all components of the Rental Housing and International Commercial and Residential Building Codes.

Accomplishments from the past year

Worked closely with a wide variety of contractors to ensure their customers receive a high-quality code-compliant on building projects. The Rental Housing Inspection Program has been going very well and will continue to check on properties being bought and sold in the department.

F.Y. 2026 Initiatives

The Code Enforcement/Rental Inspections are currently sending out invoices for Rentals and will continue to work on the inspections of rentals. We are working with the Police Department on some of nuisance enforcement and have gotten several homes cleaned up and will continue to work on other properties in the future. We also will be working on the abandon house process and will continue to improve on some of the properties and clean up around these homes.

Budget Overview (See tab F – Building Code Enforcement)

	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Building, Electrical, Mechanical, Plumbing, ROW and Sign Permit Fees,	\$57,000	\$57,000
Rental Permits	\$24,000	\$24,500
Vacant Property Permits	\$10,000	\$10,000
Misc. Refunds	\$11	\$0
Total Revenues	\$91,011	\$91,500
Expenses		
Personnel Services	\$225,914	\$239,829
Services & Commodities	\$9,000	\$14,500
Capital Outlay	\$0	\$0
Total Expenses	\$234,914	\$254,329
Revenues Over/(Under) Expenditures	(\$143,903)	(\$162,829)

Authorized Personnel

	FY 2025 Approved	FY 2026 Requested
Fire Chief, Building/Fire Safety Official	1 –30% Building/70% Fire	1 –30% Building/70% Fire
Building Inspector	1	1
Code Enforcement Officer	1	1
TOTAL FTEs	2.3	2.3



FY 2026 Department Budget Coversheet

Department: **Public Works Department**
General

Department Head: **Randall M. Krauel**
Director of Public Works

Department Overview

Department Focus

Enhance citizens’ opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

Accomplishments from the past year

FY 2026 Initiatives

- Continue progress on Pedestrian Curb Ramp construction

This General Fund – Public Works Coversheet includes Revenue and Expenditures from the following areas of the General Fund.

- Street Construction
- Roadway Maintenance
- Street Lighting
- Traffic Services
- Public Works Administration
- City Garage
- Central Business District
- Streets Transfer

Budget Overview (See tab G – General Fund – Public Works)

(See tab J – General Fund – Comm. & Econ. Dev.)

(See tab L – General Fund – Transfers/Gen. Revenues)

	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Charges for Service	\$20,000	\$20,000
Miscellaneous Revenues	\$2,300	\$2,300
Total Revenues	\$22,300	\$22,300
Expenditures		
Personnel Services	\$208,770	\$219,561
Services & Commodities	\$275,400	\$274,600
Capital Outlay	\$5,000	\$3,500
Transfers	\$50,000	\$50,000
Total Expenditures	\$539,170	\$547,661
Revenues Over/(Under) Expenditures	(\$516,870)	(\$525,361)

Authorized Personnel (FTEs)

	F.Y. 2025 Approved	F.Y. 2026 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Public Works Administrative Assistant	0.30	0.30
Mechanic	1.00	1.00
Total FTE	1.90	1.90

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalks/Ped. Curb Ramps	\$3,500	General Fund	Tab C - Page 24
Total	\$3,500		



FY 2026 Department Budget Coversheet

Department: **Health and Social Services**

Department Overview

Department Focus

Funding requests for the following outside agencies: Region 12 Taxi Program, Carroll Area Child Care Center & Preschool, Retired Senior Volunteer Program (RSVP), Foster Grandparent Program (FGP), Carroll County Community of Concern Food Pantry, New Opportunities and Animal Rescue of Carroll.

Budget Overview (See tab H and tab Q)

	Tab H FY 2025 (Re-estimate)	Tab Q (LOST) FY 2026 (City Admin. Rec.)
Revenue		
Taxi ticket sales	\$20,000	\$15,000
Total Revenues	\$20,000	\$15,000
Expenses		
Taxi ticket sales – rider fee	\$20,000	\$15,000
Region 12 Taxi Program	\$16,000	\$16,000
Carroll Area Child Care Center & Preschool	\$17,000	\$17,000
RSVP/FGP	\$12,500	\$12,500
Food Pantry	\$5,820	\$5,820
New Opportunities	\$10,920	\$10,920
Animal Rescue of Carroll	\$5,000	\$5,000
Total Expenses	\$87,240	\$82,240
Revenues Over/(Under) Expenditures	(\$67,240)	(\$67,240)



FY 2026 Department Budget Coversheet
 Department: **Library**
 Department Head: **Library Director Wendy Johnson**

Department Overview

Department Focus

The Carroll Public Library offers welcoming physical and virtual environments with resources which stimulate imagination and encourage emergent literacy, local content creation, and lifelong learning. Community members are encouraged to seek information in a reliable setting; get inspired by the ideas in the books, movies, and programs offered inside our doors; and imagine the endless possibilities for themselves, our community, and even our world.

Accomplishments from the past year

- Offered 787 programs, with 15,182 people in attendance. The number of programs was up 8% compared to FY23.
- The number of people visiting the library in FY24 was 52,297, which is an 11% increase over FY23 and a 21% increase over FY22.
- The use of downloadable materials increased 12% in FY24, and database use increased 5%.
- Increases were also seen in the number of Wi-Fi sessions, public computer use, and the amount of money patrons saved over buying library materials themselves.
- The capital outlay in the FY25 re-estimate will allow the library to finish updating all computers to Windows 11, accommodating for that expense without having to increase our budget.

FY 2026 Initiatives

- Update the staff and public printers

Budget Overview (See tab I – Library)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
State Appropriation	\$5,032	\$5,032
From County	\$47,358	\$40,000
From Township Contracts	\$5,388	\$5,388
Miscellaneous Revenues	\$6,000	\$6,000
Total Revenues	\$63,778	\$56,420
Expenses		
Personnel Services	\$406,441	\$456,538
Services & Commodities	\$185,850	\$170,850
Capital Outlay	\$34,000	\$6,223
Total Expenditures	\$626,291	\$633,611
Revenues Over/(Under) Expenditures	(\$562,513)	(\$577,191)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Library Director	1	1
Assistant Director	1	1
Library Worker	3	3
Library Assistant	1.21	1.21
Library Page	.45	.45
Municipal Service Worker (Custodial)	.25	.25
TOTAL FTE	6.91	6.91

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Printer Updates	\$6,223	General Fund	Tab C – Page 24
TOTAL	\$6,223		



FY 2026 Department Budget Cover Sheet
Department: Parks & Recreation (Parks & Open Spaces)
Department Head: Chad Tiemeyer

Department Overview

Department Focus

Four full time employees – One Superintendent and three Municipal Service Workers. City staff maintains 114 acres of parks land and 67 acres of special areas.

Accomplishments from the past year

State Baseball-New Contract through 2028
 Merchants Park Improvement Project

FY 2026 Initiatives

Lighting Project, working design and plans
 Tree planting, make up for 400 lost Ash Trees
 NW Park Shelter house

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Shelter house Reservations/ Baseball	\$9,000	\$9,000
Misc. Revenues	\$15,000	\$13,000
Total Revenues	\$24,000	\$22,000
Expenses		
Personnel Services	\$434,822	\$450,462
Services & Commodities	\$156,200	\$157,700
Capital Outlay	\$56,179	\$0
Total Expenses	\$647,201	\$608,162
Revenues Over/(Under) Expenditures	(\$623,201)	(\$586,162)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Superintendent	1.00	1.00
Municipal Services Worker	3.00	3.00
25% Director of Parks and Recreation	0.25	0.25
Part-time seasonal	1.84 (3,829 est. hrs)	1.84 (3,829 est. hrs)
TOTAL FTEs	6.09	6.09

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Park tables/trash cans (additional)	\$5,000	LOST	Tab C – Page 25
Playground Repairs	\$20,000	LOST	Tab C – Page 25
Batting Cage	\$20,000	LOST	Tab C – Page 25
Fence Topper- protective topping	\$3,500	LOST	Tab C – Page 25
Lighted Park- Graham Park	\$100,000	LOST	Tab C – Page 25
TOTAL	\$148,500		



FY 2026 Department Budget Cover Sheet
 Department: **Parks & Recreation (Golf Course)**
 Department Head: **Chad Tiemeyer**

Department Overview

Department Focus

Increased amount of play and playability

Accomplishments from the past year

Maintaining high level of service with reduced staff this past summer
 Reciprocal Card
 Iowa PGA Golf Pass

FY 2026 Initiatives

Improve playability and minor upgrades to clubhouse

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Golf Cart Rentals	\$150,000	\$150,000
Golf Course	\$400,000	\$400,000
Misc. Revenues	\$2,160	\$0
Total Revenues	\$552,160	\$550,000
Expenses		
Personnel Services	\$289,208	\$300,868
Services & Commodities	\$226,600	\$220,300
Capital Outlay	\$104,738	\$48,000
Total Expenses	\$620,546	\$569,168
Revenues Over/(Under) Expenditures	(\$68,386)	(\$19,168)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Superintendent	1.00	1.00
Assistant Superintendent	1.00	1.00
25% Director of Parks and Recreation	0.25	0.25
Part-time Seasonal	2.50 (5,200 est. hrs)	2.50 (5,200 est. hrs)
TOTAL FTEs	4.75	4.75

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Utility vehicle	\$25,000	General Fund	Tab C – Page 24
Bedknife grinder	\$23,000	General Fund	Tab C – Page 24
TOTAL	\$48,000		



FY 2026 Department Budget Cover Sheet
Department: Parks & Recreation (Recreation Center)
Department Head: Chad Tiemeyer

Department Overview

Department Focus

Memberships and providing recreational opportunities for individuals and families

Accomplishments from the past year

New Fitness Equipment
 Carroll Recreation Center Renovation completed

FY 2026 Initiatives

Look for options to engage our past members and attract new members
 New Programs and Fitness options
 Update confusing and dated memberships

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Recreation Center Memberships	\$405,000	\$410,000
Total Revenues	\$405,000	\$410,000
Expenses		
Personnel Services	\$512,923	\$540,330
Services & Commodities	\$287,525	\$271,525
Capital Outlay	\$35,000	\$40,000
Total Expenses	\$835,448	\$851,855
Revenues Over/(Under) Expenditures	(\$430,448)	(\$441,855)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Recreation Superintendent	1.00	1.00
Municipal Service Workers	1.40	1.40
30% Director of Parks and Recreation	0.30	0.30
33% Building Maintenance Specialist	0.33	0.33
70% Fitness and Aquatic Specialist	0.70	0.70
Part-Time Control Desk	3.25 (6,760 est. hrs)	3.25 (6,760 est. hrs)
Part-Time Lifeguards	3.14 (6,546 est. hrs)	3.14 (6,546 est. hrs)
TOTAL FTEs	10.12	10.12

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Exercise equipment	\$40,000	General Fund	Tab C – Page 24
TOTAL	\$40,000		



FY 2026 Department Budget Cover Sheet
Department: Parks & Recreation (Leisure Services)
Department Head: Chad Tiemeyer

Department Overview

Department Focus

Providing recreational opportunities for individuals and families.

Accomplishments from the past year

- Coaching Camps
- Umpiring Camps to help boost number of youth umpires
- Kick It Up Soccer Tournament

FY 2026 Initiatives

- Increase participation and programming of events, including new events
- Add Pickleball Tournament

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Leisure Services	\$140,000	\$145,000
Misc. Revenues	\$500	\$0
Total Revenues	\$140,500	\$145,000
Expenses		
Personnel Services	\$211,325	\$223,400
Services & Commodities	\$83,575	\$83,575
Capital Outlay	\$4,066	\$0
Total Expenses	\$298,966	\$306,975
Revenues Over/(Under) Expenditures	(\$158,466)	(\$161,975)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Recreation Program Specialist	1.00	1.00
Rec Center Secretary	1.00	1.00
10% Aquatics & Fitness Specialist	0.10	0.10
15% Director of Park and Recreation	0.15	0.15
Part-time	1.00 (2,080 est. hrs)	1.00 (2,080 est. hrs)
TOTAL FTEs	3.25	3.25

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
None			



FY 2026 Department Budget Cover Sheet
 Department: **Parks & Recreation (Aquatic Center)**
 Department Head: **Chad Tiemeyer**

Department Overview

Department Focus

Memberships and providing recreational opportunities for individuals and families

Accomplishments from the past year

Implemented plans to hire and retain more lifeguards

FY 2026 Initiatives

“Kids Night Out” Summer Event- Possible adult event
 Increase overall use of Aquatic Center

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Aquatic Center Admissions	\$47,000	\$50,000
Aquatic Center Memberships	\$43,000	\$44,000
Sales Tax	\$5,670	\$6,580
Concessions	\$22,000	\$25,000
Total Revenues	\$117,670	\$125,580
Expenses		
Personnel Services	\$102,478	\$114,890
Services & Commodities	\$86,145	\$85,555
Capital Outlay	\$5,000	\$0
Total Expenses	\$193,623	\$200,445
Revenues Over/(Under) Expenditures	(\$75,953)	(\$74,865)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
20% Aquatic and Fitness Specialist	0.20	0.20
Part-time	2.20 (4,550 est. hrs)	2.20 (4,550 est. hrs)
TOTAL FTEs	2.4	2.4

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
None			



FY 2026 Department Budget Cover Sheet

Department: **Parks & Recreation (Cemetery)**

Department Head: **Chad Tiemeyer**

Department Overview

Department Focus

To assist with funerals services at the cemetery. Maintain the cemetery grounds and buildings.

Accomplishments from the past year

Citizens continue making great comments about the upkeep and service by the staff.

FY 2026 Initiatives

Improvements to the cemetery wall. Review Cemetery Ordinance.

Budget Overview (See tab I – Culture & Recreation)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Grave Opening & Closing	\$40,000	\$40,000
Deed Fee	\$260	\$250
Sale of Lots	\$20,000	\$20,000
Total Revenue	\$60,260	\$60,250
Expenses		
Personnel Services	\$112,769	\$113,659
Services & Commodities	\$45,600	\$39,100
Capital Outlay	\$52,115	\$0
Total Expenses	\$210,484	\$152,759
Revenues Over/(Under) Expenditures	(\$150,224)	(\$92,509)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Cemetery Sexton	1.00	1.00
5% Director of Parks & Recreation	0.05	0.05
Part-time	<u>1.20 (2,504 est. hrs)</u>	<u>1.20 (2,504 est. hrs)</u>
TOTAL FTEs	2.25	2.25

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
None			



FY 2026 Department Budget Coversheet
 Department: **Community & Economic Development**

Department Overview

Department Focus

Community and economic development of the city includes funding to Carroll County Growth Partnership (CCGP) and support of the housing trust fund managed by Region 12.

F.Y. 2026 Initiatives

Continue efforts for developing the community.

Budget Overview (See tab J and tab Q – Carroll County Growth Partnership)

	Tab J	Tab Q (LOST)
	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Services & Commodities	\$82,400	\$84,460
Total Expenses	\$82,400	\$84,460
Revenues Over/(Under) Expenditures	(\$82,400)	(\$84,460)

Budget Overview (See tab J – Housing)

	FY 2025 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$3,500	\$3,500
Total Expenses	\$3,500	\$3,500
Revenues Over/(Under) Expenditures	(\$3,500)	(\$3,500)

Budget Overview (See tab J – Planning & Zoning)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Licenses & Permits	\$250	\$500
Miscellaneous Revenue	\$250	\$500
Total Revenue	\$500	\$1,000
Expenses		
Services & Commodities	\$1,000	\$1,000
Total Expenses	\$1,000	\$1,000
Revenues Over/(Under) Expenditures	(\$500)	\$0



FY 2026 Department Budget Coversheet

Department: **General Government**

Department Overview

Department Focus

The General Government area includes offices of Mayor, City Council, daily City Hall operations, City Hall general building, legal services and tort liability.

Accomplishments from the past year

Continued learning the new financial software

FY 2026 Initiatives

Continue learning/becoming more efficient with new software

Budget Overview (See tab K – Legislative and Executive)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Personnel Services	\$26,247	\$27,247
Services & Commodities	\$4,500	\$7,200
Total Expenses	\$30,747	\$34,447
Revenues Over/(Under) Expenditures	(\$30,747)	(\$34,447)

Budget Overview (See tab K – Financial Administration)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$40,600	\$40,600
Total Revenues	\$40,600	\$40,600
Expenses		
Personnel Services	\$511,429	\$536,421
Services & Commodities	\$106,150	\$113,150
Capital Outlay	\$5,000	\$5,000
Total Expenses	\$622,579	\$654,571
Revenues Over/(Under) Expenditures	(\$581,979)	(\$613,971)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
City Manager	1	1
City Clerk/Finance Director	1	1
Deputy City Clerk	0.5	0.5
Administrative Assistants	1.5	1.5
TOTAL FTE	4	4

Capital Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Computer replacements	\$5,000	General Fund	Tab C – Page 24
TOTAL	\$5,000		

Budget Overview (See tab K – Elections)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Services & Commodities	\$0	\$4,000
Total Expenses	\$0	\$4,000
Revenues Over/(Under) Expenditures	0	(\$4,000)

Budget Overview (See tab K – Legal Services (Attorney))

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Personnel Services	\$10,539	\$10,539
Services & Commodities	\$48,000	\$45,000
Total Expenses	\$58,539	\$55,539
Revenues Over/(Under) Expenditures	(\$58,539)	(\$55,539)

Budget Overview (See tab K – City Hall/General Building)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Personnel Services	\$83,447	\$86,331
Services & Commodities	\$32,850	\$28,600
Capital Outlay	\$0	\$0
Total Expenses	\$116,297	\$114,931
Revenues Over/(Under) Expenditures	(\$116,297)	(\$114,931)

Authorized Personnel (FTEs)

	FY 2025 Approved	FY 2026 Requested
Building Maintenance Specialist	0.67	0.67
Municipal Service Worker (Custodial)	0.20	0.20
TOTAL FTE	0.87	0.87

Budget Overview (See tab K – Tort Liability)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Services & Commodities	\$644,377	\$679,142
Total Expenses	\$644,377	\$679,142
Revenues Over/(Under) Expenditures	(\$644,377)	(\$679,142)

Budget Overview (See tab K – General Government)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Expenses		
Personnel Services	\$11,000	\$11,000
Services & Commodities	\$55,200	\$52,000
Total Expenses	\$66,200	\$63,000
Revenues Over/(Under) Expenditures	(\$66,200)	(\$63,000)



FY 2026 Department Budget Coversheet

Department: **General Fund Transfers**

Department Overview

Department Focus

To account for transfers into (employee benefits and water/wastewater insurance costs) and out of the General Fund

Accomplishments from the past year

Continued support of the sidewalk transition plan (transfer to CP-Streets) and funding for the Airport LED runway light conversion project

FY 2026 Initiatives

Transfer to help fund the Airport Corporate Hangar design services

Budget Overview (See tab L – Transfers)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Other Financing Sources (transfers in)	\$1,228,764	\$1,345,030
Total Revenue	\$1,228,764	\$1,345,030
Expenses		
Transfers out	\$64,490	\$55,500
Total Expenses	\$64,490	\$55,500
Revenues Over/(Under) Expenditures	\$1,164,274	\$1,289,530



FY 2026 Department Budget Coversheet

Department: **General Revenues**

Department Overview

Department Focus

To account for general revenues including tax collections (combined general fund levy (CGFL), ag levy and insurance levy), cable franchise fee, property tax and business property tax credit replacement revenues from the State of Iowa, and other miscellaneous revenues.

FY 2026 Initiatives

The property tax replacement revenue from the State is being phased out with FY26 as the final year.

Budget Overview (See tab L – General Revenues)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$213,375	\$203,375
Taxes	\$4,578,337	\$4,648,813
Intergovernmental	\$232,159	\$178,349
Miscellaneous Revenue	\$1,500	\$50
Total Revenue	\$5,025,371	\$5,030,587
Expenses	\$0	\$0
Revenues Over/(Under) Expenditures	\$5,025,371	\$5,030,587



FY 2026 Department Budget Coversheet

Department: **Hotel Motel Tax Fund**

Department Overview

Department Focus

To account for the receipt and use of Hotel Motel tax collections

Accomplishments from the past year

Funding for tourism promotion, Bandshell Renovation Project and starting a marketing/wayfinding signs project.

FY 2026 Initiatives

Continued funding for tourism promotion and wayfinding signs.

Budget Overview (See tab M – Hotel Motel Tax Fund)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Hotel Motel tax collections	\$240,000	\$240,000
Use of Money	\$22,000	\$15,000
Total Revenue	\$262,000	\$255,000
Expenses		
Personnel Services	\$2,992	\$3,223
Services & Commodities	\$124,825	\$109,825
Capital Outlay	\$267,200	\$0
Transfers out	\$111,900	\$0
Total Expenses	\$506,917	\$113,048
Revenues Over/(Under) Expenditures	(\$244,917)	\$141,952
Fund Balance	\$360,237	\$502,189

Capital Requests

None



FY 2026 Department Budget Coversheet

Department: **Electric Franchise Fee**

Department Overview

Department Focus

To account for the receipt and use of the electric franchise fee

Accomplishments from the past year

The electric franchise fee began collections in FY 2021. The anticipated total annual collections is approximately \$114,000.

FY 2026 Initiatives

Accumulate funds to use on future street related construction projects including the Twelfth Street Reconstruction Project.

Budget Overview (See tab N – Electric Franchise Fee)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Electric Franchise Fee	\$114,000	\$114,000
Use of Money	\$4,500	\$4,000
Total Revenue	\$118,500	\$118,000
Expenses		
Transfers out	\$0	\$100,000
Total Expenses	\$0	\$100,000
Revenues Over/(Under) Expenditures	\$118,500	\$18,000
Fund Balance	\$274,254	\$292,254



FY 2026 Department Budget Coversheet

Department: **Federal Funds Special Revenue Fund**

Department Overview

Department Focus

To account for the receipt and use of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program under the American Rescue Plan (ARPA). The final rule that was issued January 6, 2022, allows funds to be used for the following:

- Replace lost public sector revenue
- Support the COVID-19 public health and economic response
- Provide premium pay for eligible workers performing essential work
- Invest in water, sewer, and broadband infrastructure

Budget Overview (See tab N – Federal Grants)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Use of Money	\$29,812	\$0
Total Revenue	\$29,812	\$0
Expenses		
Housing Incentives	\$240,000	\$0
Transfer Out	\$970,411	\$0
Total Expenses	\$1,210,411	\$0
Revenues Over/(Under) Expenditures	(\$1,180,599)	\$0
Fund Balance	\$0	\$0



FY 2026 Department Budget Coversheet

Department: **Public Works Department**

Road Use Tax

Department Head: **Randall M. Krauel**

Director of Public Works

Department Overview

Department Focus

Enhance citizens' opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

Accomplishments from the past year

- Adams Street Reconstruction
- HD Truck Purchase (2)
- Sweeper Purchase

FY 2026 Initiatives

- Tractor Backhoe Purchase
- PMS Data Collection
- Twelfth Street Reconstruction

Budget Overview (See tab O – Road Use Tax Fund)

	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
R.U.T. from State	\$1,450,101	\$1,460,422
Miscellaneous	\$600	\$600
Transfers	\$117,934	\$159,174
Total Revenues	\$1,568,635	\$1,620,196
Expenditures		
Personnel Services	\$534,576	\$669,333
Services & Commodities	\$400,000	\$395,000
Capital Outlay	\$602,460	\$300,000
Transfers	\$0	\$800,000
Total Expenditures	\$1,537,036	\$2,164,333
Revenues Over/(Under) Expenditures	\$31,599	(\$544,137)
Fund Balance	\$4,280,456	\$3,736,319

Authorized Personnel (FTEs)

	F.Y. 2025 Approved	F.Y. 2026 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Public Works Administrative Assistant	0.30	0.30
Street Superintendent	1.00	1.00
Municipal Service Worker	6.00	6.00
Total FTE	7.90	7.90

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Tractor Backhoe	\$200,000	Road Use Tax Fund	Tab C - Page 25
Air Compressor	\$35,000	Road Use Tax Fund	Tab C - Page 25
PMS	\$65,000	Road Use Tax Fund	Tab C - Page 25
Total	\$300,000		



FY 2026 Department Budget Coversheet

Department: **Local Option Sales Tax (LOST) Fund**

Department Overview

Department Focus

To account for the receipt and use of Local Option Sales Tax collections

Accomplishments from the past year

PD in car & body camera replacements and park improvements. Funding for the removal of Ash trees.

FY 2026 Initiatives

Help fund various park improvements including a Light Park (Graham Park), outside agencies, Downtown Façade grants, rehabilitation of the Aquatic Center, housing incentives and abandoned properties initiatives.

Budget Overview (See tab Q – Local Option Sales Tax (LOST) Fund)

	FY 2025 (Re-estimate)	FY 2026 (City Admin. Rec.)
Revenue		
Local Option Sales Tax	\$2,100,000	\$2,100,000
Intergovernmental	\$100,000	\$0
Use of Money	\$50,000	\$50,000
Transfer in	\$100,000	\$115,878
Total Revenue	\$2,350,000	\$2,265,878
Expenses		
Services and Commodities	\$590,078	\$903,900
Capital Outlay	\$248,717	\$148,500
Transfers out	\$1,089,438	\$1,095,713
Total Expenses	\$1,928,233	\$2,148,113
Revenues Over/(Under) Expenditures	\$421,767	\$117,765
Fund Balance	\$1,828,563	\$1,946,328

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Youth Sports Complex batting cages	\$20,000	LOST	Tab C – Page 25
Youth Sports Complex fence topper	\$3,500	LOST	Tab C – Page 25
Playground repairs	\$20,000	LOST	Tab C – Page 25
Park tables/trash cans (additional)	\$5,000	LOST	Tab C – Page 25
Lighted Park (Graham Park)	\$100,000	LOST	Tab C – Page 25
TOTAL	\$148,500		



FY 2026 Department Budget Coversheet

Department: **Public Works Department**
Capital Projects

Department Head: **Randall M. Krauel**
Director of Public Works

Department Overview

Department Focus

Enhance citizens' opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

Accomplishments from the past year

- Adams Street Reconstruction
- CBD Street Resurfacing

FY 2026 Initiatives

- Roof Replacement Projects
- Twelfth Street Reconstruction
- US 30 Traffic Signals

This Capital Projects Fund – Public Works Coversheet includes Revenues and Expenditures from the following areas of the Capital Projects Fund.

- Buildings
- Streets
- Street Maintenance Facility
- Utilities

Budget Overview (See tab U – Capital Projects)

Buildings	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$11,500	\$1,000
Miscellaneous	\$0	\$56,791
Transfers	\$150,000	\$0
Total Revenues	\$161,500	\$57,791
Expenditures		
Capital Outlay	\$275,000	\$415,000
Total Expenditures	\$275,000	\$415,000
Revenues Over/(Under) Expenditures	(\$113,500)	(\$357,209)
Fund Balance	\$457,609	\$100,400

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Roof Replacements	\$415,000	Insurance	Tab C - Page 26
Total	\$415,000		

Streets	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$50,000	\$50,000
Intergovernmental	\$0	\$800,000
Special Assessments	\$7,585	\$0
Bonds	\$1,576,378	\$2,000,000
Transfers	\$350,000	\$2,650,000
Total Revenues	\$1,983,963	\$5,500,000
Expenditures		
Capital Outlay	\$3,880,980	\$1,930,000
Total Expenditures	\$3,880,980	\$1,930,000
Revenues Over/(Under) Expenditures	(\$1,897,017)	\$3,570,000
Fund Balance	\$1,794,689	\$5,364,689
Capital Requests		

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalk	\$50,000	General Fund	Tab C - Page 27
Twelfth Street Reconstruction	\$1,380,000	LOST Electric Franchise Fed. Grant G.O. Bond RUT, SU, WU	Tab C - Page 27
US 30 Traffic Signals	\$500,000	LOST/TIF	Tab C - Page 27
Total	\$1,930,000		

Street Maintenance Facility	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Expenditures		
Capital Outlay	\$34,000	\$0
Transfers	\$0	\$17,940
Total Expenditures	\$34,000	\$17,940
Revenues Over/(Under) Expenditures	(\$34,000)	(\$17,940)
Fund Balance	\$17,940	\$0

Utilities	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Transfer	\$6,411	\$0
G.O. Bonds/TIF	\$0	\$1,030,000
Total Revenues	\$6,411	\$0
Expenditures		
Capital Outlay	\$404,936	\$575,000
Total Expenditures	\$404,936	\$575,000
Revenues Over/(Under) Expenditures	(\$398,525)	(\$455,000)
Fund Balance	(\$455,000)	\$0

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
US 30 W Sewer & Watermain Ext.	\$575,000	Bond/TIF	Tab C - Page 27
Total	\$575,000		



FY 2026 Department Budget Coversheet

Department: **Culture & Recreation**

Capital Projects

Department Overview

Department Focus

Capital projects in the Culture & Recreation area of city government including library, parks, trails, golf course, recreation center and cemetery

Accomplishments from the past year

- Completion of Golf Course Pump Station Project, Merchants Park Project and Rec Center Building Project.

FY 2026 Initiatives

- Completion of the projects from FY 2025, if needed.

This Capital Projects Fund – Culture & Recreation Coversheet includes Revenues and Expenditures from the following areas of the Capital Projects Fund.

- Parks & Recreation
- Rec Center Building Project

Budget Overview (See tab U – Capital Projects)

Parks & Recreation	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$20,000	\$3,000
Intergovernmental	\$253,000	\$0
Miscellaneous Revenue	\$413,100	\$0
Transfer from Hotel/Motel	\$111,900	\$0
Transfer from LOST	\$160,125	\$0
Total Revenues	\$958,125	\$3,000
Expenditures		
Capital Outlay	\$2,248,729	\$0
Total Expenditures	\$2,248,729	\$0
Revenues Over/(Under) Expenditures	(\$1,290,604)	\$3,000
Fund Balance	\$114,624	\$117,624

Rec Center Building	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$253	\$0
Total Revenues	\$253	\$0
Expenditures		
Capital Outlay	\$15,000	\$0
Transfer	\$0	\$132,330
Total Expenditures	\$15,000	\$132,330
Revenues Over/(Under) Expenditures	(\$14,747)	(\$132,330)
Fund Balance	\$132,330	\$0



FY 2026 Department Budget Coversheet

Department: **Public Works Department**
Water Utility

Department Head: **Randall M. Krauel**
Director of Public Works

Department Overview

Department Focus

Enhance citizens' opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

Accomplishments from the past year

- Watermain Replacement
- HSPS Pump Replacement

FY 2026 Initiatives

- Fire Hydrant painting
- NW Pressure Zone

In addition to the Water Utility Operational Fund, the following funds are maintained for the benefit of the Water Utility: W.U. Depreciation Fund, W.U. Capital Improvements Fund, and W.U. Water Meter Deposit Fund. The purpose of these funds are as follows:

- W.U. Depreciation Fund: Sets aside \$50,000, annually, to provide funding for major repairs of original equipment at the Water Treatment Plant.
- W.U. Capital Improvements Fund: Tracks and funds capital repairs/replacements for the Wells, Water Treatment Plant and the watermain distribution system.
- W.U. Meter Deposit Fund: Receives non-owner-occupied homeowners' required deposits when Municipal Utility Service is requested. This fund also refunds deposits when service is discontinued.

Information on all of these funds is also found under Tab W.

