

City of

Carroll

F.Y. 2024/2025
Preliminary
Budget

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City of Carroll

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MEMO TO: Honorable Mayor and City Council Members

FROM: Aaron Kooiker, City Manager



DATE: January 22, 2024

SUBJECT: Proposed Fiscal Year 2025 Budget

Introduction

On behalf of the City's department heads and staff, I am pleased to offer for your review and consideration of the preliminary F.Y. 2025 Budget for the City of Carroll. As this was my first budgeting process with the City of Carroll, I was pleasantly surprised that things went as well as they did. City Clerk/Finance Director, Laura Schaefer, should be given much of the credit for the ultimate balancing of this budget. She is a recognized professional across the state in the finance world and going through this process she proved it to me once again.

Challenges

With this year's budget, we were challenged with the new state laws passed in the most recent year's legislative session. HF718 restricted growth in many fast-growing cities. The City's non-TIF assessed values grew 15.32%; however, because of the roll back going from 54.6501% to 46.3428%, the non-TIF taxable valuations only grew 2.34%. In essence, the tax format that the state had in place for years controlled the growth that we saw in assessed value. Moving forward, the City will need to be prudent with releasing some increment from the downtown business urban renewal area, as we prepare for part of the urban renewal area to expire in 2029. This will coincide with HF718 essentially expiring and removing the growth caps that are in place now.

Some of the major effects of the HF718 include:

- A new "Combined General Fund Levy" (CGFL) was created that eliminates a number of levies that were available in the past. The major impact to Carroll is that we are no longer able to use the Emergency Fund Levy.
- Provides a mechanism for levy rate to be reduced if non-TIF taxable growth triggers are met or exceed:
 - Non-TIF taxable growth is under 3%, there is no levy reduction.
 - Non-TIF taxable growth is over 3% but less than 6%, 2% levy reduction factor is applied
 - Non-TIF taxable growth over 6%, 3% levy reduction factor is applied
- New homestead exemption (\$6,500) for individuals 65 and over
- Increases the military exemption from \$1,852 to \$4,000
- New mailing to all property owners on full property tax rate which includes all local government levy rates
- New public hearing (separate from a regular Council meeting) is required
- Budget submission deadline is moved to April 30

Budget Comparison

The approved budget for F.Y. 2024, excluding transfers, included expenditures across all funds of \$25,091,163. The proposed budget for F.Y. 2025, excluding transfers, proposes expenditures across all funds of \$30,027,318. This is an increase of \$4,936,155, mainly due to more infrastructure capital project expenditures.

General Fund

The revenues in the General Fund for F.Y. 2025, are estimated at \$8,370,728, and expenses are proposed at \$9,429,622. This deficit spending of \$1,058,894 will be covered by General Fund reserves from the re-estimated F.Y. 2024 balance. The F.Y. 2025 ending General Fund balance is projected at \$2,112,684 which is 25.2% of budgeted revenues. 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. 2024 was \$12.16844. The proposed levy rate for F.Y. 2025 is \$12.16046.

Property Taxes

The overall taxable property base increased by 1.66% for F.Y. 2025. This increase was based mostly on the assessed residential re-valuations recently completed by the County Assessor. However, with the rollback reduction from 54.6501% to 46.3428%, this increase in taxable valuation could have been much more.

Council Priorities

The City Council and department head staff met on November 29, 2023, and set priorities for F.Y. 2025. The two items that were the top priority for the council were Merchant Park improvements and improving water pressure in the northwest part of the city. The proposed F.Y. 2025 budget contains City funding of \$353,080 toward a total project cost estimated at \$1,200,000 at Merchants Park. Fundraising and grant applications continue for further funding of Merchants Park. The F.Y. 2025 budget also includes \$500,000 for engineering to provide a new pressure zone for the northwest part of the city.

Debt Service Levy

The debt service levy is proposed to remain steady at \$1.40002. It includes a proposed debt issuance (to be issued before June 30, 2024) for a fire rescue vehicle (\$600,000) and the Rec Center Building Improvements Project (\$500,000). The proposed F.Y. 2025 budget also includes debt in the amount of \$6,245,000 to be repaid by either tax increment finance (TIF) or 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. 2026 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 5% increase to their salaries and the Public Works union is set to receive a 4% increase. All nonunion 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. 2025. The regular class employer contribution rate is 9.44% and 9.31% for the protected class. The employer contribution rate for MFPRSI did decrease slightly from 22.98% to 22.66%. 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, Benefit Source, Inc. (BSI), 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, 2024, we don’t have renewal rates for budget preparations. This F.Y. 2025 budget proposal does include a 15% increase to the health insurance premiums and a 10% increase in the COBRA rate (what the City charges for the Wellmark plan and HRA funding).

Other Notable Items

- All identified projects from the CIP were included and funded in the proposed budget.
- Central Business District resurfacing project (\$4,000,000)
- Wastewater Digester and LVR improvements (\$4,126,000)
- US 30 W Sanitary Sewer and water expansion (\$1,185,000)

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 navigate through the new State legislation and continue to provide services at a high level. I believe that we are positioned well to offer incentives to businesses that are here and business that want to come here to grow our community. 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 of their efforts in preparing this F.Y. 2025 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 24/25	7/1/2024 Proj. BALANCE	RECOMMENDED 24/25 REVENUE	RECOMMENDED 24/25 EXPENSES	6/30/2025 Proj. BALANCE
GENERAL FUND	3,171,578	8,370,728	9,429,622	2,112,684
HOTEL/MOTEL TAX	262,060	255,000	170,843	346,217
ELECTRIC FRANCHISE	155,459	116,500	-	271,959
FEDERAL GRANTS SR FUND	-	-	-	-
ROAD USE TAX FUND	3,698,202	1,539,890	1,477,744	3,760,348
EMP BENEFIT S.R.	-	1,169,641	1,169,641	-
LOCAL OPTION SALES TAX	1,173,370	2,120,000	1,305,013	1,988,357
U.R. DOWNTOWN S.R.	176,521	1,103,000	1,168,250	111,271
U.R. ASHWOOD BUSINESS PRK	-	1,770	1,770	-
U.R. WESTFIELD SPEC REV	46,264	57,465	57,465	46,264
ROLLING HILLS SOUTH CONDO	6,344	26,548	16,794	16,098
REC CENTER TRUST FUND	39,366	800	-	40,166
LIBRARY TRUST FUND	49,561	6,732	12,000	44,293
POLICE FORFEITURE	12,680	750	5,000	8,430
CRIME PREV/SPEC PROJECTS	33,781	6,650	22,000	18,431
DEBT SERVICE FUND	119,538	2,208,578	2,207,983	120,133
C.P. - EQUIPMENT PURCHASE	350,000	-	350,000	-
C.P. - AIRPORT	(237,833)	237,833	-	-
C.P. - STREETS	2,386,216	3,430,000	4,360,000	1,456,216
C.P. - CORRIDOR OF COMM.	-	-	-	-
C.P. - PARKS & RECREATION	1,311,781	747,000	1,704,253	354,528
C.P. - REC CENTER BLDG	-	-	-	-
C.P. - STREETS MAINT BLDG	1,988	-	-	1,988
C.P. - UTILITIES	717,500	1,185,000	2,180,000	(277,500)
PERPETUAL CARE FUND	667,732	40,000	-	707,732
REC CNTR TRST-PERMANENT	68,620	2,000	-	70,620
WATER UTILITY FUND	1,166,628	2,816,000	2,209,376	1,773,252
WATER UTILITY DEPR.	1,156,209	70,000	-	1,226,209
WATER UTILITY CAP. IMP.	932,236	505,000	1,180,000	257,236
WATER METER DEPOSIT	46,311	11,000	11,000	46,311
SEWER UTILITY FUND	2,437,098	2,303,950	3,726,906	1,014,142
SEWER UTILITY DEPR.	860,541	50,000	-	910,541
SEWER UTILITY CAP. IMP.	1,279,382	3,872,000	3,860,000	1,291,382
STORM WATER UTILITY	1,610,366	280,090	171,890	1,718,566
STORM WATER CAP. IMP.	135,506	167,500	165,000	138,006
MEDICAL INSURANCE FUND	1,059,736	841,691	824,681	1,076,746
TOTAL	24,894,738	33,543,116	37,787,231	20,650,623

CITY OF CARROLL
PROJECTED FUND BALANCES

RE-EST FY 23/24	7/1/2023 BALANCE	Re-Est 23/24 REVENUES	Re-Est 23/24 EXPENSES	6/30/2024 Proj. BALANCE
GENERAL FUND	4,315,098	8,455,669	9,599,189	3,171,578
HOTEL/MOTEL TAX	469,147	255,000	462,087	262,060
ELECTRIC FRANCHISE	38,959	116,500	-	155,459
FEDERAL GRANTS SR FUND	1,357,466	20,034	1,377,500	-
ROAD USE TAX FUND	3,659,771	1,514,628	1,476,197	3,698,202
EMP BENEFIT S.R.	-	1,138,692	1,138,692	-
LOCAL OPTION SALES TAX	682,646	2,120,000	1,629,276	1,173,370
U.R. DOWNTOWN S.R.	112,494	1,129,453	1,065,426	176,521
U.R. ASHWOOD BUSINESS PRK	-	1,953	1,953	-
U.R. WESTFIELD SPEC REV	-	104,924	58,660	46,264
ROLLING HILLS SOUTH CONDO	-	17,237	10,893	6,344
REC CENTER TRUST FUND	38,566	800	-	39,366
LIBRARY TRUST FUND	52,829	6,732	10,000	49,561
POLICE FORFEITURE	16,640	1,040	5,000	12,680
CRIME PREV/SPEC PROJECTS	45,846	8,150	20,215	33,781
DEBT SERVICE FUND	97,636	2,435,088	2,413,186	119,538
C.P. - EQUIPMENT PURCHASE	-	600,000	250,000	350,000
C.P. - AIRPORT	(42,418)	879,312	1,074,727	(237,833)
C.P. - STREETS	2,873,507	3,315,726	3,803,017	2,386,216
C.P. - CORRIDOR OF COMM.	1,160,824	9,902	1,170,726	-
C.P. - PARKS & RECREATION	921,781	590,000	200,000	1,311,781
C.P. - REC CENTER BLDG	3,483,182	530,000	4,013,182	-
C.P. - STREETS MAINT BLDG	246,488	2,000	246,500	1,988
C.P. - UTILITIES	-	1,017,500	300,000	717,500
PERPETUAL CARE FUND	627,732	40,000	-	667,732
REC CNTR TRST-PERMANENT	66,620	2,000	-	68,620
WATER UTILITY FUND	3,006,716	1,754,000	3,594,088	1,166,628
WATER UTILITY DEPR.	1,086,209	70,000	-	1,156,209
WATER UTILITY CAP. IMP.	743,081	610,000	420,845	932,236
WATER METER DEPOSIT	46,311	11,000	11,000	46,311
SEWER UTILITY FUND	2,186,602	3,243,825	2,993,329	2,437,098
SEWER UTILITY DEPR.	810,541	50,000	-	860,541
SEWER UTILITY CAP. IMP.	1,262,382	726,000	709,000	1,279,382
STORM WATER UTILITY	1,384,166	293,090	66,890	1,610,366
STORM WATER CAP. IMP.	267,006	60,000	191,500	135,506
MEDICAL INSURANCE FUND	1,029,856	740,359	710,479	1,059,736
TOTAL	32,047,682	31,870,614	39,023,557	24,894,738

**PROPERTY TAX SUMMARY
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CITY OF CARROLL

TAXABLE VALUATION COMPARISON

TAXABLE Value as of	1/1/2022	1/1/2023		
<u>PROPERTY CLASS</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>\$ Change</u>	<u>% Change</u>
Residential Property	\$ 358,943,396	\$ 357,479,324	\$ (1,464,072)	-0.41%
Commercial Property	125,132,125	140,995,232 *	\$ 15,863,107	12.68%
Industrial Property	12,464,956	13,121,115 *	\$ 656,159	5.26%
Railroads	3,032,970	3,474,143 *	\$ 441,173	14.55%
Gas & Electric	<u>8,838,947</u>	<u>8,716,312</u>	<u>\$ (122,635)</u>	-1.39%
Sub-total	\$ 508,412,394	\$ 523,786,126	\$ 15,373,732	3.02%
less Exemptions	<u>740,800</u>	<u>4,212,224</u>	<u>3,471,424</u>	<u>468.60%</u>
TAXABLE VALUATION EXCLUDING T.I.F.	\$507,671,594	\$519,573,902	\$ 11,902,308	2.34%
TAX INCREMENT VALUES (T.I.F.)	<u>51,141,292</u>	<u>48,491,282</u>	<u>(2,650,010)</u>	<u>-5.18%</u>
U.R. Downtown	46,087,183	45,002,990	(1,084,193)	-2.35%
Ashwood	55,382	46,964	(8,418)	-15.20%
Westfield	4,294,286	2,355,278	(1,939,008)	-45.15%
Rolling Hills South Condominiums	704,441	1,086,050	381,609	54.17%
TOTAL CITY TAXABLE VALUATION	<u>\$558,812,886</u>	<u>\$568,065,184</u>	<u>\$9,252,298</u>	<u>1.66%</u>

AG VALUATIONS				
Land	\$ 697,394	\$ 719,290	\$ 21,896	3.14%
Buildings	<u>25,046</u>	<u>58,913</u>	<u>33,867</u>	<u>135.22%</u>
Total	<u>\$ 722,440</u>	<u>\$ 778,203</u>	<u>\$ 55,763</u>	<u>7.72%</u>

Notes: 2023 values:

Residential Rollback decreased from 54.6501% to 46.3428%

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

Agricultural Rollback decreased from 91.6430% to 71.8370%

State equalization order for Carroll County was 0%

* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (46.3428%); any value over \$150,000 is subject to the 90% rollback

CITY OF CARROLL

ASSESSED VALUATION COMPARISON

ASSESSED Value as of	1/1/2022	1/1/2023		
<u>PROPERTY CLASS</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>\$ Change</u>	<u>% Change</u>
Residential Property	\$ 659,753,368	\$ 773,965,889	\$ 114,212,521	17.31%
Commercial Property	165,513,149	185,330,249 *	\$ 19,817,100	11.97%
Industrial Property	14,644,791	15,582,959 *	\$ 938,168	6.41%
Railroads	3,375,994	3,482,377 *	\$ 106,383	3.15%
Gas & Electric	<u>27,509,214</u>	<u>29,205,088</u>	<u>\$ 1,695,874</u>	6.16%
Sub-total	\$ 870,796,516	\$ 1,007,566,562	\$ 136,770,046	15.71%
less Military Tax Exemption	<u>740,800</u>	<u>4,212,224</u>	<u>3,471,424</u>	<u>468.60%</u>
ASSESSED VALUATION EXCLUDING T.I.F.	\$870,055,716	\$1,003,354,338	\$ 133,298,622	15.32%
TAX INCREMENT VALUES (T.I.F.)	<u>51,141,292</u>	<u>52,899,033</u>	<u>1,757,741</u>	<u>3.44%</u>
U.R. Downtown	46,087,183	49,410,741	3,323,558	7.21%
Ashwood	55,382	46,964	(8,418)	-15.20%
Westfield	4,294,286	2,355,278	(1,939,008)	-45.15%
Rolling Hills South Condominiums	704,441	1,086,050	381,609	54.17%
TOTAL CITY ASSESSED VALUATION	<u>\$921,197,008</u>	<u>\$1,056,253,371</u>	<u>\$135,056,363</u>	<u>14.66%</u>

AG VALUATIONS				
Land	\$ 764,232	\$ 1,006,412	\$ 242,180	31.69%
Buildings	<u>27,330</u>	<u>82,010</u>	<u>54,680</u>	<u>200.07%</u>
Total	<u>\$ 791,562</u>	<u>\$ 1,088,422</u>	<u>\$ 296,860</u>	<u>37.50%</u>

Notes: 2023 values:

Residential Rollback decreased from 54.6501% to 46.3428%

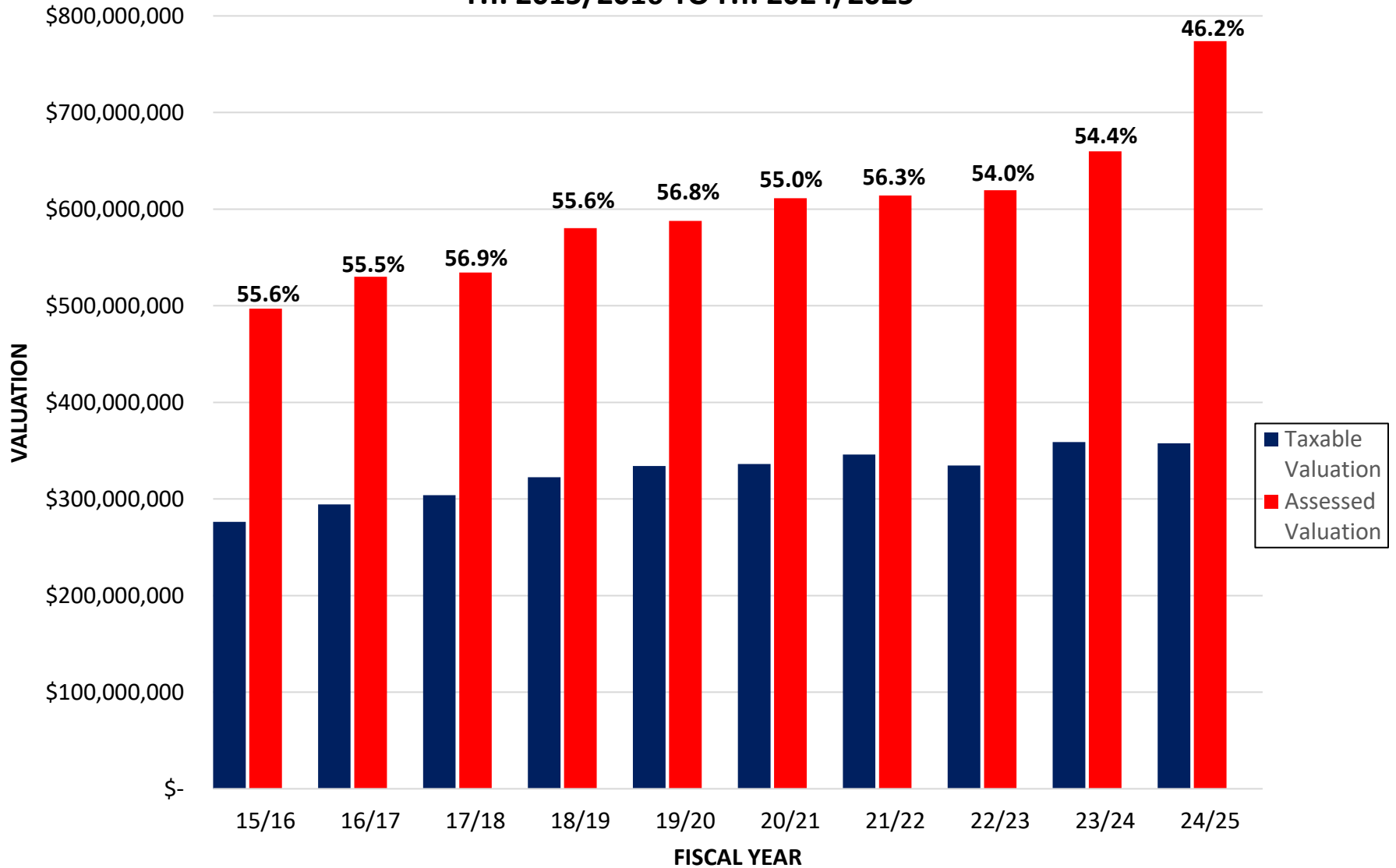
* - Commercial, Industrial and Railroad Rollback remains at 90%