Budget Overview (See tab W – Water Utility Funds)

Water Utility	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$112,400	\$112,400
Charges for Service	\$1,583,200	\$1,583,200
Miscellaneous	\$59,500	\$55,500
Other Financing Sources	\$1,062,500	\$0
Total Revenues	\$2,817,600	\$1,751,100
Expenditures		
Personnel Services	\$622,362	\$686,883
Services & Commodities	\$587,250	\$682,450
Capital Outlay	\$117,000	\$180,000
Transfers	\$1,795,998	\$895,015
Total Expenditures	\$3,122,610	\$2,444,348
Revenues Over/(Under) Expenditures	(\$305,010)	(\$693,248)
Fund Balance	\$1,055,020	\$361,772

Authorized Personnel (FTEs)

	F.Y. 2025 Approved	F.Y. 2026 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Public Works Administrative Assistant	0.20	0.20
Water Superintendent	1.00	1.00
Water Plant Operator	4.00	4.00
Municipal Service Worker	1.00	1.00
Deputy City Clerk	0.50	0.50
Total FTE	7.10	7.10

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Meters, Etc.	\$30,000	Water Utility Fund	Tab C - Page 28
SCADA System	\$100,000	Water Utility Fund	Tab C - Page 28
Pickup	\$50,000	Water Utility Fund	Tab C - Page 28
Total	\$180,000		

Depreciation	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$30,000	\$30,000
Transf. From WU	\$50,000	\$50,000
Total Revenues	\$80,000	\$80,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$80,000	\$80,000
Fund Balance	\$1,256,089	\$1,336,089

Capital Improvements	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$20,000	\$20,000
Transfer from Water Utility	\$1,515,000	\$250,000
Bond	\$0	\$3,735,000
Total Revenues	\$1,535,000	\$4,005,000
Expenditures		
Capital Outlay	\$1,745,000	\$1,777,000
Total Expenditures	\$1,745,000	\$1,777,000
Revenues Over/(Under) Expenditures	(\$210,000)	\$2,228,000
Fund Balance	\$1,059,108	\$3,287,108

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
NW Pressure Zone	\$1,777,000	Water Utility Fund Bond	Tab C - Page 28
Total	\$1,777,000		

Meter Deposit	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Meter Deposits	\$10,000	\$10,000
Total Revenues	\$10,000	\$10,000
Expenditures		
Refunds	\$10,000	\$10,000
Total Expenditures	\$10,000	\$10,000
Revenues Over/(Under) Expenditures	\$0	\$0
Fund Balance	\$46,636	\$46,636



FY 2026 Department Budget Coversheet

Department: **Public Works Department**
Sewer Utility

Department Head: **Randall M. Krauel**
Director of Public Works

Department Overview

Department Focus

Enhance citizens’ opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

Accomplishments from the past year

- Nutrient Reduction – Continue analysis
- Copper Compliance – Continue analysis

FY 2026 Initiatives

- Copper Compliance – Continue analysis
- Nutrient Reduction – Continue analysis
- Chlorides, Selenium, Thallium – Continue analysis
- Digester & VLR Project

In addition to the Sewer Utility Operational Fund, the following funds are maintained for the benefit of the Sewer Utility: S.U. Depreciation Fund and S.U. Capital Improvements Fund. The purpose of these funds are as follows:

- S.U. Depreciation Fund: Sets aside \$35,000, annually, to provide funding for major repairs of original equipment at the Wastewater Treatment Plant.
- S.U. Capital Improvements Fund: Tracks and funds capital repairs/replacements for the Wastewater Treatment Plant and the sanitary sewer collection system.

Information on all of these funds is also found under Tab X.

Budget Overview (See tab X – Sewer Utility Funds)

Sewer Utility	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$75,000	\$75,000
Charges for Service	\$2,187,000	\$2,187,000
Miscellaneous	\$25,100	\$25,100
Other Funding Sources	\$75,750	\$0
Total Revenues	\$2,362,850	\$2,287,100
Expenditures		
Personnel Services	\$581,175	\$623,456
Services & Commodities	\$342,600	\$299,400
Capital Outlay	\$147,000	\$214,500
Transfers	\$1,738,357	\$900,041
Total Expenditures	\$2,809,132	\$2,037,397
Revenues Over/(Under) Expenditures	(\$446,282)	\$249,703
Fund Balance	\$2,157,898	\$2,407,601

Authorized Personnel (FTEs)

	F.Y. 2025 Approved	F.Y. 2026 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Public Works Administrative Assistant	0.20	0.20
Wastewater Superintendent	1.00	1.00
Wastewater Plant Operator	4.00	4.00
Administrative Assistant	0.50	0.50
Total FTE	6.10	6.10

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sludge Lagoon Cleaning	\$60,000	Sewer Utility Fund	Tab C - Page 28
SCADA System	\$150,000	Sewer Utility Fund	Tab C - Page 28
Mower	\$4,500	Sewer Utility Fund	Tab C - Page 28
Total	\$214,500		

Depreciation	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$20,000	\$20,000
Transf. From SU	\$35,000	\$35,000
Total Revenues	\$55,000	\$55,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$55,000	\$55,000
Fund Balance	\$930,288	\$985,288

Capital Improvements	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$38,000	\$25,000
Transfers	\$1,824,000	\$250,000
Loan/Bond	\$0	\$1,675,000
Total Revenues	\$1,862,000	\$1,950,000
Expenditures		
Capital Outlay	\$1,420,000	\$2,329,000
Total Expenditures	\$1,420,000	\$2,329,000
Revenues Over/(Under) Expenditures	\$442,000	(\$379,000)
Fund Balance	\$2,314,892	\$1,935,892

Capital Requests

FY 2026 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Nutrient Reduction	\$100,000	Sewer Utility Fund	Tab C - Page 28
Copper Compliance	\$100,000	Sewer Utility Fund	Tab C - Page 28
Digester & VLR	\$2,079,000	Sewer Utility Fund	Tab C - Page 28
San. S. Rehabilitation	\$50,000	Sewer Utility Fund	Tab C - Page 28
Total	\$2,329,000		



FY 2026 Department Budget Coversheet

Department: **Public Works Department**
Storm Water Utility

Department Head: **Randall M. Krauel**
Director of Public Works

Department Overview

Department Focus

Enhance citizens’ opportunities to enjoy a safe, superior quality of life, to deliver efficient services and programs, and to promote community growth and development, through a system of representative self-government and a highly trained dedicated staff.

FY 2026 Initiatives

In addition to the Storm Water Utility Operational Fund, the following fund is maintained for the benefit of the Storm Water Utility: S.W.U. Capital Improvements Fund. The purpose of this fund is as follows:

- S.W.U. Capital Improvements Fund: Tracks and funds capital repairs/replacements for the storm sewer collection system.

Information on this fund is also found under Tab Y.

Budget Overview (See tab Y – Storm Water Utility Funds)

Storm Water Utility	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$40,000	\$40,000
Charges for Service	\$266,890	\$266,890
Miscellaneous	\$1,400	\$1,400
Total Revenues	\$308,290	\$308,290
Expenditures		
Services & Commodities	\$6,890	\$6,890
Transfers	\$105,000	\$0
Total Expenditures	\$111,890	\$6,890
Revenues Over/(Under) Expenditures	\$196,400	\$301,400
Fund Balance	\$1,839,659	\$2,141,059

Capital Improvements	F.Y. 2025 (Re-estimate)	F.Y. 2026 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$2,500	\$2,500
Transfers	\$105,000	\$0
Total Revenues	\$107,500	\$2,500
Expenditures		
Capital Outlay	\$72,820	\$0
Total Expenditures	\$72,820	\$0
Revenues Over/(Under) Expenditures	\$34,680	\$2,500
Fund Balance	\$136,654	\$139,154

**GENERAL FUND
PUBLIC SAFETY
INDEX**

DEPARTMENT	PAGE
Police Operations	87
Fire Department	90
Building Code Enforcement	92
Communications	94
Disaster Services	95



**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 001 - GENERAL FUND							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1010-1-2001	LIQUOR PERMITS	13,248.13	15,311.97	15,500.00	7,505.65	15,500.00	15,000.00
001-4-1010-1-2050	CIGARETTE PERMITS	1,556.25	1,481.25	1,200.00	0.00	1,200.00	1,200.00
001-4-1010-1-2700	PEDDLERS PERMITS	650.00	975.00	150.00	700.00	800.00	200.00
RevCategory: 2 - LICENSES & PERMITS Total:		15,454.38	17,768.22	16,850.00	8,205.65	17,500.00	16,400.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1010-2-4030	DOJ - BULLET PROOF VESTS RE...	412.00	292.50	800.00	800.00	800.00	550.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		412.00	292.50	800.00	800.00	800.00	550.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1010-1-7500	SALE OF MERCH. & SERV.	685.00	705.00	500.00	381.00	500.00	500.00
001-4-1010-1-7650	FINES & FEES	53,992.57	57,847.19	60,000.00	23,470.16	60,000.00	60,000.00
001-4-1010-2-7150	MISC. REFUNDS	2,863.78	3,429.14	1,000.00	3,798.16	3,500.00	1,000.00
001-4-1010-2-7275	MISC. REVENUE	177.74	5,105.51	0.00	116.44	200.00	80,384.00
001-4-1010-2-7501	SALE OF EQUIPMENT	0.00	8,606.25	0.00	12,352.50	12,200.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		57,719.09	75,693.09	61,500.00	40,118.26	76,400.00	141,884.00
Revenue Total:		73,585.47	93,753.81	79,150.00	49,123.91	94,700.00	158,834.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1010-10100	REGULAR SALARY & WAGES	1,073,509.05	1,186,883.73	1,314,178.00	724,837.52	1,314,178.00	1,436,038.00
001-6-1010-10110	NON SWORN REGULAR WAGES	51,820.85	54,385.83	56,613.00	36,893.97	64,137.00	68,325.00
001-6-1010-10400	OVERTIME PAY	34,941.35	44,252.20	35,000.00	35,809.16	35,000.00	40,000.00
001-6-1010-11100	FICA - CITY'S CONTRIB.	19,604.12	21,375.00	24,070.00	13,572.41	24,645.00	26,091.00
001-6-1010-11300	IPERS - CITY'S CONTRIB.	5,380.81	5,256.72	6,730.00	3,731.91	7,440.00	6,895.00
001-6-1010-11410	CITY'S CONTR.-MFPRSI	255,434.47	272,605.88	302,351.00	163,708.42	302,351.00	333,660.00
001-6-1010-11501	MEDICAL INS. PREMIUMS	152,884.56	152,897.52	168,189.00	79,878.37	159,822.00	159,886.00
001-6-1010-11503	INS. SELF FUNDING	94.07	94.08	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-1010-11602	INSURANCE - OPT OUT PMT	3,884.14	3,884.16	4,272.00	2,265.76	3,884.00	3,884.00
001-6-1010-11811	UNIFORMS & EQUIPMENT	10,408.12	6,608.59	13,000.00	5,016.48	13,000.00	13,000.00
001-6-1010-11820	CAR ALLOWANCE	2,400.06	2,400.06	0.00	646.17	647.00	0.00
001-6-1010-12101	DUES, MEMBERSHIPS, ETC.	1,615.00	3,355.00	4,342.00	1,535.00	4,342.00	4,342.00
001-6-1010-12300	TRAINING EXPENSES	5,520.00	6,834.00	15,000.00	6,773.65	15,000.00	18,000.00
001-6-1010-12400	TRAVEL & CONFERENCE	3,389.28	4,468.54	7,000.00	1,239.46	7,000.00	7,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		1,620,885.88	1,765,301.31	1,950,745.00	1,075,908.28	1,951,446.00	2,117,121.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1010-23100	REPAIR & MAINT. OF BLDGS	12,452.80	5,556.26	3,000.00	18,420.47	20,250.00	5,000.00
001-6-1010-23311	VEHICLE SUPPLIES/EQUIP	9,689.67	17,458.40	26,400.00	29,499.55	45,300.00	17,600.00
001-6-1010-23312	VEHICLE OPER. SUPPLIES	29,735.32	27,976.69	30,000.00	14,438.09	30,000.00	30,000.00
001-6-1010-23320	RPR & MAINT OF VEHICLES	11,795.03	10,071.11	8,000.00	8,797.43	8,000.00	9,000.00
001-6-1010-23400	RPR. & MAINT. OF EQUIP.	13,557.00	7,410.88	10,000.00	5,257.64	10,000.00	10,000.00
001-6-1010-23711	UTIL. SERV. - ELECTRIC	9,235.71	8,647.94	9,500.00	5,261.98	9,500.00	9,542.00
001-6-1010-23712	UTIL. SERV. - GAS	2,958.84	2,035.26	3,051.00	831.47	3,051.00	2,239.00
001-6-1010-23730	TELEPHONE	6,844.00	12,143.42	12,934.00	7,508.81	12,934.00	12,934.00
001-6-1010-24051	COURT COSTS	0.00	35.90	0.00	0.00	0.00	0.00
001-6-1010-24901	CONSULT. & PROF. FEES	3,400.55	457.79	5,000.00	124.98	5,000.00	3,000.00
001-6-1010-24950	NUISANCE ABATEMENTS	4,584.17	3,775.30	3,000.00	4,677.17	3,000.00	0.00
001-6-1010-24951	CAR REMOVAL CONTRACT	175.00	456.00	500.00	200.00	500.00	500.00
001-6-1010-24952	OFFICE MACHINE CONTRACT	9,250.59	14,252.94	13,790.00	4,900.74	13,790.00	33,794.00
001-6-1010-24953	DOG CARE CONTRACT	8,450.00	7,800.00	7,800.00	3,900.00	7,800.00	7,800.00
001-6-1010-24955	GUN RANGE - CITY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
001-6-1010-24958	MISC. CONTRACT LABOR	7,949.62	7,844.64	8,488.00	1,490.57	7,240.00	1,000.00
001-6-1010-25050	OFFICE SUPPLIES	1,472.42	2,741.77	3,000.00	1,997.89	3,000.00	2,500.00
001-6-1010-25061	TRAINING SUPPLIES	6,415.44	5,190.88	9,000.00	1,412.64	9,000.00	6,000.00
001-6-1010-25062	CRIME PREV. MATERIALS	0.00	179.98	300.00	0.00	300.00	300.00
001-6-1010-25063	INVESTIGATION	3,067.46	2,821.69	5,000.00	1,613.57	5,000.00	4,000.00
001-6-1010-25066	OPER. & MAINT. SUPPLIES	838.75	986.23	2,000.00	677.92	2,000.00	2,000.00
001-6-1010-25075	POSTAGE AND FREIGHT	511.72	449.43	700.00	255.56	700.00	700.00
001-6-1010-25091	SAFETY SUPL. & EQUIP.	0.00	0.00	150.00	0.00	150.00	150.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		142,384.09	138,292.51	161,613.00	111,266.48	196,515.00	158,059.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1010-37101	AUTO EQUIP.-REPLACEMENT	0.00	49,448.80	137,131.00	91,456.00	134,450.00	48,007.00
001-6-1010-37251	OFFICE EQUIP-REPLACE	7,656.30	8,689.77	6,500.00	6,857.87	6,500.00	7,500.00
001-6-1010-37253	POLICE EQUIP-REPLACE	13,384.00	0.00	0.00	0.00	0.00	20,000.00
	ExpCategory: 3 - CAPITAL OUTLAY Total:	21,040.30	58,138.57	143,631.00	98,313.87	140,950.00	75,507.00
	Expense Total:	1,784,310.27	1,961,732.39	2,255,989.00	1,285,488.63	2,288,911.00	2,350,687.00
Department: 1010 - POLICE OPERATIONS	Surplus (Deficit):	-1,710,724.80	-1,867,978.58	-2,176,839.00	-1,236,364.72	-2,194,211.00	-2,191,853.00

CITY OF CARROLL FY 2026 RECOMMENDED BUDGET AS OF JANUARY 27, 2025

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1050 - FIRE DEPARTMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1050-2-4751	TWP. FIRE MAINTENANCE	24,419.48	29,391.07	30,000.00	25,565.49	31,625.00	30,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		24,419.48	29,391.07	30,000.00	25,565.49	31,625.00	30,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-1050-1-5006	FIRE DPT. FEES	30.00	0.00	50.00	0.00	50.00	50.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		30.00	0.00	50.00	0.00	50.00	50.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1050-2-7050	FROM DONATIONS	0.00	0.00	0.00	50.00	50.00	0.00
001-4-1050-2-7275	MISC. REVENUES	12,065.32	3,633.47	0.00	24.50	25.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		12,065.32	3,633.47	0.00	74.50	75.00	0.00
Revenue Total:		36,514.80	33,024.54	30,050.00	25,639.99	31,750.00	30,050.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1050-10100	REGULAR SALARY & WAGES	54,174.59	55,270.64	60,365.00	34,718.86	60,365.00	65,507.00
001-6-1050-10300	FF WAGES	27,904.63	35,618.79	50,580.00	25,036.69	50,580.00	54,180.00
001-6-1050-11100	FICA - CITY'S CONTRIB.	6,251.61	6,924.31	8,616.00	4,548.92	8,616.00	9,156.00
001-6-1050-11300	IPERS - CITY'S CONTRIB.	4,893.38	5,216.96	5,620.00	3,285.01	5,620.00	6,099.00
001-6-1050-11501	MEDICAL INS. PREMIUMS	8,009.10	8,309.88	9,136.00	4,150.24	8,301.00	8,301.00
001-6-1050-11504	INSURANCE - A D & D	438.90	0.00	490.00	0.00	490.00	490.00
001-6-1050-11820	CAR ALLOWANCE	1,615.50	1,864.37	1,680.00	969.30	1,680.00	0.00
001-6-1050-12300	TRAINING EXPENSES	196.00	275.00	1,500.00	49.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		103,483.71	113,479.95	137,987.00	72,758.02	137,152.00	145,233.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1050-23100	REPAIR & MAINT. OF BLDS	15,794.02	22,273.31	10,190.00	10,549.27	10,190.00	3,000.00
001-6-1050-23312	VEHICLE OPER. SUPPLIES	3,314.77	3,698.78	4,000.00	1,453.56	4,000.00	5,500.00
001-6-1050-23320	RPR & MAINT OF VEHICLES	9,350.67	14,907.15	7,500.00	7,229.49	7,500.00	7,500.00
001-6-1050-23711	UTIL. SERV. - ELECTRIC	3,388.67	3,992.50	3,900.00	2,400.81	3,900.00	3,900.00
001-6-1050-23712	UTIL. SERV. - GAS	5,873.54	3,398.20	4,900.00	906.07	4,900.00	4,900.00
001-6-1050-23730	TELEPHONE	1,744.66	1,928.22	1,900.00	1,155.30	1,900.00	1,900.00
001-6-1050-25050	OFFICE SUPPLIES	767.27	744.14	350.00	579.38	350.00	450.00
001-6-1050-25952	MISC SUPPLIES	6,408.67	14,160.28	19,700.00	10,441.86	19,700.00	16,310.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		46,642.27	65,102.58	52,440.00	34,715.74	52,440.00	43,460.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1050-37271	EQUIP.-REPLACEMENT	17,961.66	19,119.00	26,280.00	19,710.00	19,710.00	110,447.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		17,961.66	19,119.00	26,280.00	19,710.00	19,710.00	110,447.00
Expense Total:		168,087.64	197,701.53	216,707.00	127,183.76	209,302.00	299,140.00
Department: 1050 - FIRE DEPARTMENT Surplus (Deficit):		-131,572.84	-164,676.99	-186,657.00	-101,543.77	-177,552.00	-269,090.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1070 - BUILDING CODE ENFORCEMENT							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1070-1-2180	RENTAL PERMIT	2,405.00	24,193.41	24,000.00	19,303.37	24,000.00	24,500.00
001-4-1070-1-2190	VACANT PROPERTY PERMIT	0.00	9,271.00	0.00	1,841.90	10,000.00	10,000.00
001-4-1070-1-2220	BUILDING PERMITS	51,326.36	49,993.03	45,000.00	37,569.70	45,000.00	45,000.00
001-4-1070-1-2240	ELECTRICAL PERMITS	7,207.07	3,912.53	5,000.00	3,326.09	5,000.00	5,000.00
001-4-1070-1-2280	MECHANICAL PERMITS	1,836.56	2,117.44	2,000.00	1,234.87	2,000.00	2,000.00
001-4-1070-1-2300	PLUMBING PERMITS	3,297.50	2,092.00	2,500.00	1,613.00	2,500.00	2,500.00
001-4-1070-1-2360	RIGHT OF WAY PERMITS	2,150.00	1,775.00	2,000.00	1,250.00	2,000.00	2,000.00
001-4-1070-1-2370	SIGN PERMITS	785.00	465.00	500.00	120.00	500.00	500.00
RevCategory: 2 - LICENSES & PERMITS Total:		69,007.49	93,819.41	81,000.00	66,258.93	91,000.00	91,500.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1070-2-7150	MISC REFUNDS	0.00	0.00	0.00	10.50	11.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	0.00	10.50	11.00	0.00
Revenue Total:		69,007.49	93,819.41	81,000.00	66,269.43	91,011.00	91,500.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1070-10100	REGULAR SALARY & WAGES	151,656.61	155,235.06	165,470.00	94,937.90	165,470.00	177,763.00
001-6-1070-11100	FICA - CITY'S CONTRIB.	11,109.48	11,263.86	12,714.00	6,818.46	12,714.00	13,599.00
001-6-1070-11300	IPERS - CITY'S CONTRIB.	13,951.13	14,623.33	15,587.00	8,942.81	15,587.00	16,744.00
001-6-1070-11501	MEDICAL INS. PREMIUMS	27,594.59	27,303.84	30,018.00	13,636.61	27,273.00	27,273.00
001-6-1070-11820	CAR ALLOWANCE	876.87	719.94	720.00	415.35	720.00	0.00
001-6-1070-11821	TRAVEL ALLOW/REIMB.	1,556.76	2,027.95	1,500.00	1,297.79	1,700.00	2,000.00
001-6-1070-12101	DUES, MEMBERSHIPS, ETC.	425.00	105.00	450.00	305.00	450.00	450.00
001-6-1070-12400	TRAVEL & CONFERENCE	1,146.39	1,138.38	2,000.00	273.21	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		208,316.83	212,417.36	228,459.00	126,627.13	225,914.00	239,829.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1070-23320	RPR & MAINT OF VEHICLES	2,315.58	3,664.58	600.00	356.61	600.00	1,100.00
001-6-1070-23730	TELEPHONE	120.47	179.51	800.00	94.34	500.00	500.00
001-6-1070-24901	CONSULT. & PROF. FEES	2,797.25	2,967.00	3,600.00	2,733.15	3,600.00	3,600.00
001-6-1070-24950	NUISANCE ABATEMENTS	3,798.09	4,773.12	3,500.00	2,812.00	3,500.00	8,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-1070-25050 OFFICE SUPPLIES	764.84	891.27	800.00	544.11	800.00	800.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	9,796.23	12,475.48	9,300.00	6,540.21	9,000.00	14,500.00
Expense Total:	218,113.06	224,892.84	237,759.00	133,167.34	234,914.00	254,329.00
Department: 1070 - BUILDING CODE ENFORCEMENT Surplus (Deficit):	-149,105.57	-131,073.43	-156,759.00	-66,897.91	-143,903.00	-162,829.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1080 - COMMUNICATIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1080-10111	COMM CENTER WAGES	47,773.95	0.00	0.00	0.00	0.00	0.00
001-6-1080-11100	FICA - CITY'S CONTRIB.	3,370.92	0.00	0.00	0.00	0.00	0.00
001-6-1080-11200	COMM CENTER EE BENEFITS	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
001-6-1080-11300	IPERS - CITY'S CONTRIB.	4,509.84	0.00	0.00	0.00	0.00	0.00
001-6-1080-11501	MEDICAL INS. PREMIUMS	11,590.83	0.00	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		127,245.54	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1080-24958	MISC. CONTRACT LABOR	93,410.10	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		93,410.10	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
Expense Total:		220,655.64	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Department: 1080 - COMMUNICATIONS Total:		220,655.64	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1901 - DISASTER SERVICES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1901-23400	RPR. & MAINT. OF EQUIP.	6.15	5,432.69	2,000.00	0.00	2,000.00	2,000.00
001-6-1901-23711	UTIL. SERV. - ELECTRIC	2,169.04	1,985.55	2,300.00	1,279.71	2,300.00	3,108.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,175.19	7,418.24	4,300.00	1,279.71	4,300.00	5,108.00
Expense Total:		2,175.19	7,418.24	4,300.00	1,279.71	4,300.00	5,108.00
Department: 1901 - DISASTER SERVICES Total:		2,175.19	7,418.24	4,300.00	1,279.71	4,300.00	5,108.00

**GENERAL FUND
PUBLIC WORKS
INDEX**

DEPARTMENT	PAGE
Street Construction	97
Roadway Maintenance	98
Street Lighting	99
Airport	100
Landfill	102
Public Works Administration	103
City Garage	104

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2010 - STREET CONSTRUCTION							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2010-1-7350	STATE/FEDERAL FUEL TAX	1,388.22	1,440.01	1,000.00	551.54	1,000.00	1,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,388.22	1,440.01	1,000.00	551.54	1,000.00	1,000.00
Revenue Total:		1,388.22	1,440.01	1,000.00	551.54	1,000.00	1,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2010-37575	SIDEWALKS/PED. CURB RAMPS	0.00	0.00	5,000.00	0.00	5,000.00	3,500.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	5,000.00	0.00	5,000.00	3,500.00
Expense Total:		0.00	0.00	5,000.00	0.00	5,000.00	3,500.00
Department: 2010 - STREET CONSTRUCTION Surplus (Deficit):		1,388.22	1,440.01	-4,000.00	551.54	-4,000.00	-2,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2013-1-5005	STREET RESTORATION FEES	17,920.42	23,851.10	17,000.00	17,542.46	20,000.00	20,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		17,920.42	23,851.10	17,000.00	17,542.46	20,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2013-1-7275	MISC. REVENUES	965.94	425.46	0.00	0.00	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		965.94	425.46	0.00	0.00	500.00	500.00
Revenue Total:		18,886.36	24,276.56	17,000.00	17,542.46	20,500.00	20,500.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2013-10100	REGULAR SALARY & WAGES	11,294.75	4,444.02	5,000.00	3,469.98	5,000.00	5,000.00
001-6-2013-10400	OVERTIME PAY	318.35	875.15	1,000.00	668.66	1,000.00	1,000.00
001-6-2013-11100	FICA - CITY'S CONTRIB.	847.88	389.74	459.00	305.46	459.00	459.00
001-6-2013-11300	IPERS - CITY'S CONTRIB.	1,095.48	501.59	566.00	390.69	566.00	566.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		13,556.46	6,210.50	7,025.00	4,834.79	7,025.00	7,025.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2013-25067	OPER. & MAINT. SUPPLIES	9,762.24	23,644.63	12,000.00	8,464.01	12,000.00	12,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		9,762.24	23,644.63	12,000.00	8,464.01	12,000.00	12,000.00
Expense Total:		23,318.70	29,855.13	19,025.00	13,298.80	19,025.00	19,025.00
Department: 2013 - ROADWAY MAINTENANCE Surplus (Deficit):		-4,432.34	-5,578.57	-2,025.00	4,243.66	1,475.00	1,475.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 2030 - STREET LIGHTING						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-2030-23791 STREET LIGHTING	176,022.35	175,818.65	176,000.00	102,305.26	176,000.00	176,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	176,022.35	175,818.65	176,000.00	102,305.26	176,000.00	176,000.00
Expense Total:	176,022.35	175,818.65	176,000.00	102,305.26	176,000.00	176,000.00
Department: 2030 - STREET LIGHTING Total:	176,022.35	175,818.65	176,000.00	102,305.26	176,000.00	176,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-2080-1-3121	AIRPORT LAND RENT	0.00	6,600.00	0.00	0.00	0.00	0.00
001-4-2080-1-3130	AIRPORT REVENUES	26,400.00	19,800.00	26,400.00	15,400.00	26,400.00	26,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		26,400.00	26,400.00	26,400.00	15,400.00	26,400.00	26,400.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2080-1-7510	FARM INCOME	57,865.61	53,111.75	50,000.00	45,503.41	45,503.00	50,000.00
001-4-2080-2-7275	MISC. REVENUES	1,181.11	418.83	500.00	20.00	315.00	400.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		59,046.72	53,530.58	50,500.00	45,523.41	45,818.00	50,400.00
Revenue Total:		85,446.72	79,930.58	76,900.00	60,923.41	72,218.00	76,800.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2080-23100	BUILDING MAINT.	7,587.20	22,994.15	29,500.00	3,985.75	29,500.00	22,000.00
001-6-2080-23321	EQUIPMENT MAINT.	9,994.01	15,116.16	28,500.00	12,555.76	28,500.00	22,000.00
001-6-2080-23711	ELECTRIC SERVICE	13,862.16	14,227.96	15,780.00	8,392.24	15,780.00	14,100.00
001-6-2080-24023	ADVERTISING	320.00	380.00	500.00	0.00	500.00	500.00
001-6-2080-24150	CAR RENTAL	6,399.00	6,600.00	6,600.00	3,850.00	6,600.00	0.00
001-6-2080-24152	LEASED EQUIPMENT	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
001-6-2080-24182	ASSESSMENTS	0.00	0.00	600.00	0.00	600.00	600.00
001-6-2080-24901	CONSULTANT	0.00	0.00	5,000.00	0.00	5,000.00	0.00
001-6-2080-24958	MISC. CONTRACT LABOR	4,200.00	4,200.00	4,200.00	2,450.00	4,200.00	4,200.00
001-6-2080-24969	OPERATORS CONTRACT	83,140.00	85,020.00	86,820.00	50,645.00	86,820.00	88,800.00
001-6-2080-24977	COMM. EXPENSE	935.88	775.54	800.00	0.00	800.00	800.00
001-6-2080-25071	RUNWAY & GROUNDS	12,230.18	6,778.79	20,000.00	10,292.78	20,000.00	18,300.00
001-6-2080-25075	POSTAGE	0.00	0.00	100.00	0.00	100.00	100.00
001-6-2080-25952	MISCELLANEOUS	5,901.31	3,083.51	8,700.00	3,073.05	8,700.00	6,100.00
001-6-2080-25955	FARM EXPENSE	13,544.89	20,493.22	32,400.00	2,760.68	32,400.00	32,400.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		158,114.63	179,669.33	240,500.00	98,005.26	240,500.00	210,900.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2080-37270	EQUIPMENT	27,900.00	0.00	153,000.00	33,390.00	152,890.00	7,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		27,900.00	0.00	153,000.00	33,390.00	152,890.00	7,000.00
Expense Total:		186,014.63	179,669.33	393,500.00	131,395.26	393,390.00	217,900.00
Department: 2080 - AIRPORT Surplus (Deficit):		-100,567.91	-99,738.75	-316,600.00	-70,471.85	-321,172.00	-141,100.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2090 - LANDFILL							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-2090-1-2900	REFUSE HAULERS LICENSES	100.00	0.00	100.00	100.00	100.00	100.00
RevCategory: 2 - LICENSES & PERMITS Total:		100.00	0.00	100.00	100.00	100.00	100.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2090-1-5004	REFUSE HAULERS FEES	599,100.28	622,885.90	624,000.00	364,999.11	627,500.00	627,500.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		599,100.28	622,885.90	624,000.00	364,999.11	627,500.00	627,500.00
Revenue Total:		599,200.28	622,885.90	624,100.00	365,099.11	627,600.00	627,600.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2090-24964	SHARE LANDFILL OPER.	122,980.00	122,980.00	122,980.00	92,235.00	122,980.00	122,980.00
001-6-2090-24965	REFUSE HAULERS FEES	589,093.95	619,024.71	624,000.00	363,388.18	627,500.00	627,500.00
001-6-2090-24966	YARD WASTE COLLECTION	7,475.00	8,075.00	7,475.00	0.00	8,400.00	8,820.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		719,548.95	750,079.71	754,455.00	455,623.18	758,880.00	759,300.00
Expense Total:		719,548.95	750,079.71	754,455.00	455,623.18	758,880.00	759,300.00
Department: 2090 - LANDFILL Surplus (Deficit):		-120,348.67	-127,193.81	-130,355.00	-90,524.07	-131,280.00	-131,700.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2900 - PUBLIC WORKS ADMIN							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2900-2-7275	MISC. REVENUES	0.00	0.00	500.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	500.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	500.00	0.00	0.00	0.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2900-10100	REGULAR SALARY & WAGES	70,936.93	78,211.09	78,697.00	53,015.66	78,920.00	82,697.00
001-6-2900-10400	OVERTIME PAY	503.04	1,703.75	500.00	1,149.34	2,000.00	2,000.00
001-6-2900-11100	FICA - CITY'S CONTRIB.	5,419.53	6,098.73	6,242.00	4,045.35	6,374.00	6,663.00
001-6-2900-11300	IPERS - CITY'S CONTRIB.	6,894.62	7,596.64	7,476.00	5,205.56	7,639.00	7,995.00
001-6-2900-11501	MEDICAL INS. PREMIUMS	7,233.50	7,017.18	7,965.00	4,446.72	8,893.00	8,893.00
001-6-2900-11503	INS. SELF FUNDING	11.76	9.80	0.00	0.00	0.00	0.00
001-6-2900-11820	CAR ALLOWANCE	2,400.06	2,400.06	2,400.00	1,384.65	2,400.00	2,400.00
001-6-2900-12101	DUES, MEMBERSHIPS, ETC.	245.00	527.00	700.00	547.00	700.00	700.00
001-6-2900-12400	TRAVEL & CONFERENCE	1,738.40	1,331.41	4,500.00	260.95	2,000.00	4,300.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		95,382.84	104,895.66	108,480.00	70,055.23	108,926.00	115,648.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2900-23400	RPR. & MAINT. OF EQUIP.	449.04	679.64	650.00	1,139.34	1,500.00	1,000.00
001-6-2900-23730	TELEPHONE	466.46	429.98	500.00	277.63	500.00	500.00
001-6-2900-24958	MISC. CONTRACT LABOR	677.50	1,134.06	500.00	0.00	500.00	500.00
001-6-2900-25067	OPER. & MAINT. SUPPLIES	4,592.64	2,214.90	3,500.00	1,531.55	3,500.00	4,500.00
001-6-2900-25075	POSTAGE AND FREIGHT	0.00	0.00	50.00	0.00	50.00	50.00
001-6-2900-25091	SAFETY SUPL. & EQUIP.	0.00	200.00	300.00	23.48	300.00	300.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,185.64	4,658.58	5,500.00	2,972.00	6,350.00	6,850.00
Expense Total:		101,568.48	109,554.24	113,980.00	73,027.23	115,276.00	122,498.00
Department: 2900 - PUBLIC WORKS ADMIN Surplus (Deficit):		-101,568.48	-109,554.24	-113,480.00	-73,027.23	-115,276.00	-122,498.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 2901 - CITY GARAGE							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2901-2-7150	REFUNDS	380.26	458.26	250.00	304.00	500.00	500.00
001-4-2901-2-7275	MISC. REVENUES	885.58	0.00	300.00	149.15	300.00	300.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,265.84	458.26	550.00	453.15	800.00	800.00
Revenue Total:		1,265.84	458.26	550.00	453.15	800.00	800.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2901-10100	REGULAR SALARY & WAGES	59,420.04	62,471.27	67,668.00	38,351.38	65,628.00	69,958.00
001-6-2901-10400	OVERTIME PAY	0.00	0.00	100.00	71.79	100.00	100.00
001-6-2901-11100	FICA - CITY'S CONTRIB.	4,328.22	4,567.06	5,184.00	2,802.90	5,028.00	5,359.00
001-6-2901-11300	IPERS - CITY'S CONTRIB.	5,609.32	5,897.38	6,397.00	3,507.59	6,205.00	6,613.00
001-6-2901-11501	MEDICAL INS. PREMIUMS	11,866.92	11,871.24	13,051.00	5,928.96	11,858.00	11,858.00
001-6-2901-12400	TRAVEL & CONFERENCE	595.18	1,212.06	1,000.00	3,381.37	4,000.00	3,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		81,819.68	86,019.01	93,400.00	54,043.99	92,819.00	96,888.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2901-23100	RPR. & MAINT. OF BLDGS.	1,391.16	1,741.92	2,000.00	507.81	2,000.00	2,000.00
001-6-2901-23400	RPR. & MAINT. OF EQUIP.	1,028.08	3,008.25	2,500.00	1,740.37	2,500.00	2,500.00
001-6-2901-23711	UTIL. SERV. - ELECTRIC	2,429.74	6,873.81	5,500.00	3,777.89	7,000.00	7,000.00
001-6-2901-23712	UTIL. SERV. - GAS	10,001.21	7,063.56	10,000.00	2,435.35	10,000.00	10,000.00
001-6-2901-23730	TELEPHONE	2,264.73	2,220.56	2,500.00	1,396.33	2,500.00	2,500.00
001-6-2901-24901	CONSULT. & PROF. FEES	736.90	0.00	0.00	0.00	0.00	1,700.00
001-6-2901-24958	MISC. CONTRACT LABOR	1,872.37	4,990.51	5,000.00	1,945.00	5,000.00	4,500.00
001-6-2901-25011	MOSQUITO CONTROL SUPL	1,660.77	1,867.10	5,000.00	1,685.20	5,000.00	4,000.00
001-6-2901-25067	OPER. & MAINT. SUPPLIES	14,929.91	13,106.94	13,000.00	4,817.83	15,000.00	15,000.00
001-6-2901-25075	POSTAGE AND FREIGHT	15.97	84.44	50.00	13.19	50.00	50.00
001-6-2901-25091	SAFETY SUPL. & EQUIP.	2,303.96	4,034.71	2,500.00	2,810.42	2,500.00	2,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		38,634.80	44,991.80	48,050.00	21,129.39	51,550.00	51,750.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2901-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

[001-6-2901-37272](#)

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
EQUIPMENT - ADDITIONAL	13,178.21	4,997.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	13,178.21	4,997.00	0.00	0.00	0.00	0.00
Expense Total:	133,632.69	136,007.81	141,450.00	75,173.38	144,369.00	148,638.00
Department: 2901 - CITY GARAGE Surplus (Deficit):	-132,366.85	-135,549.55	-140,900.00	-74,720.23	-143,569.00	-147,838.00

**GENERAL FUND
HEALTH & SOCIAL SERVICES
INDEX**

DEPARTMENT	PAGE
Taxi Program	107
Carroll Area Child Care	108
Retired Senior Volunteer Program/Foster Grandparent Program	109
Area XII Food Pantry	110
New Opportunities	111
Animal Rescue of Carroll	112

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3900 - TAXI PROGRAM							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-3900-1-5550	TAXI TICKET SALES	9,870.00	12,845.00	20,000.00	8,365.00	20,000.00	15,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		9,870.00	12,845.00	20,000.00	8,365.00	20,000.00	15,000.00
Revenue Total:		9,870.00	12,845.00	20,000.00	8,365.00	20,000.00	15,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3900-24130	OUTSIDE AGENCY FUNDING	7,692.00	9,603.00	16,000.00	6,927.00	16,000.00	0.00
001-6-3900-24967	DONATIONS BY RIDERS	10,465.00	12,145.00	20,000.00	8,225.00	20,000.00	15,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		18,157.00	21,748.00	36,000.00	15,152.00	36,000.00	15,000.00
Expense Total:		18,157.00	21,748.00	36,000.00	15,152.00	36,000.00	15,000.00
Department: 3900 - TAXI PROGRAM Surplus (Deficit):		-8,287.00	-8,903.00	-16,000.00	-6,787.00	-16,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 3950 - CARROLL AREA CHILD CARE C						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-3950-24130 OUTSIDE AGENCY FUNDING	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00
Expense Total:	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00
Department: 3950 - CARROLL AREA CHILD CARE C Total:	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3951 - RSVP / FGP							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3951-24130	OUTSIDE AGENCY FUNDING-RS...	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	0.00
001-6-3951-24131	OUTSIDE AGENCY FUNDING-FGP	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	0.00
Expense Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	0.00
Department: 3951 - RSVP / FGP Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3955 - AREA XII - FOOD PANTRY							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3955-24130	OUTSIDE AGENCY FUNDING	5,820.00	5,820.00	5,820.00	0.00	5,820.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,820.00	5,820.00	5,820.00	0.00	5,820.00	0.00
Expense Total:		5,820.00	5,820.00	5,820.00	0.00	5,820.00	0.00
Department: 3955 - AREA XII - FOOD PANTRY Total:		5,820.00	5,820.00	5,820.00	0.00	5,820.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 3956 - NEW OPPORTUNITIES						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-3956-24130 OUTSIDE AGENCY FUNDING	10,920.00	10,920.00	10,920.00	0.00	10,920.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	10,920.00	10,920.00	10,920.00	0.00	10,920.00	0.00
Expense Total:	10,920.00	10,920.00	10,920.00	0.00	10,920.00	0.00
Department: 3956 - NEW OPPORTUNITIES Total:	10,920.00	10,920.00	10,920.00	0.00	10,920.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3957 - ANIMAL RESCUE OF CARROLL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3957-24130	OUTSIDE AGENCY FUNDING	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00
Expense Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00
Department: 3957 - ANIMAL RESCUE OF CARROLL Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00

**GENERAL FUND
CULTURE & RECREATION
INDEX**

DEPARTMENT	PAGE
Library	114
Historic Preservation Commission	116
Parks and Open Spaces	117
Golf Course	119
Recreation Center	121
Leisure Services	123
Outdoor Aquatic Center	125
Cemetery	127

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4010-2-4400	STATE APPROPRIATION	4,682.75	5,514.82	5,857.00	4,929.64	5,032.00	5,032.00
001-4-4010-2-4650	FROM COUNTY	44,148.00	36,790.00	44,148.00	27,358.00	47,358.00	40,000.00
001-4-4010-2-4750	FROM TWP. CONTRACTS	6,202.44	5,388.27	5,429.00	0.00	5,388.00	5,388.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		55,033.19	47,693.09	55,434.00	32,287.64	57,778.00	50,420.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4010-2-7275	MISC. REVENUES	12,601.76	4,318.41	6,000.00	2,318.45	6,000.00	6,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		12,601.76	4,318.41	6,000.00	2,318.45	6,000.00	6,000.00
Revenue Total:		67,634.95	52,011.50	61,434.00	34,606.09	63,778.00	56,420.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4010-10100	REGULAR SALARY & WAGES	230,235.40	221,103.75	259,920.00	140,106.07	263,157.00	298,720.00
001-6-4010-10200	PART-TIME & SEASONAL	31,353.25	29,743.13	47,970.00	18,855.21	47,970.00	49,859.00
001-6-4010-10400	OVERTIME PAY	51.24	0.00	500.00	0.00	500.00	500.00
001-6-4010-11100	FICA - CITY'S CONTRIB.	19,440.37	18,786.14	23,592.00	11,875.55	23,801.00	26,704.00
001-6-4010-11300	IPERS - CITY'S CONTRIB.	23,950.54	22,930.03	29,112.00	13,942.75	29,370.00	32,953.00
001-6-4010-11501	MEDICAL INS. PREMIUMS	31,212.07	27,587.81	43,372.00	15,130.21	34,443.00	40,602.00
001-6-4010-11503	INS. SELF FUNDING	94.08	133.28	133.00	0.00	0.00	0.00
001-6-4010-11602	INSURANCE - OPT OUT PMT	1,942.07	647.36	0.00	0.00	0.00	0.00
001-6-4010-11820	CAR ALLOWANCE	0.00	1,200.03	2,400.00	1,384.65	2,400.00	2,400.00
001-6-4010-12101	DUES, MEMBERSHIPS, ETC.	720.00	615.00	800.00	0.00	800.00	800.00
001-6-4010-12300	TRAINING EXPENSES	281.21	170.52	500.00	156.09	500.00	500.00
001-6-4010-12400	TRAVEL & CONFERENCE	2,660.59	1,846.46	3,500.00	1,246.65	3,500.00	3,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		341,940.82	324,763.51	411,799.00	202,697.18	406,441.00	456,538.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4010-23100	REPAIR & MAINT. OF BLDGS.	7,849.28	16,562.49	7,500.00	1,785.09	7,500.00	7,500.00
001-6-4010-23400	RPR. & MAINT. OF EQUIP.	82.16	18.00	50.00	7.99	50.00	50.00
001-6-4010-23711	UTIL. SERV. - ELECTRIC	13,853.55	12,971.93	15,000.00	7,892.94	15,000.00	14,000.00
001-6-4010-23712	UTIL. SERV. - GAS	4,438.23	3,052.89	5,800.00	1,247.18	5,800.00	5,000.00
001-6-4010-23730	TELEPHONE	2,886.83	2,649.20	3,500.00	1,563.65	3,500.00	3,000.00
001-6-4010-24021	PUBLICITY - PUBLIC RELATIONS	1,818.34	3,695.55	2,500.00	1,887.01	3,000.00	2,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4010-24958	MISC. CONTRACT LABOR	54,136.87	51,855.29	58,000.00	11,605.99	30,000.00	25,000.00
001-6-4010-25021	BOOKS/FILMS/RECORDS	88,696.11	81,713.73	90,000.00	35,224.25	90,000.00	88,000.00
001-6-4010-25023	CHILD & ADULT PROGRAMS	5,990.20	12,810.35	12,000.00	2,884.57	15,000.00	12,000.00
001-6-4010-25050	OFFICE SUPPLIES	2,906.25	2,364.40	2,500.00	32.88	3,000.00	2,500.00
001-6-4010-25060	OPER. SUPL. & MATERIALS	5,055.62	4,821.80	4,000.00	2,160.98	4,500.00	4,400.00
001-6-4010-25066	BLDG. & GRDS. OPER & MAINT ...	3,185.52	3,586.54	4,000.00	1,693.49	6,000.00	5,400.00
001-6-4010-25075	POSTAGE AND FREIGHT	643.04	710.59	1,000.00	294.51	1,000.00	1,000.00
001-6-4010-25952	MISC SUPPLIES	307.39	193.49	500.00	0.00	1,500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		191,849.39	197,006.25	206,350.00	68,280.53	185,850.00	170,850.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4010-37210	FURNITURE & FIXTURES	3,622.07	4,285.18	0.00	0.00	8,000.00	0.00
001-6-4010-37272	EQUIPMENT - ADDITIONAL	0.00	5,480.00	6,000.00	18,736.00	26,000.00	6,223.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		3,622.07	9,765.18	6,000.00	18,736.00	34,000.00	6,223.00
Expense Total:		537,412.28	531,534.94	624,149.00	289,713.71	626,291.00	633,611.00
Department: 4010 - LIBRARY Surplus (Deficit):		-469,777.33	-479,523.44	-562,715.00	-255,107.62	-562,513.00	-577,191.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4021 - HISTORIC PRESERVATION COMMISSION						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
001-4-4021-1-7275 MISC. REVENUES	1,950.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	1,950.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	1,950.00	0.00	0.00	0.00	0.00	0.00
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-4021-24130 OUTSIDE AGENCY FUNDING	2,224.25	652.88	2,000.00	0.00	2,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	2,224.25	652.88	2,000.00	0.00	2,000.00	2,000.00
Expense Total:	2,224.25	652.88	2,000.00	0.00	2,000.00	2,000.00
Department: 4021 - HISTORIC PRESERVATION COMMISSION Surplus ...	-274.25	-652.88	-2,000.00	0.00	-2,000.00	-2,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4030 - PARKS & OPEN SPACES							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-4030-1-3110	SHELTERHOUSE RENTALS	7,690.00	6,339.00	7,000.00	2,405.00	7,000.00	7,000.00
001-4-4030-2-3100	BASEBALL STADIUM	2,324.52	1,344.87	2,400.00	1,750.00	2,000.00	2,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		10,014.52	7,683.87	9,400.00	4,155.00	9,000.00	9,000.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4030-2-4023	COMMUNITY FORESTRY GRANT	0.00	3,783.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	3,783.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4030-1-7550	STATE BB TOURNAMENT	6,600.00	6,600.00	6,600.00	6,600.00	13,000.00	13,000.00
001-4-4030-2-7070	PARK PROJECT DONATIONS	2,365.00	1,670.00	0.00	2,790.28	2,000.00	0.00
001-4-4030-2-7150	MISC. REFUNDS	9,341.56	2,455.05	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		18,306.56	10,725.05	6,600.00	9,390.28	15,000.00	13,000.00
Revenue Total:		28,321.08	22,191.92	16,000.00	13,545.28	24,000.00	22,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4030-10100	REGULAR SALARY & WAGES	264,658.88	278,208.14	288,635.00	166,254.48	288,635.00	301,172.00
001-6-4030-10200	PART-TIME & SEASONAL	30,602.60	33,342.06	41,000.00	17,770.76	41,000.00	41,000.00
001-6-4030-10400	OVERTIME PAY	4,211.18	5,722.51	6,000.00	2,533.51	6,000.00	6,000.00
001-6-4030-11100	FICA - CITY'S CONTRIB.	19,967.82	21,468.90	25,676.00	12,612.44	25,676.00	26,712.00
001-6-4030-11300	IPERS - CITY'S CONTRIB.	27,600.27	29,594.95	30,895.00	17,496.80	30,895.00	32,962.00
001-6-4030-11501	MEDICAL INS. PREMIUMS	44,538.54	38,650.20	42,484.00	19,303.50	38,604.00	38,604.00
001-6-4030-11602	INS - OPT OUT PMT	971.04	1,942.08	2,136.00	1,132.88	1,942.00	1,942.00
001-6-4030-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4030-12101	DUES, MEMBERSHIPS, ETC.	175.00	180.00	300.00	50.00	300.00	300.00
001-6-4030-12300	TRAINING EXPENSES	16.97	0.00	100.00	0.00	100.00	100.00
001-6-4030-12400	TRAVEL & CONFERENCE	0.00	129.00	1,040.00	470.00	1,070.00	1,070.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		393,342.38	409,837.92	438,866.00	237,970.57	434,822.00	450,462.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4030-23100	REPAIR & MAINT. OF BLDG. & ...	31,789.92	8,964.29	39,000.00	3,809.51	39,000.00	43,000.00
001-6-4030-23320	RPR & MAINT OF VEHICLES	8,429.15	10,449.66	9,000.00	4,141.19	9,000.00	12,500.00
001-6-4030-23711	UTIL. SERV. - ELECTRIC	16,008.80	15,768.86	17,000.00	10,914.33	17,000.00	17,000.00
001-6-4030-23712	UTIL. SERV. - GAS	1,736.70	1,376.70	2,000.00	673.91	2,000.00	2,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4030-23730	TELEPHONE	1,893.97	1,998.52	1,900.00	1,187.51	1,900.00	1,900.00
001-6-4030-24150	RENTS & LEASES	0.00	0.00	500.00	0.00	500.00	500.00
001-6-4030-24901	CONSULT. & PROF. FEES	315.80	0.00	4,000.00	0.00	4,000.00	2,000.00
001-6-4030-24958	MISC. CONTRACT LABOR	5,148.65	4,833.32	6,000.00	3,783.47	6,000.00	4,000.00
001-6-4030-24959	LANDSCAPING	1,796.84	12,491.70	10,000.00	1,000.00	10,000.00	9,000.00
001-6-4030-24974	EMERALD ASH BORER REMOVAL	63,920.30	29,053.70	95,600.00	0.00	0.00	0.00
001-6-4030-25050	OFFICE SUPPLIES	194.80	0.00	200.00	0.00	200.00	200.00
001-6-4030-25066	BLDG. & GRDS. OPER & MAINT ...	67,383.82	73,470.17	50,000.00	50,427.66	50,000.00	50,000.00
001-6-4030-25073	STATE BB EXPENSES	11,019.93	7,597.48	12,000.00	7,444.00	15,000.00	14,000.00
001-6-4030-25075	POSTAGE AND FREIGHT	0.00	34.99	100.00	0.00	100.00	100.00
001-6-4030-25091	SAFETY SUPL. & EQUIP.	1,081.32	1,522.38	1,500.00	1,599.63	1,500.00	1,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		210,720.00	167,561.77	248,800.00	84,981.21	156,200.00	157,700.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4030-37271	EQUIPMENT - REPLACEMENT	70,733.11	153,957.01	50,000.00	0.00	50,000.00	0.00
001-6-4030-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	12,500.00	6,179.00	6,179.00	0.00
001-6-4030-37951	PARK DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		70,733.11	153,957.01	62,500.00	6,179.00	56,179.00	0.00
Expense Total:		674,795.49	731,356.70	750,166.00	329,130.78	647,201.00	608,162.00
Department: 4030 - PARKS & OPEN SPACES Surplus (Deficit):		-646,474.41	-709,164.78	-734,166.00	-315,585.50	-623,201.00	-586,162.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4035 - GOLF COURSE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4035-1-5010	GOLF CART RENTALS	141,195.35	144,159.17	140,000.00	58,435.06	150,000.00	150,000.00
001-4-4035-1-5011	GOLF COURSE	389,145.53	418,291.72	375,000.00	148,168.73	400,000.00	400,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		530,340.88	562,450.89	515,000.00	206,603.79	550,000.00	550,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4035-2-7050	DONATIONS	1,000.00	0.00	0.00	710.00	710.00	0.00
001-4-4035-2-7275	MISC. REVENUES	14,780.90	23,890.33	0.00	1,417.17	1,450.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		15,780.90	23,890.33	0.00	2,127.17	2,160.00	0.00
Revenue Total:		546,121.78	586,341.22	515,000.00	208,730.96	552,160.00	550,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4035-10100	REGULAR SALARY & WAGES	143,189.11	161,282.63	168,259.00	96,909.71	168,259.00	176,015.00
001-6-4035-10200	PART-TIME & SEASONAL	47,045.86	47,665.35	57,952.00	29,773.92	57,952.00	59,000.00
001-6-4035-10400	OVERTIME PAY	1,233.61	1,413.21	1,500.00	1,575.45	1,650.00	1,600.00
001-6-4035-11100	FICA - CITY'S CONTRIB.	13,150.42	14,476.70	16,230.00	8,840.60	16,230.00	18,101.00
001-6-4035-11300	IPERS - CITY'S CONTRIB.	17,667.75	19,714.09	21,496.00	11,680.26	21,496.00	22,336.00
001-6-4035-11501	MEDICAL INS. PREMIUMS	20,026.32	20,030.64	22,071.00	10,009.20	20,016.00	20,016.00
001-6-4035-11503	INS. SELF FUNDING	47.04	47.04	0.00	0.00	0.00	0.00
001-6-4035-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4035-12101	DUES, MEMBERSHIPS, ETC.	1,215.00	1,030.00	1,400.00	240.00	1,400.00	1,500.00
001-6-4035-12300	TRAINING EXPENSES	45.00	0.00	100.00	0.00	100.00	100.00
001-6-4035-12400	TRAVEL & CONFERENCE	0.00	1,111.65	1,505.00	0.00	1,505.00	1,600.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		244,220.19	267,371.39	291,113.00	159,375.34	289,208.00	300,868.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4035-23100	REPAIR & MAINT. OF BLDG. & ...	1,521.18	2,091.95	7,000.00	1,436.92	7,000.00	4,500.00
001-6-4035-23320	RPR & MAINT OF VEHICLES	8,428.47	11,221.21	13,000.00	3,852.76	13,000.00	11,000.00
001-6-4035-23711	UTIL. SERV. - ELECTRIC	6,753.84	6,732.83	8,400.00	4,715.95	8,400.00	7,400.00
001-6-4035-23712	UTIL. SERV. - GAS	2,072.53	1,788.92	2,500.00	738.18	2,500.00	2,500.00
001-6-4035-23730	TELEPHONE	2,121.68	2,302.97	2,400.00	1,380.29	2,400.00	2,400.00
001-6-4035-23951	GOLF CART EXPENSE	14,229.99	8,694.10	6,500.00	3,578.55	6,500.00	7,000.00
001-6-4035-23952	WELL & PUMP STATION	6,593.99	5,690.84	8,000.00	4,195.34	8,000.00	7,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4035-24031	PROCESSING FEES	4,095.38	5,041.42	5,000.00	2,367.51	5,000.00	5,200.00
001-6-4035-24151	GOLF CART - LEASE	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4035-24181	SALES TAX	25,982.26	26,552.91	23,000.00	12,366.82	26,500.00	26,500.00
001-6-4035-24901	CONSULT. & PROF. FEES	1,712.20	0.00	2,500.00	1,191.50	2,500.00	2,500.00
001-6-4035-24958	MISC. CONTRACT LABOR	22,278.44	13,707.76	26,000.00	12,099.12	26,000.00	25,000.00
001-6-4035-24959	LANDSCAPING	1,262.29	573.97	1,500.00	1,000.00	1,500.00	2,000.00
001-6-4035-24960	FEES - CLUB MANAGER	24,534.06	25,442.84	24,200.00	17,298.80	26,100.00	26,100.00
001-6-4035-25066	BLDG. & GRDS. OPER & MAINT ...	82,777.33	104,881.67	90,000.00	32,350.19	90,000.00	90,000.00
001-6-4035-25091	SAFETY SUPL. & EQUIP.	587.24	2,330.71	1,200.00	200.00	1,200.00	1,200.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		204,950.88	217,054.10	221,200.00	98,771.93	226,600.00	220,300.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4035-37271	EQUIPMENT - REPLACEMENT	29,064.12	95,224.00	127,000.00	64,738.00	104,738.00	48,000.00
001-6-4035-37272	EQUIPMENT - ADDITIONAL	2,328.79	0.00	0.00	0.00	0.00	0.00
001-6-4035-37952	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		31,392.91	95,224.00	127,000.00	64,738.00	104,738.00	48,000.00
Expense Total:		480,563.98	579,649.49	639,313.00	322,885.27	620,546.00	569,168.00
Department: 4035 - GOLF COURSE Surplus (Deficit):		65,557.80	6,691.73	-124,313.00	-114,154.31	-68,386.00	-19,168.00