Agricultural Rollback decreased from 91.6430% to 71.8370%

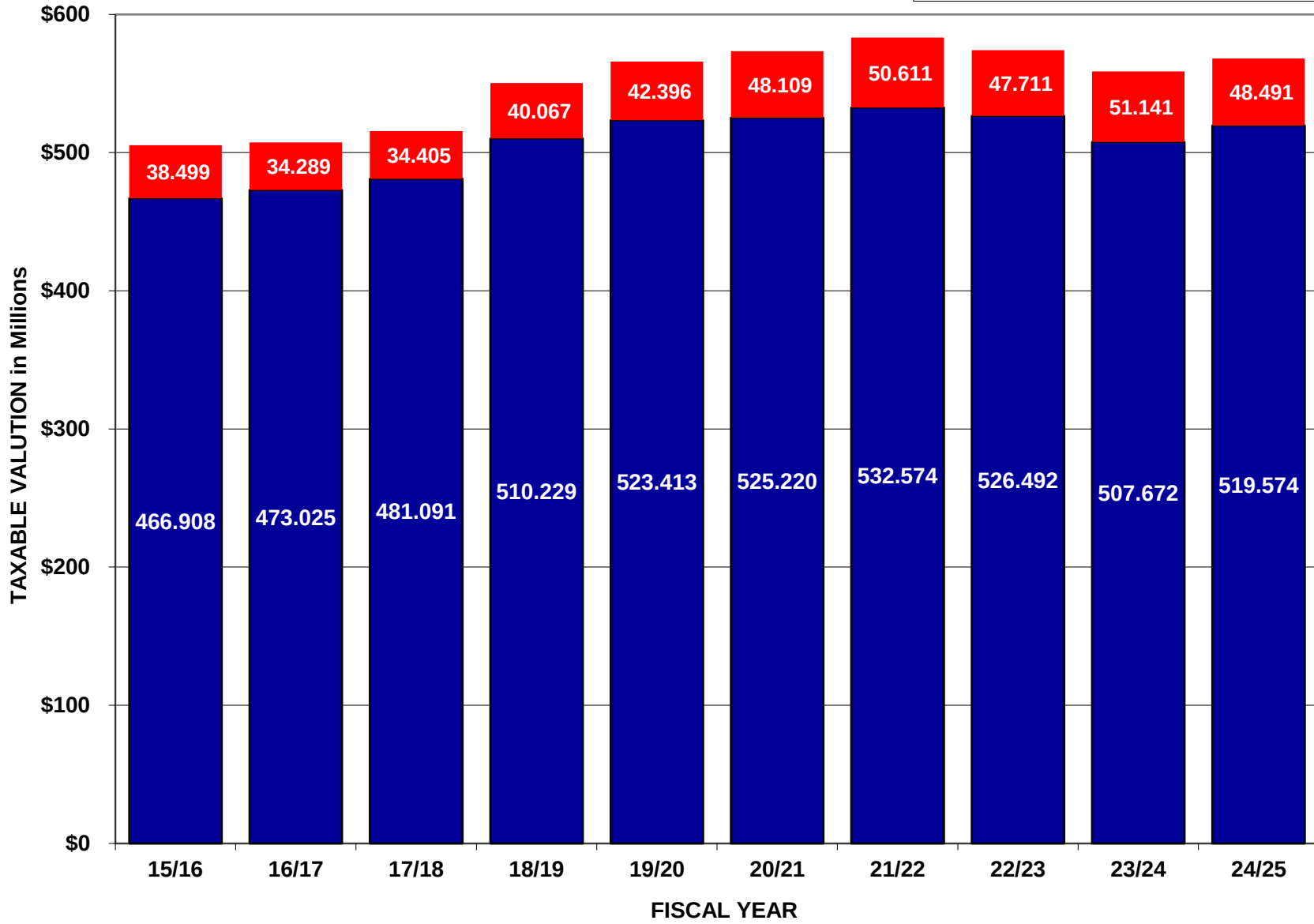
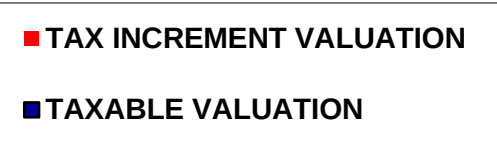
State equalization order for Carroll County was 0%

* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (46.3428%); any value over \$150,000 is subject to the 90% rollback

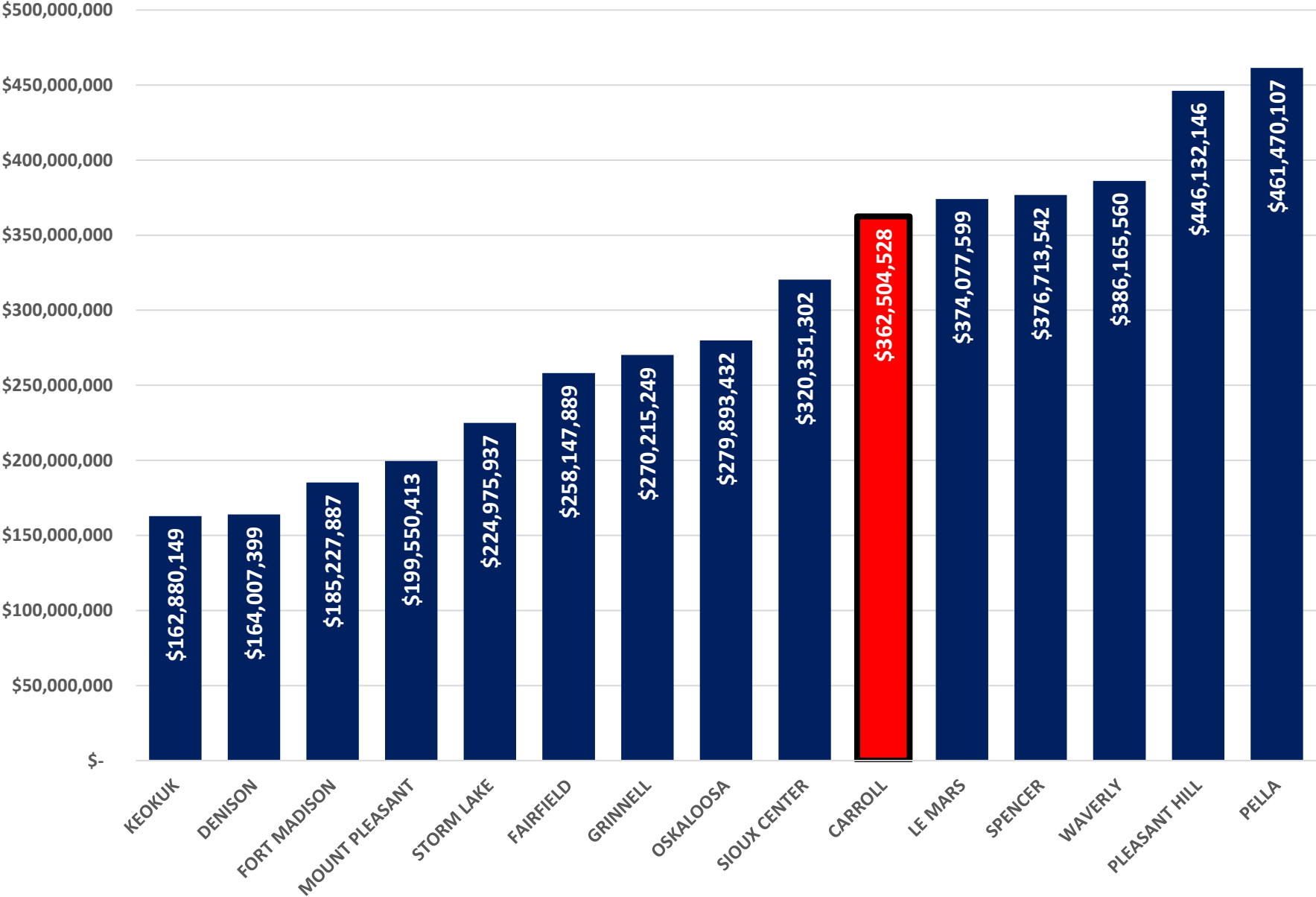
**CITY of CARROLL
RESIDENTIAL PROPERTY TAX ROLLBACK
F.Y. 2015/2016 TO F.Y. 2024/2025**



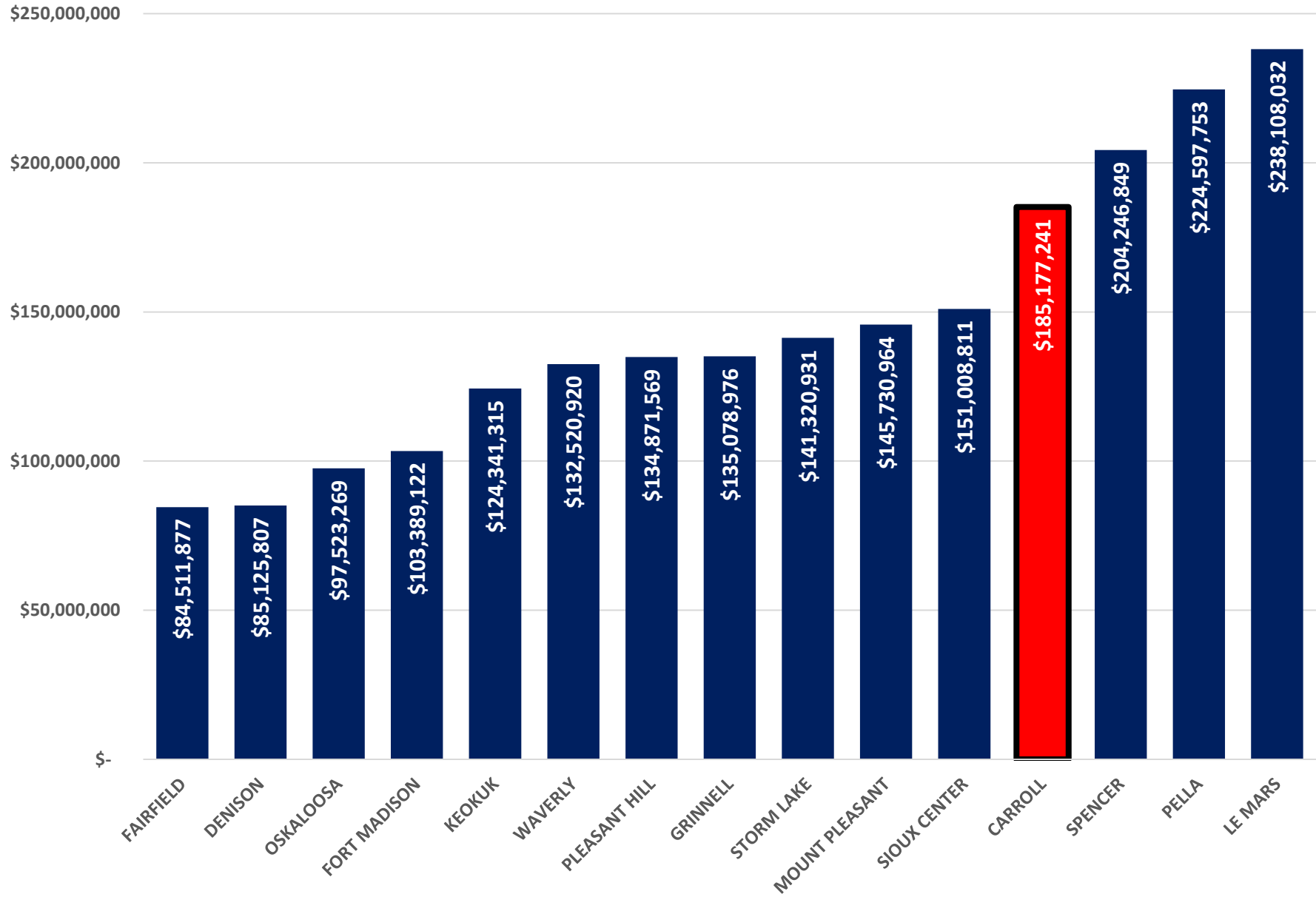
**CITY OF CARROLL
TAXABLE VALUATION
F.Y. 2015/2016 TO F.Y. 2024/2025**



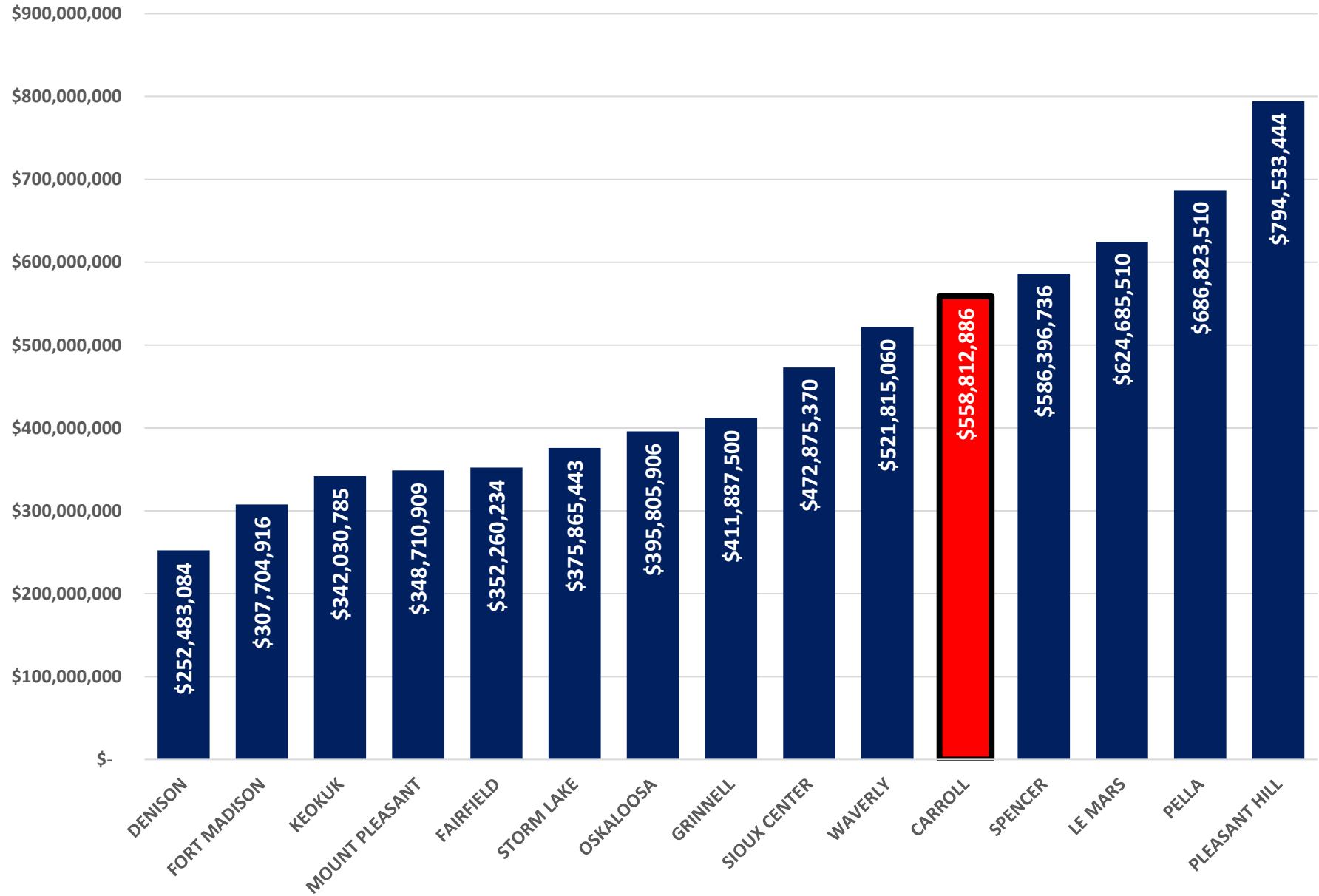
1/1/2022 Residential Taxable Valuation for FY 2024 Tax Levies



1/1/2022 Commercial & Industrial Taxable Valuation for FY 2024 Tax Levies



1/1/2022 Total Taxable Valuation for FY 2024 Tax Levies



Types of Property Taxes

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

- ****New** Combined General Fund Levy (CGFL).** This is a new levy that was created by new legislation (HF718). 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 2025, the City of Carroll's CGFL maximum is \$8.10
- **General Fund.** Replaced by the new CGFL explained above.
- **Emergency Levy.** Replaced by the new CGFL explained above.
- **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 for 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 2025 budget, The City of Carroll's debt service levy covers approximately 32% of debt service payments. The remaining funds come from local option sales tax (LOST), commercial/industrial backfill, business property tax credit replacement, tax increment finance (TIF) revenues and sewer user fees.

**CITY OF CARROLL
SUMMARY OF TAX LEVIES
F.Y. 2015-2016 TO F.Y. 2024-2025**

FISCAL YEAR	<u>TAXABLE VALUATION</u>	***NEW***					CITY TAX RATE/ \$1,000 TAX. <u>VALUATION</u>
		COMBINED GENERAL FUND	LIAB. & PROP. INS.	SPEC. REV. EMPLOYEE BENEFITS	DEBT SERVICE		
2015-16	466,908,265	8.10000	0.42835	1.76555	1.28846		11.58236
	505,407,544 T.I.F.						
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.						

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)
2015-16 TO PRESENT**

FISCAL YEAR	***NEW*** COMBINED	TORT LIABILITY	Special Rev.	DEBT SERVICE	TOTAL	OVERALL \$ CHANGE	OVERALL % CHANGE
	GENERAL FUND		Employee Benefits		TAX REVENUES		
2015-16	3,781,957	200,000	824,350	651,199	\$5,457,506	(\$256,645)	-4.49%
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%

* Information above does not include Ag Land Tax Revenues

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

2022-2023 TAX RATE	\$11.85703		
2023-2024 TAX RATE	\$12.16844	0.31141	2.63%
2024-2025 TAX RATE prelim budget	\$12.16046	(0.00798)	-0.07%

	ACTUAL <u>2022-23</u>	ACTUAL <u>2023-24</u>	BUDGET <u>2024-25</u>	
(1) Home Assessed at - \$200,000	\$200,000	\$ 200,000	\$ 235,000	**
Residential Rollback	<u>54.1302%</u>	<u>54.6501%</u>	<u>46.3428%</u>	
Sub-total	\$108,260	\$109,300	\$ 108,906	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	103,410	104,450	104,056	
 Taxable Value/\$1,000	 103.410	 104.450	 104.056	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$1,226.14</u>	<u>\$1,271.00</u>	<u>\$1,265.36</u>	
 Dollar/Percent Change		\$44.86 3.66%	(\$5.63) -0.44%	
	ACTUAL <u>2022-23</u>	ACTUAL <u>2023-24</u>	BUDGET <u>2024-25</u>	
(2) Home Assessed at - \$150,000	\$150,000	\$ 150,000	\$ 176,250	**
Residential Rollback	<u>54.1302%</u>	<u>54.6501%</u>	<u>46.3428%</u>	
Sub-total	\$81,195	\$81,975	\$ 81,679	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	76,345	77,125	76,829	
 Taxable Value/\$1,000	 76.345	 77.125	 76.829	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$905.23</u>	<u>\$938.49</u>	<u>\$934.28</u>	
 Dollar/Percent Change		\$33.26 3.67%	(\$4.21) -0.45%	
	ACTUAL <u>2022-23</u>	ACTUAL <u>2023-24</u>	BUDGET <u>2024-25</u>	
(3) Home Assessed at - \$125,000	\$125,000	\$ 125,000	\$ 146,875	**
Residential Rollback	<u>54.1302%</u>	<u>54.6501%</u>	<u>46.3428%</u>	
Sub-total	\$67,663	\$68,313	\$ 68,066	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	62,813	63,463	63,216	
 Taxable Value/\$1,000	 62.813	 63.463	 63.216	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$744.77</u>	<u>\$772.24</u>	<u>\$768.74</u>	
 Dollar/Percent Change		\$27.47 3.69%	(\$3.51) -0.45%	
	ACTUAL <u>2022-23</u>	ACTUAL <u>2023-24</u>	BUDGET <u>2024-25</u>	
(4) Home Assessed at - \$100,000	\$100,000	\$ 100,000	\$ 117,500	**
Residential Rollback	<u>54.1302%</u>	<u>54.6501%</u>	<u>46.3428%</u>	
Sub-total	\$54,130	\$54,650	\$ 54,453	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	49,280	49,800	49,603	
 Taxable Value/\$1,000	 49.280	 49.800	 49.603	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$584.32</u>	<u>\$605.99</u>	<u>\$603.19</u>	
 Dollar/Percent Change		\$21.67 3.71%	(\$2.80) -0.46%	

** - 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

2022-2023 TAX RATE	\$11.85703		
2023-2024 TAX RATE	\$12.16844	0.31141	2.63%
2024-2025 TAX RATE prelim budget	\$12.16046	(0.00798)	-0.07%