CITY OF CARROLL FY 2026 RECOMMENDED BUDGET AS OF JANUARY 27, 2025

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4040 - RECREATION CENTER							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4040-1-5030	REC CENTER MEMBERSHIPS	435,179.59	295,905.18	405,000.00	261,547.91	405,000.00	410,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		435,179.59	295,905.18	405,000.00	261,547.91	405,000.00	410,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4040-2-7275	MISC. REVENUES	92.00	52.65	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		92.00	52.65	0.00	0.00	0.00	0.00
Revenue Total:		435,271.59	295,957.83	405,000.00	261,547.91	405,000.00	410,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4040-10100	REGULAR SALARY & WAGES	190,978.98	209,892.23	227,468.00	133,605.20	242,151.00	262,983.00
001-6-4040-10200	PART-TIME & SEASONAL	167,461.41	157,537.07	161,550.00	109,244.05	164,000.00	166,000.00
001-6-4040-10400	OVERTIME PAY	3,902.12	4,229.76	5,000.00	2,547.39	5,000.00	5,000.00
001-6-4040-11100	FICA - CITY'S CONTRIB.	25,452.79	25,960.58	30,220.00	17,268.51	31,675.00	33,269.00
001-6-4040-11300	IPERS - CITY'S CONTRIB.	26,630.77	29,471.97	36,895.00	19,240.48	39,087.00	41,053.00
001-6-4040-11501	MEDICAL INS. PREMIUMS	26,325.28	27,590.88	30,416.00	12,854.29	25,890.00	26,066.00
001-6-4040-11503	INS. SELF FUNDING	49.78	79.87	0.00	0.00	0.00	0.00
001-6-4040-11602	INS - OPT OUT PMT	0.00	0.00	0.00	453.14	1,020.00	1,359.00
001-6-4040-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4040-12300	TRAINING EXPENSES	2,339.66	2,321.94	1,500.00	2,738.98	1,500.00	2,000.00
001-6-4040-12400	TRAVEL & CONFERENCE	1,489.31	2,148.67	2,000.00	476.46	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		445,230.18	459,833.05	495,649.00	298,774.70	512,923.00	540,330.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4040-23100	REPAIR & MAINT. OF BLDG. & ...	15,730.37	22,334.03	24,000.00	5,916.64	24,000.00	22,000.00
001-6-4040-23320	RPR & MAINT OF VEHICLES	5,286.91	7,392.35	3,000.00	6,620.07	3,000.00	3,000.00
001-6-4040-23711	UTIL. SERV. - ELECTRIC	129,720.93	75,921.43	98,000.00	48,135.45	98,000.00	95,000.00
001-6-4040-23712	UTIL. SERV. - GAS	18,886.20	31,877.04	30,000.00	15,343.64	30,000.00	30,000.00
001-6-4040-23730	TELEPHONE	4,902.45	5,201.10	7,000.00	3,397.06	7,000.00	7,000.00
001-6-4040-24022	PRINTING/PROMOTION/ADS	1,256.91	1,480.75	6,000.00	712.50	4,000.00	2,500.00
001-6-4040-24031	PROCESSING FEES	5,439.12	6,444.10	4,000.00	4,270.84	5,000.00	6,500.00
001-6-4040-24091	LAUNDRY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4040-24181	SALES TAX	29,529.34	16,689.17	27,000.00	16,655.75	27,000.00	27,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4040-24901	CONSULT. & PROF. FEES	210.54	0.00	0.00	0.00	0.00	0.00
001-6-4040-24956	MAINT. CONTRACT - EQUIPME...	13,349.15	15,447.50	16,000.00	12,363.94	18,000.00	18,000.00
001-6-4040-24958	MISC. CONTRACT LABOR	35,491.39	30,439.82	41,000.00	11,373.90	18,000.00	8,500.00
001-6-4040-24962	POOL REGISTRATION	710.53	466.00	825.00	0.00	825.00	825.00
001-6-4040-25030	MERCHANDISE FOR RESALE	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4040-25050	OFFICE SUPPLIES	4,257.87	5,801.03	3,000.00	3,386.72	3,500.00	3,000.00
001-6-4040-25066	BLDG. & GRDS. OPER & MAINT ...	40,597.74	54,529.77	47,000.00	26,483.03	47,000.00	46,000.00
001-6-4040-25075	POSTAGE AND FREIGHT	1,140.86	156.51	1,000.00	89.63	1,000.00	1,000.00
001-6-4040-25091	SAFETY SUPL. & EQUIP.	816.80	1,755.80	1,200.00	389.17	1,200.00	1,200.00
001-6-4040-25998	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		307,327.11	275,936.40	309,025.00	155,138.34	287,525.00	271,525.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4040-37271	EQUIPMENT - REPLACEMENT	29,934.57	25,335.70	35,000.00	0.00	35,000.00	40,000.00
001-6-4040-37272	EQUIPMENT - ADDITIONAL	0.00	2,205.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		29,934.57	27,540.70	35,000.00	0.00	35,000.00	40,000.00
Expense Total:		782,491.86	763,310.15	839,674.00	453,913.04	835,448.00	851,855.00
Department: 4040 - RECREATION CENTER Surplus (Deficit):		-347,220.27	-467,352.32	-434,674.00	-192,365.13	-430,448.00	-441,855.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4042 - LEISURE SERVICES							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4042-2-4413	IEDA SPORTS TOURISM GRANT	0.00	2,570.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	2,570.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4042-1-5020	LEISURE SERVICES	126,273.05	132,374.88	130,000.00	56,546.31	130,000.00	135,000.00
001-4-4042-1-5021	SOCCER TOURNAMENT	9,895.00	13,982.70	0.00	0.00	10,000.00	10,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		136,168.05	146,357.58	130,000.00	56,546.31	140,000.00	145,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4042-2-7275	MISC. REVENUES	930.25	425.00	0.00	425.00	500.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		930.25	425.00	0.00	425.00	500.00	0.00
Revenue Total:		137,098.30	149,352.58	130,000.00	56,971.31	140,500.00	145,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4042-10100	REGULAR SALARY & WAGES	100,351.90	110,200.37	119,754.00	66,554.88	119,754.00	129,653.00
001-6-4042-10200	PART-TIME & SEASONAL	44,094.17	48,577.50	45,183.00	23,217.17	40,695.00	41,295.00
001-6-4042-10400	OVERTIME PAY	7,424.73	7,349.26	5,000.00	1,533.23	5,000.00	5,000.00
001-6-4042-11100	FICA - CITY'S CONTRIB.	10,511.34	11,632.18	13,000.00	6,365.08	13,000.00	13,460.00
001-6-4042-11300	IPERS - CITY'S CONTRIB.	11,534.63	12,827.90	16,042.00	7,561.59	16,042.00	16,609.00
001-6-4042-11501	MEDICAL INS. PREMIUMS	15,003.67	12,431.64	13,767.00	5,973.98	11,948.00	11,949.00
001-6-4042-11503	INS. SELF FUNDING	66.04	96.47	0.00	0.00	0.00	0.00
001-6-4042-11602	INS - OPT OUT PMT	0.00	0.00	0.00	64.72	146.00	194.00
001-6-4042-11820	CAR ALLOWANCE	359.84	359.99	360.00	207.75	360.00	360.00
001-6-4042-11821	TRAVEL ALLOW/REIMB.	0.00	0.00	500.00	0.00	500.00	500.00
001-6-4042-12101	DUES, MEMBERSHIPS, ETC.	295.00	0.00	1,280.00	0.00	1,280.00	1,280.00
001-6-4042-12300	TRAINING EXPENSES	1,276.00	387.00	600.00	0.00	600.00	600.00
001-6-4042-12400	TRAVEL & CONFERENCE	59.49	507.06	2,000.00	0.00	2,000.00	2,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		190,976.81	204,369.37	217,486.00	111,478.40	211,325.00	223,400.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4042-23730	TELEPHONE	2,709.74	2,849.15	2,700.00	1,635.49	2,850.00	2,850.00
001-6-4042-24022	PRINTING/PROMOTION/ADVE...	1,147.98	2,584.74	4,000.00	1,048.34	4,000.00	3,000.00
001-6-4042-24031	PROCESSING FEES	3,857.69	4,129.25	4,000.00	2,225.62	4,000.00	4,000.00
001-6-4042-24181	SALES TAX	2,712.00	4,132.21	5,000.00	2,383.40	5,000.00	5,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4042-24901	CONSULT. & PROF. FEES	210.54	0.00	1,200.00	0.00	0.00	0.00
001-6-4042-24956	MAINT. CONTRACT - EQUIPME...	7,841.26	7,428.54	9,000.00	7,140.00	9,000.00	8,000.00
001-6-4042-24958	MISC. CONTRACT LABOR	489.03	481.99	500.00	726.59	800.00	800.00
001-6-4042-25050	OFFICE SUPPLIES	1,818.94	171.00	1,500.00	400.70	1,500.00	1,500.00
001-6-4042-25065	PROGRAM EXP. & SUPPLIES	54,158.35	59,181.85	45,000.00	31,651.65	48,000.00	50,000.00
001-6-4042-25072	SOCCER TOURNAMENT EXPEN...	4,785.60	14,324.18	8,000.00	7,308.82	8,000.00	8,000.00
001-6-4042-25075	POSTAGE AND FREIGHT	0.00	8.55	425.00	0.00	425.00	425.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		79,731.13	95,291.46	81,325.00	54,520.61	83,575.00	83,575.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4042-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	5,000.00	0.00	4,066.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	5,000.00	0.00	4,066.00	0.00
Expense Total:		270,707.94	299,660.83	303,811.00	165,999.01	298,966.00	306,975.00
Department: 4042 - LEISURE SERVICES Surplus (Deficit):		-133,609.64	-150,308.25	-173,811.00	-109,027.70	-158,466.00	-161,975.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4045 - OUTDOOR AQUATIC CENTER							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4045-1-5033	OUTDOOR AQUATIC ADMISSIO...	36,830.08	49,430.85	43,000.00	21,474.50	47,000.00	50,000.00
001-4-4045-1-5034	OUTDOOR AQUATIC MEMBER...	36,584.18	43,501.94	43,000.00	970.00	43,000.00	44,000.00
001-4-4045-1-5600	SALES TAX-AQUATIC CENTER	5,138.99	6,505.21	5,670.00	1,558.41	5,670.00	6,580.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		78,553.25	99,438.00	91,670.00	24,002.91	95,670.00	100,580.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4045-1-7275	MISC. REVENUES	17,583.29	168.87	0.00	0.00	0.00	0.00
001-4-4045-1-7550	CONCESSIONS	17,953.30	25,850.15	20,000.00	13,715.15	22,000.00	25,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		35,536.59	26,019.02	20,000.00	13,715.15	22,000.00	25,000.00
Revenue Total:		114,089.84	125,457.02	111,670.00	37,718.06	117,670.00	125,580.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4045-10100	REGULAR SALARY & WAGES	3,013.02	9,834.11	10,240.00	3,368.83	10,240.00	10,750.00
001-6-4045-10200	PART-TIME & SEASONAL	62,851.60	83,153.60	70,000.00	45,479.63	76,000.00	86,000.00
001-6-4045-10400	OVERTIME	3,950.65	5,483.62	4,500.00	1,382.88	4,500.00	4,500.00
001-6-4045-11100	FICA - CITY'S CONTRIB.	5,283.65	7,244.59	6,483.00	3,692.07	6,942.00	7,746.00
001-6-4045-11300	IPERS - CITY'S CONTRIB.	963.52	1,651.18	3,000.00	946.45	3,000.00	4,000.00
001-6-4045-11501	MEDICAL INS. PREMIUMS	677.94	1,038.36	1,151.00	1.02	5.00	6.00
001-6-4045-11503	INS. SELF FUNDING	0.78	9.36	0.00	0.00	0.00	0.00
001-6-4045-11602	INSURANCE - OPT OUT PMT	0.00	0.00	0.00	129.50	291.00	388.00
001-6-4045-12400	TRAVEL & CONFERENCE	100.65	274.28	1,500.00	0.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		76,841.81	108,689.10	96,874.00	55,000.38	102,478.00	114,890.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4045-23100	REPAIR & MAINT. OF BLDG & G...	636.10	25,455.96	5,000.00	873.84	5,000.00	3,000.00
001-6-4045-23711	UTIL. SERV. - ELECTRIC	12,795.79	19,358.51	15,000.00	11,388.10	17,000.00	17,000.00
001-6-4045-23712	UTIL. SERV. - GAS	7,929.29	18,496.17	13,000.00	9,950.42	13,000.00	14,000.00
001-6-4045-23730	TELEPHONE	840.89	776.88	1,000.00	392.23	1,000.00	1,000.00
001-6-4045-24022	PRINTING/PROMOTION/ADS	194.00	1,443.69	750.00	363.00	750.00	750.00
001-6-4045-24031	PROCESSING FEES	1,563.86	2,363.76	1,500.00	1,166.51	2,000.00	2,000.00
001-6-4045-24181	SALES TAX	5,225.43	6,449.84	6,000.00	3,809.85	5,670.00	6,580.00
001-6-4045-24956	MAINT. CONTRACT - EQUIPME...	4,760.00	4,760.00	6,000.00	4,760.00	6,000.00	5,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4045-24958	MISC. CONTRACT LABOR	1,256.50	1,151.09	800.00	808.13	1,000.00	1,000.00
001-6-4045-24962	POOL REGISTRATION	568.00	861.75	700.00	0.00	700.00	700.00
001-6-4045-25031	CONCESSIONS	11,480.74	17,433.15	11,000.00	6,298.49	13,000.00	13,000.00
001-6-4045-25066	BLDG. & GRDS. OPER & MAINT ...	19,808.41	23,470.16	19,500.00	8,233.34	20,000.00	21,000.00
001-6-4045-25075	POSTAGE & FREIGHT	0.00	0.00	25.00	0.00	25.00	25.00
001-6-4045-25091	SAFETY SUPPLIES & EQUIPMENT	6.16	1,010.89	1,000.00	0.00	1,000.00	500.00
001-6-4045-25998	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		67,065.17	123,031.85	81,275.00	48,043.91	86,145.00	85,555.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4045-37271	EQUIPMENT - REPLACEMENT	4,337.00	0.00	5,000.00	0.00	5,000.00	0.00
001-6-4045-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		4,337.00	0.00	5,000.00	0.00	5,000.00	0.00
Expense Total:		148,243.98	231,720.95	183,149.00	103,044.29	193,623.00	200,445.00
Department: 4045 - OUTDOOR AQUATIC CENTER Surplus (Deficit):		-34,154.14	-106,263.93	-71,479.00	-65,326.23	-75,953.00	-74,865.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4050 - CEMETERY							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4050-1-5040	GRAVE OPENING & CLOSING	39,100.00	48,950.00	40,000.00	14,600.00	40,000.00	40,000.00
001-4-4050-1-5041	DEED STATE AUDIT FEE	410.00	310.00	250.00	260.00	260.00	250.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		39,510.00	49,260.00	40,250.00	14,860.00	40,260.00	40,250.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4050-1-7400	SALE CEMETERY LOTS	20,612.50	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00
001-4-4050-2-7050	FROM DONATIONS	1,330.00	0.00	0.00	0.00	0.00	0.00
001-4-4050-2-7275	MISC. REVENUES	453.52	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		22,396.02	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00
Revenue Total:		61,906.02	60,847.50	60,250.00	25,635.00	60,260.00	60,250.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4050-10100	REGULAR SALARY & WAGES	59,244.79	64,460.78	69,446.00	41,382.57	69,446.00	74,314.00
001-6-4050-10200	PART-TIME & SEASONAL	5,824.01	10,646.63	19,992.00	4,260.38	19,992.00	16,000.00
001-6-4050-10400	OVERTIME PAY	779.56	755.53	800.00	336.38	800.00	800.00
001-6-4050-11100	FICA - CITY'S CONTRIB.	4,470.14	5,196.66	6,903.00	3,148.09	6,903.00	6,909.00
001-6-4050-11300	IPERS - CITY'S CONTRIB.	5,695.67	6,534.23	8,518.00	4,166.11	8,518.00	8,526.00
001-6-4050-11501	MEDICAL INS. PREMIUMS	6,383.04	6,387.36	7,070.00	3,209.86	6,420.00	6,420.00
001-6-4050-11503	INS. SELF FUNDING	47.04	47.02	0.00	0.00	0.00	0.00
001-6-4050-11820	CAR ALLOWANCE	239.98	239.83	240.00	138.30	240.00	240.00
001-6-4050-12300	TRAINING EXPENSES	0.00	45.00	150.00	0.00	150.00	150.00
001-6-4050-12400	TRAVEL & CONFERENCE	0.00	12.57	300.00	45.00	300.00	300.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		82,684.23	94,325.61	113,419.00	56,686.69	112,769.00	113,659.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4050-23100	REPAIR & MAINT. OF BLDG. & ...	658.77	103.92	8,000.00	103.92	8,000.00	6,000.00
001-6-4050-23320	RPR & MAINT OF VEHICLES	919.69	1,777.92	4,500.00	751.11	2,500.00	3,000.00
001-6-4050-23711	UTIL. SERV. - ELECTRIC	1,582.34	1,407.06	1,750.00	700.91	1,750.00	1,750.00
001-6-4050-23712	UTIL. SERV. - GAS	1,526.45	865.01	1,600.00	382.20	1,600.00	1,600.00
001-6-4050-23730	TELEPHONE	2,259.35	2,333.49	2,400.00	1,384.52	2,400.00	2,400.00
001-6-4050-24023	ADVERTISING & LEGAL PUBLIC...	0.00	0.00	100.00	0.00	0.00	0.00
001-6-4050-24032	STATE-DEED FILING FEE	421.00	311.00	300.00	0.00	400.00	400.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
001-6-4050-24901	CONSULT. & PROF. FEES	855.27	0.00	1,000.00	0.00	1,000.00	1,000.00
001-6-4050-24958	MISC. CONTRACT LABOR	4,211.52	4,215.84	8,000.00	3,954.24	8,000.00	7,000.00
001-6-4050-24959	LANDSCAPING	989.30	900.69	1,500.00	630.00	1,500.00	1,500.00
001-6-4050-25066	BLDG. & GRDS. OPER & MAINT ...	13,209.42	11,863.80	18,000.00	12,636.69	18,000.00	14,000.00
001-6-4050-25091	SAFETY SUPL. & EQUIP.	292.83	213.50	450.00	80.00	450.00	450.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		26,925.94	23,992.23	47,600.00	20,623.59	45,600.00	39,100.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4050-37271	EQUIPMENT - REPLACEMENT	24,043.94	0.00	72,000.00	48,000.00	48,000.00	0.00
001-6-4050-37272	EQUIPMENT - ADDITIONAL	0.00	102,539.64	3,700.00	4,114.84	4,115.00	0.00
001-6-4050-37952	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		24,043.94	102,539.64	75,700.00	52,114.84	52,115.00	0.00
Expense Total:		133,654.11	220,857.48	236,719.00	129,425.12	210,484.00	152,759.00
Department: 4050 - CEMETERY Surplus (Deficit):		-71,748.09	-160,009.98	-176,469.00	-103,790.12	-150,224.00	-92,509.00

**GENERAL FUND
COMMUNITY & ECONOMIC DEVELOPMENT
INDEX**

DEPARTMENT	PAGE
Carroll County Growth Partnership	130
Housing	131
Planning and Zoning	132
Central Business District	133

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5021 - CARROLL CO GROWTH PARTNER							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5021-24130	OUTSIDE AGENCY FUNDING	82,400.00	82,400.00	82,400.00	41,200.00	82,400.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		82,400.00	82,400.00	82,400.00	41,200.00	82,400.00	0.00
Expense Total:		82,400.00	82,400.00	82,400.00	41,200.00	82,400.00	0.00
Department: 5021 - CARROLL CO GROWTH PARTNER Total:		82,400.00	82,400.00	82,400.00	41,200.00	82,400.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5030 - HOUSING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5030-24130	OUTSIDE AGENCY FUNDING	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
001-6-5030-24901	CONSULT. & PROF FEES	147.00	5,000.00	1,000.00	0.00	1,000.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,147.00	7,000.00	3,500.00	2,500.00	3,500.00	3,500.00
Expense Total:		2,147.00	7,000.00	3,500.00	2,500.00	3,500.00	3,500.00
Department: 5030 - HOUSING Total:		2,147.00	7,000.00	3,500.00	2,500.00	3,500.00	3,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5040 - PLANNING & ZONING							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-5040-1-2950	ZONING, VARIANCE, ETC.	150.00	300.00	500.00	0.00	250.00	500.00
RevCategory: 2 - LICENSES & PERMITS Total:		150.00	300.00	500.00	0.00	250.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-5040-1-7060	SUBDIVISION FEES	100.00	400.00	500.00	100.00	250.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		100.00	400.00	500.00	100.00	250.00	500.00
Revenue Total:		250.00	700.00	1,000.00	100.00	500.00	1,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5040-24973	COMP. PLAN/ZONING CODE	2,181.00	141.00	3,000.00	49.00	1,000.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,181.00	141.00	3,000.00	49.00	1,000.00	1,000.00
Expense Total:		2,181.00	141.00	3,000.00	49.00	1,000.00	1,000.00
Department: 5040 - PLANNING & ZONING Surplus (Deficit):		-1,931.00	559.00	-2,000.00	51.00	-500.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 5045 - CENTRAL BUSINESS DISTRIC							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-5045-1-7275	MISC. REVENUES	598.90	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		598.90	0.00	0.00	0.00	0.00	0.00
Revenue Total:		598.90	0.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5045-23711	UTIL. SERV. - ELECTRIC	15,458.57	14,798.32	16,000.00	8,064.38	16,000.00	16,000.00
001-6-5045-24958	MISC. CONTRACT LABOR	325.00	0.00	2,500.00	390.95	2,500.00	1,500.00
001-6-5045-24959	LANDSCAPING	4,768.17	2,078.56	5,000.00	1,250.83	5,000.00	4,500.00
001-6-5045-24965	REFUSE HAULERS FEES	982.00	988.80	1,000.00	576.80	1,000.00	1,000.00
001-6-5045-25066	BLDG. & GRDS. OPER & MAINT ...	13.96	0.00	0.00	0.00	0.00	0.00
001-6-5045-25067	OPER. & MAINT. SUPPLIES	6,845.31	2,227.62	7,500.00	0.00	5,000.00	5,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		28,393.01	20,093.30	32,000.00	10,282.96	29,500.00	28,000.00
Expense Total:		28,393.01	20,093.30	32,000.00	10,282.96	29,500.00	28,000.00
Department: 5045 - CENTRAL BUSINESS DISTRIC Surplus (Deficit):		-27,794.11	-20,093.30	-32,000.00	-10,282.96	-29,500.00	-28,000.00

**GENERAL FUND
GENERAL GOVERNMENT
INDEX**

DEPARTMENT	PAGE
Legislative	135
Executive	136
Financial Administration	137
Elections	139
Legal Services (Attorney)	140
City Hall/General Building	141
Tort Liability	142
General Government	143

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6011 - LEGISLATIVE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6011-10100	REGULAR SALARY & WAGES	14,400.00	14,400.00	14,400.00	8,400.00	14,400.00	14,400.00
001-6-6011-11100	FICA - CITY'S CONTRIB.	952.80	952.80	953.00	555.80	953.00	953.00
001-6-6011-11300	IPERS - CITY'S CONTRIB.	226.56	226.56	227.00	132.16	227.00	227.00
001-6-6011-12400	TRAVEL & CONFERENCE	3,868.23	3,640.81	4,500.00	1,195.94	4,500.00	4,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		19,447.59	19,220.17	20,080.00	10,283.90	20,080.00	20,080.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6011-24970	PLANNING & GOAL SETTING	5,632.23	1,824.72	2,500.00	1,580.88	2,500.00	2,000.00
001-6-6011-25952	MISC SUPPLIES	2,895.60	1,413.07	2,000.00	642.43	1,500.00	4,700.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		8,527.83	3,237.79	4,500.00	2,223.31	4,000.00	6,700.00
Expense Total:		27,975.42	22,457.96	24,580.00	12,507.21	24,080.00	26,780.00
Department: 6011 - LEGISLATIVE Total:		27,975.42	22,457.96	24,580.00	12,507.21	24,080.00	26,780.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6012 - EXECUTIVE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6012-10100	REGULAR SALARY & WAGES	4,800.00	4,800.00	4,800.00	2,800.00	4,800.00	4,800.00
001-6-6012-11100	FICA - CITY'S CONTRIB.	367.20	367.20	367.00	214.20	367.00	367.00
001-6-6012-11300	IPERS - CITY'S CONTRIB	0.00	0.00	0.00	0.00	0.00	0.00
001-6-6012-12400	TRAVEL & CONFERENCE	85.00	0.00	2,000.00	15.00	1,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		5,252.20	5,167.20	7,167.00	3,029.20	6,167.00	7,167.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6012-25952	MISC SUPPLIES	172.67	491.04	500.00	73.92	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		172.67	491.04	500.00	73.92	500.00	500.00
Expense Total:		5,424.87	5,658.24	7,667.00	3,103.12	6,667.00	7,667.00
Department: 6012 - EXECUTIVE Total:		5,424.87	5,658.24	7,667.00	3,103.12	6,667.00	7,667.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6020 - FINANCIAL ADMINISTRATION							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6020-1-7500	SALE OF MERCH. & SERVICE	35,227.67	34,809.92	35,000.00	20,285.54	35,000.00	35,000.00
001-4-6020-1-7800	INSUFFICIENT FUND/LATE FEES	5,755.65	6,042.94	5,600.00	3,779.29	5,600.00	5,600.00
001-4-6020-2-7275	MISC. REVENUE	800.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		41,783.32	40,852.86	40,600.00	24,064.83	40,600.00	40,600.00
Revenue Total:		41,783.32	40,852.86	40,600.00	24,064.83	40,600.00	40,600.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6020-10100	REGULAR SALARY & WAGES	330,853.11	354,609.03	385,393.00	217,325.08	378,567.00	399,635.00
001-6-6020-10400	OVERTIME PAY	3,484.51	0.00	500.00	0.00	500.00	500.00
001-6-6020-11100	FICA - CITY'S CONTRIB.	24,527.48	26,095.41	29,850.00	16,094.72	29,419.00	31,031.00
001-6-6020-11300	IPERS - CITY'S CONTRIB.	27,109.26	33,474.89	36,334.00	20,520.48	35,666.00	37,678.00
001-6-6020-11501	MEDICAL INS. PREMIUMS	34,281.08	38,243.88	42,067.00	19,103.09	38,206.00	38,206.00
001-6-6020-11503	INS. SELF FUNDING	23.52	23.49	0.00	0.00	0.00	0.00
001-6-6020-11602	INSURANCE - OPT OUT PMT	971.04	971.04	1,068.00	566.44	971.00	971.00
001-6-6020-11820	CAR ALLOWANCE	3,969.33	4,800.12	4,800.00	2,769.30	4,800.00	4,800.00
001-6-6020-11821	CELL PHONE ALLOWANCE	0.00	0.00	0.00	700.00	1,200.00	1,200.00
001-6-6020-12101	DUES, MEMBERSHIPS, ETC.	7,241.95	760.00	13,572.00	7,266.00	13,100.00	8,400.00
001-6-6020-12300	TRAINING EXPENSES	745.00	871.50	2,000.00	270.00	2,000.00	7,000.00
001-6-6020-12400	TRAVEL & CONFERENCE	4,945.93	6,837.16	5,000.00	5,818.26	7,000.00	7,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		438,152.21	466,686.52	520,584.00	290,433.37	511,429.00	536,421.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6020-23320	RPR & MAINT OF VEHICLES	1,155.76	1,831.29	1,000.00	173.07	1,000.00	1,000.00
001-6-6020-23400	RPR. & MAINT. OF EQUIP.	2,890.71	1,823.35	3,000.00	1,818.44	2,500.00	2,000.00
001-6-6020-23730	TELEPHONE	5,645.90	5,293.37	5,700.00	3,103.60	5,500.00	5,700.00
001-6-6020-24023	ADS & LEGAL PUBLICATION	6,579.93	9,019.13	7,000.00	5,127.51	8,400.00	8,500.00
001-6-6020-24901	CONSULT. & PROF. FEES	64,134.85	24,355.00	29,950.00	18,833.00	26,950.00	30,950.00
001-6-6020-24952	OFFICE MACHINE CONTRACT	31,703.27	32,132.05	37,800.00	32,196.69	37,800.00	40,500.00
001-6-6020-24958	MISC. CONTRACT LABOR	8,345.00	47,340.99	15,000.00	2,429.80	13,000.00	13,500.00
001-6-6020-25050	OFFICE SUPPLIES	6,353.93	7,820.02	6,500.00	2,991.18	6,500.00	6,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
001-6-6020-25075	POSTAGE AND FREIGHT	4,411.68	4,130.71	4,500.00	2,082.13	4,500.00	4,500.00
	ExpCategory: 2 - SERVICES & COMMODITIES Total:	131,221.03	133,745.91	110,450.00	68,755.42	106,150.00	113,150.00
	ExpCategory: 3 - CAPITAL OUTLAY						
001-6-6020-37271	EQUIPMENT - REPLACEMENT	17,565.27	3,063.00	5,000.00	0.00	5,000.00	5,000.00
	ExpCategory: 3 - CAPITAL OUTLAY Total:	17,565.27	3,063.00	5,000.00	0.00	5,000.00	5,000.00
	Expense Total:	586,938.51	603,495.43	636,034.00	359,188.79	622,579.00	654,571.00
Department: 6020 - FINANCIAL ADMINISTRATION	Surplus (Deficit):	-545,155.19	-562,642.57	-595,434.00	-335,123.96	-581,979.00	-613,971.00

CITY OF CARROLL FY 2026 RECOMMENDED BUDGET AS OF JANUARY 27, 2025

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 6030 - ELECTIONS						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-6030-24972 ELECTIONS-CNTY AUDITOR	0.00	3,432.98	0.00	0.00	0.00	4,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	3,432.98	0.00	0.00	0.00	4,000.00
Expense Total:	0.00	3,432.98	0.00	0.00	0.00	4,000.00
Department: 6030 - ELECTIONS Total:	0.00	3,432.98	0.00	0.00	0.00	4,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6040 - LEGAL SERVICES (ATTORNEY)							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6040-10200	PART-TIME & SEASONAL	7,800.00	7,800.00	9,000.00	5,250.00	9,000.00	9,000.00
001-6-6040-11100	FICA - CITY'S CONTRIB.	596.76	596.76	689.00	401.66	689.00	689.00
001-6-6040-11300	IPERS - CITY'S CONTRIB.	736.32	736.32	850.00	495.60	850.00	850.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		9,133.08	9,133.08	10,539.00	6,147.26	10,539.00	10,539.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6040-24111	ATTORNEY FEES - GENERAL	26,465.85	27,442.00	33,000.00	14,214.00	33,000.00	33,000.00
001-6-6040-24112	ATTORNEY FEE-COURT COST	7,667.50	7,396.50	12,000.00	4,674.50	12,000.00	9,000.00
001-6-6040-24901	CONSULT. & PROF. FEES	1,399.00	866.00	3,000.00	2,104.00	3,000.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		35,532.35	35,704.50	48,000.00	20,992.50	48,000.00	45,000.00
Expense Total:		44,665.43	44,837.58	58,539.00	27,139.76	58,539.00	55,539.00
Department: 6040 - LEGAL SERVICES (ATTORNEY) Total:		44,665.43	44,837.58	58,539.00	27,139.76	58,539.00	55,539.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6050 - CITY HALL/GENERAL BLDGS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6050-10100	REGULAR SALARY & WAGES	43,920.35	46,104.03	47,957.00	33,334.19	61,994.00	64,383.00
001-6-6050-10400	OVERTIME PAY	618.02	1,447.65	1,675.00	522.61	1,675.00	1,675.00
001-6-6050-11100	FICA - CITY'S CONTRIB.	3,256.29	3,426.77	3,797.00	2,423.14	4,871.00	5,053.00
001-6-6050-11300	IPERS - CITY'S CONTRIB.	4,204.47	4,488.92	4,685.00	3,196.08	6,010.00	6,236.00
001-6-6050-11501	MEDICAL INS. PREMIUMS	7,953.72	7,953.72	8,745.00	4,405.39	8,897.00	8,984.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		59,952.85	63,421.09	66,859.00	43,881.41	83,447.00	86,331.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6050-23100	REPAIR & MAINT. OF BLDG. & ...	2,771.75	1,714.43	13,600.00	2,965.67	8,300.00	8,300.00
001-6-6050-23400	RPR. & MAINT. OF EQUIP.	85.96	108.95	500.00	320.79	500.00	500.00
001-6-6050-23711	UTIL. SERV. - ELECTRIC	8,843.41	8,097.10	8,800.00	4,627.50	8,800.00	8,800.00
001-6-6050-23712	UTIL. SERV. - GAS	1,389.19	1,118.47	2,000.00	460.07	2,000.00	2,000.00
001-6-6050-24958	MISC. CONTRACT LABOR	29,086.91	27,941.57	32,000.00	6,901.37	9,750.00	5,500.00
001-6-6050-25066	BLDG. & GRDS. OPER & MAINT ...	2,826.39	1,996.89	3,500.00	1,454.52	3,500.00	3,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		45,003.61	40,977.41	60,400.00	16,729.92	32,850.00	28,600.00
Expense Total:		104,956.46	104,398.50	127,259.00	60,611.33	116,297.00	114,931.00
Department: 6050 - CITY HALL/GENERAL BLDGS Total:		104,956.46	104,398.50	127,259.00	60,611.33	116,297.00	114,931.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 6060 - TORT LIABILITY						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-6060-24081 INS. - GENERAL, TORT & WC	406,819.58	481,346.00	644,377.00	644,377.00	644,377.00	679,142.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	406,819.58	481,346.00	644,377.00	644,377.00	644,377.00	679,142.00
Expense Total:	406,819.58	481,346.00	644,377.00	644,377.00	644,377.00	679,142.00
Department: 6060 - TORT LIABILITY Total:	406,819.58	481,346.00	644,377.00	644,377.00	644,377.00	679,142.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6900 - GENERAL GOVERNMENT							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6900-4-7150	REFUNDS	0.00	759.32	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	759.32	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-6900-4-4800	SALE OF REAL PROPERTY	0.00	48,275.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	48,275.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	49,034.32	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6900-12991	EMP. GROWTH/RECOGNITION	9,936.70	8,051.36	11,000.00	5,937.08	11,000.00	11,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		9,936.70	8,051.36	11,000.00	5,937.08	11,000.00	11,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6900-24121	EMPLOYEE PHYSICALS	4,261.50	3,202.00	4,500.00	3,075.00	4,500.00	4,500.00
001-6-6900-24122	DRUG/ALCOHOL TESTING	826.00	1,026.00	1,000.00	720.00	1,200.00	1,000.00
001-6-6900-24123	SAFETY TRNG/ ADA ISSUES	2,780.24	1,775.00	5,000.00	1,603.75	4,000.00	4,000.00
001-6-6900-24182	PROPERTY ASSESSMENTS	0.00	4,817.00	2,500.00	0.00	0.00	4,000.00
001-6-6900-24190	MISC. GENERAL FUND	32.00	11,901.64	1,000.00	6,753.19	10,000.00	1,000.00
001-6-6900-24978	CAAT6 CABLE CHANNEL	25,540.17	22,503.92	30,000.00	14,518.92	28,000.00	30,000.00
001-6-6900-24981	ALLEY: BLK 10 LUST	7,032.00	8,993.50	7,500.00	5,409.00	7,500.00	7,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		40,471.91	54,219.06	51,500.00	32,079.86	55,200.00	52,000.00
Expense Total:		50,408.61	62,270.42	62,500.00	38,016.94	66,200.00	63,000.00
Department: 6900 - GENERAL GOVERNMENT Surplus (Deficit):		-50,408.61	-13,236.10	-62,500.00	-38,016.94	-66,200.00	-63,000.00

**GENERAL FUND
TRANSFERS/GENERAL REVENUES
INDEX**

TRANSFERS	PAGE
Governmental Transfers	145
GENERAL REVENUES	
General Purpose Levy	146
Interest Income	147
Farmland Rent	148
Miscellaneous	149

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-9100-4-8302	TRNSFR FROM EE BEN FUND	859,967.63	1,001,708.70	1,003,044.00	0.00	1,039,829.00	1,005,825.00
001-4-9100-4-8303	TRNSFR TORT & WC WTR/SWR	112,200.00	131,338.00	131,338.00	0.00	188,935.00	188,935.00
001-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	1,483.50	6,669.49	5,000.00	0.00	0.00	0.00
001-4-9100-4-8325	TRNSFR FROM WESTFIELD UR	0.00	1,195.42	0.00	0.00	0.00	0.00
001-4-9100-4-8340	TRNSFR FROM C.P. - REC CENT...	0.00	0.00	0.00	0.00	0.00	132,330.00
001-4-9100-4-8341	TRNSFR FROM C.P. - STREET M...	0.00	0.00	0.00	0.00	0.00	17,940.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		973,651.13	1,140,911.61	1,139,382.00	0.00	1,228,764.00	1,345,030.00
Revenue Total:		973,651.13	1,140,911.61	1,139,382.00	0.00	1,228,764.00	1,345,030.00
Expense							
ExpCategory: 5 - TRANSFERS							
001-6-9100-59107	TRNSFR TO CP-STREETS	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
001-6-9100-59124	TRNSFR TO CP-AIRPORT	47,750.00	18,133.00	14,500.00	0.00	14,490.00	5,500.00
ExpCategory: 5 - TRANSFERS Total:		97,750.00	68,133.00	64,500.00	0.00	64,490.00	55,500.00
Expense Total:		97,750.00	68,133.00	64,500.00	0.00	64,490.00	55,500.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		875,901.13	1,072,778.61	1,074,882.00	0.00	1,164,274.00	1,289,530.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9500 - GENERAL PURPOSE LEVY							
Revenue							
RevCategory: 1 - TAXES							
001-4-9500-4-1000	PROPERTY TAX	4,279,958.61	4,113,990.20	4,208,549.00	2,372,437.92	4,208,549.00	4,274,625.00
001-4-9500-4-1030	AG LAND TAX	1,658.56	2,171.12	2,338.00	1,608.97	2,338.00	2,338.00
001-4-9500-4-1130	PROPERTY TAX-INSURANCE	260,586.91	275,045.78	281,450.00	158,657.52	281,450.00	285,850.00
001-4-9500-4-1650	CABLE TV FRANCHISE TAX	99,057.58	92,178.81	93,500.00	43,310.05	86,000.00	86,000.00
	RevCategory: 1 - TAXES Total:	4,641,261.66	4,483,385.91	4,585,837.00	2,576,014.46	4,578,337.00	4,648,813.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-9500-4-4340	PROP TAX REPLACEMENT	117,426.47	86,213.30	54,942.00	28,349.39	56,698.00	28,349.00
001-4-9500-4-4341	BPTC REPLACEMENT	0.00	171,040.76	215,938.00	87,730.71	175,461.00	150,000.00
	RevCategory: 4 - INTERGOVERNMENTAL Total:	117,426.47	257,254.06	270,880.00	116,080.10	232,159.00	178,349.00
	Revenue Total:	4,758,688.13	4,740,639.97	4,856,717.00	2,692,094.56	4,810,496.00	4,827,162.00
	Department: 9500 - GENERAL PURPOSE LEVY Total:	4,758,688.13	4,740,639.97	4,856,717.00	2,692,094.56	4,810,496.00	4,827,162.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
001-4-9750-4-3000 INTEREST ON DEPOSITS	138,515.89	285,636.82	100,000.00	155,800.83	210,000.00	200,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	138,515.89	285,636.82	100,000.00	155,800.83	210,000.00	200,000.00
Revenue Total:	138,515.89	285,636.82	100,000.00	155,800.83	210,000.00	200,000.00
Department: 9750 - INTEREST INCOME Total:	138,515.89	285,636.82	100,000.00	155,800.83	210,000.00	200,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9799 - FARMLAND RENT						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
001-4-9799-4-3120 FARM LAND RENT	3,375.00	3,375.00	3,375.00	0.00	3,375.00	3,375.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,375.00	3,375.00	3,375.00	0.00	3,375.00	3,375.00
Revenue Total:	3,375.00	3,375.00	3,375.00	0.00	3,375.00	3,375.00
Department: 9799 - FARMLAND RENT Total:	3,375.00	3,375.00	3,375.00	0.00	3,375.00	3,375.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9900 - MISCELLANEOUS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-9900-4-7150	REFUNDS	2.51	36.50	0.00	0.00	0.00	0.00
001-4-9900-4-7275	MISC. REVENUES	1,256.08	706.96	50.00	1,490.15	1,500.00	50.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,258.59	743.46	50.00	1,490.15	1,500.00	50.00
Revenue Total:		1,258.59	743.46	50.00	1,490.15	1,500.00	50.00
Department: 9900 - MISCELLANEOUS Total:		1,258.59	743.46	50.00	1,490.15	1,500.00	50.00
Fund: 001 - GENERAL FUND Surplus (Deficit):		-67,318.68	-343,638.02	-1,510,014.00	-1,462,408.90	-1,122,613.00	-731,179.00

**GENERAL FUND
HOTEL MOTEL TAX FUND
INDEX**

DEPARTMENT	PAGE
Rec Center – Cultural	151
Park & Rec Capital	152
Community Betterment	153
Transfers	154
Hotel Motel Tax Collections	155
Interest Income	156

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 010 - HOTEL/MOTEL TAX							
Department: 4041 - REC CENTER - CULTURAL							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
010-4-4041-1-3111	THEATER RENTAL	0.00	7,286.00	5,000.00	6,500.00	7,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		0.00	7,286.00	5,000.00	6,500.00	7,000.00	5,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
010-4-4041-1-5031	REC CENTER - CULTURAL	6,976.41	0.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		6,976.41	0.00	0.00	0.00	0.00	0.00
Revenue Total:		6,976.41	7,286.00	5,000.00	6,500.00	7,000.00	5,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
010-6-4041-10100	REGULAR SALARY & WAGES	2,045.53	2,136.37	2,332.00	1,302.04	2,332.00	2,529.00
010-6-4041-11100	FICA - CITY'S CONTRIBUTION	144.25	156.34	178.00	95.86	178.00	193.00
010-6-4041-11300	IPERS - CITY'S CONTRIBUTION	179.58	201.62	220.00	122.89	220.00	239.00
010-6-4041-11501	MEDICAL INS. PREMIUMS	404.89	260.04	288.00	130.86	262.00	262.00
010-6-4041-11503	INS. SELF FUNDING	1.00	2.40	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		2,775.25	2,756.77	3,018.00	1,651.65	2,992.00	3,223.00
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-4041-23100	REPAIR & MAINT. OF BLDGS	0.00	361.25	2,500.00	0.00	2,500.00	2,500.00
010-6-4041-23711	UTIL. SERV. - ELECTRIC	8,271.80	4,837.03	6,500.00	3,065.05	6,500.00	6,500.00
010-6-4041-24022	PRINTING/PROMOTION/ADS	0.00	0.00	100.00	0.00	100.00	100.00
010-6-4041-24956	MAINT. CONTRACT - EQUIPME...	0.00	0.00	250.00	0.00	250.00	250.00
010-6-4041-24958	MISC. CONTRACT LABOR	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
010-6-4041-25050	OFFICE SUPPLIES	0.00	0.00	50.00	0.00	50.00	50.00
010-6-4041-25065	PROGRAM EXP. & SUPPLIES	64.30	8.12	2,400.00	28.78	2,400.00	2,400.00
010-6-4041-25066	BLDG. & GRDS. OPER & MAINT ...	408.60	67.12	1,000.00	200.07	1,000.00	1,000.00
010-6-4041-25075	POSTAGE & FREIGHT	0.00	0.00	25.00	0.00	25.00	25.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		8,744.70	5,273.52	14,825.00	3,293.90	14,825.00	14,825.00
ExpCategory: 3 - CAPITAL OUTLAY							
010-6-4041-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	250,000.00	0.00	250,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	250,000.00	0.00	250,000.00	0.00
Expense Total:		11,519.95	8,030.29	267,843.00	4,945.55	267,817.00	18,048.00
Department: 4041 - REC CENTER - CULTURAL Surplus (Deficit):		-4,543.54	-744.29	-262,843.00	1,554.45	-260,817.00	-13,048.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4060 - PARK & REC CAPITAL						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
010-6-4060-37951 PARK & REC CAPITAL	33,143.49	32,014.00	17,200.00	4,697.51	17,200.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	33,143.49	32,014.00	17,200.00	4,697.51	17,200.00	0.00
Expense Total:	33,143.49	32,014.00	17,200.00	4,697.51	17,200.00	0.00
Department: 4060 - PARK & REC CAPITAL Total:	33,143.49	32,014.00	17,200.00	4,697.51	17,200.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5011 - COMMUNITY BETTERMENT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-5011-24021	PUBLICITY - PUBLIC RELATIONS	10,167.41	634.50	5,000.00	1,936.50	5,000.00	5,000.00
010-6-5011-24024	CHAMBER PROMOTION	38,989.93	29,975.31	35,000.00	23,370.04	35,000.00	35,000.00
010-6-5011-24140	COMM. ECON. DEVELOPMENT	100,000.00	0.00	0.00	0.00	0.00	0.00
010-6-5011-24901	CONSULT. & PROF. FEES	0.00	0.00	0.00	0.00	65,000.00	50,000.00
010-6-5011-24958	MISC. CONTRACT LABOR	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		149,157.34	30,609.81	45,000.00	25,306.54	110,000.00	95,000.00
Expense Total:		149,157.34	30,609.81	45,000.00	25,306.54	110,000.00	95,000.00
Department: 5011 - COMMUNITY BETTERMENT Total:		149,157.34	30,609.81	45,000.00	25,306.54	110,000.00	95,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
010-6-9100-59126 TRANSFR TO CP-PARKS & REC	100,000.00	100,000.00	105,400.00	0.00	111,900.00	0.00
ExpCategory: 5 - TRANSFERS Total:	100,000.00	100,000.00	105,400.00	0.00	111,900.00	0.00
Expense Total:	100,000.00	100,000.00	105,400.00	0.00	111,900.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	100,000.00	100,000.00	105,400.00	0.00	111,900.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9603 - HOTEL MOTEL TAX							
Revenue							
RevCategory: 1 - TAXES							
010-4-9603-4-1691	HOTEL MOTEL TAX	242,607.78	277,925.95	240,000.00	174,033.10	240,000.00	240,000.00
	RevCategory: 1 - TAXES Total:	242,607.78	277,925.95	240,000.00	174,033.10	240,000.00	240,000.00
	Revenue Total:	242,607.78	277,925.95	240,000.00	174,033.10	240,000.00	240,000.00
	Department: 9603 - HOTEL MOTEL TAX Total:	242,607.78	277,925.95	240,000.00	174,033.10	240,000.00	240,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
010-4-9750-4-3000 INTEREST ON DEPOSITS	9,123.81	21,449.24	10,000.00	14,249.73	15,000.00	10,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	9,123.81	21,449.24	10,000.00	14,249.73	15,000.00	10,000.00
Revenue Total:	9,123.81	21,449.24	10,000.00	14,249.73	15,000.00	10,000.00
Department: 9750 - INTEREST INCOME Total:	9,123.81	21,449.24	10,000.00	14,249.73	15,000.00	10,000.00
Fund: 010 - HOTEL/MOTEL TAX Surplus (Deficit):	-35,112.78	136,007.09	-180,443.00	159,833.23	-244,917.00	141,952.00

**GENERAL FUND
ELECTRIC FRANCHISE
INDEX**

ELECTRIC FRANCHISE FUND	PAGE
Transfers	158
Electric Franchise	159
Interest Income	160

**SPECIAL REVENUE FUND
FEDERAL GRANTS
INDEX**

APRA NON-ENTITLEMENT UNIT (NEU) FUNDING	PAGE
Housing	161
Transfers	162
Interest Income	163
ARPA NEU Grant	164

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 020 - ELECTRIC FRANCHISE							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
020-6-9100-59107	TRNSFR TO CP-STREETS	200,000.00	0.00	0.00	0.00	0.00	100,000.00
	ExpCategory: 5 - TRANSFERS Total:	200,000.00	0.00	0.00	0.00	0.00	100,000.00
	Expense Total:	200,000.00	0.00	0.00	0.00	0.00	100,000.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	200,000.00	0.00	0.00	0.00	0.00	100,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9604 - ELECTRIC FRANCHISE						
Revenue						
RevCategory: 1 - TAXES						
020-4-9604-4-1660 ELECTRIC FRANCHISE FEE	115,103.06	112,877.32	115,000.00	63,798.91	114,000.00	114,000.00
RevCategory: 1 - TAXES Total:	115,103.06	112,877.32	115,000.00	63,798.91	114,000.00	114,000.00
Revenue Total:	115,103.06	112,877.32	115,000.00	63,798.91	114,000.00	114,000.00
Department: 9604 - ELECTRIC FRANCHISE Total:	115,103.06	112,877.32	115,000.00	63,798.91	114,000.00	114,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
020-4-9750-4-3000 INTEREST ON DEPOSITS	3,518.33	3,918.01	1,500.00	4,004.57	4,500.00	4,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,518.33	3,918.01	1,500.00	4,004.57	4,500.00	4,000.00
Revenue Total:	3,518.33	3,918.01	1,500.00	4,004.57	4,500.00	4,000.00
Department: 9750 - INTEREST INCOME Total:	3,518.33	3,918.01	1,500.00	4,004.57	4,500.00	4,000.00
Fund: 020 - ELECTRIC FRANCHISE Surplus (Deficit):	-81,378.61	116,795.33	116,500.00	67,803.48	118,500.00	18,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 100 - FEDERAL GRANTS SR FUND							
Department: 5030 - HOUSING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
100-6-5030-24141	HOUSING INCENTIVE	40,000.00	120,000.00	240,000.00	100,000.00	240,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		40,000.00	120,000.00	240,000.00	100,000.00	240,000.00	0.00
Expense Total:		40,000.00	120,000.00	240,000.00	100,000.00	240,000.00	0.00
Department: 5030 - HOUSING Total:		40,000.00	120,000.00	240,000.00	100,000.00	240,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
100-6-9100-59126	TRANSFR TO CP-PARKS & REC	100,000.00	0.00	0.00	0.00	0.00	0.00
100-6-9100-59135	TRANSFR TO CP-REC BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
100-6-9100-59136	TRANSFR TO SUF	0.00	0.00	0.00	0.00	964,000.00	0.00
100-6-9100-59137	TRANSFR TO CP-UTILITY FUND	0.00	102,258.75	0.00	0.00	6,411.00	0.00
ExpCategory: 5 - TRANSFERS Total:		100,000.00	102,258.75	0.00	0.00	970,411.00	0.00
Expense Total:		100,000.00	102,258.75	0.00	0.00	970,411.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		100,000.00	102,258.75	0.00	0.00	970,411.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
100-4-9750-4-3000 INTEREST ON DEPOSITS	24,411.46	45,392.18	0.00	22,607.71	29,812.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	24,411.46	45,392.18	0.00	22,607.71	29,812.00	0.00
Revenue Total:	24,411.46	45,392.18	0.00	22,607.71	29,812.00	0.00
Department: 9750 - INTEREST INCOME Total:	24,411.46	45,392.18	0.00	22,607.71	29,812.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9901 - APRA NEU FUNDING						
Revenue						
RevCategory: 4 - INTERGOVERNMENTAL						
100-4-9901-3-4042 ARPA NEU GRANT	735,129.55	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:	735,129.55	0.00	0.00	0.00	0.00	0.00
Revenue Total:	735,129.55	0.00	0.00	0.00	0.00	0.00
Department: 9901 - APRA NEU FUNDING Total:	735,129.55	0.00	0.00	0.00	0.00	0.00
Fund: 100 - FEDERAL GRANTS SR FUND Surplus (Deficit):	619,541.01	-176,866.57	-240,000.00	-77,392.29	-1,180,599.00	0.00

**ROAD USE TAX FUND
INDEX**

DEPARTMENT	PAGE
Road Use Tax Income	166
Roadway Maintenance	167
Snow Removal	168
Street Cleaning	169
RUT Administration	170
Transfers	171

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 110 - ROAD USE TAX FUND							
Department: 2010 - STREET CONSTRUCTION							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
110-4-2010-2-4300	R.U.T. FROM STATE	1,420,285.83	1,457,868.03	1,372,693.00	869,528.45	1,450,101.00	1,460,422.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		1,420,285.83	1,457,868.03	1,372,693.00	869,528.45	1,450,101.00	1,460,422.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
110-4-2010-1-7500	SALE OF MDSE & SERV	0.00	0.00	500.00	0.00	500.00	500.00
110-4-2010-2-7275	MISC. REVENUES	12,649.47	6,504.03	100.00	0.00	100.00	100.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		12,649.47	6,504.03	600.00	0.00	600.00	600.00
Revenue Total:		1,432,935.30	1,464,372.06	1,373,293.00	869,528.45	1,450,701.00	1,461,022.00
Department: 2010 - STREET CONSTRUCTION Total:		1,432,935.30	1,464,372.06	1,373,293.00	869,528.45	1,450,701.00	1,461,022.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2013-10100	REGULAR SALARY & WAGES	322,895.64	318,113.33	361,950.00	143,136.53	256,722.00	346,462.00
110-6-2013-10400	OVERTIME PAY	2,989.69	2,144.78	3,000.00	533.90	3,000.00	3,000.00
110-6-2013-11100	FICA - CITY'S CONTRIB.	23,717.98	23,435.00	27,919.00	10,577.17	19,869.00	26,734.00
110-6-2013-11300	IPERS - CITY'S CONTRIB.	30,763.59	29,864.98	34,451.00	13,562.40	24,518.00	32,989.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		380,366.90	373,558.09	427,320.00	167,810.00	304,109.00	409,185.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2013-23400	RPR. & MAINT. OF EQUIP.	39,559.90	41,887.75	40,000.00	11,259.19	40,000.00	40,000.00
110-6-2013-23711	UTIL. SERV. - ELECTRIC	2,632.15	2,588.89	2,500.00	1,441.97	2,500.00	2,500.00
110-6-2013-24958	MISC. CONTRACT LABOR	19,066.44	19,356.18	65,000.00	20,038.20	65,000.00	57,500.00
110-6-2013-25068	EQUIP. MAINT. SUPPLIES	48,901.54	28,938.03	40,000.00	38,472.98	40,000.00	40,000.00
110-6-2013-25069	EQUIP. OPER. SUPPLIES	45,188.86	33,962.59	40,000.00	11,265.54	40,000.00	40,000.00
110-6-2013-25070	STREET MAINT. SUPPLIES	96,579.89	57,225.20	100,000.00	39,374.22	100,000.00	100,000.00
110-6-2013-25091	SAFETY SUPL. & EQUIP.	530.04	1,221.83	1,000.00	0.00	1,500.00	1,000.00
110-6-2013-25100	SIGNS & SIGNALS	15,722.40	41,653.92	25,000.00	14,622.36	25,000.00	25,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		268,181.22	226,834.39	313,500.00	136,474.46	314,000.00	306,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
110-6-2013-37271	EQUIPMENT - REPLACEMENT	23,950.00	146,501.00	602,460.00	0.00	602,460.00	235,000.00
110-6-2013-37272	EQUIPMENT - ADDITIONAL	16,785.00	0.00	0.00	0.00	0.00	0.00
110-6-2013-37926	PMS DATA COLLECTION	0.00	0.00	65,000.00	0.00	0.00	65,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		40,735.00	146,501.00	667,460.00	0.00	602,460.00	300,000.00
Expense Total:		689,283.12	746,893.48	1,408,280.00	304,284.46	1,220,569.00	1,015,185.00
Department: 2013 - ROADWAY MAINTENANCE Total:		689,283.12	746,893.48	1,408,280.00	304,284.46	1,220,569.00	1,015,185.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2050 - SNOW REMOVAL							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2050-10100	REGULAR SALARY & WAGES	32,439.51	31,284.51	40,000.00	9,481.03	40,000.00	40,000.00
110-6-2050-10400	OVERTIME PAY	8,756.61	12,301.92	10,000.00	2,265.42	10,000.00	10,000.00
110-6-2050-11100	FICA - CITY'S CONTRIB.	3,029.51	3,206.94	3,825.00	864.99	3,825.00	3,825.00
110-6-2050-11300	IPERS - CITY'S CONTRIB.	3,888.90	4,113.78	4,720.00	1,108.91	4,720.00	4,720.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		48,114.53	50,907.15	58,545.00	13,720.35	58,545.00	58,545.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2050-23400	RPR. & MAINT. OF EQUIP.	0.00	32.50	6,000.00	537.31	6,000.00	6,000.00
110-6-2050-24958	MISC. CONTRACT LABOR	3,480.00	6,770.00	10,000.00	0.00	10,000.00	13,000.00
110-6-2050-25012	SNOW & ICE SUPPLIES	48,766.04	19,256.61	50,000.00	14,091.59	50,000.00	50,000.00
110-6-2050-25067	OPER. & MAINT. SUPPLIES	15,863.69	14,014.41	20,000.00	8,290.14	20,000.00	20,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		68,109.73	40,073.52	86,000.00	22,919.04	86,000.00	89,000.00
Expense Total:		116,224.26	90,980.67	144,545.00	36,639.39	144,545.00	147,545.00
Department: 2050 - SNOW REMOVAL Total:		116,224.26	90,980.67	144,545.00	36,639.39	144,545.00	147,545.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2070 - STREET CLEANING							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2070-10100	REGULAR SALARY & WAGES	14,961.44	18,570.91	20,000.00	7,866.67	20,000.00	20,000.00
110-6-2070-10400	OVERTIME PAY	1,549.47	1,117.11	2,000.00	253.24	2,000.00	2,000.00
110-6-2070-11100	FICA - CITY'S CONTRIB.	1,220.97	1,454.88	1,683.00	604.12	1,683.00	1,683.00
110-6-2070-11300	IPERS - CITY'S CONTRIB.	1,558.63	1,858.56	2,077.00	766.53	2,077.00	2,077.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		19,290.51	23,001.46	25,760.00	9,490.56	25,760.00	25,760.00
Expense Total:		19,290.51	23,001.46	25,760.00	9,490.56	25,760.00	25,760.00
Department: 2070 - STREET CLEANING Total:		19,290.51	23,001.46	25,760.00	9,490.56	25,760.00	25,760.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2902 - RUT ADMINISTRATION							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2902-10100	REGULAR SALARY & WAGES	83,565.33	72,891.67	78,697.00	37,030.63	78,920.00	82,697.00
110-6-2902-10400	OVERTIME PAY	4,987.22	5,340.66	6,000.00	4,772.26	6,000.00	6,000.00
110-6-2902-11100	FICA - CITY'S CONTRIB.	6,484.18	5,782.70	6,479.00	3,064.07	6,496.00	6,785.00
110-6-2902-11300	IPERS - CITY'S CONTRIB.	8,282.33	7,227.56	7,995.00	3,904.19	8,016.00	8,373.00
110-6-2902-11501	MEDICAL INS. PREMIUMS	70,284.50	60,064.47	77,448.00	21,486.08	46,730.00	71,988.00
110-6-2902-11503	INS. SELF FUNDING	152.14	158.74	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		173,755.70	151,465.80	176,619.00	70,257.23	146,162.00	175,843.00
Expense Total:		173,755.70	151,465.80	176,619.00	70,257.23	146,162.00	175,843.00
Department: 2902 - RUT ADMINISTRATION Total:		173,755.70	151,465.80	176,619.00	70,257.23	146,162.00	175,843.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
110-4-9100-4-8302	TRANSFR FROM EE BEN FUND	149,382.73	137,055.17	166,597.00	0.00	117,934.00	159,174.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		149,382.73	137,055.17	166,597.00	0.00	117,934.00	159,174.00
Revenue Total:		149,382.73	137,055.17	166,597.00	0.00	117,934.00	159,174.00
Expense							
ExpCategory: 5 - TRANSFERS							
110-6-9100-59107	TRANSFR TO CP-STREETS	100,000.00	0.00	0.00	0.00	0.00	800,000.00
ExpCategory: 5 - TRANSFERS Total:		100,000.00	0.00	0.00	0.00	0.00	800,000.00
Expense Total:		100,000.00	0.00	0.00	0.00	0.00	800,000.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		49,382.73	137,055.17	166,597.00	0.00	117,934.00	-640,826.00
Fund: 110 - ROAD USE TAX FUND Surplus (Deficit):		483,764.44	589,085.82	-215,314.00	448,856.81	31,599.00	-544,137.00

EMPLOYEE BENEFIT SPECIAL REVENUE FUND

INDEX

DEPARTMENT	PAGE
Transfers	173
Employee Benefit Levy	174

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 112 - EMP BENEFIT S.R.							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
112-6-9100-59100	TRNSFR TO GENERAL FUND	859,967.63	1,001,708.70	1,003,044.00	0.00	1,039,829.00	1,005,825.00
112-6-9100-59128	TRNSFR TO RUT	149,382.73	137,055.17	166,597.00	0.00	117,934.00	159,174.00
	ExpCategory: 5 - TRANSFERS Total:	1,009,350.36	1,138,763.87	1,169,641.00	0.00	1,157,763.00	1,164,999.00
	Expense Total:	1,009,350.36	1,138,763.87	1,169,641.00	0.00	1,157,763.00	1,164,999.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	1,009,350.36	1,138,763.87	1,169,641.00	0.00	1,157,763.00	1,164,999.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9502 - EMPLOYEE BENEFIT LEVY							
Revenue							
RevCategory: 1 - TAXES							
112-4-9502-4-1160	PROPERTY TAX	983,913.06	1,075,690.94	1,100,850.00	620,568.22	1,100,850.00	1,118,050.00
	RevCategory: 1 - TAXES Total:	983,913.06	1,075,690.94	1,100,850.00	620,568.22	1,100,850.00	1,118,050.00
RevCategory: 4 - INTERGOVERNMENTAL							
112-4-9502-4-4340	PROP TAX REPLACEMENT	25,437.30	21,137.54	15,848.00	6,947.04	13,894.00	6,949.00
112-4-9502-4-4341	BPTC REPLACEMENT	0.00	41,935.39	52,943.00	21,509.62	43,019.00	40,000.00
	RevCategory: 4 - INTERGOVERNMENTAL Total:	25,437.30	63,072.93	68,791.00	28,456.66	56,913.00	46,949.00
	Revenue Total:	1,009,350.36	1,138,763.87	1,169,641.00	649,024.88	1,157,763.00	1,164,999.00
	Department: 9502 - EMPLOYEE BENEFIT LEVY Total:	1,009,350.36	1,138,763.87	1,169,641.00	649,024.88	1,157,763.00	1,164,999.00
	Fund: 112 - EMP BENEFIT S.R. Surplus (Deficit):	0.00	0.00	0.00	649,024.88	0.00	0.00

**LOCAL OPTION SALES TAX
INDEX**

DEPARTMENT	PAGE
Police	176
Roadway Maintenance	177
Traffic Services	178
Outside Agency Funding	179
Parks & Open Spaces	180
Golf Course	181
Recreation Center	182
Aquatic Center	183
Community & Economic Development	184
Carroll County Growth Partnership	185
Housing	186
Transfers	187
Local Option Sales Tax Collections	188
Interest Income	189