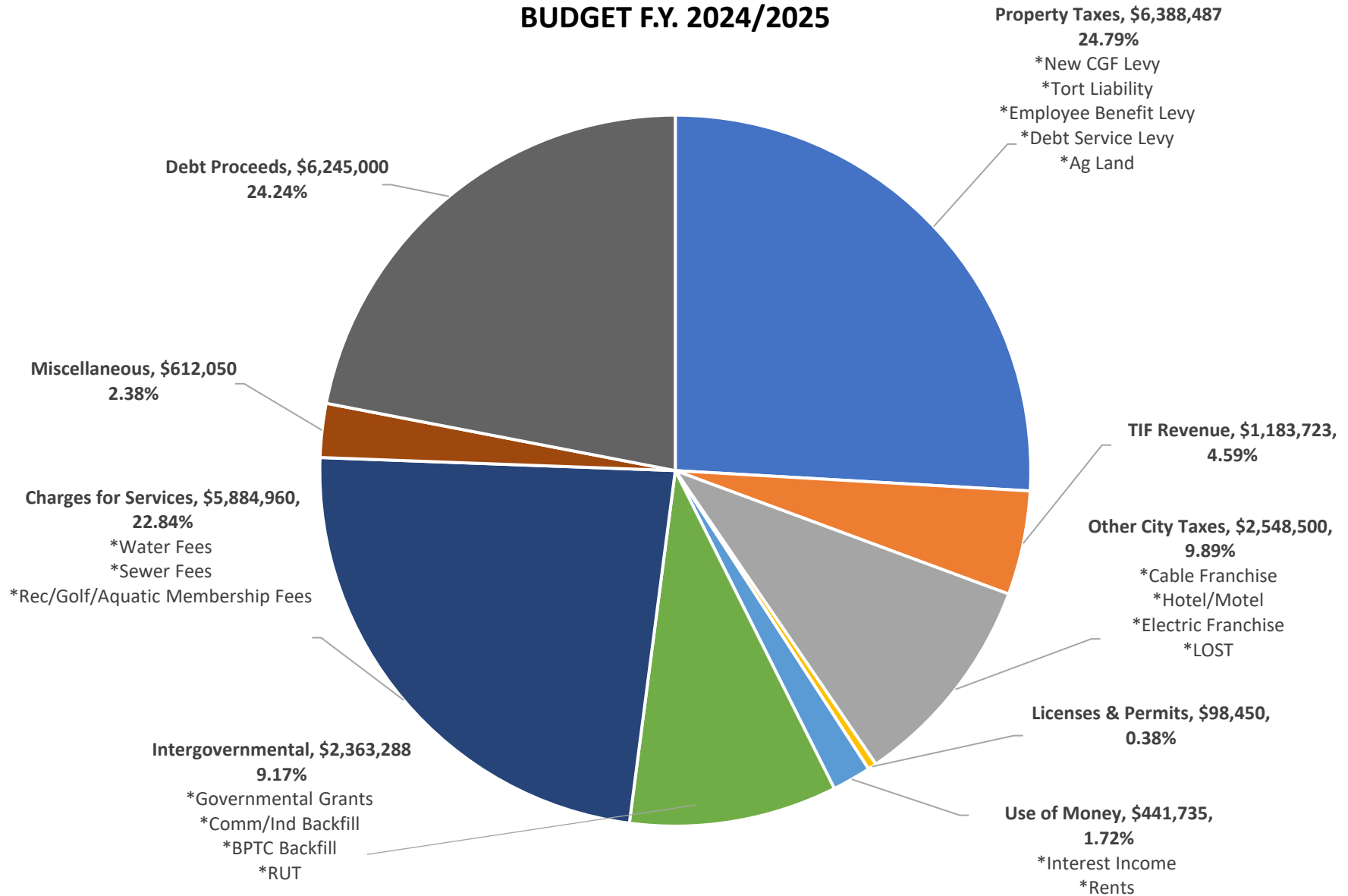
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	
(1) Commercial Property Assessed at	\$5,000,000	\$ 5,000,000	\$ 5,000,000	
Value Subject to Residential Rollback		\$ 150,000	\$ 150,000	
Residential Rollback		<u>54.6501%</u>	<u>46.3428%</u>	
Partial Taxable Valuation		\$ 81,975	\$ 69,514	
Remainder Valuation		\$ 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>	
Total Taxable Valuation	\$4,500,000	\$ 4,446,975	\$ 4,434,514	
Taxable Value/\$1,000	4,500.000	4,446.975	4,434.514	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$53,356.64</u>	<u>\$54,112.75</u>	<u>\$53,925.73</u>	
Dollar/Percent Change		\$756.12 1.42%	(\$187.02) -0.35%	

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	
(2) Commercial Property Assessed at	\$2,500,000	\$ 2,500,000	\$ 2,500,000	
Value Subject to Residential Rollback		\$ 150,000	\$ 150,000	
Residential Rollback		<u>54.6501%</u>	<u>46.3428%</u>	
Partial Taxable Valuation		\$ 81,975	\$ 69,514	
Remainder Valuation		\$ 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	
Total Taxable Valuation	\$2,250,000	\$ 2,196,975	\$ 2,184,514	
Taxable Value/\$1,000	2,250.000	2,196.975	2,184.514	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$26,678.32</u>	<u>\$26,733.76</u>	<u>\$26,564.70</u>	
Dollar/Percent Change		\$55.44 0.21%	(\$169.06) -0.63%	

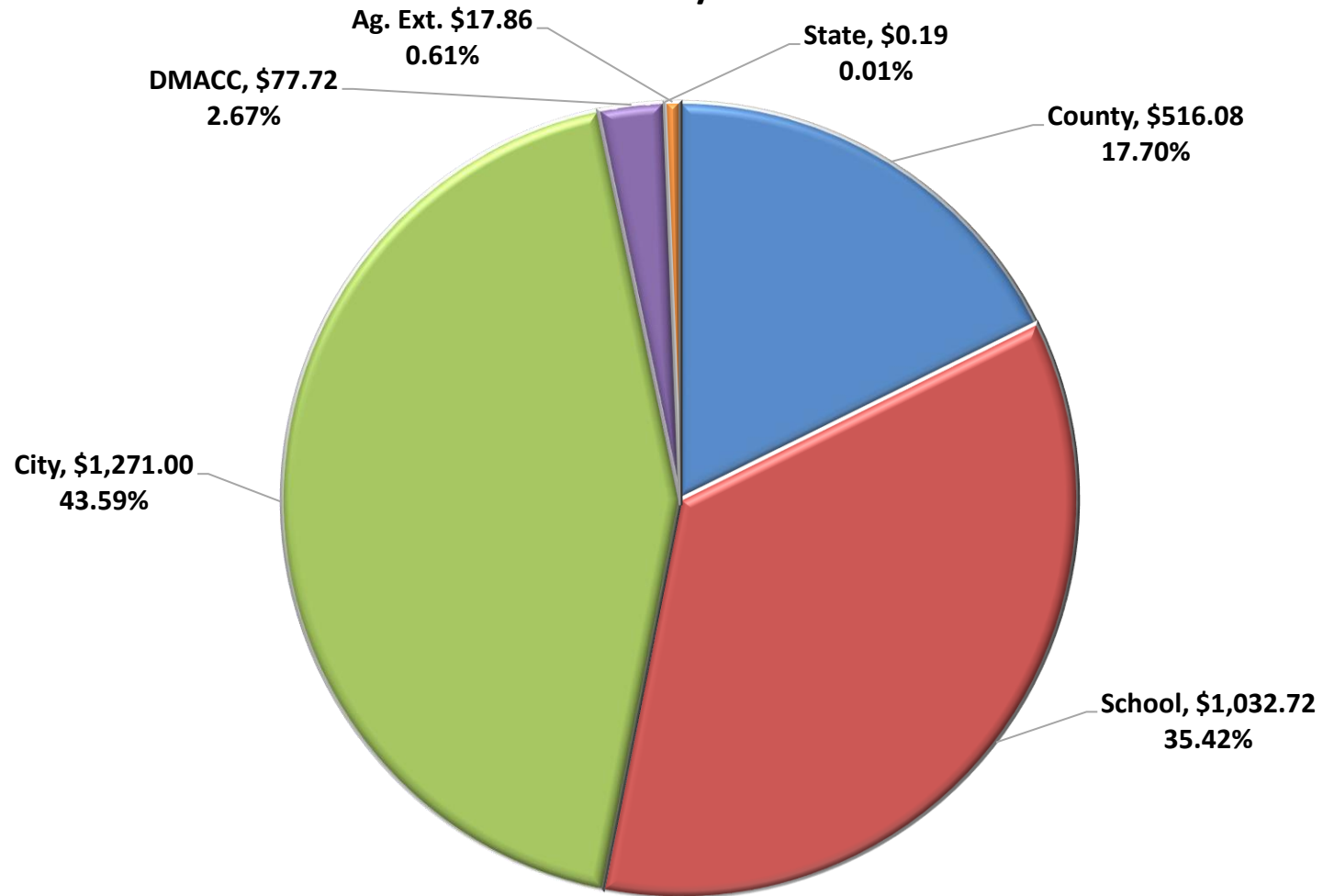
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	
(3) Commercial Property Assessed at	\$1,000,000	\$ 1,000,000	\$ 1,000,000	
Value Subject to Residential Rollback		\$ 150,000	\$ 150,000	
Residential Rollback		<u>54.6501%</u>	<u>46.3428%</u>	
Partial Taxable Valuation		\$ 81,975	\$ 69,514	
Remainder Valuation		\$ 850,000	\$ 850,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation		\$ 765,000	\$ 765,000	
Total Taxable Valuation	\$900,000	846,975	834,514	
Taxable Value/\$1,000	900.000	846.975	834.514	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$10,671.33</u>	<u>\$10,306.37</u>	<u>\$10,148.08</u>	
Dollar/Percent Change		(\$364.96) -3.42%	(\$158.29) -1.54%	

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	
(4) Commercial Property Assessed at	\$500,000	\$ 500,000	\$ 500,000	
Value Subject to Residential Rollback		\$ 150,000	\$ 150,000	
Residential Rollback		<u>54.6501%</u>	<u>46.3428%</u>	
Partial Taxable Valuation		\$ 81,975	\$ 69,514	
Remainder Valuation		\$ 350,000	\$ 350,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation		\$ 315,000	\$ 315,000	
Total Taxable Valuation	\$450,000	396,975	384,514	
Taxable Value/\$1,000	450.000	396.975	384.514	
Tax Rate	<u>11.85703</u>	<u>12.16844</u>	<u>12.16046</u>	
City Property Tax Bill	<u>\$5,335.66</u>	<u>\$4,830.57</u>	<u>\$4,675.87</u>	
Dollar/Percent Change		(\$505.10) -9.47%	(\$154.70) -3.20%	

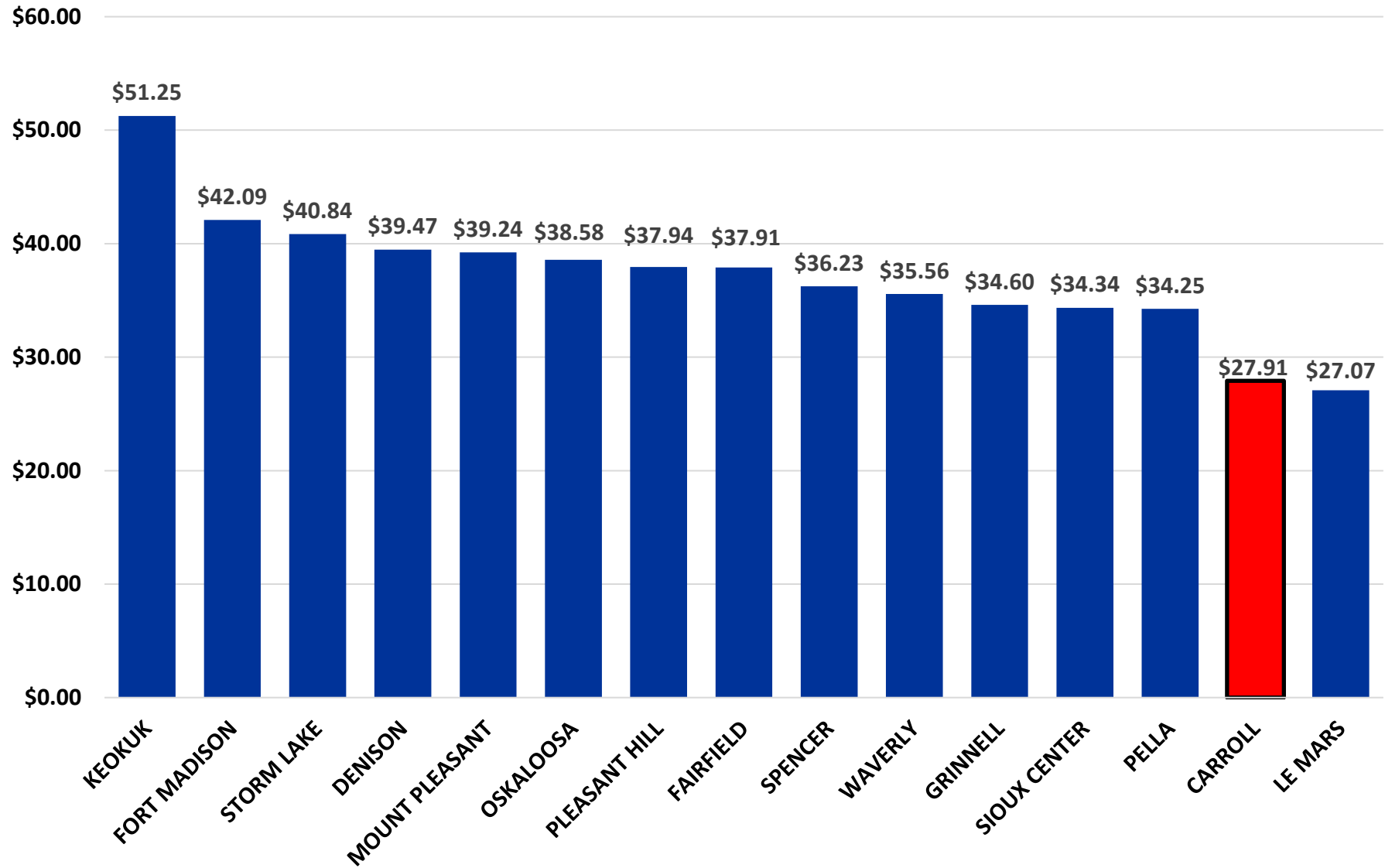
**CITY OF CARROLL
REVENUE, ALL FUNDS
BUDGET F.Y. 2024/2025**



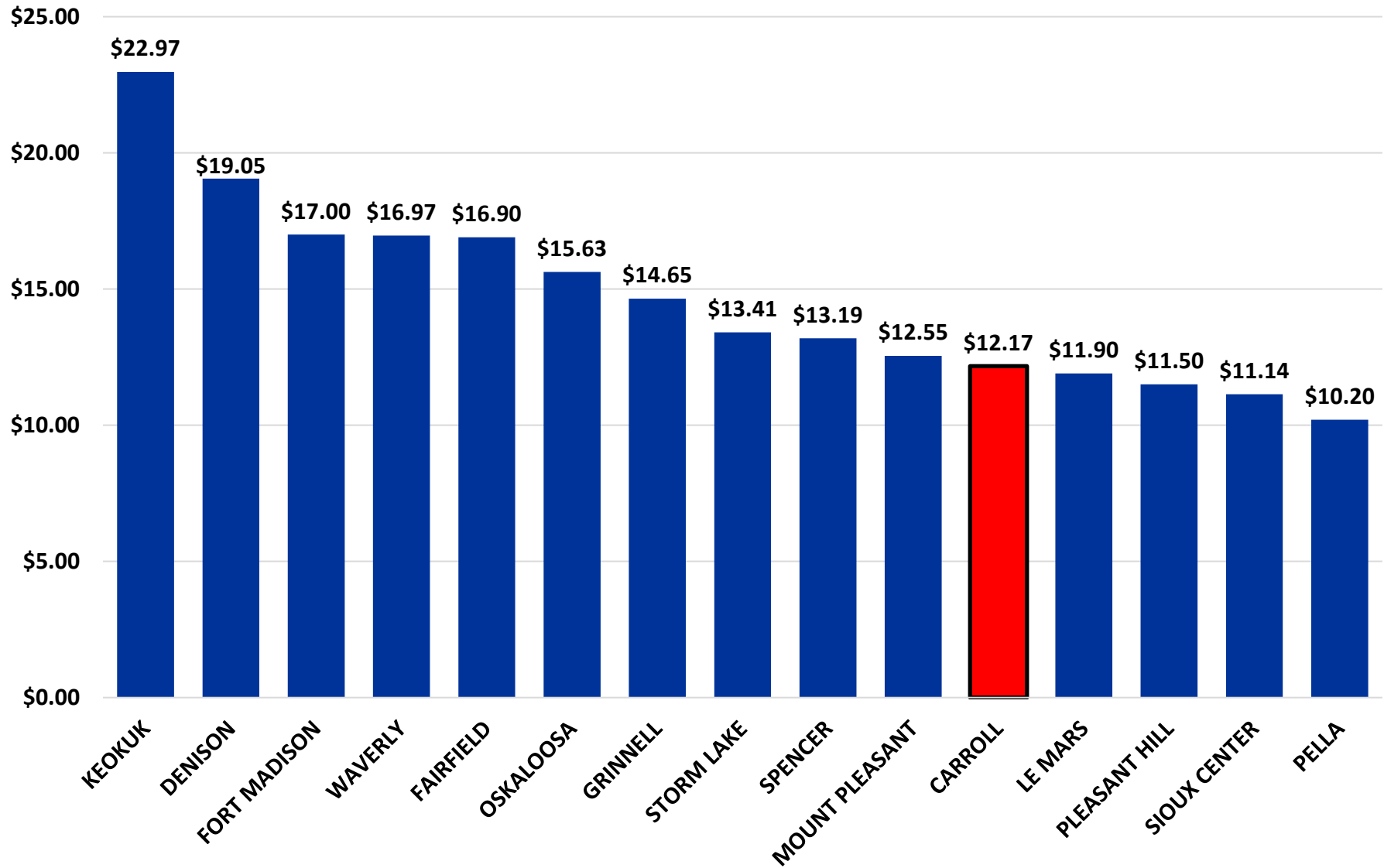
**CITY OF CARROLL
Property Tax Bill Allocation
\$200,000 Assessed Home
FY 2023/2024**



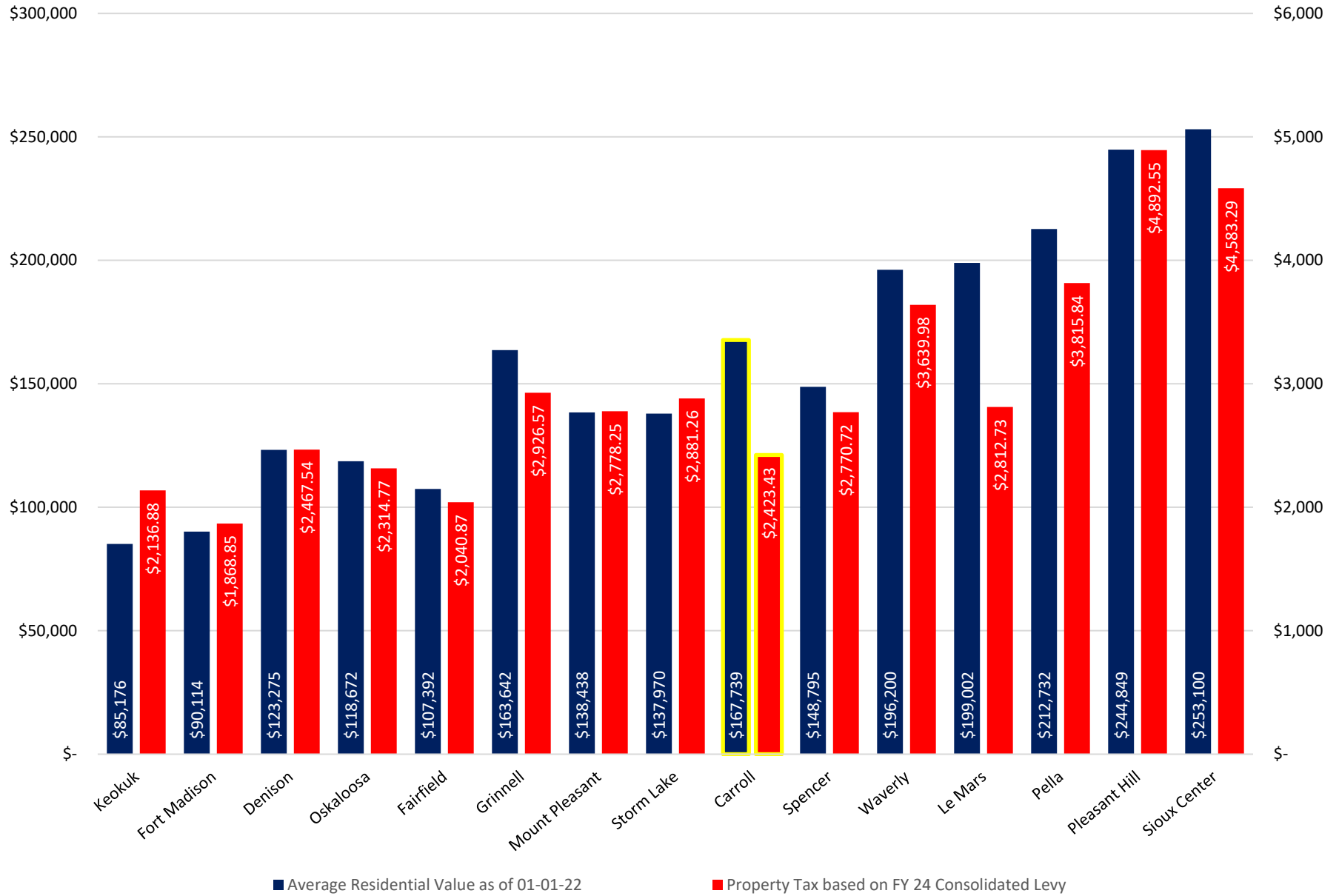
**IOWA CITIES
COMPARISON OF CONSOLIDATED LEVIES
POP. 8,000 - 12,000 (F.Y. 23/24)**



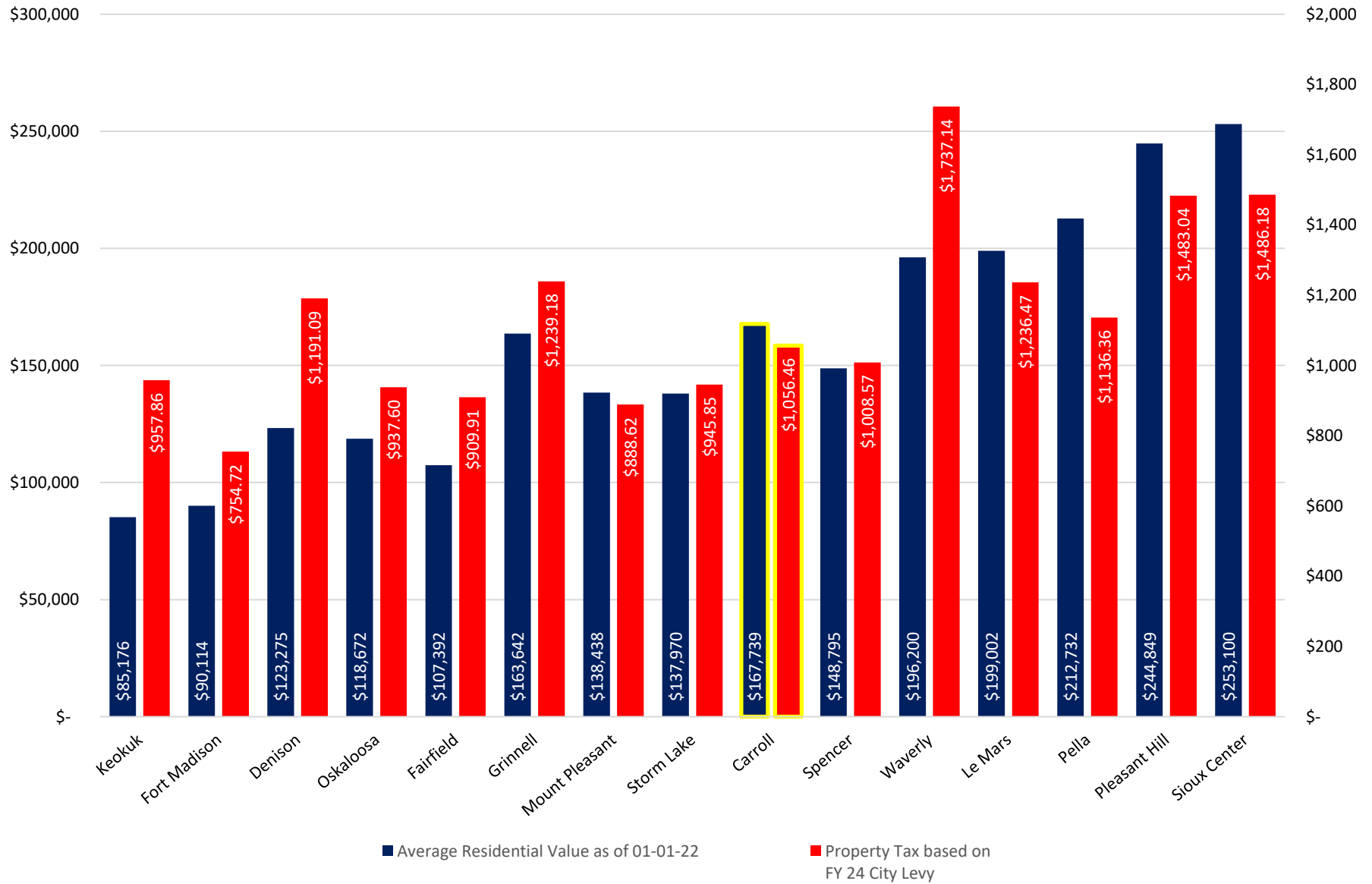
**IOWA CITIES
COMPARISON OF CITY LEVIES
POP. 8,000 - 12,000 (F.Y. 23/24)**



Consolidated Property Taxes due based on Average Residential Home Value



City Only Property Taxes due based on Average Residential Home Value



City of Carroll FTE Employees by Department

Full Time Employees with Benefits

Department	Authorized FY 2021-2022	Authorized FY 2022-2023	Authorized FY 2023-2024	Requested FY 2024-2025
Police Department	16	16	16	16
Fire Department	0.4	0.7	0.7	0.7
Building/Code Enforcement	2.6	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	5
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	3.33	3.33
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	0.67	0.67
Total Full-Time FTEs	65	65	65	65

Part Time Employees with no Benefits

	Authorized FY 2021-2022	Authorized FY 2022-2023	Requested FY 2023-2024	Requested FY 2024-2025
Police Department	0.2	0.2	0.2	0.2
Fire Department	3.25	3.25	3.25	3.25
Library	1.11	1.34	1.51	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	7.39	6.39	6.39	6.39
Leisure Services	1	1	1	1
Aquatic Center	2.2	2.2	2.2	2.2
Cemetery	1.3	1.2	1.2	1.2
Total Part-Time FTEs	20.79	19.92	20.09	20.24

**CAPITAL IMPROVEMENTS
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CITY OF CARROLL
F.Y. 2024/2025 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2023/2024		Re-estimated F.Y. 2023/2024		FY 2024/2025	
(001) GENERAL FUND						
(1010) <u>Police</u>						
Police car - replacement	\$	48,025 (1)	\$	45,647 (1)	\$	48,328 (1)
Police car - new	\$	51,399 (1)	\$	45,809 (1)	\$	-
Replace monitors, printers, software	\$	6,500	\$	6,500	\$	6,500
		\$ 105,924		\$ 97,956		\$ 54,828
(1050) <u>Fire Department</u>						
Self contained breathing apparatus	\$	24,689 (4)	\$	19,119 (3)	\$	26,280 (4)
		\$ 24,689		\$ 19,119		\$ 26,280
(2010) <u>Street Construction</u>						
Sidewalk/Ped. Curb Ram	\$	5,000	\$	5,000	\$	5,000
		\$ 5,000		\$ 5,000		\$ 5,000
(2080) <u>Airport</u>						
Equipment	\$	7,000	\$	7,000	\$	7,000
Runway debris cleaner	\$	7,100	\$	7,100	\$	-
		\$ 14,100		\$ 14,100		\$ 7,000
(2901) <u>City Garage</u>						
Radio system	\$	10,000	\$	10,000	\$	-
Vacuum	\$	600	\$	600	\$	-
Floor scrubber	\$	8,000	\$	8,000	\$	-
		\$ 18,600		\$ 18,600		\$ -
(4010) <u>Library</u>						
Furniture & fixtures	\$	-	\$	7,000	\$	-
Computer replacements	\$	6,000	\$	6,000	\$	6,000
		\$ 6,000		\$ 13,000		\$ 6,000
(4030) <u>Parks and Open Spaces</u>						
72" mower	\$	21,400	\$	21,400	\$	-
Mower with cab and blower	\$	38,200	\$	38,200	\$	-
Mower	\$	29,500	\$	29,500	\$	-
Tractor with loader	\$	59,000	\$	59,000	\$	-
Garden tractor	\$	18,000	\$	18,000	\$	-
Mower with blower	\$	42,000	\$	42,000	\$	-
Truck replacement	\$	-	\$	-	\$	50,000
Grapple bucket for skid loader	\$	3,500	\$	-	\$	8,000
Utility trailer	\$	-	\$	-	\$	4,500
		\$ 211,600		\$ 208,100		\$ 62,500
(4035) <u>Golf Course</u>						
Truck replacement	\$	55,235	\$	55,235	\$	-
100" mower	\$	40,000	\$	39,989	\$	-
Utility cart	\$	-	\$	-	\$	15,000
Tractor with loader	\$	-	\$	-	\$	40,000
Greens mower	\$	-	\$	-	\$	60,000
Verticuts	\$	-	\$	-	\$	12,000
		\$ 95,235		\$ 95,224		\$ 127,000

CITY OF CARROLL
F.Y. 2024/2025 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2023/2024		Re-estimated F.Y. 2023/2024		FY 2024/2025	
(4040) Recreation Center						
Copier	\$	15,000	\$	7,000	\$	-
Floor scrubber	\$	14,000	\$	14,000	\$	-
Computer replacement	\$	-	\$	2,205	\$	-
Exercise equipment	\$	50,000	\$	50,000	\$	35,000
		\$ 79,000		\$ 73,205		\$ 35,000
(4042) Leisure Services						
Soccer goals	\$	-	\$	-	\$	5,000
		\$ -		\$ -		\$ 5,000
(4045) Outdoor Aquatic Center						
Pool lift	\$	5,000	\$	5,000	\$	-
		\$ 5,000		\$ 5,000		\$ -
(4050) Cemetery						
Truck replacement	\$	72,000	\$	72,000	\$	-
Sod cutter	\$	8,000	\$	8,000	\$	-
UTV	\$	27,900	\$	27,900	\$	-
Mini excavator with attachments	\$	77,000	\$	70,000	\$	-
		\$ 184,900		\$ 177,900		\$ -
(6020) Financial Administration						
Office equipment	\$	5,000	\$	5,000	\$	5,000
		\$ 5,000		\$ 5,000		\$ 5,000
TOTAL GENERAL FUND		\$ 755,048		\$ 732,204		\$ 333,608
(010) HOTEL/MOTEL TAX FUND						
(4041) Rec Center - Cultural						
Theater improvements	\$	250,000	\$	250,000	\$	-
		\$ 250,000		\$ 250,000		\$ -
(4060) Park & Rec Improvements						
Graham and Rolling Hills Parks electrical maintenance	\$	17,500	\$	17,500	\$	-
Southside shelterhouse heater	\$	7,000	\$	7,000	\$	-
Bandshell improvements	\$	30,000	\$	30,000	\$	-
Soccer field shed	\$	-	\$	-	\$	8,000
		\$ 54,500		\$ 54,500		\$ 8,000
TOTAL HOTEL/MOTEL TAX FUND		\$ 304,500		\$ 304,500		\$ 8,000

CITY OF CARROLL
F.Y. 2024/2025 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2023/2024		Re-estimated F.Y. 2023/2024		FY 2024/2025	
(110) <u>ROAD USE TAX FUND</u>						
(2013) <u>Roadway Maintenance</u>						
Heavy duty truck	\$	250,000	\$	250,000	\$	-
Medium duty truck	\$	182,050	\$	182,000	\$	-
Street sweeper	\$	-	\$	-	\$	300,000
Paint sprayer	\$	-	\$	-	\$	25,000
PMS data collection, analysis	\$	65,000	\$	-	\$	65,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		497,050		432,000		390,000
TOTAL ROAD USE TAX FUND	\$	497,050	\$	432,000	\$	390,000
(121) <u>LOCAL OPTION SALES TAX</u>						
(1010) <u>Police</u>						
WatchGuard body camera update	\$	-	\$	-	\$	35,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		-		-		35,000
(4030) <u>Parks & Open Spaces</u>						
Skate park repairs	\$	15,000	\$	15,000	\$	-
Slow Pitch ballfield wall repairs	\$	50,000	\$	40,700	\$	-
Batting cages at Youth Sports Complex	\$	25,000	\$	25,000	\$	-
Cemetery wall repair	\$	20,000	\$	20,000	\$	-
Reel mower (Merchants Park)	\$	-	\$	-	\$	48,000
Stand on mower (Parks)	\$	-	\$	-	\$	8,500
Sport court repairs	\$	-	\$	-	\$	45,000
Rolling Hills Park driveway repair	\$	-	\$	-	\$	15,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		110,000		100,700		116,500
(4035) <u>Golf Course</u>						
New golf carts	\$	120,000	\$	101,275	\$	-
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		120,000		101,275		-
(4040) <u>Rec Center</u>						
Rec Center-Activities/Craft Rooms Updates	\$	60,000	\$	60,000	\$	-
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		60,000		60,000		-
TOTAL LOCAL OPTION SALES TAX	\$	290,000	\$	261,975	\$	151,500
(168) <u>LIBRARY TRUST FUND</u>						
(4010) <u>Library</u>						
Furniture & Fixtures	\$	-	\$	-	\$	2,000
Equipment	\$	4,000	\$	4,000	\$	3,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		4,000		4,000		5,000
TOTAL LIBRARY TRUST FUND	\$	4,000	\$	4,000	\$	5,000
(177) <u>POLICE FORFEITURE</u>						
(1010) <u>Police</u>						
DART Simulator	\$	5,000	\$	5,000	\$	-
WatchGuard body camera update	\$	-	\$	-	\$	5,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		5,000		5,000		5,000
TOTAL POLICE FORFEITURE	\$	5,000	\$	5,000	\$	5,000
(178) <u>CRIME PREV/SPECIAL PROJECTS</u>						
(1010) <u>Police</u>						
DART Simulator	\$	10,000	\$	13,215	\$	-
WatchGuard body camera update	\$	-	\$	-	\$	15,000
		<u>\$</u>		<u>\$</u>		<u>\$</u>
		10,000		13,215		15,000
TOTAL CRIME PREV/SPECIAL PROJECTS	\$	10,000	\$	13,215	\$	15,000

CITY OF CARROLL
F.Y. 2024/2025 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2023/2024	Re-estimated F.Y. 2023/2024	FY 2024/2025
(301) C.P. - EQUIPMENT PURCHASES			
(7510) Equipment Purchases			
Fire rescue vehicle	\$ -	\$ 250,000	\$ 350,000
	\$ -	\$ 250,000	\$ 350,000
TOTAL C.P. - EQUIPMENT PURCHASES	\$ -	\$ 250,000	\$ 350,000
(303) C.P. - AIRPORT			
Runway 13/31 LED light conversion	\$ 840,462	\$ 1,074,727	\$ -
	\$ 840,462	\$ 1,074,727	\$ -
TOTAL C.P. - AIRPORT	\$ 840,462	\$ 1,074,727	\$ -
(304) C.P. - STREETS			
(7525) Street Rehabilitation			
Sidewalk Transition Plan	\$ 50,000	\$ 50,000	\$ 50,000
Adams Street Reconstruction - 22	\$ 3,513,000	\$ 3,500,000	\$ 200,000
Street Restoration - 22	\$ -	\$ 3,017	\$ -
Street Resurfacing - 24	\$ 75,000	\$ -	\$ -
CBD Street Resurfacing	\$ 150,000	\$ 250,000	\$ 3,750,000
US 30 Traffic Signals	\$ -	\$ -	\$ 60,000
12th Street Reconstruction - 25	\$ -	\$ -	\$ 300,000
	\$ 3,788,000	\$ 3,803,017	\$ 4,360,000
TOTAL C.P. - STREETS	\$ 3,788,000	\$ 3,803,017	\$ 4,360,000
(311) C.P. - PARKS AND RECREATION			
(7554) Capital Projects			
Golf Course Pump Station Improvements	\$ 660,250	\$ 100,000	\$ 562,053
Merchants Park Improvements	\$ 921,800	\$ 100,000	\$ 1,092,200
Trail Repaving	\$ -	\$ -	\$ 50,000
	\$ 1,582,050	\$ 200,000	\$ 1,704,253
TOTAL C.P. - PARKS AND RECREATION	\$ 1,582,050	\$ 200,000	\$ 1,704,253
(313) C.P. - REC CENTER BLDG			
(7556) Rec Center Building			
Rec Center Building Renovations	\$ 4,189,062	\$ 4,013,182	\$ -
	\$ 4,189,062	\$ 4,013,182	\$ -
TOTAL C.P. - REC CENTER BLDG	\$ 4,189,062	\$ 4,013,182	\$ -
(314) C.P. - STREETS MAINT BLDG			
(7521) Street Maintenance Building			
Street Maintenance Building	\$ 246,500	\$ 246,500	\$ -
	\$ 246,500	\$ 246,500	\$ -
TOTAL C.P. - STREEST MAINT BLDG	\$ 246,500	\$ 246,500	\$ -
(316) C.P. - UTILITY			
(7557) Utility Construction			
West Golfview Subdivision	\$ -	\$ 150,000	\$ 1,145,000
US 30 W Sewer & Watermain	\$ -	\$ 150,000	\$ 1,035,000
	\$ -	\$ 300,000	\$ 2,180,000
TOTAL C.P. - UTILITY	\$ -	\$ 300,000	\$ 2,180,000

CITY OF CARROLL
F.Y. 2024/2025 BUDGET
CAPITAL IMPROVEMENTS - RECOMMENDED

	Current Amended Budget FY 2023/2024	Re-estimated F.Y. 2023/2024	FY 2024/2025
(600) WATER UTILITY FUND			
(8014) Distribution System O & M			
Utility truck	\$ -	\$ -	\$ 72,000
	\$ -	\$ -	\$ 72,000
(8015) Accounts & Collections			
Folder/insert machine replacement	\$ -	\$ -	\$ 20,000
Meters	\$ 15,000	\$ 25,000	\$ 25,000
	\$ 15,000	\$ 25,000	\$ 45,000
TOTAL WATER UTILITY FUND	\$ 15,000	\$ 25,000	\$ 117,000
(602) WATER UTILITY CAPITAL IMPROVEMENT			
(8025) Capital Improvements			
System Chlorine Residuals	\$ -	\$ 15,845	\$ -
Watermain Replacement - 2023	\$ 455,000	\$ 280,000	\$ 280,000
HSPS Pump Replacement	\$ 300,000	\$ 125,000	\$ 400,000
Northwest Pressure Zone	\$ -	\$ -	\$ 500,000
	\$ 755,000	\$ 405,000	\$ 1,180,000
TOTAL WATER UTILITY CAPITAL IMPROVEMENT FUND	\$ 755,000	\$ 405,000	\$ 1,180,000
(610) SEWER UTILITY FUND			
(8511) WWTP Oper. & Maintenance			
Tractor	\$ 35,000	\$ 35,000	\$ -
Lagoon cleaning	\$ 60,000	\$ 60,000	\$ 60,000
Pickup	\$ -	\$ -	\$ 25,000
	\$ 95,000	\$ 95,000	\$ 85,000
(8512) Collection System Oper. & Maint.			
Generator, 30KW	\$ 40,000	\$ 40,000	\$ -
	\$ 40,000	\$ 40,000	\$ -
TOTAL SEWER UTILITY FUND	\$ 135,000	\$ 135,000	\$ 85,000
(612) SEWER UTILITY CAPITAL IMPROVEMENT FUND			
(8525) Capital Improvements			
US 30 East Sanitary Sewer	\$ -	\$ 43,000	\$ -
Nutrient Reduction	\$ 100,000	\$ 100,000	\$ 100,000
Copper Compliance	\$ 100,000	\$ 100,000	\$ 100,000
Digester & VLR	\$ 250,000	\$ 466,000	\$ 3,660,000
	\$ 450,000	\$ 709,000	\$ 3,860,000
TOTAL SEWER UTILITY CAPITAL IMPROVEMENT FUND	\$ 450,000	\$ 709,000	\$ 3,860,000
(621) STORM WATER CAPITAL IMPROVEMENT FUND			
(8725) Capital Improvements			
Southgate - River Storm Sewer	\$ 1,575,000	\$ 191,500	\$ 165,000
	\$ 1,575,000	\$ 191,500	\$ 165,000
TOTAL STORM WATER CAPITAL IMPROVEMENT FUND	\$ 1,575,000	\$ 191,500	\$ 165,000