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 121 - LOCAL OPTION SALES TAX						
Department: 1010 - POLICE OPERATIONS						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
121-6-1010-37253 POLICE EQUIP-REPLACE	0.00	0.00	35,000.00	26,266.55	26,267.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	0.00	35,000.00	26,266.55	26,267.00	0.00
Expense Total:	0.00	0.00	35,000.00	26,266.55	26,267.00	0.00
Department: 1010 - POLICE OPERATIONS Total:	0.00	0.00	35,000.00	26,266.55	26,267.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 2013 - ROADWAY MAINTENANCE						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-2013-24974 EMERALD ASH BORER REMOVAL	0.00	0.00	0.00	0.00	100,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	0.00	0.00	100,000.00	0.00
Expense Total:	0.00	0.00	0.00	0.00	100,000.00	0.00
Department: 2013 - ROADWAY MAINTENANCE Total:	0.00	0.00	0.00	0.00	100,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 2040 - TRAFFIC SERVICES						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-2040-24958 MISC. CONTRACT LABOR	359.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	359.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	359.00	0.00	0.00	0.00	0.00	0.00
Department: 2040 - TRAFFIC SERVICES Total:	359.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3960 - OUTSIDE AGENCY FUNDING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-3960-24134	TAXI PROGRAM	0.00	0.00	0.00	0.00	0.00	14,000.00
121-6-3960-24135	CACCCP	0.00	0.00	0.00	0.00	0.00	17,000.00
121-6-3960-24136	RSVP/FGP	0.00	0.00	0.00	0.00	0.00	12,500.00
121-6-3960-24137	AREA XII - FOOD PANTRY	0.00	0.00	0.00	0.00	0.00	5,820.00
121-6-3960-24138	NEW OPPORTUNITIES	0.00	0.00	0.00	0.00	0.00	10,920.00
121-6-3960-24139	ANIMAL RESCUE OF CARROLL	0.00	0.00	0.00	0.00	0.00	5,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	0.00	0.00	0.00	65,240.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	65,240.00
Department: 3960 - OUTSIDE AGENCY FUNDING Total:		0.00	0.00	0.00	0.00	0.00	65,240.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4030 - PARKS & OPEN SPACES							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4030-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	56,500.00	5,950.00	53,950.00	0.00
121-6-4030-37951	PARK DEVELOPMENT	9,300.00	19,476.40	105,500.00	17,411.57	108,500.00	148,500.00
	ExpCategory: 3 - CAPITAL OUTLAY Total:	9,300.00	19,476.40	162,000.00	23,361.57	162,450.00	148,500.00
	Expense Total:	9,300.00	19,476.40	162,000.00	23,361.57	162,450.00	148,500.00
	Department: 4030 - PARKS & OPEN SPACES Total:	9,300.00	19,476.40	162,000.00	23,361.57	162,450.00	148,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4035 - GOLF COURSE						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
121-6-4035-37271 EQUIPMENT - REPLACEMENT	0.00	101,275.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	101,275.00	0.00	0.00	0.00	0.00
Expense Total:	0.00	101,275.00	0.00	0.00	0.00	0.00
Department: 4035 - GOLF COURSE Total:	0.00	101,275.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 4040 - RECREATION CENTER						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
121-6-4040-37501 BUILDING RENOVATIONS	0.00	0.00	60,000.00	4,697.26	60,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	0.00	60,000.00	4,697.26	60,000.00	0.00
Expense Total:	0.00	0.00	60,000.00	4,697.26	60,000.00	0.00
Department: 4040 - RECREATION CENTER Total:	0.00	0.00	60,000.00	4,697.26	60,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4045 - OUTDOOR AQUATIC CENTER							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-4045-24958	MISC. CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	150,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	0.00	0.00	0.00	150,000.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	150,000.00
Department: 4045 - OUTDOOR AQUATIC CENTER Total:		0.00	0.00	0.00	0.00	0.00	150,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5020 - ECONOMIC DEVELOPMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
121-4-5020-2-4414	IEDA GRANT	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Revenue Total:		0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5020-23713	UTILITY SERVICE - WATER	548.52	532.23	600.00	327.91	600.00	600.00
121-6-5020-24132	RETAIL RECRUITMENT PROJECT	50,000.00	0.00	0.00	0.00	0.00	0.00
121-6-5020-24133	DOWNTOWN FACADES	0.00	0.00	150,000.00	49,351.50	115,878.00	100,000.00
121-6-5020-24901	CONSULT. & PROF. FEES	5,000.00	2,500.00	0.00	0.00	0.00	0.00
121-6-5020-24958	MISC. CONTRACT LABOR	3,600.00	3,300.00	3,600.00	2,100.00	3,600.00	3,600.00
121-6-5020-24976	CATALYST GRANT	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		59,148.52	6,332.23	354,200.00	251,779.41	320,078.00	104,200.00
Expense Total:		59,148.52	6,332.23	354,200.00	251,779.41	320,078.00	104,200.00
Department: 5020 - ECONOMIC DEVELOPMENT Surplus (Deficit):		-59,148.52	-6,332.23	-254,200.00	-151,779.41	-220,078.00	-104,200.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 5021 - CARROLL CO GROWTH PARTNER						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-5021-24130 OUTSIDE AGENCY FUNDING	0.00	0.00	0.00	0.00	0.00	84,460.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	0.00	0.00	0.00	84,460.00
Expense Total:	0.00	0.00	0.00	0.00	0.00	84,460.00
Department: 5021 - CARROLL CO GROWTH PARTNER Total:	0.00	0.00	0.00	0.00	0.00	84,460.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5030 - HOUSING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5030-24141	HOUSING INCENTIVE	0.00	0.00	0.00	0.00	0.00	200,000.00
121-6-5030-24904	REGION 12 HOUSING CONTRA...	0.00	30,000.00	120,000.00	0.00	120,000.00	150,000.00
121-6-5030-24905	ABANDONED PROPERTIES	0.00	0.00	50,000.00	0.00	50,000.00	150,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	30,000.00	170,000.00	0.00	170,000.00	500,000.00
Expense Total:		0.00	30,000.00	170,000.00	0.00	170,000.00	500,000.00
Department: 5030 - HOUSING Total:		0.00	30,000.00	170,000.00	0.00	170,000.00	500,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
121-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	0.00	0.00	0.00	100,000.00	115,878.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	0.00	0.00	100,000.00	115,878.00
Revenue Total:		0.00	0.00	0.00	0.00	100,000.00	115,878.00
Expense							
ExpCategory: 5 - TRANSFERS							
121-6-9100-59107	TRNSFR TO CP-STREETS	710,000.00	0.00	300,000.00	0.00	300,000.00	700,000.00
121-6-9100-59109	TRNSFR TO DEBT SERVICE	391,067.11	397,713.00	394,313.00	0.00	394,313.00	395,713.00
121-6-9100-59118	TRNSFR TO DEBT-LOST RELIEF	556,033.00	477,888.00	235,000.00	0.00	235,000.00	0.00
121-6-9100-59126	TRNSFR TO CP-PARKS & REC	578,080.00	425,000.00	50,000.00	0.00	160,125.00	0.00
ExpCategory: 5 - TRANSFERS Total:		2,235,180.11	1,300,601.00	979,313.00	0.00	1,089,438.00	1,095,713.00
Expense Total:		2,235,180.11	1,300,601.00	979,313.00	0.00	1,089,438.00	1,095,713.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		-2,235,180.11	-1,300,601.00	-979,313.00	0.00	-989,438.00	-979,835.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9600 - LOCAL OPTION SALES TAX							
Revenue							
RevCategory: 1 - TAXES							
121-4-9600-4-1690	LOCAL OPTION SALES TAX	2,162,626.30	2,127,733.47	2,100,000.00	1,063,874.02	2,100,000.00	2,100,000.00
	RevCategory: 1 - TAXES Total:	2,162,626.30	2,127,733.47	2,100,000.00	1,063,874.02	2,100,000.00	2,100,000.00
	Revenue Total:	2,162,626.30	2,127,733.47	2,100,000.00	1,063,874.02	2,100,000.00	2,100,000.00
	Department: 9600 - LOCAL OPTION SALES TAX Total:	2,162,626.30	2,127,733.47	2,100,000.00	1,063,874.02	2,100,000.00	2,100,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
121-4-9750-4-3000 INTEREST ON DEPOSITS	30,028.10	54,100.43	20,000.00	39,472.31	50,000.00	50,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	30,028.10	54,100.43	20,000.00	39,472.31	50,000.00	50,000.00
Revenue Total:	30,028.10	54,100.43	20,000.00	39,472.31	50,000.00	50,000.00
Department: 9750 - INTEREST INCOME Total:	30,028.10	54,100.43	20,000.00	39,472.31	50,000.00	50,000.00
Fund: 121 - LOCAL OPTION SALES TAX Surplus (Deficit):	-111,333.23	724,149.27	459,487.00	897,241.54	421,767.00	117,765.00

**URBAN RENEWAL
SPECIAL REVENUE FUNDS
INDEX**

FUNDS	PAGE
U.R. Downtown Special Revenue	191
U.R. Ashwood Business Park Special Revenue	195
U.R. Westfield Special Revenue	198
U.R. Rolling Hills South Condominiums	202

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 125 - U.R. DOWNTOWN S.R.							
Department: 5035 - URBAN RENEWAL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
125-6-5035-24999	TIF REFUNDING	18,520.57	22,801.09	25,000.00	25,186.49	25,186.00	31,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		18,520.57	22,801.09	25,000.00	25,186.49	25,186.00	31,000.00
Expense Total:		18,520.57	22,801.09	25,000.00	25,186.49	25,186.00	31,000.00
Department: 5035 - URBAN RENEWAL Total:		18,520.57	22,801.09	25,000.00	25,186.49	25,186.00	31,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
125-6-9100-59100	TRNSFR TO GENERAL FUND	1,483.50	6,669.49	5,000.00	0.00	0.00	0.00
125-6-9100-59109	TRNSFR TO DEBT SERVICE	0.00	0.00	0.00	0.00	32,091.00	822,800.00
125-6-9100-59130	TRNSFR TO WUF	181,037.50	0.00	1,062,500.00	550,000.00	1,062,500.00	0.00
125-6-9100-59131	TRNSFR TO LOST	0.00	0.00	0.00	0.00	100,000.00	115,878.00
125-6-9100-59136	TRANSFER TO SUF	861,750.00	990,125.00	75,750.00	75,750.00	75,750.00	0.00
ExpCategory: 5 - TRANSFERS Total:		1,044,271.00	996,794.49	1,143,250.00	625,750.00	1,270,341.00	938,678.00
Expense Total:		1,044,271.00	996,794.49	1,143,250.00	625,750.00	1,270,341.00	938,678.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,044,271.00	996,794.49	1,143,250.00	625,750.00	1,270,341.00	938,678.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9512 - U.R. DOWNTOWN							
Revenue							
RevCategory: 1 - TAXES							
125-4-9512-4-1500	PROPERTY TAX - TIF	1,106,049.72	1,123,165.01	1,098,000.00	595,253.53	1,094,743.00	1,108,708.00
RevCategory: 1 - TAXES Total:		1,106,049.72	1,123,165.01	1,098,000.00	595,253.53	1,094,743.00	1,108,708.00
RevCategory: 4 - INTERGOVERNMENTAL							
125-4-9512-4-4340	COMM ROLLBACK REPLACEME...	0.00	0.00	0.00	614.33	1,229.00	500.00
125-4-9512-4-4341	BPTC REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	614.33	1,229.00	500.00
Revenue Total:		1,106,049.72	1,123,165.01	1,098,000.00	595,867.86	1,095,972.00	1,109,208.00
Department: 9512 - U.R. DOWNTOWN Total:		1,106,049.72	1,123,165.01	1,098,000.00	595,867.86	1,095,972.00	1,109,208.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
125-4-9750-4-3000 INTEREST ON DEPOSITS	2,601.15	9,415.95	5,000.00	5,913.66	8,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	2,601.15	9,415.95	5,000.00	5,913.66	8,000.00	5,000.00
Revenue Total:	2,601.15	9,415.95	5,000.00	5,913.66	8,000.00	5,000.00
Department: 9750 - INTEREST INCOME Total:	2,601.15	9,415.95	5,000.00	5,913.66	8,000.00	5,000.00
Fund: 125 - U.R. DOWNTOWN S.R. Surplus (Deficit):	45,859.30	112,985.38	-65,250.00	-49,154.97	-191,555.00	144,530.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 131 - U.R. ASHWOOD BUSINESS PRK							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
131-6-9100-59109	TRNSFR TO DEBT SERVICE	2,604.67	1,977.72	1,770.00	0.00	1,785.00	1,816.00
	ExpCategory: 5 - TRANSFERS Total:	2,604.67	1,977.72	1,770.00	0.00	1,785.00	1,816.00
	Expense Total:	2,604.67	1,977.72	1,770.00	0.00	1,785.00	1,816.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	2,604.67	1,977.72	1,770.00	0.00	1,785.00	1,816.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9516 - UR ASHWOOD BUSINESS PARK							
Revenue							
RevCategory: 1 - TAXES							
131-4-9516-4-1500	PROPERTY TAX-TIF	2,584.93	1,945.79	1,760.00	907.76	1,754.00	1,798.00
RevCategory: 1 - TAXES Total:		2,584.93	1,945.79	1,760.00	907.76	1,754.00	1,798.00
RevCategory: 4 - INTERGOVERNMENTAL							
131-4-9516-4-4340	COMM ROLLBACK REPLACEME...	0.00	0.00	0.00	7.98	16.00	8.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	7.98	16.00	8.00
Revenue Total:		2,584.93	1,945.79	1,760.00	915.74	1,770.00	1,806.00
Department: 9516 - UR ASHWOOD BUSINESS PARK Total:		2,584.93	1,945.79	1,760.00	915.74	1,770.00	1,806.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
131-4-9750-4-3000 INTEREST ON DEPOSITS	19.74	31.93	10.00	12.24	15.00	10.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	19.74	31.93	10.00	12.24	15.00	10.00
Revenue Total:	19.74	31.93	10.00	12.24	15.00	10.00
Department: 9750 - INTEREST INCOME Total:	19.74	31.93	10.00	12.24	15.00	10.00
Fund: 131 - U.R. ASHWOOD BUSINESS PRK Surplus (Deficit):	0.00	0.00	0.00	927.98	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 132 - WESTFIELD UR SPEC REV						
Department: 5035 - URBAN RENEWAL						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
132-6-5035-24999 TIF REFUNDING	0.00	57,464.71	57,465.00	28,732.35	57,465.00	57,465.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	57,464.71	57,465.00	28,732.35	57,465.00	57,465.00
Expense Total:	0.00	57,464.71	57,465.00	28,732.35	57,465.00	57,465.00
Department: 5035 - URBAN RENEWAL Total:	0.00	57,464.71	57,465.00	28,732.35	57,465.00	57,465.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
132-6-9100-59100 TRANSFR TO GENERAL FUND	0.00	1,195.42	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:	0.00	1,195.42	0.00	0.00	0.00	0.00
Expense Total:	0.00	1,195.42	0.00	0.00	0.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	1,195.42	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9517 - UR WESTFIELD						
Revenue						
RevCategory: 1 - TAXES						
132-4-9517-4-1500 PROPERTY TAX - TIF	0.00	104,774.55	57,465.00	28,796.28	57,295.00	8,800.00
RevCategory: 1 - TAXES Total:	0.00	104,774.55	57,465.00	28,796.28	57,295.00	8,800.00
Revenue Total:	0.00	104,774.55	57,465.00	28,796.28	57,295.00	8,800.00
Department: 9517 - UR WESTFIELD Total:	0.00	104,774.55	57,465.00	28,796.28	57,295.00	8,800.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
132-4-9750-4-3000 INTEREST ON DEPOSITS	0.00	1,065.39	0.00	1,010.89	1,655.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	1,065.39	0.00	1,010.89	1,655.00	0.00
Revenue Total:	0.00	1,065.39	0.00	1,010.89	1,655.00	0.00
Department: 9750 - INTEREST INCOME Total:	0.00	1,065.39	0.00	1,010.89	1,655.00	0.00
Fund: 132 - WESTFIELD UR SPEC REV Surplus (Deficit):	0.00	47,179.81	0.00	1,074.82	1,485.00	-48,665.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 135 - ROLLING HILLS SOUTH CONDO							
Department: 5035 - URBAN RENEWAL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
135-6-5035-24999	TIF REFUNDING	0.00	10,890.72	16,794.00	0.00	16,744.00	22,089.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	10,890.72	16,794.00	0.00	16,744.00	22,089.00
Expense Total:		0.00	10,890.72	16,794.00	0.00	16,744.00	22,089.00
Department: 5035 - URBAN RENEWAL Total:		0.00	10,890.72	16,794.00	0.00	16,744.00	22,089.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9520 - U.R. ROLLING HILLS CONDOS							
Revenue							
RevCategory: 1 - TAXES							
135-4-9520-4-1500	PROPERTY TAX - TIF	0.00	17,183.22	26,498.00	14,637.00	26,419.00	34,852.00
	RevCategory: 1 - TAXES Total:	0.00	17,183.22	26,498.00	14,637.00	26,419.00	34,852.00
	Revenue Total:	0.00	17,183.22	26,498.00	14,637.00	26,419.00	34,852.00
	Department: 9520 - U.R. ROLLING HILLS CONDOS Total:	0.00	17,183.22	26,498.00	14,637.00	26,419.00	34,852.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
135-4-9750-4-3000 INTEREST INCOME	0.00	364.18	50.00	310.54	350.00	300.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	364.18	50.00	310.54	350.00	300.00
Revenue Total:	0.00	364.18	50.00	310.54	350.00	300.00
Department: 9750 - INTEREST INCOME Total:	0.00	364.18	50.00	310.54	350.00	300.00
Fund: 135 - ROLLING HILLS SOUTH CONDO Surplus (Deficit):	0.00	6,656.68	9,754.00	14,947.54	10,025.00	13,063.00

**TRUST FUNDS/POLICE SPECIAL REVENUE FUNDS
INDEX**

FUNDS	PAGE
TRUST FUNDS	
Recreation Center Trust	206
Library Trust	208
POLICE SPECIAL REVENUE FUNDS	
Police Forfeiture	210
Crime Prevention/Special Projects	212

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 167 - REC CENTER TRUST FUND							
Department: 4040 - RECREATION CENTER							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
167-4-4040-1-7550	CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00
167-4-4040-2-7050	DONATIONS	0.00	0.00	0.00	100.00	100.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	0.00	100.00	100.00	0.00
Revenue Total:		0.00	0.00	0.00	100.00	100.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
167-6-4040-25031	CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	0.00
Department: 4040 - RECREATION CENTER Surplus (Deficit):		0.00	0.00	0.00	100.00	100.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
167-4-9750-4-3000 INTEREST ON DEPOSITS	651.71	1,406.33	800.00	817.52	1,000.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	651.71	1,406.33	800.00	817.52	1,000.00	1,000.00
Revenue Total:	651.71	1,406.33	800.00	817.52	1,000.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	651.71	1,406.33	800.00	817.52	1,000.00	1,000.00
Fund: 167 - REC CENTER TRUST FUND Surplus (Deficit):	651.71	1,406.33	800.00	917.52	1,100.00	1,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 168 - LIBRARY TRUST FUND							
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
168-4-4010-2-4400	STATE APPROPRIATIONS	3,768.71	3,732.12	3,732.00	3,699.61	3,700.00	3,700.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		3,768.71	3,732.12	3,732.00	3,699.61	3,700.00	3,700.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
168-4-4010-2-7050	FROM DONATIONS	2,640.00	3,429.60	2,000.00	555.00	2,000.00	2,000.00
168-4-4010-2-7275	MISC. REVENUES	0.00	0.00	0.00	790.00	790.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		2,640.00	3,429.60	2,000.00	1,345.00	2,790.00	2,000.00
Revenue Total:		6,408.71	7,161.72	5,732.00	5,044.61	6,490.00	5,700.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
168-6-4010-24021	PUBLICITY-PUBLIC RELATIONS	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
168-6-4010-25021	BOOKS/FILMS/RECORDS	1,163.84	4,932.76	3,000.00	349.83	3,000.00	5,000.00
168-6-4010-25023	PROGRAMS	1,500.00	1,945.00	3,000.00	0.00	3,000.00	5,000.00
168-6-4010-25952	MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00	1,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,663.84	6,877.76	7,000.00	349.83	7,000.00	12,500.00
ExpCategory: 3 - CAPITAL OUTLAY							
168-6-4010-37210	FURNITURE & FIXTURES	0.00	819.60	2,000.00	0.00	2,000.00	2,000.00
168-6-4010-37272	EQUIPMENT - ADDITIONAL	2,286.50	0.00	3,000.00	0.00	3,000.00	3,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		2,286.50	819.60	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		4,950.34	7,697.36	12,000.00	349.83	12,000.00	17,500.00
Department: 4010 - LIBRARY Surplus (Deficit):		1,458.37	-535.64	-6,268.00	4,694.78	-5,510.00	-11,800.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
168-4-9750-4-3000 INTEREST ON DEPOSITS	914.59	2,042.46	1,000.00	1,148.82	1,500.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	914.59	2,042.46	1,000.00	1,148.82	1,500.00	1,000.00
Revenue Total:	914.59	2,042.46	1,000.00	1,148.82	1,500.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	914.59	2,042.46	1,000.00	1,148.82	1,500.00	1,000.00
Fund: 168 - LIBRARY TRUST FUND Surplus (Deficit):	2,372.96	1,506.82	-5,268.00	5,843.60	-4,010.00	-10,800.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 177 - POLICE FORFEITURE							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
177-4-1010-2-7090	FORFEITURE REVENUES	1,016.35	80.74	250.00	3,655.13	3,655.00	250.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,016.35	80.74	250.00	3,655.13	3,655.00	250.00
Revenue Total:		1,016.35	80.74	250.00	3,655.13	3,655.00	250.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
177-6-1010-25063	INVESTIGATION	45.00	5.60	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		45.00	5.60	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY							
177-6-1010-37253	POLICE EQUIP-REPLACE	0.00	0.00	5,000.00	4,480.14	4,480.00	2,800.00
177-6-1010-37254	POLICE EQUIP-ADDITIONAL	0.00	5,000.00	0.00	3,752.36	3,753.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	5,000.00	5,000.00	8,232.50	8,233.00	2,800.00
Expense Total:		45.00	5,005.60	5,000.00	8,232.50	8,233.00	2,800.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		971.35	-4,924.86	-4,750.00	-4,577.37	-4,578.00	-2,550.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
177-4-9750-4-3000 INTEREST ON DEPOSITS	265.39	418.74	500.00	172.38	500.00	500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	265.39	418.74	500.00	172.38	500.00	500.00
Revenue Total:	265.39	418.74	500.00	172.38	500.00	500.00
Department: 9750 - INTEREST INCOME Total:	265.39	418.74	500.00	172.38	500.00	500.00
Fund: 177 - POLICE FORFEITURE Surplus (Deficit):	1,236.74	-4,506.12	-4,250.00	-4,404.99	-4,078.00	-2,050.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 178 - CRIME PREV/SPEC PROJECTS						
Department: 1010 - POLICE OPERATIONS						
Revenue						
RevCategory: 4 - INTERGOVERNMENTAL						
178-4-1010-2-4404 STATE TOBACCO FUNDING	1,050.00	1,725.00	850.00	0.00	850.00	850.00
RevCategory: 4 - INTERGOVERNMENTAL Total:	1,050.00	1,725.00	850.00	0.00	850.00	850.00
RevCategory: 5 - CHARGES FOR SERVICE						
178-4-1010-1-5003 SALVAGE VEHICLE INSPEC.	5,240.00	6,280.00	5,000.00	3,360.00	5,000.00	5,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:	5,240.00	6,280.00	5,000.00	3,360.00	5,000.00	5,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
178-4-1010-2-7050 FROM DONATIONS	1,750.00	0.00	0.00	0.00	0.00	0.00
178-4-1010-2-7275 MISC. REVENUES	2,400.00	1,500.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	4,150.00	1,500.00	0.00	0.00	0.00	0.00
Revenue Total:	10,440.00	9,505.00	5,850.00	3,360.00	5,850.00	5,850.00
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
178-6-1010-25062 CRIME PREVENTION MATERIAL	863.03	0.00	500.00	398.00	500.00	500.00
178-6-1010-25063 INVESTIGATION	4,422.58	1,455.48	5,000.00	0.00	5,000.00	1,000.00
178-6-1010-25064 DARE EXPENSES	657.62	791.95	1,000.00	1,025.89	1,000.00	1,000.00
178-6-1010-25952 MISC. SUPPLIES	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	5,943.23	2,247.43	7,000.00	1,423.89	7,000.00	3,000.00
ExpCategory: 3 - CAPITAL OUTLAY						
178-6-1010-37253 POLICE EQUIP-REPLACE	0.00	0.00	15,000.00	11,257.09	11,258.00	0.00
178-6-1010-37254 POLICE EQUIP-ADDITIONAL	0.00	13,215.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	13,215.00	15,000.00	11,257.09	11,258.00	0.00
Expense Total:	5,943.23	15,462.43	22,000.00	12,680.98	18,258.00	3,000.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):	4,496.77	-5,957.43	-16,150.00	-9,320.98	-12,408.00	2,850.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
178-4-9750-4-3000 INTEREST ON DEPOSITS	718.69	1,341.01	800.00	780.82	1,000.00	800.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	718.69	1,341.01	800.00	780.82	1,000.00	800.00
Revenue Total:	718.69	1,341.01	800.00	780.82	1,000.00	800.00
Department: 9750 - INTEREST INCOME Total:	718.69	1,341.01	800.00	780.82	1,000.00	800.00
Fund: 178 - CRIME PREV/SPEC PROJECTS Surplus (Deficit):	5,215.46	-4,616.42	-15,350.00	-8,540.16	-11,408.00	3,650.00

**DEBT SERVICE FUND
INDEX**

DEPARTMENT	PAGE
2016B – 3 rd St Storm Sewer/Cemetery Bldg	215
2022A LOST G. O. Notes – Rec Center Bldg	216
2015A – Refunding Aquatic Center	217
2020A – Fire Truck/Street Improvements	218
2021A – Refunding 2018B Capital Loan Notes	219
2022 – 2022 Street Restoration	220
2024A – Rec/Fire Vehicle	221
2024B – CDB Street/Traffic Signals	222
PROPOSED 2026A – Streets/Fire/Water/WW	223
Sewer Plant SRF Loan	224
Transfers	225
Property Tax	226

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 200 - DEBT SERVICE FUND							
Department: 7215 - 2016B GO BONDS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7215-48010	PRINCIPAL PAYMENT	290,000.00	295,000.00	0.00	0.00	0.00	0.00
200-6-7215-48510	INTEREST PAYMENT	9,070.00	4,720.00	0.00	0.00	0.00	0.00
200-6-7215-48990	DEBT SERVICING FEE	500.00	500.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		299,570.00	300,220.00	0.00	0.00	0.00	0.00
Expense Total:		299,570.00	300,220.00	0.00	0.00	0.00	0.00
Department: 7215 - 2016B GO BONDS Total:		299,570.00	300,220.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7442 - 2022A LOST GO BONDS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7442-48010	PRINCIPAL PAYMENT	265,000.00	210,000.00	215,000.00	0.00	215,000.00	225,000.00
200-6-7442-48510	INTEREST PAYMENT	125,767.11	187,112.50	178,713.00	89,356.25	178,713.00	170,113.00
200-6-7442-48990	DEBT SERVICING FEE	300.00	600.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		391,067.11	397,712.50	394,313.00	89,956.25	394,313.00	395,713.00
Expense Total:		391,067.11	397,712.50	394,313.00	89,956.25	394,313.00	395,713.00
Department: 7442 - 2022A LOST GO BONDS Total:		391,067.11	397,712.50	394,313.00	89,956.25	394,313.00	395,713.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7447 - 2015A REFUNDING-AQUATIC							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7447-48010	PRINCIPAL PAYMENT	280,000.00	0.00	0.00	0.00	0.00	0.00
200-6-7447-48510	INTEREST PAYMENT	5,180.00	0.00	0.00	0.00	0.00	0.00
200-6-7447-48990	DEBT SERVICING FEE	500.00	0.00	0.00	0.00	0.00	0.00
	ExpCategory: 4 - DEBT SERVICE Total:	285,680.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	285,680.00	0.00	0.00	0.00	0.00	0.00
	Department: 7447 - 2015A REFUNDING-AQUATIC Total:	285,680.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7450 - 2020A - FIRE/ST IMPRVMNT							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7450-48010	PRINCIPAL PAYMENT	120,000.00	125,000.00	130,000.00	0.00	130,000.00	140,000.00
200-6-7450-48510	INTEREST PAYMENT	46,900.00	40,900.00	34,650.00	17,325.00	34,650.00	28,150.00
200-6-7450-48990	DEBT SERVICING FEE	600.00	600.00	600.00	0.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		167,500.00	166,500.00	165,250.00	17,325.00	165,250.00	168,750.00
Expense Total:		167,500.00	166,500.00	165,250.00	17,325.00	165,250.00	168,750.00
Department: 7450 - 2020A - FIRE/ST IMPRVMNT Total:		167,500.00	166,500.00	165,250.00	17,325.00	165,250.00	168,750.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7451 - 2021A - REFUNDING 2018B							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7451-48010	PRINCIPAL PAYMENT	235,000.00	245,000.00	245,000.00	0.00	245,000.00	250,000.00
200-6-7451-48510	INTEREST PAYMENT	47,000.00	42,300.00	37,400.00	18,700.00	37,400.00	32,500.00
200-6-7451-48990	DEBT SERVICING FEE	600.00	600.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		282,600.00	287,900.00	283,000.00	19,300.00	283,000.00	283,100.00
Expense Total:		282,600.00	287,900.00	283,000.00	19,300.00	283,000.00	283,100.00
Department: 7451 - 2021A - REFUNDING 2018B Total:		282,600.00	287,900.00	283,000.00	19,300.00	283,000.00	283,100.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7452 - 2022 - STREETS DEBT							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7452-48010	PRINCIPAL PAYMENT	350,000.00	0.00	0.00	0.00	0.00	0.00
200-6-7452-48510	INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
200-6-7452-48990	DEBT SERVICING FEE	200.00	0.00	0.00	0.00	0.00	0.00
	ExpCategory: 4 - DEBT SERVICE Total:	350,200.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	350,200.00	0.00	0.00	0.00	0.00	0.00
	Department: 7452 - 2022 - STREETS DEBT Total:	350,200.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7453 - 2024A - REC/FIRE VEHICLE							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7453-48010	PRINCIPAL PAYMENT	0.00	530,000.00	600,000.00	0.00	600,000.00	0.00
200-6-7453-48510	INTEREST PAYMENT	0.00	3,383.72	30,000.00	14,700.00	29,400.00	0.00
200-6-7453-48990	DEBT SERVICING FEE	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	533,383.72	630,000.00	14,700.00	629,400.00	0.00
Expense Total:		0.00	533,383.72	630,000.00	14,700.00	629,400.00	0.00
Department: 7453 - 2024A - REC/FIRE VEHICLE Total:		0.00	533,383.72	630,000.00	14,700.00	629,400.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7454 - CBD STREETS/TRAFFIC SIGNALS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7454-48010	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	760,000.00
200-6-7454-48510	INTEREST PAYMENT	0.00	0.00	0.00	0.00	31,792.00	62,200.00
200-6-7454-48990	DEBT SERVICING FEE	0.00	0.00	0.00	300.00	300.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	0.00	0.00	300.00	32,092.00	822,800.00
Expense Total:		0.00	0.00	0.00	300.00	32,092.00	822,800.00
Department: 7454 - CBD STREETS/TRAFFIC SIGNALS Total:		0.00	0.00	0.00	300.00	32,092.00	822,800.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7455 - GO DEBT 2026A - STREETS/FIRE/WATER/WW							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7455-48010	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00	0.00	385,000.00
200-6-7455-48510	INTEREST PAYMENT	0.00	0.00	0.00	0.00	0.00	30,708.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	0.00	0.00	0.00	0.00	415,708.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	415,708.00
Department: 7455 - GO DEBT 2026A - STREETS/FIRE/WATER/WW To...		0.00	0.00	0.00	0.00	0.00	415,708.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8535 - SEWER PLANT SRF LOAN							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-8535-48010	PRINCIPAL PAYMENT	678,000.00	699,000.00	721,000.00	0.00	721,000.00	0.00
200-6-8535-48510	INTEREST PAYMENT	36,715.00	24,850.00	12,618.00	6,308.75	12,618.00	0.00
200-6-8535-48990	DEBT SERVICING FEE	5,245.00	3,550.00	1,802.00	0.00	1,802.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		719,960.00	727,400.00	735,420.00	6,308.75	735,420.00	0.00
Expense Total:		719,960.00	727,400.00	735,420.00	6,308.75	735,420.00	0.00
Department: 8535 - SEWER PLANT SRF LOAN Total:		719,960.00	727,400.00	735,420.00	6,308.75	735,420.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
200-4-9100-4-8305	TRNSFR FROM WUF	0.00	0.00	0.00	0.00	0.00	14,017.00
200-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	0.00	0.00	0.00	32,091.00	822,800.00
200-4-9100-4-8309	TRNSFR FROM SUF	719,960.00	727,400.00	735,420.00	0.00	735,420.00	7,104.00
200-4-9100-4-8313	TRNSFR FROM LOST-RELIEF	556,033.00	477,888.00	235,000.00	0.00	235,000.00	0.00
200-4-9100-4-8319	TRNSFR FROM LOST-DEBT SERV	391,067.11	397,713.00	394,313.00	0.00	394,313.00	395,713.00
200-4-9100-4-8324	TRNSFR FROM ASHWOOD UR	2,604.67	1,977.72	1,770.00	0.00	1,785.00	1,816.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,669,664.78	1,604,978.72	1,366,503.00	0.00	1,398,609.00	1,241,450.00
Revenue Total:		1,669,664.78	1,604,978.72	1,366,503.00	0.00	1,398,609.00	1,241,450.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,669,664.78	1,604,978.72	1,366,503.00	0.00	1,398,609.00	1,241,450.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9550 - PROPERTY TAX							
Revenue							
RevCategory: 1 - TAXES							
200-4-9550-4-1000	PROPERTY TAX	806,702.22	787,054.99	795,300.00	446,864.39	795,300.00	806,157.00
RevCategory: 1 - TAXES Total:		806,702.22	787,054.99	795,300.00	446,864.39	795,300.00	806,157.00
RevCategory: 4 - INTERGOVERNMENTAL							
200-4-9550-4-4340	PROPERTY TAX REPLACEMENT	20,886.52	15,461.88	11,592.00	5,018.83	10,038.00	5,000.00
200-4-9550-4-4341	BPTC REPLACEMENT	0.00	27,867.86	35,183.00	14,213.05	28,426.00	20,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		20,886.52	43,329.74	46,775.00	19,231.88	38,464.00	25,000.00
Revenue Total:		827,588.74	830,384.73	842,075.00	466,096.27	833,764.00	831,157.00
Department: 9550 - PROPERTY TAX Total:		827,588.74	830,384.73	842,075.00	466,096.27	833,764.00	831,157.00
Fund: 200 - DEBT SERVICE FUND Surplus (Deficit):		676.41	22,247.23	595.00	318,206.27	-7,102.00	-13,464.00