City of Carroll, Iowa
Capital Improvement Plan - Budget FY 25
 FY 25 *thru* FY 29

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Aquatic Center							
Aquatic Center Rehabilitation	AQC-26-001			250,000			250,000
<i>Undetermined</i>				<i>250,000</i>			<i>250,000</i>
Aquatic Center Total				250,000			250,000
Fire							
Fire Rescue Vehicle	FIRE-26-001	350,000					350,000
Fire Total		350,000					350,000
Golf Course							
Pump Station Improvement Project	GLF-24-001	562,053					562,053
Golf Cart Shed	GLF-26-001				250,000		250,000
<i>Undetermined</i>					<i>250,000</i>		<i>250,000</i>
Golf Maintenance Building	GLF-27-001			450,000			450,000
<i>Undetermined</i>				<i>450,000</i>			<i>450,000</i>
Golf Course Total		562,053		450,000		250,000	1,262,053
Storm Water							
Southgate Road - Middle Raccoon River Storm Sewer	STW-23-001	165,000	4,398,000				4,563,000
<i>G.O. Bond</i>			<i>2,640,800</i>				<i>2,640,800</i>
<i>Sewer Utility</i>			<i>200,000</i>				<i>200,000</i>
<i>Storm Water Utility</i>		<i>165,000</i>	<i>1,355,000</i>				<i>1,520,000</i>
<i>Water Utility</i>			<i>200,000</i>				<i>200,000</i>
Tenth Street Storm Sewer	STW-27-001			100,000	900,000		1,000,000
<i>G.O. Bond</i>					<i>900,000</i>		<i>900,000</i>
<i>Storm Water Utility</i>				<i>100,000</i>			<i>100,000</i>
Burgess Avenue Storm Sewer	STW-28-001				125,000	1,125,000	1,250,000
<i>G.O. Bond</i>						<i>1,125,000</i>	<i>1,125,000</i>
<i>Storm Water Utility</i>					<i>125,000</i>		<i>125,000</i>
Storm Water Total		165,000	4,398,000	100,000	1,025,000	1,125,000	6,813,000
Streets							
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
<i>General Fund Levy</i>		<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>250,000</i>
Adams Street Reconstruction - 2022	STR-23-001	200,000					200,000
CBD Street Resurfacing	STR-24-002	3,750,000					3,750,000
<i>G.O. Bond (TIF)</i>		<i>3,000,000</i>					<i>3,000,000</i>
Street Sweeper Purchase	STR-24-003	300,000					300,000

Department	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Road Use Tax		300,000					300,000
US 30 Traffic Signals	STR-25-001	60,000	500,000				560,000
Tax Increment Financing		60,000	500,000				560,000
Twelfth Street Reconstruction - 2025	STR-26-001	300,000	4,200,000				4,500,000
Electric Franchise			100,000				100,000
Federal Grant			800,000				800,000
G.O. Bond			2,000,000				2,000,000
LOST		300,000	200,000				500,000
Road Use Tax			100,000				100,000
Sewer Utility			500,000				500,000
Water Utility			500,000				500,000
Backhoe/Loader Purchase	STR-26-002		110,000				110,000
Road Use Tax			110,000				110,000
Street Restoration - 2026	STR-27-001		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
Heavy Duty Truck Purchase	STR-27-002			250,000			250,000
Road Use Tax				250,000			250,000
Street Resurfacing - 2027	STR-28-001			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
Four-Wheel Drive Loader	STR-28-002				222,000		222,000
Road Use Tax					222,000		222,000
Street Reconstruction - 2028	STR-29-001				300,000	3,400,000	3,700,000
Electric Franchise						100,000	100,000
G.O. Bond						2,000,000	2,000,000
LOST					300,000	200,000	500,000
Road Use Tax						100,000	100,000
Sewer Utility						500,000	500,000
Water Utility						500,000	500,000
Heavy Duty Truck Purchase	STR-29-002					250,000	250,000
Road Use Tax						250,000	250,000
Street Restoration - 2029	STR-30-001					75,000	75,000
LOST						75,000	75,000
Road Use Tax						100,000	100,000
Streets Total		4,660,000	4,935,000	1,000,000	1,197,000	3,775,000	15,567,000

Wastewater

US 30 W Sanitary Sewer & Watermain Extension	SANS-24-001	1,035,000					1,035,000
G.O. Bond (TIF)		1,185,000					1,185,000
West Golfview Subdivision	SANS-24-002	1,145,000					1,145,000
Sanitary Sewer Rehabilitation	SANS-26-001		50,000	500,000	500,000	500,000	1,550,000
Sewer Utility			50,000	500,000	500,000	500,000	1,550,000
WWTP Copper Compliance	WWTP-20-001	100,000	1,000,000				1,100,000
Sewer Utility		100,000	600,000				700,000
WWTP Digester & VLR Project	WWTP-23-001	3,660,000					3,660,000
G.O. Bond		2,000,000					2,000,000
Sewer Utility		1,660,000					1,660,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	1,150,000				1,250,000
Sewer Utility		100,000	1,050,000				1,150,000

Department	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Wastewater Total		6,040,000	2,200,000	500,000	500,000	500,000	9,740,000
Water							
Watermain Replacement	WTR-22-001	280,000					280,000
HSPS Pump Replacement	WTR-24-001	400,000					400,000
Northwest Water Pressure Zone	WTR-25-001	500,000	3,000,000				3,500,000
<i>G.O. Bond</i>			1,500,000				1,500,000
<i>Water Utility</i>		500,000	1,500,000				2,000,000
Watermain Replacement	WTR-27-001			30,000	300,000		330,000
<i>Water Utility</i>				30,000	300,000		330,000
WTP Storage Building	WTR-28-001				15,000	220,000	235,000
<i>Water Utility</i>					15,000	220,000	235,000
Water Total		1,180,000	3,000,000	30,000	315,000	220,000	4,745,000
GRAND TOTAL		12,957,053	14,533,000	2,330,000	3,037,000	5,870,000	38,727,053

City of Carroll, Iowa
Capital Improvement Plan - Budget FY 25
 FY 25 thru FY 29

PROJECTS BY DEPARTMENT

Department	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Aquatic Center							
Aquatic Center Rehabilitation	AQC-26-001			250,000			250,000
Aquatic Center Total				250,000			250,000
Fire							
Fire Rescue Vehicle	FIRE-26-001	350,000					350,000
Fire Total		350,000					350,000
Golf Course							
Pump Station Improvement Project	GLF-24-001	562,053					562,053
Golf Cart Shed	GLF-26-001					250,000	250,000
Golf Maintenance Building	GLF-27-001			450,000			450,000
Golf Course Total		562,053		450,000		250,000	1,262,053
Storm Water							
Southgate Road - Middle Raccoon River Storm Sewer	STW-23-001	165,000	4,398,000				4,563,000
Tenth Street Storm Sewer	STW-27-001			100,000	900,000		1,000,000
Burgess Avenue Storm Sewer	STW-28-001				125,000	1,125,000	1,250,000
Storm Water Total		165,000	4,398,000	100,000	1,025,000	1,125,000	6,813,000
Streets							
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
Adams Street Reconstruction - 2022	STR-23-001	200,000					200,000
CBD Street Resurfacing	STR-24-002	3,750,000					3,750,000
Street Sweeper Purchase	STR-24-003	300,000					300,000
US 30 Traffic Signals	STR-25-001	60,000	500,000				560,000
Twelfth Street Reconstruction - 2025	STR-26-001	300,000	4,200,000				4,500,000
Backhoe/Loader Purchase	STR-26-002		110,000				110,000
Street Restoration - 2026	STR-27-001		75,000	625,000			700,000
Heavy Duty Truck Purchase	STR-27-002			250,000			250,000
Street Resurfacing - 2027	STR-28-001			75,000	625,000		700,000
Four-Wheel Drive Loader	STR-28-002				222,000		222,000
Street Reconstruction - 2028	STR-29-001				300,000	3,400,000	3,700,000
Heavy Duty Truck Purchase	STR-29-002					250,000	250,000
Street Restoration - 2029	STR-30-001					75,000	75,000
Streets Total		4,660,000	4,935,000	1,000,000	1,197,000	3,775,000	15,567,000
Wastewater							
US 30 W Sanitary Sewer & Watermain Extension	SANS-24-001	1,035,000					1,035,000
West Golfview Subdivision	SANS-24-002	1,145,000					1,145,000
Sanitary Sewer Rehabilitation	SANS-26-001		50,000	500,000	500,000	500,000	1,550,000

Department	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
WWTP Copper Compliance	WWTP-20-001	100,000	1,000,000				1,100,000
WWTP Digester & VLR Project	WWTP-23-001	3,660,000					3,660,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	1,150,000				1,250,000
Wastewater Total		6,040,000	2,200,000	500,000	500,000	500,000	9,740,000
Water							
Watermain Replacement	WTR-22-001	280,000					280,000
HSPS Pump Replacement	WTR-24-001	400,000					400,000
Northwest Water Pressure Zone	WTR-25-001	500,000	3,000,000				3,500,000
Watermain Replacement	WTR-27-001			30,000	300,000		330,000
WTP Storage Building	WTR-28-001				15,000	220,000	235,000
Water Total		1,180,000	3,000,000	30,000	315,000	220,000	4,745,000
GRAND TOTAL		12,957,053	14,533,000	2,330,000	3,037,000	5,870,000	38,727,053

City of Carroll, Iowa
Capital Improvement Plan - Budget FY 25
 FY 25 *thru* FY 29

PROJECTS BY FUNDING SOURCE

Source	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Electric Franchise							
Twelfth Street Reconstruction - 2025	STR-26-001		100,000				100,000
Street Restoration - 2026	STR-27-001			100,000			100,000
Street Resurfacing - 2027	STR-28-001				100,000		100,000
Street Reconstruction - 2028	STR-29-001					100,000	100,000
Electric Franchise Total			100,000	100,000	100,000	100,000	400,000
Federal Grant							
Twelfth Street Reconstruction - 2025	STR-26-001		800,000				800,000
Federal Grant Total			800,000				800,000
G.O. Bond							
Twelfth Street Reconstruction - 2025	STR-26-001		2,000,000				2,000,000
Street Reconstruction - 2028	STR-29-001				2,000,000		2,000,000
Southgate Road - Middle Raccoon River Storm Sewer	STW-23-001		2,640,800				2,640,800
Tenth Street Storm Sewer	STW-27-001				900,000		900,000
Burgess Avenue Storm Sewer	STW-28-001					1,125,000	1,125,000
Northwest Water Pressure Zone	WTR-25-001		1,500,000				1,500,000
WWTP Digester & VLR Project	WWTP-23-001	2,000,000					2,000,000
G.O. Bond Total		2,000,000	6,140,800		900,000	3,125,000	12,165,800
G.O. Bond (TIF)							
US 30 W Sanitary Sewer & Watermain Extension	SANS-24-001	1,185,000					1,185,000
CBD Street Resurfacing	STR-24-002	3,000,000					3,000,000
G.O. Bond (TIF) Total		4,185,000					4,185,000
General Fund Levy							
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
General Fund Levy Total		50,000	50,000	50,000	50,000	50,000	250,000
LOST							
Twelfth Street Reconstruction - 2025	STR-26-001	300,000	200,000				500,000
Street Restoration - 2026	STR-27-001		75,000	425,000			500,000
Street Resurfacing - 2027	STR-28-001			75,000	425,000		500,000
Street Reconstruction - 2028	STR-29-001				300,000	200,000	500,000
Street Restoration - 2029	STR-30-001					75,000	75,000

Source	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
LOST Total		300,000	275,000	500,000	725,000	275,000	2,075,000
Road Use Tax							
Street Sweeper Purchase	STR-24-003	300,000					300,000
Twelfth Street Reconstruction - 2025	STR-26-001		100,000				100,000
Backhoe/Loader Purchase	STR-26-002		110,000				110,000
Street Restoration - 2026	STR-27-001		100,000				100,000
Heavy Duty Truck Purchase	STR-27-002			250,000			250,000
Street Resurfacing - 2027	STR-28-001			100,000			100,000
Four-Wheel Drive Loader	STR-28-002				222,000		222,000
Street Reconstruction - 2028	STR-29-001					100,000	100,000
Heavy Duty Truck Purchase	STR-29-002					250,000	250,000
Street Restoration - 2029	STR-30-001					100,000	100,000
Road Use Tax Total		300,000	310,000	350,000	222,000	450,000	1,632,000
Sewer Utility							
Sanitary Sewer Rehabilitation	SANS-26-001		50,000	500,000	500,000	500,000	1,550,000
Twelfth Street Reconstruction - 2025	STR-26-001		500,000				500,000
Street Reconstruction - 2028	STR-29-001					500,000	500,000
Southgate Road - Middle Racoon River Storm Sewer	STW-23-001		200,000				200,000
WWTP Copper Compliance	WWTP-20-001	100,000	600,000				700,000
WWTP Digester & VLR Project	WWTP-23-001	1,660,000					1,660,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	1,050,000				1,150,000
Sewer Utility Total		1,860,000	2,400,000	500,000	500,000	1,000,000	6,260,000
Storm Water Utility							
Southgate Road - Middle Racoon River Storm Sewer	STW-23-001	165,000	1,355,000				1,520,000
Tenth Street Storm Sewer	STW-27-001			100,000			100,000
Burgess Avenue Storm Sewer	STW-28-001				125,000		125,000
Storm Water Utility Total		165,000	1,355,000	100,000	125,000		1,745,000
Tax Increment Financing							
US 30 Traffic Signals	STR-25-001	60,000	500,000				560,000
Tax Increment Financing Total		60,000	500,000				560,000
Undetermined							
Aquatic Center Rehabilitation	AQC-26-001			250,000			250,000
Golf Cart Shed	GLF-26-001					250,000	250,000
Golf Maintenance Building	GLF-27-001			450,000			450,000
Undetermined Total				700,000		250,000	950,000
Water Utility							
Twelfth Street Reconstruction - 2025	STR-26-001		500,000				500,000
Street Reconstruction - 2028	STR-29-001					500,000	500,000
Southgate Road - Middle Racoon River	STW-23-001		200,000				200,000

Source	Project #	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Storm Sewer							
Northwest Water Pressure Zone	WTR-25-001	500,000	1,500,000				2,000,000
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		500,000	2,200,000	30,000	315,000	720,000	3,765,000
GRAND TOTAL		9,420,000	14,130,800	2,330,000	2,937,000	5,970,000	34,787,800

**DEBT SUMMARY
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**CITY OF CARROLL DEBT SCHEDULE F.Y. 2024/25
PRINCIPAL & INTEREST**

GENERAL OBLIGATION BOND/LOAN/NOTE	YEAR ISSUED	PRINCIPAL AMOUNT ISSUED	YEARS FINANCED	PROJECTED MATURITY	F.Y. 24-25	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
DEBT SERVICE FUND:													
1) G.O. Capital Loan Note 2020A Fire Truck/Street Improvements	2020	\$1,505,000	10	2029	164,650	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	282,400	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	393,713	395,113	391,113	391,913	387,313	387,513	387,313	384,363	385,993
4) PROPOSED G.O. Capital Loan Note 2024A Fire Vehicle/Rec Center	2024	\$1,130,000	2	2025	630,000								
5) Bond Registration Fees*					1,800	1,800	1,800	1,800	1,800	1,200	1,200	1,200	1,200
LOST RELIEF					(235,000)	(216,000)	(295,000)	(270,000)	(510,000)	(640,000)	(615,000)	(645,000)	(645,000)
LOST DEBT SERVICE PMT**					(394,313)	(395,713)	(391,713)	(392,513)	(387,913)	(388,113)	(387,913)	(384,963)	(386,593)
PROPERTY TAX REPLACEMENT@					(15,457)	(9,400)	(7,050)	(5,300)	0	0	0	0	0
BPTC REPLACEMENT@@					(30,723)	(24,838)	(24,838)	(24,838)	(24,838)	(24,838)	(24,838)	(24,838)	(24,838)
ASHWOOD TIF REPAYMENT##					(1,770)	(1,770)	(1,770)	0	0	0	0	0	0
DEBT SERVICE SUPPORTED BY ANNUAL LEVY					795,300	199,842	126,192	147,262	(85,138)	(377,438)	(355,188)	(382,938)	(386,018)
DEBT SUPPORTED BY USER RATES													
Wastewater Treatment Plant - SRF LOAN Service Fee (0.25% of principal outstanding)	2003	\$8,000,000	20	2025	531,135 1,305								
Wastewater Treatment Plant - SRF LOAN Service Fee (0.25% of principal outstanding)	2004	\$2,998,000	20	2025	532,440 202,483 498								
TOTAL SRF LOAN					202,980 735,420								

* = Bond fee Allocation (2020A, 2021A, & 2022A - \$600 each)

** = LOST Debt Service Payment for the 2022A issuance

@ = Commercial/Industrial Property Tax Replacement from State. Last tax reduction shown FY 2028

@@ = Business Propert Tax Credit Replacement from State

= Final Year of TIF collections is FY 2027

**CITY OF CARROLL
LEGAL DEBT LIMIT
FISCAL YEAR 2024/2025**

BOND/NOTE/LOAN (PRINCIPAL ONLY)	TYPE OF DEBT	F.Y. 2024/25	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	
2020A GO Capital Loan Notes Fire Truck/Street Improvements	DEBT SERV	725,000	595,000	455,000	310,000	160,000	-	-	-	-	-	
2021A GO Refunding Capital Loan Notes Library/City Hall/Trails/Lighting/Pickleball	DEBT SERV	2,390,000	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	4,925,000	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	
PROPOSED 2024A GO Capital Loan Notes Fire Vehicle/Rec Center	DEBT SERV	600,000	-	-	-	-	-	-	-	-	-	
		8,640,000	7,450,000	6,835,000	6,200,000	5,550,000	4,880,000	4,350,000	3,810,000	3,260,000	2,700,000	
Debt Limit Calculation												
1/1/23 Assessed Value (Inc. T.I.F.)		\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898	\$1,061,590,898
Less Military Exemption		4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224	4,212,224
		\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674	\$1,057,378,674
Legal Debt Limit %		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Legal Debt Limit		52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934	52,868,934
Less Current Debt		8,640,000	7,450,000	6,835,000	6,200,000	5,550,000	4,880,000	4,350,000	3,810,000	3,260,000	2,700,000	
Debt Capacity		44,228,934	45,418,934	46,033,934	46,668,934	47,318,934	47,988,934	48,518,934	49,058,934	49,608,934	50,168,934	
BOND/NOTE/LOAN (PRINCIPAL ONLY)	TYPE OF DEBT	F.Y. 2024/25	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	
SRF Loan - Sewer Revenue Bonds	SEWER UTILITY	721,000	-	-	-	-	-	-	-	-	-	

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FY 2025 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

- Hiring of another part time officer to help cover gaps in schedule
- Purchase a simulation training system

FY 2025 Initiatives

- Upgrade car and body camera system
- Purchase one patrol car

Budget Overview (See tab F – Police Operations)

Police Operations	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Licenses and Permits	\$17,100	\$16,850
Intergovernmental	\$800	\$800
Miscellaneous Revenues	\$62,900	\$61,500
Total Revenues	\$80,800	\$79,150
Expenses		
Personnel Services	\$1,844,457	\$1,950,745
Services & Commodities	\$160,904	\$151,613
Capital Outlay	\$97,956	\$54,828
Total Expenses	\$2,103,317	\$2,157,186
Revenues Over/(Under) Expenditures	(\$2,022,517)	(\$2,078,036)

Budget Overview (See tab F – Communications)

Communications	FY 2024 (Re-estimate)	FY 2025 (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 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$7,300	\$4,300
Capital Outlay	\$0	\$0
Total Expenses	\$7,300	\$4,300

Budget Overview (See tab S – Police Forfeiture)

Police Forfeiture	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$540	\$250
Use of Property & Money	\$500	\$500
Total Revenues	\$1,040	\$750
Expenses		
Personnel Services	\$0	\$0
Services & Commodities	\$0	\$0
Capital Outlay	\$5,000	\$5,000
Total Expenses	\$5,000	\$5,000
Revenues Over/(Under) Expenditures	(\$3,960)	(\$4,250)
Fund Balance	\$12,680	\$8,430

Budget Overview (See tab S – Crime Prevention)

Crime Prevention	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Intergovernmental	\$850	\$850
Charges for Service	\$5,000	\$5,000
Use of Property & Money	\$800	\$800
Miscellaneous Revenues	\$1,500	\$0
Total Revenues	\$8,150	\$6,650
Expenses		
Services & Commodities	\$7,000	\$7,000
Capital Outlay	\$13,215	\$15,000
Total Expenses	\$20,215	\$22,000
Revenues Over/(Under) Expenditures	(\$12,065)	(\$15,350)
Fund Balance	\$33,781	\$18,431

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
Police Chief	1.00	1.00
Captain	1.00	1.00
Sergeant	3.00	3.00
Police Officer	10.00	10.00
Part-Time Police Officer	0.20	0.20
Administrative Assistant	1.00	1.00
TOTAL FTE	16.20	16.20

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Auto Equip – Replace	\$48,328	General Fund	Tab C – Page 24
Office Equipment-replacement Computer/software rep	\$6,500	General Fund	Tab C – Page 24
Police Equip. Replace WatchGuard Camera	\$35,000 \$15,000 \$5,000	LOST/Crime Prev./Police Forfeiture	Tab C - Page 26
Total	\$109,828		



FY 2025 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 Department purchased new fire department boots at a cost of \$12,171. They also purchased new firefighting gloves for each member at the cost of \$4,392. Along with that, three new rescue Kyles were purchased for training at the cost of \$2,409.95. Funding for this equipment was provided by the Volunteer Fire Department through the generosity of the citizens and local business support of our annual Firefighters Dance Fundraiser.

FY 2025 Initiatives

Applying for a FEMA Assistance to Firefighters Grant for the replacement of six (6) firefighter air packs.

Budget Overview (See tab F – Fire Department)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Township Fire Protection Contracts	\$30,000	\$30,000
Fire Report Fees	\$50	\$50
Misc. Revenues	\$600	\$0
Total Revenues	\$30,650	\$30,050
Expenses		
Personnel Services	\$116,708	\$137,987
Services & Commodities	\$61,450	\$52,440
Capital Outlay	\$19,119	\$26,280
Total Expenses	\$197,277	\$216,707
Revenues Over/(Under) Expenditures	(\$166,627)	(\$186,657)

Authorized Personnel

	FY 24 Approved	FY 2025 Requested
Fire Chief	1	1
Volunteers	34	34

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Self-contained breathing apparatus (4)	\$26,280	General Fund	Tab C – Page 24
TOTAL	\$26,280		



FY 2025 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 building projects. The Rental Housing Inspection Program has been established and is well underway.

F.Y. 2025 Initiatives

The Code Enforcement/Rental Inspections have been going well. We are currently sending out invoices for rentals and will continue to work on the inspections of rentals. This process will continue to improve once everyone has been inspected. We are working with the Police Dept on some of the nuisance enforcement and have gotten several homes cleaned up and will continue to work on other properties in the future.

Budget Overview (See tab F – Building Code Enforcement)

	F.Y. 2024 (Re-estimate)	F.Y. 2025 Requested
Revenue Building, Electrical, Mechanical, Plumbing, ROW and Sign Permit Fees, Rental License Fees		
Total Revenues	\$79,200	\$81,000
Expenses Personnel Services Services & Commodities Capital Outlay	\$213,620 \$12,800 \$0	\$228,459 \$9,300 \$0
Total Expenses	\$226,420	\$237,759
Revenues Over/(Under) Expenditures	(\$147,220)	(\$156,759)

Authorized Personnel

	FY 2024 Approved	FY 2025 Requested
Fire Chief, Building/Fire Safety	1 – 30% Building/70% Fire	1 – 30% Building/70% Fire
Building Inspector	1	1
Code Enforcement Officer	1	1



FY 2025 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 2025 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. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Charges for Service	\$15,000	\$17,000
Miscellaneous Revenues	\$2,800	\$2,050
Total Revenues	\$17,800	\$19,050
Expenditures		
Personnel Services	\$198,605	\$208,905
Services & Commodities	\$277,050	\$273,550
Capital Outlay	\$23,600	\$5,000
Transfers	\$50,000	\$50,000
Total Expenditures	\$549,255	\$537,455
Revenues Over/(Under) Expenditures	(\$531,455)	(\$518,405)

Authorized Personnel (FTEs)

	F.Y. 2024 Approved	F.Y. 2025 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Secretary	0.30	0.30
Mechanic	1.00	1.00
Total FTE	1.90	1.90

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalks/Ped. Curb Ramps	\$5,000	General Fund	Tab C - Page 24
Total	\$5,000		



FY 2025 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)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Taxi ticket sales	\$20,000	\$20,000
Total Revenues	\$20,000	\$20,000
Expenses		
Region 12 Taxi Program	\$36,000	\$36,000
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	\$87,240
Revenues Over/(Under) Expenditures	(\$67,240)	(\$67,240)



FY 2025 Department Budget Coversheet

Department: **Library**

Department Head: **Library Director Wendy Johnson**

Department Overview

Department Focus

The public library provides access to a variety of resources and services to meet the needs of individuals and groups for education, information, and personal development including recreation and leisure.

Accomplishments from the past year

- This year library staff focused on the number of programs, program attendance, and door count. We also tried to increase our interlibrary loan offerings through taking away the fee.
- Offered 728 programs, with 16,441 people in attendance. The number of programs was up 32% compared to FY22, and attendance was up 12%.
- Assisted 47,000 customers who came to the library in FY23, which is up 9% compared to FY22.
- Our patrons borrowed 504 books from other Iowa libraries, which was up 84% this year. We loaned 969 materials to other libraries, which was up 13%.

FY 2025 Initiatives

- Increase hours for part-time staff members to provide library coverage during our increased program offerings and planning/prep time.
- Update computers

Budget Overview (See tab I – Library)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
State Appropriation	\$5,857	\$5,857
From County	\$44,148	\$44,148
From Township Contracts	\$5,429	\$5,429
Miscellaneous Revenues	\$7,500	\$6,000
Total Revenues	\$62,934	\$61,434
Expenses		
Personnel Services	\$376,188	\$411,799
Services & Commodities	\$216,350	\$206,350
Capital Outlay	\$13,000	\$6,000
Total Expenditures	\$605,538	\$624,149
Revenues Over/(Under) Expenditures	(\$542,604)	(\$562,715)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
Library Director	1	1
Assistant Director	1	1
Library Worker	3	3
Library Assistant	1.06	1.21
Library Page	.45	.45
TOTAL FTE	6.51	6.66

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Computer Updates	\$6,000	General Fund	Tab C – Page 24
TOTAL	\$6,000		



FY 2025 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

Phase 4 of Ash Tree Removal Complete

State Baseball-Year 2

New heat in Rolling Hills shelter house and several shelter house roofs replaced

FY 2025 Initiatives

Bandshell/Bridge fundraising and repairs

Merchants Park Improvements (Capital Projects Fund)

Budget Overview (See tab I – Culture & Recreation)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Shelter house Reservations/ Baseball	\$9,400	\$9,400
Intergovernmental	\$3,783	\$0
Misc. Revenues	\$81,600	\$6,600
Total Revenues	\$94,783	\$16,000
Expenses		
Personnel Services	\$418,896	\$438,866
Services & Commodities	\$300,054	\$203,200
Capital Outlay	\$208,100	\$62,500
Total Expenses	\$927,050	\$704,566
Revenues Over/(Under) Expenditures	(\$832,267)	(\$688,566)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Truck replacement	\$50,000	General Fund	Tab C – Page 24
Grapple bucket for skid loader	\$8,000	General Fund	Tab C – Page 24
Utility trailer	\$4,500	General Fund	Tab C – Page 24
TOTAL	\$62,500		
Reel mower (Merchants Park)	\$48,000	LOST	Tab C – Page 26
Stand on mower (Parks)	\$8,500	LOST	Tab C – Page 26
Sport court repairs	\$45,000	LOST	Tab C – Page 26
Rolling Hills Park driveway repair	\$15,000	LOST	Tab C – Page 26
TOTAL	\$116,500		



FY 2025 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
Best Financial Year in Muni History
New Golf Carts-LOST

FY 2025 Initiatives

Irrigation system upgrades-Pump House utilizing Local Option Sales Tax (Capital Projects Fund)
Improved playability and minor upgrades to clubhouse

Budget Overview (See tab I – Culture & Recreation)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Golf Cart Rentals	\$140,000	\$140,000
Golf Course	\$390,000	\$375,000
Misc. Revenues	\$10,990	\$0
Total Revenues	\$540,990	\$515,000
Expenses		
Personnel Services	\$278,938	\$291,113
Services & Commodities	\$218,300	\$221,200
Capital Outlay	\$95,224	\$127,000
Total Expenses	\$592,462	\$639,313
Revenues Over/(Under) Expenditures	(\$51,472)	(\$124,313)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Utility cart	\$15,000	General Fund	Tab C – Page 24
Tractor with loader	\$40,000	General Fund	Tab C – Page 24
Greens mower	\$60,000	General Fund	Tab C – Page 24
Verticuts	\$12,000	General Fund	Tab C – Page 24
TOTAL	\$127,000		



FY 2025 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 nearly completed

FY 2025 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 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Recreation Center Memberships	\$330,000	\$405,000
Misc. Revenues	\$32,788	\$0
Total Revenues	\$362,788	\$405,000
Expenses		
Personnel Services	\$446,039	\$495,649
Services & Commodities	\$337,525	\$309,025
Capital Outlay	\$73,205	\$35,000
Total Expenses	\$856,769	\$839,674
Revenues Over/(Under) Expenditures	(\$493,981)	(\$434,674)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
Recreation Superintendent	1.00	1.00
Municipal Service Worker	1.00	1.00
30% Director of Parks and Recreation	0.30	0.30
Building Maintenance Specialist	0.33	0.33
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	9.72	9.72

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Exercise equipment	\$35,000	General Fund	Tab C – Page 25
TOTAL	\$35,000		



FY 2025 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 2025 Initiatives

Increase participation and programming of events

Adding Youth Tournaments

Add Pickleball Camp

Budget Overview (See tab I – Culture & Recreation)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Leisure Services	\$130,000	\$130,000
Intergovernmental	\$2,570	\$0
Total Revenues	\$132,570	\$130,000
Expenses		
Personnel Services	\$203,277	\$217,486
Services & Commodities	\$78,100	\$81,325
Capital Outlay	\$0	\$5,000
Total Expenses	\$281,377	\$303,811
Revenues Over/(Under) Expenditures	(\$148,807)	(\$173,811)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
Recreation Program Specialist	1.00	1.00
Secretary	1.00	1.00
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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Soccer goal replacements	\$5,000	General Fund	Tab C – Page 25
TOTAL	\$5,000		
Soccer field shed	\$8,000	Hotel/Motel	Tab C – Page 25
TOTAL	\$8,000		



FY 2025 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 2025 Initiatives

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

Budget Overview (See tab I – Culture & Recreation)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Aquatic Center Admissions	\$40,000	\$43,000
Aquatic Center Memberships	\$40,000	\$43,000
Sales Tax	\$5,670	\$5,670
Misc	\$29,939	\$0
Concessions	\$18,000	\$20,000
Total Revenues	\$133,609	\$111,670
Expenses		
Personnel Services	\$89,395	\$96,874
Services & Commodities	\$112,975	\$81,275
Capital Outlay	\$5,000	\$0
Total Expenses	\$207,370	\$178,149
Revenues Over/(Under) Expenditures	(\$73,761)	(\$66,479)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
None			



FY 2025 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 2025 Initiatives

Improvements to Cemetery Wall

Review grave opening and closing ordinances

Budget Overview (See tab I – Culture & Recreation)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Grave Opening & Closing	\$33,000	\$40,000
Deed Fee	\$250	\$250
Sale of Lots	\$20,000	\$20,000
Total Revenue	\$53,250	\$60,250
Expenses		
Personnel Services	\$94,744	\$113,419
Services & Commodities	\$35,450	\$47,600
Capital Outlay	\$177,900	\$0
Total Expenses	\$308,094	\$161,019
Revenues Over/(Under) Expenditures	(\$254,844)	(\$100,769)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
None			



FY 2025 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. The Planning & Zoning section includes funding to work with Region 12 to update the City's subdivision code.

F.Y. 2025 Initiatives

Begin work on the housing assessment and support of the housing trust fund

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

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$82,400	\$82,400
Total Expenses	\$82,400	\$82,400
Revenues Over/(Under) Expenditures	(\$82,400)	(\$82,400)

Budget Overview (See tab J – Housing)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$8,000	\$3,500
Total Expenses	\$8,000	\$3,500
Revenues Over/(Under) Expenditures	(\$8,000)	(\$3,500)

Budget Overview (See tab J – Planning & Zoning)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Licenses & Permits	\$500	\$500
Miscellaneous Revenue	\$500	\$500
Total Revenue	\$1,000	\$1,000
Expenses		
Services & Commodities	\$3,000	\$1,000
Total Expenses	\$3,000	\$1,000
Revenues Over/(Under) Expenditures	(\$2,000)	\$0



FY 2025 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

Financial software upgrade

FY 2025 Initiatives

Continue learning/becoming more efficient with new software

Budget Overview (See tab K – Legislative and Executive)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Personnel Services	\$26,247	\$27,247
Services & Commodities	\$4,500	\$5,000
Total Expenses	\$30,747	\$32,247
Revenues Over/(Under) Expenditures	(\$30,747)	(\$32,247)

Budget Overview (See tab K – Financial Administration)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$40,600	\$40,600
Total Revenues	\$40,600	\$40,600
Expenses		
Personnel Services	\$475,238	\$515,512
Services & Commodities	\$151,820	\$110,450
Capital Outlay	\$5,000	\$5,000
Total Expenses	\$632,058	\$630,962
Revenues Over/(Under) Expenditures	(\$591,458)	(\$590,362)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
City Manager	1	1
City Clerk/Finance Director	1	1
Deputy City Clerk	0.5	0.5
Administrative Assistant	0.5	0.5
Secretary	1	1
TOTAL FTE	4	4

Capital Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Computer replacements	\$5,000	General Fund	Tab C – Page 25
TOTAL	\$5,000		

Budget Overview (See tab K – Elections)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$3,500	\$0
Total Expenses	\$3,500	\$0
Revenues Over/(Under) Expenditures	(\$3,500)	\$0

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

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Personnel Services	\$9,133	\$10,539
Services & Commodities	\$41,500	\$48,000
Total Expenses	\$50,633	\$58,539
Revenues Over/(Under) Expenditures	(\$50,633)	(\$58,539)

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

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Personnel Services	\$63,898	\$66,859
Services & Commodities	\$52,100	\$55,400
Capital Outlay	\$0	\$0
Total Expenses	\$115,998	\$122,259
Revenues Over/(Under) Expenditures	(\$115,998)	(\$122,259)

Authorized Personnel (FTEs)

	FY 2024 Approved	FY 2025 Requested
Building Maintenance Specialist	0.67	0.67
TOTAL FTE	0.67	0.67

Budget Overview (See tab K – Tort Liability)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Expenses		
Services & Commodities	\$481,346	\$576,432
Total Expenses	\$481,346	\$576,432
Revenues Over/(Under) Expenditures	(\$481,346)	(\$576,432)

Budget Overview (See tab K – General Government)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Misc. Revenues	\$760	\$0
Other Financing Sources	\$35,775	\$0
Total Revenues	\$36,535	\$0
Expenses		
Personnel Services	\$10,000	\$11,000
Services & Commodities	\$53,850	\$51,500
Total Expenses	\$63,850	\$62,500
Revenues Over/(Under) Expenditures	(\$27,315)	(\$62,500)



FY 2025 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 2025 Initiatives

Transfer to help fund the Airport LED runway light conversion project

Budget Overview (See tab L – Transfers)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Other Financing Sources (transfers in)	\$1,172,069	\$1,139,382
Total Revenue	\$1,172,069	\$1,139,382
Expenses		
Transfers out	\$68,133	\$64,500
Total Expenses	\$68,133	\$64,500
Revenues Over/(Under) Expenditures	\$1,103,936	\$1,074,882



FY 2025 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 2025 Initiatives

The property tax replacement revenue from the State is being phased out with FY 2027 as the final year.

A new Combined General Fund Levy (CGFL) was created

Budget Overview (See tab L – General Revenues)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$153,375	\$103,375
Taxes	\$4,482,811	\$4,585,837
Intergovernmental	\$257,225	\$270,880
Miscellaneous Revenue	\$180	\$50
Total Revenue	\$4,893,591	\$4,960,142
Expenses	\$0	\$0
Revenues Over/(Under) Expenditures	\$4,893,591	\$4,960,142



FY 2025 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 and various shelter house improvements.

FY 2025 Initiatives

Funding for a soccer field shed (partnership with CCSD) and continued funding for trails and tourism promotion

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

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Hotel Motel tax collections	\$240,000	\$240,000
Use of Money	\$15,000	\$15,000
Total Revenue	\$255,000	\$255,000
Expenses		
Personnel Services	\$2,762	\$3,018
Services & Commodities	\$54,825	\$59,825
Capital Outlay	\$304,500	\$8,000
Transfers out	\$100,000	\$100,000
Total Expenses	\$462,087	\$170,843
Revenues Over/(Under) Expenditures	(\$207,087)	\$84,157
Fund Balance	\$262,060	\$346,217

Capital Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Soccer field shed	\$8,000	Hotel/Motel	Tab C – Page 25
TOTAL	\$8,000		



FY 2025 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 \$115,000.

FY 2025 Initiatives

Accumulate funds to use on future street related construction projects

Budget Overview (See tab N – Electric Franchise Fee)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Electric Franchise Fee	\$115,000	\$115,000
Use of Money	\$1,500	\$1,500
Total Revenue	\$116,500	\$116,500
Expenses		
Transfers out	\$0	\$0
Total Expenses	\$0	\$0
Revenues Over/(Under) Expenditures	\$116,500	\$116,500
Fund Balance	\$155,459	\$271,959



FY 2025 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

FY 2025 Initiatives

Use funding for Infill Housing Incentive Program and West Golfview Subdivision.