**CAPITAL PROJECT FUNDS
INDEX**

FUNDS	PAGE
Capital Projects – Equipment Purchase	228
Capital Projects – Building Improvements	230
Capital Projects – Airport	234
Capital Projects – Streets	238
Capital Projects – Parks and Recreation	241
Capital Projects – Rec Center Building	245
Capital Projects – Streets Maintenance Building	248
Capital Projects – Utility Fund	251

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 301 - C.P. - EQUIPMENT PURCHASE							
Department: 7510 - EQUIPMENT PURCHASES							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
301-4-7510-3-8215	GO BONDS	0.00	616,500.00	0.00	0.00	0.00	400,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	616,500.00	0.00	0.00	0.00	400,000.00
Revenue Total:		0.00	616,500.00	0.00	0.00	0.00	400,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
301-6-7510-37271	EQUIPMENT REPLACEMENT	0.00	14,504.00	585,500.00	247,783.42	610,000.00	200,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	14,504.00	585,500.00	247,783.42	610,000.00	200,000.00
Expense Total:		0.00	14,504.00	585,500.00	247,783.42	610,000.00	200,000.00
Department: 7510 - EQUIPMENT PURCHASES Surplus (Deficit):		0.00	601,996.00	-585,500.00	-247,783.42	-610,000.00	200,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
301-4-9750-4-3000 INTEREST INCOME	0.00	4,028.05	0.00	8,701.47	9,000.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	4,028.05	0.00	8,701.47	9,000.00	0.00
Revenue Total:	0.00	4,028.05	0.00	8,701.47	9,000.00	0.00
Department: 9750 - INTEREST INCOME Total:	0.00	4,028.05	0.00	8,701.47	9,000.00	0.00
Fund: 301 - C.P. - EQUIPMENT PURCHASE Surplus (Deficit):	0.00	606,024.05	-585,500.00	-239,081.95	-601,000.00	200,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 302 - C.P. - BUILDING IMPROVEMENTS						
Department: 7500 - HOUSING PROJECTS						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
302-6-7500-37501 ROOF REPLACEMENT PROJECT	0.00	0.00	0.00	37,217.68	275,000.00	415,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	37,217.68	275,000.00	415,000.00
Expense Total:	0.00	0.00	0.00	37,217.68	275,000.00	415,000.00
Department: 7500 - HOUSING PROJECTS Total:	0.00	0.00	0.00	37,217.68	275,000.00	415,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 7551 - CAPITAL IMPROVEMENTS						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
302-4-7551-3-7200 INSURANCE SETTLEMENTS	0.00	561,595.16	0.00	0.00	0.00	56,791.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	0.00	561,595.16	0.00	0.00	0.00	56,791.00
Revenue Total:	0.00	561,595.16	0.00	0.00	0.00	56,791.00
Department: 7551 - CAPITAL IMPROVEMENTS Total:	0.00	561,595.16	0.00	0.00	0.00	56,791.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
302-4-9200-4-8305 TRANSFR FROM WUF	0.00	0.00	0.00	0.00	150,000.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	0.00	0.00	0.00	150,000.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	150,000.00	0.00
Department: 9200 - OFS/TRANSFERS Total:	0.00	0.00	0.00	0.00	150,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
302-4-9750-4-3000 INTEREST INCOME	0.00	9,514.21	0.00	11,298.91	11,500.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	9,514.21	0.00	11,298.91	11,500.00	1,000.00
Revenue Total:	0.00	9,514.21	0.00	11,298.91	11,500.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	0.00	9,514.21	0.00	11,298.91	11,500.00	1,000.00
Fund: 302 - C.P. - BUILDING IMPROVEMENTS Surplus (Deficit):	0.00	571,109.37	0.00	-25,918.77	-113,500.00	-357,209.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 303 - C.P. - AIRPORT							
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
303-4-2080-3-4001	FAA GRANT - AIP FUNDS	0.00	0.00	0.00	0.00	0.00	104,500.00
303-4-2080-3-4021	FAA - 13/31 LED GRANT	0.00	140,967.00	144,387.00	374,443.00	557,449.00	0.00
303-4-2080-3-4022	FAA LED INFRASTRUCTURE GR...	0.00	71,706.00	78,946.00	71,707.00	295,165.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	212,673.00	223,333.00	446,150.00	852,614.00	104,500.00
Revenue Total:		0.00	212,673.00	223,333.00	446,150.00	852,614.00	104,500.00
Department: 2080 - AIRPORT Total:		0.00	212,673.00	223,333.00	446,150.00	852,614.00	104,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7553 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
303-6-7553-37967	AIRPORT CORP HANGAR	0.00	0.00	0.00	0.00	0.00	110,000.00
303-6-7553-37979	RUNWAY 13/31 LED CONVERSI...	90,167.99	365,928.89	691,500.00	690,818.29	690,818.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		90,167.99	365,928.89	691,500.00	690,818.29	690,818.00	110,000.00
Expense Total:		90,167.99	365,928.89	691,500.00	690,818.29	690,818.00	110,000.00
Department: 7553 - CAPITAL PROJECTS Total:		90,167.99	365,928.89	691,500.00	690,818.29	690,818.00	110,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
303-4-9200-4-8312 TRANSFR FROM GENERAL FUND	47,750.00	18,133.00	14,500.00	0.00	14,490.00	5,500.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	47,750.00	18,133.00	14,500.00	0.00	14,490.00	5,500.00
Revenue Total:	47,750.00	18,133.00	14,500.00	0.00	14,490.00	5,500.00
Department: 9200 - OFS/TRANSFERS Total:	47,750.00	18,133.00	14,500.00	0.00	14,490.00	5,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
303-4-9750-4-3000 INTEREST ON DEPOSITS	0.00	1,254.47	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	1,254.47	0.00	0.00	0.00	0.00
Revenue Total:	0.00	1,254.47	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	0.00	1,254.47	0.00	0.00	0.00	0.00
Fund: 303 - C.P. - AIRPORT Surplus (Deficit):	-42,417.99	-133,868.42	-453,667.00	-244,668.29	176,286.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 304 - C.P. STREETS							
Department: 7525 - STREET REHABILITATION							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
304-4-7525-3-4005	FA - STBG	0.00	0.00	0.00	0.00	0.00	800,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	0.00	0.00	800,000.00
RevCategory: 6 - SPECIAL ASSESSMENTS							
304-4-7525-1-6000	SPECIAL ASSESSMENT - ADAMS...	0.00	0.00	0.00	7,584.82	7,585.00	0.00
RevCategory: 6 - SPECIAL ASSESSMENTS Total:		0.00	0.00	0.00	7,584.82	7,585.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-7525-4-8215	G.O. BONDS	350,000.00	0.00	3,060,000.00	1,576,377.65	1,576,378.00	2,000,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		350,000.00	0.00	3,060,000.00	1,576,377.65	1,576,378.00	2,000,000.00
Revenue Total:		350,000.00	0.00	3,060,000.00	1,583,962.47	1,583,963.00	2,800,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
304-6-7525-37577	SIDEWALK TRANS PLAN	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
304-6-7525-37652	ADAMS STREET RECON - 22	82,794.03	2,279,249.90	200,000.00	1,188,192.32	1,367,600.00	0.00
304-6-7525-37653	STREET RESTORATION - 22	754,594.17	3,017.14	0.00	0.00	0.00	0.00
304-6-7525-37654	PR-TIMBERLINE SW	0.00	0.00	0.00	0.00	0.00	0.00
304-6-7525-37656	STREET RESURFACING - 24	0.00	0.00	0.00	0.00	0.00	0.00
304-6-7525-37657	CBD STREET RESURFACING	0.00	248,000.00	3,750,000.00	2,007,098.57	2,102,000.00	0.00
304-6-7525-37658	US 30 TRAFFIC SIGNALS	0.00	0.00	60,000.00	6,825.00	61,380.00	500,000.00
304-6-7525-37659	12TH ST RECONSTR - 25	0.00	0.00	300,000.00	80,800.00	300,000.00	1,380,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		837,388.20	2,530,267.04	4,360,000.00	3,282,915.89	3,880,980.00	1,930,000.00
Expense Total:		837,388.20	2,530,267.04	4,360,000.00	3,282,915.89	3,880,980.00	1,930,000.00
Department: 7525 - STREET REHABILITATION Surplus (Deficit):		-487,388.20	-2,530,267.04	-1,300,000.00	-1,698,953.42	-2,297,017.00	870,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-9200-4-8305	TRANSFR FROM WUF	0.00	605,000.00	0.00	0.00	0.00	500,000.00
304-4-9200-4-8307	TRANSFR FROM WUF/TIF	0.00	1,000,000.00	0.00	0.00	0.00	0.00
304-4-9200-4-8309	TRANSFR FROM SUF	1,000,000.00	450,000.00	0.00	0.00	0.00	500,000.00
304-4-9200-4-8312	TRANSFR FROM GENERAL FUND	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
304-4-9200-4-8314	TRANSFR FROM RUT	100,000.00	0.00	0.00	0.00	0.00	800,000.00
304-4-9200-4-8321	TRANSFR FROM LOST SR FUND	710,000.00	0.00	300,000.00	0.00	300,000.00	700,000.00
304-4-9200-4-8337	TRANSFR FROM ELECTRIC FRAN...	200,000.00	0.00	0.00	0.00	0.00	100,000.00
304-4-9200-4-8339	TRANSFR FROM CP-CORRIDOR O...	0.00	1,170,725.80	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		2,060,000.00	3,275,725.80	350,000.00	0.00	350,000.00	2,650,000.00
Revenue Total:		2,060,000.00	3,275,725.80	350,000.00	0.00	350,000.00	2,650,000.00
Department: 9200 - OFS/TRANSFERS Total:		2,060,000.00	3,275,725.80	350,000.00	0.00	350,000.00	2,650,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
304-4-9750-4-3000 INTEREST ON DEPOSITS	9,449.98	72,740.00	20,000.00	46,190.07	50,000.00	50,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	9,449.98	72,740.00	20,000.00	46,190.07	50,000.00	50,000.00
Revenue Total:	9,449.98	72,740.00	20,000.00	46,190.07	50,000.00	50,000.00
Department: 9750 - INTEREST INCOME Total:	9,449.98	72,740.00	20,000.00	46,190.07	50,000.00	50,000.00
Fund: 304 - C.P. STREETS Surplus (Deficit):	1,582,061.78	818,198.76	-930,000.00	-1,652,763.35	-1,897,017.00	3,570,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 311 - C.P.-PARKS & RECREATION							
Department: 4030 - PARKS & OPEN SPACES							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
311-4-4030-3-4460	VISION IA - CAT GRANT	0.00	0.00	240,000.00	0.00	203,000.00	0.00
311-4-4030-3-4650	FROM COUNTY	0.00	0.00	50,000.00	0.00	50,000.00	0.00
311-4-4030-4-4401	MISC. GRANTS	12,500.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		12,500.00	0.00	290,000.00	0.00	253,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
311-4-4030-3-7050	DONATIONS	0.00	45,000.00	417,100.00	313,000.00	413,100.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	45,000.00	417,100.00	313,000.00	413,100.00	0.00
Revenue Total:		12,500.00	45,000.00	707,100.00	313,000.00	666,100.00	0.00
Department: 4030 - PARKS & OPEN SPACES Total:		12,500.00	45,000.00	707,100.00	313,000.00	666,100.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7554 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
311-6-7554-37450	GOLF COURSE PUMP STATION ...	37,947.50	44,091.15	562,053.00	568,074.75	639,700.00	0.00
311-6-7554-37451	BANDSHELL RENOVATIONS	0.00	0.00	117,500.00	0.00	150,000.00	0.00
311-6-7554-37504	MERCHANTS PARK IMPROVEM...	0.00	76,620.78	1,092,200.00	1,241,950.12	1,448,904.00	0.00
311-6-7554-37582	CARROLL TRAILS III	0.00	0.00	50,000.00	10,125.00	10,125.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		37,947.50	120,711.93	1,821,753.00	1,820,149.87	2,248,729.00	0.00
Expense Total:		37,947.50	120,711.93	1,821,753.00	1,820,149.87	2,248,729.00	0.00
Department: 7554 - CAPITAL PROJECTS Total:		37,947.50	120,711.93	1,821,753.00	1,820,149.87	2,248,729.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
311-4-9200-3-8321	TRNSFR FROM LOST SR FUND	578,080.00	425,000.00	50,000.00	0.00	160,125.00	0.00
311-4-9200-3-8327	TRNSFR FROM HOTEL/MOTEL	100,000.00	100,000.00	105,400.00	0.00	111,900.00	0.00
311-4-9200-3-8338	TRNSFR FROM FEDERAL SR FU...	100,000.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		778,080.00	525,000.00	155,400.00	0.00	272,025.00	0.00
Revenue Total:		778,080.00	525,000.00	155,400.00	0.00	272,025.00	0.00
Department: 9200 - OFS/TRANSFERS Total:		778,080.00	525,000.00	155,400.00	0.00	272,025.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
311-4-9750-4-3000 INTEREST ON DEPOSITS	6,604.69	34,158.90	2,000.00	17,587.99	20,000.00	3,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	6,604.69	34,158.90	2,000.00	17,587.99	20,000.00	3,000.00
Revenue Total:	6,604.69	34,158.90	2,000.00	17,587.99	20,000.00	3,000.00
Department: 9750 - INTEREST INCOME Total:	6,604.69	34,158.90	2,000.00	17,587.99	20,000.00	3,000.00
Fund: 311 - C.P.-PARKS & RECREATION Surplus (Deficit):	759,237.19	483,446.97	-957,253.00	-1,489,561.88	-1,290,604.00	3,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 313 - C.P. - REC CENTER BLDG							
Department: 7556 - REC CENTER BLDG							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
313-4-7556-4-8215	G.O. BONDS	0.00	513,500.00	0.00	0.00	0.00	0.00
313-4-7556-4-8216	LOST G.O. BONDS	5,446,259.45	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		5,446,259.45	513,500.00	0.00	0.00	0.00	0.00
Revenue Total:		5,446,259.45	513,500.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
313-6-7556-37501	BUILDING RENOVATIONS	2,901,589.40	3,875,685.77	0.00	5,227.33	15,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		2,901,589.40	3,875,685.77	0.00	5,227.33	15,000.00	0.00
Expense Total:		2,901,589.40	3,875,685.77	0.00	5,227.33	15,000.00	0.00
Department: 7556 - REC CENTER BLDG Surplus (Deficit):		2,544,670.05	-3,362,185.77	0.00	-5,227.33	-15,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
313-6-9100-59100	TRANSFR TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	132,330.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	132,330.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	132,330.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	132,330.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
313-4-9750-4-3000 INTEREST ON DEPOSITS	67,808.35	26,081.60	0.00	252.63	253.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	67,808.35	26,081.60	0.00	252.63	253.00	0.00
Revenue Total:	67,808.35	26,081.60	0.00	252.63	253.00	0.00
Department: 9750 - INTEREST INCOME Total:	67,808.35	26,081.60	0.00	252.63	253.00	0.00
Fund: 313 - C.P. - REC CENTER BLDG Surplus (Deficit):	2,612,478.40	-3,336,104.17	0.00	-4,974.70	-14,747.00	-132,330.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 314 - C.P.-STREETS MAINT BLDG						
Department: 7522 - STREET MAINT BLDG						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
314-6-7522-37501 STREETS MAINT BLDG	665,227.48	196,533.49	0.00	0.00	34,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	665,227.48	196,533.49	0.00	0.00	34,000.00	0.00
Expense Total:	665,227.48	196,533.49	0.00	0.00	34,000.00	0.00
Department: 7522 - STREET MAINT BLDG Total:	665,227.48	196,533.49	0.00	0.00	34,000.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
314-6-9100-59100	TRNSFR TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	17,940.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	17,940.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	17,940.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	17,940.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
314-4-9750-4-3000 INTEREST ON DEPOSITS	7,254.03	1,986.08	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	7,254.03	1,986.08	0.00	0.00	0.00	0.00
Revenue Total:	7,254.03	1,986.08	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	7,254.03	1,986.08	0.00	0.00	0.00	0.00
Fund: 314 - C.P.-STREETS MAINT BLDG Surplus (Deficit):	-657,973.45	-194,547.41	0.00	0.00	-34,000.00	-17,940.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 316 - C.P. - UTILITY FUND						
Department: 7557 - UTILITY CONSTRUCTION						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
316-4-7557-4-8215 G.O. BONDS	0.00	0.00	1,185,000.00	0.00	0.00	1,030,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	0.00	1,185,000.00	0.00	0.00	1,030,000.00
Revenue Total:	0.00	0.00	1,185,000.00	0.00	0.00	1,030,000.00
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
316-6-7557-37502 WEST GOLFOVIEW SUBDIVISION	0.00	102,258.75	1,145,000.00	6,410.39	6,411.00	0.00
316-6-7557-37800 US 30 W SEWER & WATERMAIN...	0.00	56,475.00	1,035,000.00	56,376.00	398,525.00	575,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	158,733.75	2,180,000.00	62,786.39	404,936.00	575,000.00
Expense Total:	0.00	158,733.75	2,180,000.00	62,786.39	404,936.00	575,000.00
Department: 7557 - UTILITY CONSTRUCTION Surplus (Deficit):	0.00	-158,733.75	-995,000.00	-62,786.39	-404,936.00	455,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
316-4-9200-3-8338 TRNSFR FROM FEDERAL SR FU...	0.00	102,258.75	0.00	0.00	6,411.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	102,258.75	0.00	0.00	6,411.00	0.00
Revenue Total:	0.00	102,258.75	0.00	0.00	6,411.00	0.00
Department: 9200 - OFS/TRANSFERS Total:	0.00	102,258.75	0.00	0.00	6,411.00	0.00
Fund: 316 - C.P. - UTILITY FUND Surplus (Deficit):	0.00	-56,475.00	-995,000.00	-62,786.39	-398,525.00	455,000.00

**PERMANENT TRUST FUNDS
INDEX**

FUNDS	PAGE
Perpetual Care Fund	254
Recreation Center Trust – Permanent	256

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 500 - PERPETUAL CARE FUND							
Department: 4050 - CEMETERY							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
500-4-4050-1-7400	SALE OF CEMETERY LOTS	20,612.50	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		20,612.50	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00
Revenue Total:		20,612.50	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00
Department: 4050 - CEMETERY Total:		20,612.50	11,587.50	20,000.00	10,775.00	20,000.00	20,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
500-4-9750-4-3000 INTEREST ON DEPOSITS	10,525.24	23,116.95	20,000.00	13,630.29	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	10,525.24	23,116.95	20,000.00	13,630.29	20,000.00	20,000.00
Revenue Total:	10,525.24	23,116.95	20,000.00	13,630.29	20,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:	10,525.24	23,116.95	20,000.00	13,630.29	20,000.00	20,000.00
Fund: 500 - PERPETUAL CARE FUND Total:	31,137.74	34,704.45	40,000.00	24,405.29	40,000.00	40,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 510 - REC CNTR TRST-PERMANENT						
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
510-4-9750-4-3000 INTEREST ON DEPOSITS	1,125.79	2,429.32	2,000.00	1,408.78	2,000.00	2,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,125.79	2,429.32	2,000.00	1,408.78	2,000.00	2,000.00
Revenue Total:	1,125.79	2,429.32	2,000.00	1,408.78	2,000.00	2,000.00
Department: 9750 - INTEREST INCOME Total:	1,125.79	2,429.32	2,000.00	1,408.78	2,000.00	2,000.00
Fund: 510 - REC CNTR TRST-PERMANENT Total:	1,125.79	2,429.32	2,000.00	1,408.78	2,000.00	2,000.00

**WATER UTILITY FUNDS
INDEX**

DEPARTMENT	PAGE
WATER UTILITY	
Water Administration	258
WTP Operation & Maintenance	260
HS Pump Station Operation & Maintenance	261
Well Operations & Maintenance	262
Distribution System Operation & Maintenance	263
Accounts & Collections	264
Geographic Information System	265
Transfers	266
WATER UTILITY DEPRECIATION	
Interest Income	267
Transfers	268
WATER UTILITY CAPITAL IMPROVEMENTS	
Interest Income	269
Capital Improvements	270
Transfers	271
WATER METER DEPOSIT	272

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 600 - WATER UTILITY FUND							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
600-4-8010-4-3000	INTEREST ON DEPOSITS	56,828.71	118,687.96	60,000.00	36,957.42	50,000.00	50,000.00
600-4-8010-4-3200	WATER TOWER LEASE	62,400.00	62,400.00	62,400.00	33,300.00	62,400.00	62,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		119,228.71	181,087.96	122,400.00	70,257.42	112,400.00	112,400.00
RevCategory: 5 - CHARGES FOR SERVICE							
600-4-8010-1-5050	METERED WATER SALES	1,435,258.21	1,476,854.44	1,500,000.00	940,981.05	1,500,000.00	1,500,000.00
600-4-8010-1-5100	NON-METERED WATER	1,698.15	2,201.86	2,000.00	909.19	2,000.00	2,000.00
600-4-8010-1-5600	TAX ON WATER	1.86	2.09	0.00	48.61	100.00	100.00
600-4-8010-1-5610	WATER EXCISE TAX	77,211.64	80,574.00	81,100.00	51,087.02	81,100.00	81,100.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		1,514,169.86	1,559,632.39	1,583,100.00	993,025.87	1,583,200.00	1,583,200.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
600-4-8010-1-7500	SALE OF MDSE. & SERV.	24,939.51	20,619.84	25,000.00	12,961.99	25,000.00	25,000.00
600-4-8010-1-7600	CREDIT CARD PROCESSING FEES	14,803.16	16,801.13	11,500.00	10,393.40	18,000.00	18,000.00
600-4-8010-1-7800	INSUF. FUND/ LATE FEE	9,995.22	10,739.31	10,000.00	7,740.90	10,000.00	10,000.00
600-4-8010-4-7150	REFUNDS	331.77	-703.26	500.00	-33.81	500.00	500.00
600-4-8010-4-7275	MISC. REVENUES	5,138.16	1,916.43	1,000.00	5,861.75	6,000.00	2,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		55,207.82	49,373.45	48,000.00	36,924.23	59,500.00	55,500.00
Revenue Total:		1,688,606.39	1,790,093.80	1,753,500.00	1,100,207.52	1,755,100.00	1,751,100.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8010-10100	REGULAR SALARY & WAGES	41,740.41	55,611.21	52,464.00	42,722.56	52,614.00	55,131.00
600-6-8010-10400	OVERTIME PAY	53.92	360.18	500.00	1,151.61	1,500.00	500.00
600-6-8010-11100	FICA - CITY'S CONTRIB.	3,364.97	4,324.20	4,052.00	3,295.75	4,140.00	4,256.00
600-6-8010-11300	IPERS - CITY'S CONTRIB.	4,265.79	5,360.64	5,000.00	3,901.83	5,108.00	5,252.00
600-6-8010-11501	MEDICAL INS. PREMIUMS	40,125.07	43,827.32	61,587.00	22,852.98	51,635.00	57,563.00
600-6-8010-11503	INS. SELF FUNDING	129.34	127.34	0.00	0.00	0.00	0.00
600-6-8010-11602	INS - OPT OUT PMT	3,884.14	2,346.68	2,136.00	1,132.88	1,942.00	1,942.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		93,563.64	111,957.57	125,739.00	75,057.61	116,939.00	124,644.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8010-24901	CONSULT. & PROF. FEES	526.31	0.00	0.00	0.00	0.00	1,100.00
600-6-8010-24958	MISC. CONTRACT LABOR	900.00	900.00	1,000.00	29.00	1,000.00	1,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
600-6-8010-25067 OPER. & MAINT. SUPPLIES	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	1,426.31	900.00	1,500.00	29.00	1,500.00	2,600.00
Expense Total:	94,989.95	112,857.57	127,239.00	75,086.61	118,439.00	127,244.00
Department: 8010 - WATER ADMIN Surplus (Deficit):	1,593,616.44	1,677,236.23	1,626,261.00	1,025,120.91	1,636,661.00	1,623,856.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 8011 - WTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8011-10100	REGULAR SALARY & WAGES	195,934.91	184,417.77	221,260.00	108,611.80	200,024.00	223,320.00
600-6-8011-10400	OVERTIME PAY	1,703.79	4,215.55	2,000.00	1,448.47	3,000.00	3,000.00
600-6-8011-11100	FICA - CITY'S CONTRIB.	14,836.37	14,142.31	17,079.00	8,251.79	15,531.00	17,313.00
600-6-8011-11300	IPERS - CITY'S CONTRIB.	18,460.83	17,255.95	21,076.00	10,325.81	19,165.00	21,365.00
600-6-8011-12101	DUES, MEMBERSHIPS, ETC.	960.00	655.00	800.00	545.00	800.00	800.00
600-6-8011-12400	TRAVEL & CONFERENCE	379.80	805.42	1,000.00	726.91	1,000.00	1,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		232,275.70	221,492.00	263,215.00	129,909.78	239,520.00	266,798.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8011-23100	RPR. & MAINT. OF BLDGS.	2,137.12	115.26	89,500.00	0.00	1,000.00	22,000.00
600-6-8011-23400	RPR. & MAINT. OF EQUIP.	192.88	1,338.56	5,000.00	2,227.81	5,000.00	5,000.00
600-6-8011-23711	UTIL. SERV. - ELECTRIC	21,496.09	20,777.65	26,000.00	13,922.49	26,000.00	26,000.00
600-6-8011-23712	UTIL. SERV. - GAS	1,500.86	1,037.80	1,700.00	430.83	1,700.00	1,700.00
600-6-8011-23730	TELEPHONE	5,435.38	5,669.19	4,400.00	3,243.31	5,500.00	5,500.00
600-6-8011-24958	MISC. CONTRACT LABOR	8,823.56	18,153.98	18,250.00	4,435.63	18,250.00	19,000.00
600-6-8011-25015	WATER TRTMNT SUPPLIES	57,877.96	51,185.43	65,000.00	42,564.28	65,000.00	65,000.00
600-6-8011-25016	LAB SUPL. & EQUIP.	7,121.03	7,194.24	5,500.00	5,072.35	7,200.00	14,500.00
600-6-8011-25067	OPER. & MAINT. SUPPLIES	15,686.50	16,747.26	25,950.00	12,709.01	25,950.00	23,150.00
600-6-8011-25075	POSTAGE & FREIGHT	0.00	0.00	50.00	0.00	50.00	50.00
600-6-8011-25091	SAFETY SUPL. & EQUIP.	1,675.05	2,648.70	2,000.00	364.89	2,000.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		121,946.43	124,868.07	243,350.00	84,970.60	157,650.00	184,900.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8011-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	150,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	0.00	0.00	150,000.00
Expense Total:		354,222.13	346,360.07	506,565.00	214,880.38	397,170.00	601,698.00
Department: 8011 - WTP OPER & MAINT Total:		354,222.13	346,360.07	506,565.00	214,880.38	397,170.00	601,698.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8012 - HS PUMP STATION O & M							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8012-23100	RPR. & MAINT. OF BLDGS.	2,982.28	1,977.76	45,000.00	0.00	2,000.00	2,000.00
600-6-8012-23400	RPR. & MAINT. OF EQUIP.	365.67	29,158.36	5,000.00	0.00	5,000.00	5,000.00
600-6-8012-23711	UTIL. SERV. - ELECTRIC	58,519.89	59,409.21	70,000.00	33,173.17	70,000.00	65,000.00
600-6-8012-23712	UTIL. SERV. - GAS	2,651.54	1,517.99	2,600.00	740.51	2,600.00	2,600.00
600-6-8012-23730	TELEPHONE	3,604.76	3,310.78	4,500.00	2,106.86	3,800.00	3,800.00
600-6-8012-24958	MISC. CONTRACT LABOR	125.00	3,042.99	1,000.00	0.00	1,000.00	1,000.00
600-6-8012-25067	OPER. & MAINT. SUPL.	2,499.82	2,073.28	3,600.00	603.40	3,600.00	2,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		70,748.96	100,490.37	131,700.00	36,623.94	88,000.00	81,900.00
Expense Total:		70,748.96	100,490.37	131,700.00	36,623.94	88,000.00	81,900.00
Department: 8012 - HS PUMP STATION O & M Total:		70,748.96	100,490.37	131,700.00	36,623.94	88,000.00	81,900.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8013 - WELL OPER & MAINT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8013-23400	RPR. & MAINT. OF EQUIP.	100,639.00	15,657.55	40,000.00	0.00	40,000.00	40,000.00
600-6-8013-23711	UTIL. SERV. - ELECTRIC	14,216.70	13,572.42	15,000.00	8,595.29	15,000.00	15,000.00
600-6-8013-24958	MISC. CONTRACT LABOR	17,563.75	1,296.53	5,000.00	3,645.50	5,000.00	9,500.00
600-6-8013-25067	OPER. & MAINT. SUPPLIES	511.22	1,406.73	12,800.00	3,313.77	12,800.00	5,150.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		132,930.67	31,933.23	72,800.00	15,554.56	72,800.00	69,650.00
Expense Total:		132,930.67	31,933.23	72,800.00	15,554.56	72,800.00	69,650.00
Department: 8013 - WELL OPER & MAINT Total:		132,930.67	31,933.23	72,800.00	15,554.56	72,800.00	69,650.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8014 - DIST SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8014-10100	REGULAR SALARY & WAGES	122,155.29	122,805.32	132,755.00	70,337.72	112,514.00	125,610.00
600-6-8014-10400	OVERTIME PAY	5,017.08	13,325.70	10,000.00	2,914.52	10,000.00	10,000.00
600-6-8014-11100	FICA - CITY'S CONTRIB.	9,540.57	10,119.09	10,921.00	5,354.27	9,372.00	10,374.00
600-6-8014-11300	IPERS - CITY'S CONTRIB.	11,852.06	12,754.00	13,476.00	6,874.56	11,565.00	12,802.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		148,565.00	159,004.11	167,152.00	85,481.07	143,451.00	158,786.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8014-23400	RPR. & MAINT. OF EQUIP.	55.00	2,556.12	500.00	197.95	500.00	500.00
600-6-8014-24958	MISC. CONTRACT LABOR	14,914.16	77,237.24	65,000.00	3,535.96	10,400.00	65,000.00
600-6-8014-25067	OPER. & MAINT. SUPPLIES	30,201.99	27,070.87	31,500.00	9,348.22	31,500.00	16,500.00
600-6-8014-25091	SAFETY SUPL. & EQUIP.	2,177.38	474.97	3,000.00	1,466.60	3,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		47,348.53	107,339.20	100,000.00	14,548.73	45,400.00	84,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8014-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	72,000.00	0.00	72,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	72,000.00	0.00	72,000.00	0.00
Expense Total:		195,913.53	266,343.31	339,152.00	100,029.80	260,851.00	242,786.00
Department: 8014 - DIST SYSTEM O & M Total:		195,913.53	266,343.31	339,152.00	100,029.80	260,851.00	242,786.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8015 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8015-10100	REGULAR SALARY & WAGES	82,786.67	77,667.29	88,504.00	50,918.09	104,180.00	116,310.00
600-6-8015-10400	OVERTIME PAY	82.10	563.50	400.00	237.92	400.00	400.00
600-6-8015-11100	FICA - CITY'S CONTRIB.	6,058.68	5,768.02	6,801.00	3,763.89	8,000.00	8,928.00
600-6-8015-11300	IPERS - CITY'S CONTRIB.	7,816.10	7,383.97	8,393.00	4,828.33	9,872.00	11,017.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		96,743.55	91,382.78	104,098.00	59,748.23	122,452.00	136,655.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8015-23400	RPR. & MAINT. OF EQUIP.	1,206.57	990.90	1,200.00	808.10	1,200.00	1,200.00
600-6-8015-24031	PROCESSING FEES	13,479.04	14,087.95	14,000.00	7,847.36	18,000.00	18,000.00
600-6-8015-24183	WATER EXCISE TAX	77,397.14	82,128.38	81,100.00	52,281.26	81,100.00	81,100.00
600-6-8015-24952	OFFICE MACHINE CONTRACTS	17,236.15	17,686.94	23,000.00	18,891.27	18,000.00	18,000.00
600-6-8015-24958	MISC. CONTRACT LABOR	2,570.63	1,925.00	13,000.00	269.80	13,000.00	3,000.00
600-6-8015-25067	OPER. & MAINT. SUPPLIES	6,653.66	6,024.12	7,500.00	7,012.42	10,000.00	10,000.00
600-6-8015-25075	POSTAGE & FREIGHT	26,858.50	27,638.48	25,000.00	16,365.74	28,000.00	28,000.00
600-6-8015-25999	CASH LONG & SHORT-REFNDS	-0.05	-5.25	100.00	-10.00	100.00	100.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		145,401.64	150,476.52	164,900.00	103,465.95	169,400.00	159,400.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8015-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	20,000.00	0.00	20,000.00	0.00
600-6-8015-37802	METERS, ETC.	20,548.60	18,057.50	25,000.00	2,740.23	25,000.00	30,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		20,548.60	18,057.50	45,000.00	2,740.23	45,000.00	30,000.00
Expense Total:		262,693.79	259,916.80	313,998.00	165,954.41	336,852.00	326,055.00
Department: 8015 - ACCOUNTS & COLLECTIONS Total:		262,693.79	259,916.80	313,998.00	165,954.41	336,852.00	326,055.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8016 - GEOGRAPHIC INFO SYSTEM							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8016-23400	RPR. & MAINT. OF EQUIP.	0.00	0.00	5,000.00	0.00	2,500.00	5,000.00
600-6-8016-24958	MISC. CONTRACT LABOR	5,801.32	5,956.23	105,000.00	0.00	50,000.00	95,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,801.32	5,956.23	110,000.00	0.00	52,500.00	100,000.00
Expense Total:		5,801.32	5,956.23	110,000.00	0.00	52,500.00	100,000.00
Department: 8016 - GEOGRAPHIC INFO SYSTEM Total:		5,801.32	5,956.23	110,000.00	0.00	52,500.00	100,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9181 - WATER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
600-4-9181-4-8306	TRNSFR FROM DOWNTOWN UR	181,037.50	0.00	1,062,500.00	550,000.00	1,062,500.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		181,037.50	0.00	1,062,500.00	550,000.00	1,062,500.00	0.00
Revenue Total:		181,037.50	0.00	1,062,500.00	550,000.00	1,062,500.00	0.00
Expense							
ExpCategory: 5 - TRANSFERS							
600-6-9181-59103	INS TRNSFR - GEN & TORT	48,272.00	57,922.00	57,922.00	0.00	80,998.00	80,998.00
600-6-9181-59107	TRNSFR TO CP-STREETS	0.00	605,000.00	0.00	0.00	0.00	500,000.00
600-6-9181-59108	TRNSFR CP STREETS/TIF	0.00	1,000,000.00	0.00	0.00	0.00	0.00
600-6-9181-59109	TRNSFR TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	14,017.00
600-6-9181-59110	TRNSFR TO WU DEPR	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
600-6-9181-59123	TRNSFR TO WU CAP IMP	500,000.00	600,000.00	500,000.00	0.00	1,515,000.00	250,000.00
600-6-9181-59138	TNSFR TO CP-BUILDINGS	0.00	0.00	0.00	0.00	150,000.00	0.00
ExpCategory: 5 - TRANSFERS Total:		598,272.00	2,312,922.00	607,922.00	0.00	1,795,998.00	895,015.00
Expense Total:		598,272.00	2,312,922.00	607,922.00	0.00	1,795,998.00	895,015.00
Department: 9181 - WATER FUND TRANSFERS Surplus (Deficit):		-417,234.50	-2,312,922.00	454,578.00	550,000.00	-733,498.00	-895,015.00
Fund: 600 - WATER UTILITY FUND Surplus (Deficit):		154,071.54	-1,646,685.78	606,624.00	1,042,077.82	-305,010.00	-693,248.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 601 - WATER UTILITY DEPR.							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
601-4-8010-4-3000	INTEREST ON DEPOSITS	17,715.27	39,880.77	20,000.00	23,995.35	30,000.00	30,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		17,715.27	39,880.77	20,000.00	23,995.35	30,000.00	30,000.00
Revenue Total:		17,715.27	39,880.77	20,000.00	23,995.35	30,000.00	30,000.00
Department: 8010 - WATER ADMIN Total:		17,715.27	39,880.77	20,000.00	23,995.35	30,000.00	30,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9181 - WATER FUND TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
601-4-9181-4-8305 TRNSFR FROM WUF	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
Revenue Total:	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
Department: 9181 - WATER FUND TRANSFERS Total:	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
Fund: 601 - WATER UTILITY DEPR. Total:	67,715.27	89,880.77	70,000.00	23,995.35	80,000.00	80,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 602 - WATER UTILITY CAP. IMP.							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
602-4-8010-4-3000	INTEREST ON DEPOSITS	6,535.26	27,584.18	5,000.00	18,628.51	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		6,535.26	27,584.18	5,000.00	18,628.51	20,000.00	20,000.00
Revenue Total:		6,535.26	27,584.18	5,000.00	18,628.51	20,000.00	20,000.00
Department: 8010 - WATER ADMIN Total:		6,535.26	27,584.18	5,000.00	18,628.51	20,000.00	20,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 8025 - CAPITAL IMPROVEMENTS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
602-4-8025-4-8219 GO DEBT - 2025	0.00	0.00	0.00	0.00	0.00	3,735,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	0.00	0.00	0.00	0.00	3,735,000.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	3,735,000.00
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
602-6-8025-37819 WATERMAIN REPLACE-2023	33,660.00	37,252.14	280,000.00	509,536.23	539,000.00	0.00
602-6-8025-37820 SYSTEM CL RESIDUALS	17,154.68	14,791.68	0.00	0.00	0.00	0.00
602-6-8025-37821 HSPS PUMP REPLACEMENT	0.00	49,514.20	400,000.00	77,540.54	460,000.00	0.00
602-6-8025-37822 NW PRESSURE ZONE	0.00	0.00	500,000.00	182,158.00	746,000.00	1,777,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	50,814.68	101,558.02	1,180,000.00	769,234.77	1,745,000.00	1,777,000.00
Expense Total:	50,814.68	101,558.02	1,180,000.00	769,234.77	1,745,000.00	1,777,000.00
Department: 8025 - CAPITAL IMPROVEMENTS Surplus (Deficit):	-50,814.68	-101,558.02	-1,180,000.00	-769,234.77	-1,745,000.00	1,958,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9181 - WATER FUND TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
602-4-9181-4-8305 TRNSFR FROM WUF	500,000.00	600,000.00	500,000.00	0.00	1,515,000.00	250,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	500,000.00	600,000.00	500,000.00	0.00	1,515,000.00	250,000.00
Revenue Total:	500,000.00	600,000.00	500,000.00	0.00	1,515,000.00	250,000.00
Department: 9181 - WATER FUND TRANSFERS Total:	500,000.00	600,000.00	500,000.00	0.00	1,515,000.00	250,000.00
Fund: 602 - WATER UTILITY CAP. IMP. Surplus (Deficit):	455,720.58	526,026.16	-675,000.00	-750,606.26	-210,000.00	2,228,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 605 - WATER METER DEPOSIT							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
605-4-8010-1-7300	METER DEPOSITS	10,125.00	6,700.00	11,000.00	400.00	10,000.00	10,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		10,125.00	6,700.00	11,000.00	400.00	10,000.00	10,000.00
Revenue Total:		10,125.00	6,700.00	11,000.00	400.00	10,000.00	10,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
605-6-8010-25998	REFUNDS	9,400.00	6,375.00	11,000.00	0.00	10,000.00	10,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		9,400.00	6,375.00	11,000.00	0.00	10,000.00	10,000.00
Expense Total:		9,400.00	6,375.00	11,000.00	0.00	10,000.00	10,000.00
Department: 8010 - WATER ADMIN Surplus (Deficit):		725.00	325.00	0.00	400.00	0.00	0.00
Fund: 605 - WATER METER DEPOSIT Surplus (Deficit):		725.00	325.00	0.00	400.00	0.00	0.00