Budget Overview (See tab N – Federal Grants)

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Intergovernmental	\$0	\$0
Use of Money	\$20,034	\$0
Total Revenue	\$20,034	\$0
Expenses		
Housing Incentives	\$360,000	\$0
Transfer Out	\$1,017,500	\$0
Total Expenses	\$1,377,500	\$0
Revenues Over/(Under) Expenditures	(\$1,357,466)	\$0
Fund Balance	\$0	\$0



FY 2025 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

- Street Maintenance Facility
- Adams Street Reconstruction - Construction

FY 2025 Initiatives

- Adams Street Reconstruction: Construction
- PMS Data Collection

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

	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
R.U.T. from State	\$1,362,372	\$1,372,693
Miscellaneous	\$600	\$600
Transfers	\$151,656	\$166,597
Total Revenues	\$1,514,628	\$1,539,890
Expenditures		
Personnel Services	\$644,197	\$688,244
Services & Commodities	\$400,000	\$399,500
Capital Outlay	\$432,000	\$390,000
Transfers	\$0	\$0
Total Expenditures	\$1,476,197	\$1,477,744
Revenues Over/(Under) Expenditures	\$38,431	\$62,146
Fund Balance	\$3,698,202	\$3,760,348

Authorized Personnel (FTEs)

	F.Y. 2024 Approved	F.Y. 2025 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Secretary	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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Street Sweeper	\$300,000	Road Use Tax Fund	Tab C - Page 26
Paint Sprayer	\$25,000	Road Use Tax Fund	Tab C - Page 26
PMS	\$65,000	Road Use Tax Fund	Tab C - Page 26
Total	\$390,000		



FY 2025 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

Slow pitch ballfield wall repair, Iowa Economic Development Authority downtown assessment and purchased 35 new golf carts
Used funds for tax relief

FY 2025 Initiatives

Tax relief
Help fund additional trails, street rehab projects, golf course irrigation control system, housing initiatives, police body camera updates and park improvements

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

	FY 2024 (Re-estimate)	FY 2025 (City Admin. Rec.)
Revenue		
Local Option Sales Tax	\$2,100,000	\$2,100,000
Use of Money	\$20,000	\$20,000
Total Revenue	\$2,120,000	\$2,120,000
Expenses		
Services and Commodities	\$66,700	\$174,200
Capital Outlay	\$261,975	\$151,500
Transfers out	\$1,300,601	\$979,313
Total Expenses	\$1,629,276	\$1,305,013
Revenues Over/(Under) Expenditures	\$490,724	\$814,987
Fund Balance	\$1,173,370	\$1,988,357

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Police WatchGuard body cams	\$35,000	LOST	Tab C – Page 26
Reel mower (Merchants Park)	\$48,000	LOST	Tab C – Page 26
Stand on mower (Parks)	\$8,500	LOST	Tab C – Page 26
Sport court repairs	\$45,000	LOST	Tab C – Page 26
Rolling Hills Park driveway	\$15,000	LOST	Tab C – Page 26
TOTAL	\$151,500		



FY 2025 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

- Street Maintenance Facility
- Adams Street Reconstruction – Construction
- CBD Street Resurfacing – Design

FY 2025 Initiatives

- Adams Street Reconstruction - Construction
- CBD Street Resurfacing
- Twelfth Street Reconstruction – Design
- US 30 Traffic Signals – Design
- West Golfview Subdivision
- US 30 W Sanitary Sewer and Watermain

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

- Streets
- Corridor of Commerce
- Street Maintenance Facility
- Utilities

Budget Overview (See tab U – Capital Projects)

Streets	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$40,000	\$20,000
Intergovernmental	\$0	\$0
Bonds	\$0	\$3,060,000
Transfers	\$3,275,726	\$350,000
Total Revenues	\$3,315,726	\$3,430,000
Expenditures		
Capital Outlay	\$3,803,017	\$4,360,000
Total Expenditures	\$3,803,017	\$4,360,000
Revenues Over/(Under) Expenditures	(\$487,291)	(\$930,000)
Fund Balance	\$2,386,216	\$1,456,216

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalk	\$50,000	General Fund	Tab C - Page 27
Adams Street Reconstruction	\$200,000	G.O. Bond SUF/TIF LOST Road Use Tax	Tab C - Page 27
CBD Street Resurfacing	\$3,750,000	Electric Franchise WU/TIF	Tab C - Page 27
Twelfth Street Reconstruction	\$300,000	G.O. Bond/TIF LOST Electric Franchise Fed. Grant G.O. Bond	Tab C - Page 27
US 30 Traffic Signals	\$60,000	RUT, SU, WU G.O. Bond/TIF	Tab C - Page 27
Total	\$4,360,000		

Corridor of Commerce	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$9,902	\$0
Intergovernmental	\$0	\$0
Other	\$0	\$0
Total Revenues	\$9,902	\$0
Expenditures		
Services & Commodities	\$0	\$0
Capital Outlay	\$0	\$0
Transfer	\$1,170,726	\$0
Total Expenditures	\$1,170,726	\$0
Revenues Over/(Under) Expenditures	(\$1,160,824)	\$0
Fund Balance	\$0	\$0
Street Maintenance Facility	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$2,000	\$0
Other	\$0	\$0
Total Revenues	\$2,000	\$0
Expenditures		
Capital Outlay	\$246,500	\$0
Total Expenditures	\$246,500	\$0
Revenues Over/(Under) Expenditures	(\$244,500)	\$0
Fund Balance	\$1,988	\$1,988

Utilities	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Transfer	\$1,017,500	\$0
G.O. Bonds/TIF	\$0	\$1,185,000
Total Revenues	\$1,017,500	\$1,185,000
Expenditures		
Capital Outlay	\$300,000	\$2,180,000
Total Expenditures	\$300,000	\$2,180,000
Revenues Over/(Under) Expenditures	\$717,500	(\$995,000)
Fund Balance	\$717,500	(\$277,500)

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
West Golfview Subdivision	\$1,145,000	ARPA	Tab C - Page 27
US 30 W San. S. & Water	\$1,035,000	G.O. Bond/TIF	Tab C - Page 27
Total	\$2,180,000		



FY 2025 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

- Continued work on Golf Course Pump Station Project, Merchants Park Project and Rec Center Building Project.

FY 2025 Initiatives

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

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. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$20,000	\$2,000
Intergovernmental	\$0	\$290,000
Miscellaneous Revenue	\$45,000	\$305,000
Transfer from Hotel/Motel	\$100,000	\$100,000
Transfer from LOST	\$425,000	\$50,000
Total Revenues	\$590,000	\$747,000
Expenditures		
Capital Outlay	\$200,000	\$1,704,253
Total Expenditures	\$200,000	\$1,704,253
Revenues Over/(Under) Expenditures	\$390,000	(\$957,253)
Fund Balance	\$1,311,781	\$354,528

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Golf Course Pump Station	\$562,053	LOST	Tab C – Page 27
Merchants Park Improvements	\$1,092,200	Donations, Grants, LOST, Hotel/Motel, ARPA	Tab C – Page 27
Trail Repaving	\$50,000	LOST	Tab C – Page 27
Total	\$1,704,253		

Rec Center Building	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$30,000	\$0
Debt Proceeds	\$500,000	\$0
Total Revenues	\$530,000	\$0
Expenditures		
Capital Outlay	\$4,013,182	\$0
Total Expenditures	\$4,013,182	\$0
Revenues Over/(Under) Expenditures	(\$3,483,182)	\$0
Fund Balance	\$0	\$0



FY 2025 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

- Water System PER

FY 2025 Initiatives

- Fire Hydrant replacements
- Fire Hydrant painting
- Watermain replacement
- HSPS Pump replacement
- NW Pressure Zone - Design

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. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$122,400	\$122,400
Charges for Service	\$1,583,100	\$1,583,100
Miscellaneous	\$48,500	\$48,000
Other Financing Sources	\$0	\$1,062,500
Total Revenues	\$1,754,000	\$2,816,000
Expenditures		
Personnel Services	\$614,116	\$660,204
Services & Commodities	\$642,050	\$824,250
Capital Outlay	\$25,000	\$117,000
Transfers	\$2,312,922	\$607,922
Total Expenditures	\$3,594,088	\$2,209,376
Revenues Over/(Under) Expenditures	(\$1,840,088)	\$606,624
Fund Balance	\$1,166,628	\$1,773,252

Authorized Personnel (FTEs)

	F.Y. 2024 Approved	F.Y. 2025 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Secretary	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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Meters, Etc.	\$25,000	Water Utility Fund	Tab C - Page 28
Folder/Inserter Machine	\$20,000	Water Utility Fund	Tab C - Page 28
Utility Truck	\$72,000	Water Utility Fund	Tab C - Page 28
Total	\$117,000		

Depreciation	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$20,000	\$20,000
Transf. From WU	\$50,000	\$50,000
Total Revenues	\$70,000	\$70,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$70,000	\$70,000
Fund Balance	\$1,156,209	\$1,226,209

Capital Improvements	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Miscellaneous	\$0	\$0
Use of Money & Property	\$10,000	\$5,000
Other Financing Sources	\$600,000	\$500,000
Total Revenues	\$610,000	\$505,000
Expenditures		
Capital Outlay	\$420,845	\$1,180,000
Total Expenditures	\$420,845	\$1,180,000
Revenues Over/(Under) Expenditures	\$189,155	(\$675,000)
Fund Balance	\$932,236	\$257,236

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Watermain Replacement - 2023	\$280,000	Water Utility Fund	Tab C - Page 28
HSPS Pump Replacement	\$400,000	Water Utility Fund	Tab C - Page 28
NW Pressure Zone	\$500,000	Water Utility Fund	Tab C - Page 28
Total	\$1,180,000		

Meter Deposit	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Meter Deposits	\$11,000	\$11,000
Total Revenues	\$11,000	\$11,000
Expenditures		
Refunds	\$11,000	\$11,000
Total Expenditures	\$11,000	\$11,000
Revenues Over/(Under) Expenditures	\$0	\$0
Fund Balance	\$46,311	\$46,311



FY 2025 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
- US 30 E Sanitary Sewer Extension

FY 2025 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. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$50,000	\$25,000
Charges for Service	\$2,187,000	\$2,187,000
Miscellaneous	\$16,700	\$16,200
Other Funding Sources	\$990,125	\$75,750
Total Revenues	\$3,243,825	\$2,303,950
Expenditures		
Personnel Services	\$557,513	\$615,470
Services & Commodities	\$314,000	\$322,600
Capital Outlay	\$135,000	\$85,000
Transfers	\$1,986,816	\$2,703,836
Total Expenditures	\$2,993,329	\$3,726,906
Revenues Over/(Under) Expenditures	\$250,496	(\$1,422,956)
Fund Balance	\$2,437,098	\$1,014,142

Authorized Personnel (FTEs)

	F.Y. 2024 Approved	F.Y. 2025 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Secretary	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 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sludge Lagoon Cleaning	\$60,000	Sewer Utility Fund	Tab C - Page 28
Pickup	\$25,000	Sewer Utility Fund	Tab C - Page 28
Total	\$85,000		

Depreciation	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$15,000	\$15,000
Transf. From SU	\$35,000	\$35,000
Total Revenues	\$50,000	\$50,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$50,000	\$50,000
Fund Balance	\$860,541	\$910,541

Capital Improvements	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$25,000	\$12,000
Trans. from SU	\$701,000	\$1,860,000
Loan/Bond	\$0	\$2,000,000
Total Revenues	\$726,000	\$3,872,000
Expenditures		
Capital Outlay	\$709,000	\$3,860,000
Total Expenditures	\$709,000	\$3,860,000
Revenues Over/(Under) Expenditures	\$17,000	\$12,000
Fund Balance	\$1,279,382	\$1,291,382

Capital Requests

FY 2025 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	\$3,660,000	Sewer Utility Fund	Tab C - Page 28
Total	\$3,860,000		



FY 2025 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 2025 Initiatives

- Southgate Road – Middle Raccoon River
Storm Sewer - Design

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. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$25,000	\$12,000
Charges for Service	\$266,890	\$266,890
Miscellaneous	\$1,200	\$1,200
Total Revenues	\$293,090	\$280,090
Expenditures		
Services & Commodities	\$11,890	\$6,890
Transfers	\$55,000	\$165,000
Total Expenditures	\$66,890	\$171,890
Revenues Over/(Under) Expenditures	\$226,200	\$108,200
Fund Balance	\$1,610,366	\$1,718,566

Capital Improvements	F.Y. 2024 (Re-estimate)	F.Y. 2025 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$5,000	\$2,500
Transfers	\$55,000	\$165,000
G.O. Bond	\$0	\$0
Total Revenues	\$60,000	\$167,500
Expenditures		
Capital Outlay	\$191,500	\$165,000
Total Expenditures	\$191,500	\$165,000
Revenues Over/(Under) Expenditures	(\$131,500)	\$2,500
Fund Balance	\$135,506	\$138,006

Capital Requests

FY 2025 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Southgate – River St S	\$165,000	Storm Water Fund	Tab C - Page 28
Total	\$165,000		

**GENERAL FUND
PUBLIC SAFETY
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**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 001 - GENERAL FUND							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1010-1-2000	BEER PERMITS	4,275.00	0.00	0.00	0.00	0.00	0.00
001-4-1010-1-2001	LIQUOR PERMITS	19,868.97	13,248.13	15,500.00	11,838.19	15,500.00	15,500.00
001-4-1010-1-2050	CIGARETTE PERMITS	1,481.25	1,556.25	1,200.00	56.25	1,200.00	1,200.00
001-4-1010-1-2700	PEDDLARS PERMITS	525.00	650.00	150.00	375.00	400.00	150.00
RevCategory: 2 - LICENSES & PERMITS Total:		26,150.22	15,454.38	16,850.00	12,269.44	17,100.00	16,850.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1010-2-4030	DOJ - BULLET PROOF VESTS RE...	2,596.53	412.00	800.00	292.50	800.00	800.00
001-4-1010-2-4406	GTSB GRANT	3,000.00	0.00	0.00	0.00	0.00	0.00
001-4-1010-2-4407	MISC. STATE GRANTS	608.34	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		6,204.87	412.00	800.00	292.50	800.00	800.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1010-1-7500	SALE OF MERCH. & SERV.	711.00	685.00	500.00	295.00	500.00	500.00
001-4-1010-1-7650	FINES & FEES	62,275.91	53,992.57	60,000.00	26,557.38	60,000.00	60,000.00
001-4-1010-2-7150	MISC. REFUNDS	5,040.00	2,863.78	1,000.00	2,040.60	1,000.00	1,000.00
001-4-1010-2-7275	MISC. REVENUE	3,414.00	177.74	0.00	1,393.71	1,400.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		71,440.91	57,719.09	61,500.00	30,286.69	62,900.00	61,500.00
Revenue Total:		103,796.00	73,585.47	79,150.00	42,848.63	80,800.00	79,150.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1010-10100	REGULAR SALARY & WAGES	1,056,703.67	1,073,509.05	1,251,207.00	636,899.49	1,242,230.00	1,314,178.00
001-6-1010-10110	ADMIN. ASSISTANT	52,196.55	51,820.85	54,436.00	29,261.67	54,387.00	56,613.00
001-6-1010-10400	OVERTIME PAY	40,766.46	34,941.35	35,000.00	31,503.71	35,000.00	35,000.00
001-6-1010-11100	FICA - CITY'S CONTRIB.	20,053.43	19,604.12	22,982.00	11,587.37	22,840.00	24,070.00
001-6-1010-11300	IPERS - CITY'S CONTRIB.	5,897.72	5,380.81	6,459.00	2,852.04	6,459.00	6,730.00
001-6-1010-11410	CITY'S CONTR.-MFPRSI	272,834.15	255,434.47	292,313.00	146,215.45	290,073.00	302,351.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-1010-11501	MEDICAL INS. PREMIUMS	132,300.51	152,884.56	168,189.00	76,448.76	152,898.00	168,189.00
001-6-1010-11503	INS. SELF FUNDING	2,170.92	94.07	0.00	47.04	94.00	0.00
001-6-1010-11602	INSURANCE - OPT OUT PMT	5,471.20	3,884.14	4,272.00	2,103.92	3,884.00	4,272.00
001-6-1010-11811	UNIFORMS & EQUIPMENT	13,241.66	10,408.12	12,000.00	3,389.01	12,000.00	13,000.00
001-6-1010-11820	CAR ALLOWANCE	2,400.06	2,400.06	0.00	1,292.34	2,400.00	0.00
001-6-1010-12101	DUES, MEMBERSHIPS, ETC.	3,185.00	1,615.00	4,192.00	1,535.00	4,192.00	4,342.00
001-6-1010-12300	TRAINING EXPENSES	13,408.00	5,520.00	18,000.00	3,845.00	10,000.00	15,000.00
001-6-1010-12400	TRAVEL & CONFERENCE	5,803.01	3,389.28	8,000.00	2,850.41	8,000.00	7,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		1,626,432.34	1,620,885.88	1,877,050.00	949,831.21	1,844,457.00	1,950,745.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1010-23100	REPAIR & MAINT. OF BLDGS	3,703.24	12,452.80	3,000.00	1,296.08	3,000.00	3,000.00
001-6-1010-23311	VEHICLE SUPPLIES/EQUIP	24,270.80	9,689.67	29,880.00	-279.01	21,880.00	16,400.00
001-6-1010-23312	VEHICLE OPER. SUPPLIES	23,748.73	29,735.32	30,000.00	15,206.19	30,000.00	30,000.00
001-6-1010-23320	RPR & MAINT OF VEHICLES	5,980.33	11,795.03	8,000.00	4,499.98	8,000.00	8,000.00
001-6-1010-23400	RPR. & MAINT. OF EQUIP.	8,781.42	13,557.00	10,000.00	2,431.01	10,000.00	10,000.00
001-6-1010-23711	UTIL. SERV. - ELECTRIC	8,635.93	9,235.71	9,500.00	5,684.92	9,500.00	9,500.00
001-6-1010-23712	UTIL. SERV. - GAS	2,773.20	2,958.84	3,051.00	924.19	3,051.00	3,051.00
001-6-1010-23730	TELEPHONE	8,341.69	6,844.00	12,934.00	6,913.36	12,934.00	12,934.00
001-6-1010-24901	CONSULT. & PROF. FEES	2,029.40	3,400.55	5,000.00	457.79	5,000.00	5,000.00
001-6-1010-24950	NUISANCE ABATEMENTS	2,110.89	4,584.17	3,000.00	595.00	3,000.00	3,000.00
001-6-1010-24951	CAR REMOVAL CONTRACT	190.00	175.00	500.00	306.00	500.00	500.00
001-6-1010-24952	OFFICE MACHINE CONTRACT	21,674.96	9,250.59	18,192.00	8,473.96	17,601.00	13,790.00
001-6-1010-24953	DOG CARE CONTRACT	7,800.00	8,450.00	7,800.00	4,550.00	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	8,275.38	7,949.62	8,488.00	4,635.48	8,488.00	8,488.00
001-6-1010-25050	OFFICE SUPPLIES	3,347.13	1,472.42	3,000.00	1,703.99	3,000.00	3,000.00
001-6-1010-25061	TRAINING SUPPLIES	8,828.61	6,415.44	9,000.00	5,190.88	9,000.00	9,000.00
001-6-1010-25062	CRIME PREV. MATERIALS	0.00	0.00	300.00	179.98	300.00	300.00
001-6-1010-25063	INVESTIGATION	1,755.98	3,067.46	5,000.00	960.69	5,000.00	5,000.00
001-6-1010-25066	OPER. & MAINT. SUPPLIES	522.98	838.75	2,000.00	293.21	2,000.00	2,000.00
001-6-1010-25075	POSTAGE AND FREIGHT	462.38	511.72	700.00	170.97	700.00	700.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-1010-25091	SAFETY SUPL. & EQUIP.	0.00	0.00	150.00	0.00	150.00	150.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		143,233.05	142,384.09	169,495.00	64,194.67	160,904.00	151,613.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1010-37101	AUTO EQUIP.-REPLACEMENT	57,160.00	0.00	99,424.00	0.00	91,456.00	48,328.00
001-6-1010-37251	OFFICE EQUIP-REPLACE	7,910.50	7,656.30	6,500.00	3,565.00	6,500.00	6,500.00
001-6-1010-37253	POLICE EQUIP-REPLACE	0.00	13,384.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		65,070.50	21,040.30	105,924.00	3,565.00	97,956.00	54,828.00
Expense Total:		1,834,735.89	1,784,310.27	2,152,469.00	1,017,590.88	2,103,317.00	2,157,186.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-1,730,939.89	-1,710,724.80	-2,073,319.00	-974,742.25	-2,022,517.00	-2,078,036.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 1050 - FIRE DEPARTMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1050-2-4751	TWP. FIRE MAINTENANCE	22,415.75	24,419.48	24,000.00	11,890.08	30,000.00	30,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		22,415.75	24,419.48	24,000.00	11,890.08	30,000.00	30,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-1050-1-5006	FIRE DPT. FEES	10.00	30.00	50.00	0.00	50.00	50.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		10.00	30.00	50.00	0.00	50.00	50.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1050-2-7050	FROM DONATIONS	2,000.00	0.00	0.00	0.00	0.00	0.00
001-4-1050-2-7275	MISC. REVENUES	0.00	12,065.32	0.00	600.00	600.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		2,000.00	12,065.32	0.00	600.00	600.00	0.00
Revenue Total:		24,425.75	36,514.80	24,050.00	12,490.08	30,650.00	30,050.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1050-10100	REGULAR SALARY & WAGES	39,246.17	54,174.59	55,336.00	29,636.48	55,336.00	60,365.00
001-6-1050-10300	FF WAGES	30,455.04	27,904.63	50,580.00	18,639.19	37,000.00	50,580.00
001-6-1050-11100	FICA - CITY'S CONTRIB.	5,247.90	6,251.61	8,103.00	3,677.24	7,192.00	8,616.00
001-6-1050-11300	IPERS - CITY'S CONTRIB.	3,689.83	4,893.38	5,152.00	2,815.38	5,200.00	5,620.00
001-6-1050-11501	MEDICAL INS. PREMIUMS	4,526.40	8,009.10	9,136.00	4,154.94	8,310.00	9,136.00
001-6-1050-11503	INS. SELF FUNDING	61.54	0.00	0.00	0.00	0.00	0.00
001-6-1050-11504	INSURANCE - A D & D	438.90	438.90	490.00	0.00	490.00	490.00
001-6-1050-11820	CAR ALLOWANCE	0.00	1,615.50	1,680.00	904.68	1,680.00	1,680.00
001-6-1050-12300	TRAINING EXPENSES	1,503.25	196.00	1,500.00	175.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		85,169.03	103,483.71	131,977.00	60,002.91	116,708.00	137,987.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1050-23100	REPAIR & MAINT. OF BLDG	24,476.22	15,794.02	25,900.00	16,830.65	18,700.00	10,190.00
001-6-1050-23312	VEHICLE OPER. SUPPLIES	2,317.21	3,314.77	4,050.00	2,236.93	4,050.00	4,000.00
001-6-1050-23320	RPR & MAINT OF VEHICLES	5,416.65	9,350.67	6,500.00	8,284.90	21,000.00	7,500.00
001-6-1050-23711	UTIL. SERV. - ELECTRIC	2,881.61	3,388.67	3,900.00	2,620.09	3,900.00	3,900.00
001-6-1050-23712	UTIL. SERV. - GAS	4,592.48	5,873.54	4,900.00	900.30	4,900.00	4,900.00
001-6-1050-23730	TELEPHONE	1,296.80	1,744.66	1,500.00	1,102.80	1,900.00	1,900.00
001-6-1050-25050	OFFICE SUPPLIES	555.26	767.27	350.00	401.66	500.00	350.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-1050-25952	MISC SUPPLIES	7,290.99	6,408.67	6,500.00	6,154.80	6,500.00	19,700.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		48,827.22	46,642.27	53,600.00	38,532.13	61,450.00	52,440.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1050-37271	EQUIP.-REPLACEMENT	15,013.50	17,961.66	24,689.00	19,119.00	19,119.00	26,280.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		15,013.50	17,961.66	24,689.00	19,119.00	19,119.00	26,280.00
Expense Total:		149,009.75	168,087.64	210,266.00	117,654.04	197,277.00	216,707.00
Department: 1050 - FIRE DEPARTMENT Surplus (Deficit):		-124,584.00	-131,572.84	-186,216.00	-105,163.96	-166,627.00	-186,657.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 1070 - BUILDING CODE ENFORCEMENT							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1070-1-2180	RENTAL LICENSE	2,135.00	2,405.00	1,000.00	22,193.94	24,000.00	24,000.00
001-4-1070-1-2220	BUILDING PERMITS	29,414.22	51,326.36	45,000.00	24,067.25	45,000.00	45,000.00
001-4-1070-1-2240	ELECTRICAL PERMITS	4,449.45	7,207.07	5,000.00	1,873.59	4,000.00	5,000.00
001-4-1070-1-2280	MECHANICAL PERMITS	1,313.08	1,836.56	2,000.00	815.68	1,700.00	2,000.00
001-4-1070-1-2300	PLUMBING PERMITS	1,918.50	3,297.50	2,500.00	705.50	2,000.00	2,500.00
001-4-1070-1-2360	RIGHT OF WAY PERMITS	1,150.00	2,150.00	2,000.00	1,225.00	2,000.00	2,000.00
001-4-1070-1-2370	SIGN PERMITS	290.00	785.00	500.00	300.00	500.00	500.00
RevCategory: 2 - LICENSES & PERMITS Total:		40,670.25	69,007.49	58,000.00	51,180.96	79,200.00	81,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1070-2-7150	MISC REFUNDS	870.50	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		870.50	0.00	0.00	0.00	0.00	0.00
Revenue Total:		41,540.75	69,007.49	58,000.00	51,180.96	79,200.00	81,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1070-10100	REGULAR SALARY & WAGES	169,597.27	151,656.61	155,241.00	83,047.60	155,241.00	165,470.00
001-6-1070-11100	FICA - CITY'S CONTRIB.	12,590.37	11,109.48	11,876.00	6,093.81	11,931.00	12,714.00
001-6-1070-11300	IPERS - CITY'S CONTRIB.	16,097.93	13,951.13	14,624.00	7,823.14	14,624.00	15,587.00
001-6-1070-11501	MEDICAL INS. PREMIUMS	25,082.00	27,594.59	30,018.00	13,651.92	27,304.00	30,018.00
001-6-1070-11503	INS. SELF FUNDING	465.34	0.00	0.00	0.00	0.00	0.00
001-6-1070-11820	CAR ALLOWANCE	2,400.06	876.87	720.00	387.66	720.00	720.00
001-6-1070-11821	TRAVEL ALLOW/REIMB.	1,432.70	1,556.76	400.00	1,324.45	1,500.00	1,500.00
001-6-1070-12101	DUES, MEMBERSHIPS, ETC.	280.00	425.00	300.00	105.00	300.00	450.00
001-6-1070-12400	TRAVEL & CONFERENCE	432.17	1,146.39	2,000.00	932.02	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		228,377.84	208,316.83	215,179.00	113,365.60	213,620.00	228,459.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1070-23320	RPR & MAINT OF VEHICLES	751.58	2,315.58	400.00	3,418.82	4,000.00	600.00
001-6-1070-23730	TELEPHONE	507.50	120.47	805.00	112.12	300.00	800.00
001-6-1070-24901	CONSULT. & PROF. FEES	3,509.34	2,797.25	3,600.00	2,777.00	3,600.00	3,600.00
001-6-1070-24950	NUISANCE ABATEMENTS	2,765.06	3,798.09	2,500.00	2,744.50	4,000.00	3,500.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-1070-25050	OFFICE SUPPLIES	627.09	764.84	800.00	864.84	900.00	800.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		8,160.57	9,796.23	8,105.00	9,917.28	12,800.00	9,300.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1070-37250	OFFICE EQUIPMENT	6,197.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		6,197.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		242,735.41	218,113.06	223,284.00	123,282.88	226,420.00	237,759.00
Department: 1070 - BUILDING CODE ENFORCEMENT Surplus (Deficit):		-201,194.66	-149,105.57	-165,284.00	-72,101.92	-147,220.00	-156,759.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 1080 - COMMUNICATIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1080-10111	COMM CENTER WAGES	166,212.30	47,773.95	0.00	0.00	0.00	0.00
001-6-1080-11100	FICA - CITY'S CONTRIB.	11,769.00	3,370.92	0.00	0.00	0.00	0.00
001-6-1080-11200	COMM CENTER EE BENEFITS	0.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
001-6-1080-11300	IPERS - CITY'S CONTRIB.	15,690.42	4,509.84	0.00	0.00	0.00	0.00
001-6-1080-11501	MEDICAL INS. PREMIUMS	32,842.81	11,590.83	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		226,514.53	127,245.54	60,000.00	60,000.00	60,000.00	60,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1080-24958	MISC. CONTRACT LABOR	6,542.38	93,410.10	90,000.00	90,000.00	90,000.00	90,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,542.38	93,410.10	90,000.00	90,000.00	90,000.00	90,000.00
Expense Total:		233,056.91	220,655.64	150,000.00	150,000.00	150,000.00	150,000.00
Department: 1080 - COMMUNICATIONS Total:		233,056.91	220,655.64	150,000.00	150,000.00	150,000.00	150,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 1901 - DISASTER SERVICES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1901-23400	RPR. & MAINT. OF EQUIP.	652.50	6.15	2,000.00	4,634.06	5,000.00	2,000.00
001-6-1901-23711	UTIL. SERV. - ELECTRIC	2,061.75	2,169.04	2,300.00	1,304.08	2,300.00	2,300.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,714.25	2,175.19	4,300.00	5,938.14	7,300.00	4,300.00
Expense Total:		2,714.25	2,175.19	4,300.00	5,938.14	7,300.00	4,300.00
Department: 1901 - DISASTER SERVICES Total:		2,714.25	2,175.19	4,300.00	5,938.14	7,300.00	4,300.00