**SEWER UTILITY FUNDS
INDEX**

DEPARTMENT	PAGE
SEWER UTILITY	
Sewer Administration	274
WWTP Operation & Maintenance	275
Collection System Operation & Maintenance	276
Accounts & Collections	277
Transfers	278
SEWER UTILITY DEPRECIATION	
Interest Income	279
Transfers	280
SEWER UTILITY CAPITAL IMPROVEMENTS	
Interest Income	281
Capital Improvements	282
Transfers	283

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 610 - SEWER UTILITY FUND							
Department: 8510 - SEWER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
610-4-8510-4-3000	INTEREST ON DEPOSITS	61,690.98	111,131.43	25,000.00	60,406.89	75,000.00	75,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		61,690.98	111,131.43	25,000.00	60,406.89	75,000.00	75,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
610-4-8510-1-5060	SEWER RENTALS	2,007,473.29	2,040,829.18	2,075,000.00	1,246,583.05	2,075,000.00	2,075,000.00
610-4-8510-1-5100	NON-METERED SEWER	77,323.50	97,709.28	85,000.00	59,872.39	85,000.00	85,000.00
610-4-8510-1-5600	TAX ON SEWER	26,034.71	26,691.16	27,000.00	16,573.86	27,000.00	27,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		2,110,831.50	2,165,229.62	2,187,000.00	1,323,029.30	2,187,000.00	2,187,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
610-4-8510-1-7500	SALE OF MDSE. & SERV.	2,491.76	3,631.10	3,000.00	3,992.89	5,000.00	5,000.00
610-4-8510-1-7800	INSUF. FUND/LATE FEE	15,998.23	17,347.06	13,000.00	11,518.41	17,000.00	17,000.00
610-4-8510-4-7150	REFUNDS	0.00	0.00	100.00	0.00	100.00	100.00
610-4-8510-4-7275	MISC. REVENUES	10,587.00	0.00	100.00	2,176.48	3,000.00	3,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		29,076.99	20,978.16	16,200.00	17,687.78	25,100.00	25,100.00
Revenue Total:		2,201,599.47	2,297,339.21	2,228,200.00	1,401,123.97	2,287,100.00	2,287,100.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8510-10100	REGULAR SALARY & WAGES	44,156.62	45,796.88	52,464.00	24,627.89	52,614.00	55,131.00
610-6-8510-10400	OVERTIME PAY	161.75	28.31	200.00	0.00	200.00	200.00
610-6-8510-11100	FICA - CITY'S CONTRIB.	3,469.22	3,620.57	4,029.00	1,951.18	4,040.00	4,233.00
610-6-8510-11300	IPERS - CITY'S CONTRIB.	4,412.69	4,473.32	4,971.00	2,498.22	4,986.00	5,223.00
610-6-8510-11501	MEDICAL INS. PREMIUMS	48,128.78	36,054.18	52,978.00	18,959.97	37,954.00	37,977.00
610-6-8510-11503	INS. SELF FUNDING	58.65	56.75	0.00	0.00	0.00	0.00
610-6-8510-11602	INS - OPT OUT PMT	2,913.11	2,994.04	3,204.00	2,184.84	4,855.00	4,855.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		103,300.82	93,024.05	117,846.00	50,222.10	104,649.00	107,619.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8510-24901	CONSULT. & PROF. FEES	421.05	0.00	0.00	0.00	0.00	1,000.00
610-6-8510-24958	MISC. CONTRACT LABOR	0.00	9,981.17	0.00	239.80	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		421.05	9,981.17	0.00	239.80	0.00	1,000.00
Expense Total:		103,721.87	103,005.22	117,846.00	50,461.90	104,649.00	108,619.00
Department: 8510 - SEWER ADMIN Surplus (Deficit):		2,097,877.60	2,194,333.99	2,110,354.00	1,350,662.07	2,182,451.00	2,178,481.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8511 - WWTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8511-10100	REGULAR SALARY & WAGES	258,932.34	253,843.94	293,967.00	154,861.53	279,941.00	304,259.00
610-6-8511-10400	OVERTIME PAY	294.19	1,126.21	2,000.00	1,701.51	2,000.00	2,000.00
610-6-8511-11100	FICA - CITY'S CONTRIB.	19,038.91	18,899.15	22,641.00	11,642.07	21,568.00	23,429.00
610-6-8511-11300	IPERS - CITY'S CONTRIB.	24,361.57	23,725.47	27,939.00	14,680.44	26,615.00	28,936.00
610-6-8511-12101	DUES, MEMBERSHIPS, ETC.	325.08	0.00	350.00	0.00	350.00	350.00
610-6-8511-12400	TRAVEL & CONFERENCE	1,677.30	1,329.07	1,700.00	2,235.63	2,500.00	2,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		304,629.39	298,923.84	348,597.00	185,121.18	332,974.00	361,474.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8511-23100	RPR. & MAINT. OF BLDGS.	36.99	888.98	7,000.00	4,540.00	7,000.00	1,500.00
610-6-8511-23400	RPR. & MAINT. OF EQUIP.	7,939.13	17,163.53	37,100.00	43,750.26	37,100.00	26,900.00
610-6-8511-23711	UTIL. SERV. - ELECTRIC	91,368.00	94,045.17	90,000.00	56,332.69	95,000.00	95,000.00
610-6-8511-23712	UTIL. SERV. - GAS	54,475.72	36,955.50	45,000.00	18,274.04	45,000.00	45,000.00
610-6-8511-23730	TELEPHONE	6,044.09	6,044.25	6,000.00	3,110.37	6,000.00	6,000.00
610-6-8511-24958	MISC. CONTRACT LABOR	41,111.77	41,654.40	45,000.00	23,153.13	45,000.00	43,500.00
610-6-8511-25016	LAB SUPL. AND EQUIP.	11,344.65	9,364.78	9,000.00	7,933.86	9,000.00	8,300.00
610-6-8511-25067	OPER. & MAINT. SUPPLIES	22,562.60	41,773.33	11,000.00	12,295.38	11,000.00	12,200.00
610-6-8511-25075	POSTAGE AND FREIGHT	1,081.53	1,107.56	1,000.00	591.81	1,000.00	1,000.00
610-6-8511-25091	SAFETY SUPL. & EQUIP.	1,977.79	1,927.37	2,000.00	1,240.84	2,000.00	2,000.00
610-6-8511-25953	CLOTHING	0.00	0.00	500.00	0.00	500.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		237,942.27	250,924.87	253,600.00	171,222.38	258,600.00	241,400.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8511-37271	EQUIPMENT - REPLACEMENT	23,236.39	0.00	47,008.00	22,008.00	47,000.00	154,500.00
610-6-8511-37272	EQUIPMENT - ADDITIONAL	3,938.00	0.00	0.00	0.00	0.00	0.00
610-6-8511-37853	LAGOON CLEANING	76,506.70	52,954.00	60,000.00	33,561.50	60,000.00	60,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		103,681.09	52,954.00	107,008.00	55,569.50	107,000.00	214,500.00
Expense Total:		646,252.75	602,802.71	709,205.00	411,913.06	698,574.00	817,374.00
Department: 8511 - WWTP OPER & MAINT Total:		646,252.75	602,802.71	709,205.00	411,913.06	698,574.00	817,374.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8512 - COLLECTION SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8512-10100	REGULAR SALARY & WAGES	110,001.89	70,727.91	97,989.00	53,365.89	93,314.00	101,420.00
610-6-8512-10400	OVERTIME PAY	405.13	92.51	1,000.00	52.09	1,000.00	1,000.00
610-6-8512-11100	FICA - CITY'S CONTRIB.	8,187.69	5,321.48	7,573.00	4,013.36	7,215.00	7,835.00
610-6-8512-11300	IPERS - CITY'S CONTRIB.	10,353.84	6,629.12	9,345.00	4,997.52	8,903.00	9,668.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		128,948.55	82,771.02	115,907.00	62,428.86	110,432.00	119,923.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8512-23100	RPR. & MAINT. OF BLDGS.	0.00	0.00	500.00	0.00	500.00	500.00
610-6-8512-23400	RPR. & MAINT. OF EQUIP.	7,236.19	4,253.82	24,000.00	19,030.44	24,000.00	7,500.00
610-6-8512-23711	UTIL. SERV. - ELECTRIC	1,862.57	1,634.27	2,000.00	999.50	2,000.00	2,000.00
610-6-8512-24958	MISC. CONTRACT LABOR	0.00	13,183.75	1,000.00	0.00	1,000.00	1,000.00
610-6-8512-25067	OPER. & MAINT. SUPPLIES	22,765.80	10,613.81	10,000.00	14,858.34	25,000.00	14,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		31,864.56	29,685.65	37,500.00	34,888.28	52,500.00	25,500.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8512-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	40,000.00	0.00	40,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	40,000.00	0.00	40,000.00	0.00
Expense Total:		160,813.11	112,456.67	193,407.00	97,317.14	202,932.00	145,423.00
Department: 8512 - COLLECTION SYSTEM O & M Total:		160,813.11	112,456.67	193,407.00	97,317.14	202,932.00	145,423.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8513 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8513-10100	REGULAR SALARY & WAGES	25,910.57	27,192.91	28,286.00	16,309.76	28,286.00	29,413.00
610-6-8513-11100	FICA - CITY'S CONTRIB.	1,914.53	2,019.81	2,164.00	1,250.63	2,164.00	2,250.00
610-6-8513-11300	IPERS - CITY'S CONTRIB.	2,357.94	2,478.58	2,670.00	1,488.04	2,670.00	2,777.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		30,183.04	31,691.30	33,120.00	19,048.43	33,120.00	34,440.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8513-24181	SALES TAX	30,371.44	32,958.95	31,250.00	20,222.99	31,250.00	31,250.00
610-6-8513-25067	OPER. & MAINT. SUPPLIES	19.61	6.83	50.00	1.22	50.00	50.00
610-6-8513-25075	POSTAGE & FREIGHT	96.10	147.73	200.00	45.19	200.00	200.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		30,487.15	33,113.51	31,500.00	20,269.40	31,500.00	31,500.00
Expense Total:		60,670.19	64,804.81	64,620.00	39,317.83	64,620.00	65,940.00
Department: 8513 - ACCOUNTS & COLLECTIONS Total:		60,670.19	64,804.81	64,620.00	39,317.83	64,620.00	65,940.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9185 - SEWER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
610-4-9185-4-8306	TRNSFR FROM DOWNTOWN UR	861,750.00	990,125.00	75,750.00	75,750.00	75,750.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		861,750.00	990,125.00	75,750.00	75,750.00	75,750.00	0.00
Revenue Total:		861,750.00	990,125.00	75,750.00	75,750.00	75,750.00	0.00
Expense							
ExpCategory: 5 - TRANSFERS							
610-6-9185-59103	INS TRNSFR - GEN & TORT	63,928.00	73,416.00	73,416.00	0.00	107,937.00	107,937.00
610-6-9185-59107	TRNSFR TO CP-STREETS	1,000,000.00	450,000.00	0.00	0.00	0.00	500,000.00
610-6-9185-59109	TRNSFR TO DEBT SERVICE	719,960.00	727,400.00	735,420.00	0.00	735,420.00	7,104.00
610-6-9185-59111	TRNSFR TO SU DEPR	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
610-6-9185-59114	TRNSFR TO SU CAP IMP	856,000.00	701,000.00	1,860,000.00	0.00	860,000.00	250,000.00
ExpCategory: 5 - TRANSFERS Total:		2,674,888.00	1,986,816.00	2,703,836.00	0.00	1,738,357.00	900,041.00
Expense Total:		2,674,888.00	1,986,816.00	2,703,836.00	0.00	1,738,357.00	900,041.00
Department: 9185 - SEWER FUND TRANSFERS Surplus (Deficit):		-1,813,138.00	-996,691.00	-2,628,086.00	75,750.00	-1,662,607.00	-900,041.00
Fund: 610 - SEWER UTILITY FUND Surplus (Deficit):		-582,996.45	417,578.80	-1,484,964.00	877,864.04	-446,282.00	249,703.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 611 - SEWER UTILITY DEPR.							
Department: 8510 - SEWER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
611-4-8510-4-3000	INTEREST ON DEPOSITS	13,248.92	29,746.93	15,000.00	17,858.18	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		13,248.92	29,746.93	15,000.00	17,858.18	20,000.00	20,000.00
Revenue Total:		13,248.92	29,746.93	15,000.00	17,858.18	20,000.00	20,000.00
Department: 8510 - SEWER ADMIN Total:		13,248.92	29,746.93	15,000.00	17,858.18	20,000.00	20,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9185 - SEWER FUND TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
611-4-9185-4-8309 TRNSFR FROM SUF	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
Revenue Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
Department: 9185 - SEWER FUND TRANSFERS Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
Fund: 611 - SEWER UTILITY DEPR. Total:	48,248.92	64,746.93	50,000.00	17,858.18	55,000.00	55,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 612 - SEWER UTILITY CAP. IMP.						
Department: 8510 - SEWER ADMIN						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
612-4-8510-4-3000 INTEREST ON DEPOSITS	11,333.53	47,485.70	12,000.00	37,225.95	38,000.00	25,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	11,333.53	47,485.70	12,000.00	37,225.95	38,000.00	25,000.00
Revenue Total:	11,333.53	47,485.70	12,000.00	37,225.95	38,000.00	25,000.00
Department: 8510 - SEWER ADMIN Total:	11,333.53	47,485.70	12,000.00	37,225.95	38,000.00	25,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8525 - CAPITAL IMPROVEMENTS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
612-4-8525-4-8215	G.O. BONDS	0.00	0.00	2,000,000.00	0.00	0.00	1,675,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	2,000,000.00	0.00	0.00	1,675,000.00
Revenue Total:		0.00	0.00	2,000,000.00	0.00	0.00	1,675,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
612-6-8525-37856	WWTP COPPER COMPLIANCE	1,672.50	4,978.00	100,000.00	0.00	100,000.00	100,000.00
612-6-8525-37857	WWTP NUTRIENT REDUCTION	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00
612-6-8525-37858	US 30 EAST SANITARY SWR EXT...	581,738.03	42,267.83	0.00	0.00	0.00	0.00
612-6-8525-37859	VLR AERATION SYSTEM	12,015.67	0.00	0.00	0.00	0.00	0.00
612-6-8525-37860	WWTP DIGESTER & VLR	5,822.70	90,729.71	3,660,000.00	176,035.94	1,220,000.00	2,079,000.00
612-6-8525-37861	SAN SEWER REHABILITATION	0.00	0.00	0.00	0.00	0.00	50,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		601,248.90	137,975.54	3,860,000.00	176,035.94	1,420,000.00	2,329,000.00
Expense Total:		601,248.90	137,975.54	3,860,000.00	176,035.94	1,420,000.00	2,329,000.00
Department: 8525 - CAPITAL IMPROVEMENTS Surplus (Deficit):		-601,248.90	-137,975.54	-1,860,000.00	-176,035.94	-1,420,000.00	-654,000.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9185 - SEWER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
612-4-9185-4-8309	TRNSFR FROM SUF	856,000.00	701,000.00	1,860,000.00	0.00	860,000.00	250,000.00
612-4-9185-4-8338	TRNSFR FROM FEDERAL SR FU...	0.00	0.00	0.00	0.00	964,000.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		856,000.00	701,000.00	1,860,000.00	0.00	1,824,000.00	250,000.00
Revenue Total:		856,000.00	701,000.00	1,860,000.00	0.00	1,824,000.00	250,000.00
Department: 9185 - SEWER FUND TRANSFERS Total:		856,000.00	701,000.00	1,860,000.00	0.00	1,824,000.00	250,000.00
Fund: 612 - SEWER UTILITY CAP. IMP. Surplus (Deficit):		266,084.63	610,510.16	12,000.00	-138,809.99	442,000.00	-379,000.00

**STORM WATER UTILITY FUND
INDEX**

DEPARTMENT	PAGE
STORM WATER UTILITY	
Storm Water Administration	285
Accounts & Collections	286
Transfers	287
STORM WATER UTILITY CAPITAL IMPROVEMENT	
Interest Income	288
Capital Improvements	289
Transfers	290

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 620 - STORM WATER UTILITY						
Department: 8710 - STORM WATER ADMIN						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
620-4-8710-4-3000 INTEREST ON DEPOSITS	24,157.14	55,318.56	12,000.00	35,164.24	40,000.00	40,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	24,157.14	55,318.56	12,000.00	35,164.24	40,000.00	40,000.00
RevCategory: 5 - CHARGES FOR SERVICE						
620-4-8710-1-5070 STORM WATER FEES	262,996.90	260,579.86	260,000.00	152,890.62	260,000.00	260,000.00
620-4-8710-1-5600 STORM WTR TAX	6,970.02	7,023.22	6,890.00	4,098.72	6,890.00	6,890.00
RevCategory: 5 - CHARGES FOR SERVICE Total:	269,966.92	267,603.08	266,890.00	156,989.34	266,890.00	266,890.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
620-4-8710-1-7800 INSUF. FUND/LATE FEE	1,402.78	1,445.65	1,200.00	1,119.86	1,400.00	1,400.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	1,402.78	1,445.65	1,200.00	1,119.86	1,400.00	1,400.00
Revenue Total:	295,526.84	324,367.29	280,090.00	193,273.44	308,290.00	308,290.00
Department: 8710 - STORM WATER ADMIN Total:	295,526.84	324,367.29	280,090.00	193,273.44	308,290.00	308,290.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8715 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
620-6-8715-24181	SALES TAX	6,753.48	6,753.98	6,890.00	4,185.47	6,890.00	6,890.00
620-6-8715-25067	OPER. & MAINT. SUPPLIES	0.00	3,520.20	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,753.48	10,274.18	6,890.00	4,185.47	6,890.00	6,890.00
Expense Total:		6,753.48	10,274.18	6,890.00	4,185.47	6,890.00	6,890.00
Department: 8715 - ACCOUNTS & COLLECTIONS Total:		6,753.48	10,274.18	6,890.00	4,185.47	6,890.00	6,890.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9189 - STORM WATER TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
620-6-9189-59122 TRNSFR TO SWU CAP IMP	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
ExpCategory: 5 - TRANSFERS Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Expense Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Department: 9189 - STORM WATER TRANSFERS Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Fund: 620 - STORM WATER UTILITY Surplus (Deficit):	113,773.36	259,093.11	108,200.00	189,087.97	196,400.00	301,400.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Fund: 621 - STORM WATER CAP. IMP.						
Department: 8710 - STORM WATER ADMIN						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
621-4-8710-4-3000 INTEREST ON DEPOSITS	2,594.13	5,848.49	2,500.00	1,210.99	2,500.00	2,500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	2,594.13	5,848.49	2,500.00	1,210.99	2,500.00	2,500.00
Revenue Total:	2,594.13	5,848.49	2,500.00	1,210.99	2,500.00	2,500.00
Department: 8710 - STORM WATER ADMIN Total:	2,594.13	5,848.49	2,500.00	1,210.99	2,500.00	2,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 8725 - CAPITAL IMPROVEMENTS						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
621-6-8725-37966 SOUTHGATE RD RECONSTRUCT...	36,300.00	225,880.68	165,000.00	71,738.68	72,820.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	36,300.00	225,880.68	165,000.00	71,738.68	72,820.00	0.00
Expense Total:	36,300.00	225,880.68	165,000.00	71,738.68	72,820.00	0.00
Department: 8725 - CAPITAL IMPROVEMENTS Total:	36,300.00	225,880.68	165,000.00	71,738.68	72,820.00	0.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended
Department: 9189 - STORM WATER TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
621-4-9189-4-8317 TRNSFR FROM SWU	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Revenue Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Department: 9189 - STORM WATER TRANSFERS Total:	175,000.00	55,000.00	165,000.00	0.00	105,000.00	0.00
Fund: 621 - STORM WATER CAP. IMP. Surplus (Deficit):	141,294.13	-165,032.19	2,500.00	-70,527.69	34,680.00	2,500.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 850 - MEDICAL INSURANCE FUND							
Department: 9300 - MEDICAL INSURANCE							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
850-4-9300-4-3000	INTEREST INCOME	17,374.17	37,257.34	35,000.00	22,058.52	35,000.00	35,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		17,374.17	37,257.34	35,000.00	22,058.52	35,000.00	35,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
850-4-9300-4-7900	INSURANCE ALLOCATIONS	553,708.81	528,405.80	631,805.00	261,461.33	537,164.00	574,863.00
850-4-9300-4-7910	PREMIUM RECEIPTS	159,473.73	151,779.54	174,886.00	85,934.14	162,655.00	170,067.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		713,182.54	680,185.34	806,691.00	347,395.47	699,819.00	744,930.00
Revenue Total:		730,556.71	717,442.68	841,691.00	369,453.99	734,819.00	779,930.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
850-6-9300-11501	MED INS PREMIUMS	594,632.48	518,094.89	709,681.00	357,132.14	626,666.00	662,610.00
850-6-9300-11505	INS - HRA PD BY CITY	89,196.85	108,620.68	115,000.00	51,498.45	125,000.00	125,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		683,829.33	626,715.57	824,681.00	408,630.59	751,666.00	787,610.00
ExpCategory: 5 - TRANSFERS							
850-6-9300-59000	TRNSFR TO MED INS-IGHCP	0.00	0.00	0.00	4,500.00	4,500.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00
Expense Total:		683,829.33	626,715.57	824,681.00	413,130.59	756,166.00	787,610.00
Department: 9300 - MEDICAL INSURANCE Surplus (Deficit):		46,727.38	90,727.11	17,010.00	-43,676.60	-21,347.00	-7,680.00
Fund: 850 - MEDICAL INSURANCE FUND Surplus (Deficit):		46,727.38	90,727.11	17,010.00	-43,676.60	-21,347.00	-7,680.00

**CITY OF CARROLL FY 2026 RECOMMENDED BUDGET
AS OF JANUARY 27, 2025**

	Total Activity	Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2024-2025 Re-Estimate	2025-2026 Recommended	
Fund: 851 - MED INS FUND - IGHCP							
Department: 9300 - MEDICAL INSURANCE							
Revenue							
RevCategory: 9 - INTERNAL SERVICE FUNDS							
851-4-9300-4-8300	TRNSFR FROM MED INS FUND	0.00	0.00	0.00	4,500.00	4,500.00	0.00
RevCategory: 9 - INTERNAL SERVICE FUNDS Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00
Revenue Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00
Department: 9300 - MEDICAL INSURANCE Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00
Fund: 851 - MED INS FUND - IGHCP Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00
Report Surplus (Deficit):		5,866,378.52	-890,343.59	-6,821,803.00	-1,579,002.08	-6,482,972.00	4,688,861.00