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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	1,316.21	1,388.22	1,000.00	535.81	1,000.00	1,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,316.21	1,388.22	1,000.00	535.81	1,000.00	1,000.00
Revenue Total:		1,316.21	1,388.22	1,000.00	535.81	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	5,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Department: 2010 - STREET CONSTRUCTION Surplus (Deficit):		1,316.21	1,388.22	-4,000.00	535.81	-4,000.00	-4,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2013-1-5005	STREET RESTORATION FEES	15,575.98	17,920.42	15,000.00	12,320.27	15,000.00	17,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		15,575.98	17,920.42	15,000.00	12,320.27	15,000.00	17,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2013-1-7275	MISC. REVENUES	0.00	965.94	0.00	425.46	500.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	965.94	0.00	425.46	500.00	0.00
Revenue Total:		15,575.98	18,886.36	15,000.00	12,745.73	15,500.00	17,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2013-10100	REGULAR SALARY & WAGES	7,953.60	11,294.75	5,000.00	3,647.16	5,000.00	5,000.00
001-6-2013-10400	OVERTIME PAY	251.16	318.35	500.00	800.02	1,000.00	1,000.00
001-6-2013-11100	FICA - CITY'S CONTRIB.	595.93	847.88	421.00	325.49	459.00	459.00
001-6-2013-11300	IPERS - CITY'S CONTRIB.	774.20	1,095.48	519.00	419.29	566.00	566.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		9,574.89	13,556.46	6,440.00	5,191.96	7,025.00	7,025.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2013-25067	OPER. & MAINT. SUPPLIES	10,540.63	9,762.24	12,000.00	13,133.66	15,000.00	12,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		10,540.63	9,762.24	12,000.00	13,133.66	15,000.00	12,000.00
Expense Total:		20,115.52	23,318.70	18,440.00	18,325.62	22,025.00	19,025.00
Department: 2013 - ROADWAY MAINTENANCE Surplus (Deficit):		-4,539.54	-4,432.34	-3,440.00	-5,579.89	-6,525.00	-2,025.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2030 - STREET LIGHTING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2030-23791	STREET LIGHTING	170,826.30	176,022.35	174,000.00	102,479.30	176,000.00	176,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		170,826.30	176,022.35	174,000.00	102,479.30	176,000.00	176,000.00
Expense Total:		170,826.30	176,022.35	174,000.00	102,479.30	176,000.00	176,000.00
Department: 2030 - STREET LIGHTING Total:		170,826.30	176,022.35	174,000.00	102,479.30	176,000.00	176,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-2080-1-3121	AIRPORT LAND RENT	2,000.00	0.00	0.00	0.00	0.00	0.00
001-4-2080-1-3130	AIRPORT REVENUES	26,400.00	26,400.00	26,400.00	15,400.00	26,400.00	26,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		28,400.00	26,400.00	26,400.00	15,400.00	26,400.00	26,400.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-2080-2-4043	FAA - CORONAVIRUS GRANTS	75,000.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		75,000.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2080-1-7510	FARM INCOME	50,022.17	57,865.61	50,000.00	51,491.75	51,500.00	50,000.00
001-4-2080-2-7275	MISC. REVENUES	414.31	1,181.11	500.00	341.02	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		50,436.48	59,046.72	50,500.00	51,832.77	52,000.00	50,500.00
Revenue Total:		153,836.48	85,446.72	76,900.00	67,232.77	78,400.00	76,900.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2080-23100	BUILDING MAINT.	27,650.10	7,587.20	29,500.00	1,110.62	29,500.00	29,500.00
001-6-2080-23321	EQUIPMENT MAINT.	18,526.50	9,994.01	28,500.00	10,626.82	28,500.00	28,500.00
001-6-2080-23711	ELECTRIC SERVICE	14,385.58	13,862.16	17,600.00	6,363.05	17,580.00	15,780.00
001-6-2080-24023	ADVERTISING	0.00	320.00	500.00	380.00	500.00	500.00
001-6-2080-24150	CAR RENTAL	4,188.00	6,399.00	6,600.00	3,850.00	6,600.00	6,600.00
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	5,000.00
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	81,600.00	83,140.00	85,000.00	49,595.00	85,020.00	86,820.00
001-6-2080-24977	COMM. EXPENSE	581.95	935.88	800.00	0.00	800.00	800.00
001-6-2080-25071	RUNWAY & GROUNDS	2,735.86	12,230.18	20,000.00	6,367.49	20,000.00	20,000.00
001-6-2080-25075	POSTAGE	58.00	0.00	100.00	0.00	100.00	100.00
001-6-2080-25952	MISCELLANEOUS	5,990.39	5,901.31	8,700.00	1,690.89	8,700.00	8,700.00
001-6-2080-25955	FARM EXPENSE	20,377.41	13,544.89	32,400.00	8,820.42	32,400.00	32,400.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		180,293.79	158,114.63	240,500.00	91,254.29	240,500.00	240,500.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2080-37270	EQUIPMENT	5,295.00	27,900.00	14,100.00	0.00	14,100.00	7,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		5,295.00	27,900.00	14,100.00	0.00	14,100.00	7,000.00
Expense Total:		185,588.79	186,014.63	254,600.00	91,254.29	254,600.00	247,500.00
Department: 2080 - AIRPORT Surplus (Deficit):		-31,752.31	-100,567.91	-177,700.00	-24,021.52	-176,200.00	-170,600.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2090 - LANDFILL							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-2090-1-2900	REFUSE HAULERS LICENSES	0.00	100.00	100.00	0.00	100.00	100.00
RevCategory: 2 - LICENSES & PERMITS Total:		0.00	100.00	100.00	0.00	100.00	100.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2090-1-5004	REFUSE HAULERS FEES	584,983.68	599,100.28	624,000.00	357,039.97	624,000.00	624,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		584,983.68	599,100.28	624,000.00	357,039.97	624,000.00	624,000.00
Revenue Total:		584,983.68	599,200.28	624,100.00	357,039.97	624,100.00	624,100.00
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	579,252.30	589,093.95	624,000.00	360,058.82	624,000.00	624,000.00
001-6-2090-24966	YARD WASTE COLLECTION	6,500.00	7,475.00	7,475.00	0.00	7,475.00	7,475.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		708,732.30	719,548.95	754,455.00	452,293.82	754,455.00	754,455.00
Expense Total:		708,732.30	719,548.95	754,455.00	452,293.82	754,455.00	754,455.00
Department: 2090 - LANDFILL Surplus (Deficit):		-123,748.62	-120,348.67	-130,355.00	-95,253.85	-130,355.00	-130,355.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	500.00	0.00	500.00	500.00
Revenue Total:		0.00	0.00	500.00	0.00	500.00	500.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2900-10100	REGULAR SALARY & WAGES	68,877.93	70,936.93	75,795.00	39,974.69	75,795.00	78,697.00
001-6-2900-10400	OVERTIME PAY	0.00	503.04	1,000.00	0.00	1,000.00	500.00
001-6-2900-11100	FICA - CITY'S CONTRIB.	5,220.42	5,419.53	5,798.00	3,049.96	6,058.00	6,242.00
001-6-2900-11300	IPERS - CITY'S CONTRIB.	6,655.76	6,894.62	7,155.00	3,852.37	7,221.00	7,476.00
001-6-2900-11501	MEDICAL INS. PREMIUMS	6,855.49	7,233.50	7,965.00	3,616.74	7,234.00	7,965.00
001-6-2900-11503	INS. SELF FUNDING	139.89	11.76	0.00	5.88	12.00	0.00
001-6-2900-11820	CAR ALLOWANCE	2,400.06	2,400.06	2,400.00	1,292.34	2,400.00	2,400.00
001-6-2900-12101	DUES, MEMBERSHIPS, ETC.	515.00	245.00	700.00	432.00	700.00	700.00
001-6-2900-12400	TRAVEL & CONFERENCE	3,701.38	1,738.40	4,500.00	817.50	2,000.00	4,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		94,365.93	95,382.84	105,313.00	53,041.48	102,420.00	108,480.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2900-23400	RPR. & MAINT. OF EQUIP.	462.78	449.04	650.00	679.64	1,000.00	650.00
001-6-2900-23730	TELEPHONE	575.76	466.46	650.00	233.81	650.00	500.00
001-6-2900-24958	MISC. CONTRACT LABOR	318.75	677.50	500.00	360.00	500.00	500.00
001-6-2900-25067	OPER. & MAINT. SUPPLIES	3,906.35	4,592.64	3,500.00	1,545.54	3,500.00	3,500.00
001-6-2900-25075	POSTAGE AND FREIGHT	14.18	0.00	50.00	0.00	50.00	50.00
001-6-2900-25091	SAFETY SUPL. & EQUIP.	107.00	0.00	300.00	0.00	300.00	300.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,384.82	6,185.64	5,650.00	2,818.99	6,000.00	5,500.00
Expense Total:		99,750.75	101,568.48	110,963.00	55,860.47	108,420.00	113,980.00
Department: 2900 - PUBLIC WORKS ADMIN Surplus (Deficit):		-99,750.75	-101,568.48	-110,463.00	-55,860.47	-107,920.00	-113,480.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2901 - CITY GARAGE							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2901-2-7150	REFUNDS	0.00	380.26	250.00	458.26	500.00	250.00
001-4-2901-2-7275	MISC. REVENUES	288.75	885.58	300.00	0.00	300.00	300.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		288.75	1,265.84	550.00	458.26	800.00	550.00
Revenue Total:		288.75	1,265.84	550.00	458.26	800.00	550.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2901-10100	REGULAR SALARY & WAGES	60,727.90	59,420.04	65,054.00	34,281.98	65,054.00	67,668.00
001-6-2901-10400	OVERTIME PAY	0.00	0.00	100.00	0.00	100.00	100.00
001-6-2901-11100	FICA - CITY'S CONTRIB.	4,434.77	4,328.22	4,977.00	2,504.57	4,984.00	5,184.00
001-6-2901-11300	IPERS - CITY'S CONTRIB.	5,732.71	5,609.32	6,141.00	3,236.27	6,151.00	6,397.00
001-6-2901-11501	MEDICAL INS. PREMIUMS	11,307.36	11,866.92	13,051.00	5,935.62	11,871.00	13,051.00
001-6-2901-11503	INS. SELF FUNDING	153.95	0.00	0.00	0.00	0.00	0.00
001-6-2901-12400	TRAVEL & CONFERENCE	918.98	595.18	1,000.00	500.18	1,000.00	1,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		83,275.67	81,819.68	90,323.00	46,458.62	89,160.00	93,400.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2901-23100	RPR. & MAINT. OF BLDGS.	820.52	1,391.16	2,000.00	1,375.18	2,000.00	2,000.00
001-6-2901-23400	RPR. & MAINT. OF EQUIP.	2,794.20	1,028.08	2,500.00	2,416.35	2,500.00	2,500.00
001-6-2901-23711	UTIL. SERV. - ELECTRIC	1,866.34	2,429.74	3,000.00	3,379.17	5,500.00	5,500.00
001-6-2901-23712	UTIL. SERV. - GAS	7,583.34	10,001.21	10,000.00	2,134.73	10,000.00	10,000.00
001-6-2901-23730	TELEPHONE	1,826.34	2,264.73	2,000.00	1,286.82	2,500.00	2,500.00
001-6-2901-24901	CONSULT. & PROF. FEES	0.00	736.90	0.00	0.00	0.00	0.00
001-6-2901-24958	MISC. CONTRACT LABOR	2,089.50	1,872.37	3,500.00	4,712.01	5,000.00	5,000.00
001-6-2901-25011	MOSQUITO CONTROL SUPL	787.60	1,660.77	7,500.00	0.00	5,000.00	5,000.00
001-6-2901-25067	OPER. & MAINT. SUPPLIES	11,119.88	14,929.91	10,000.00	6,646.17	13,000.00	13,000.00
001-6-2901-25075	POSTAGE AND FREIGHT	31.68	15.97	50.00	45.52	50.00	50.00
001-6-2901-25091	SAFETY SUPL. & EQUIP.	2,345.49	2,303.96	2,000.00	2,915.23	2,500.00	2,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		31,264.89	38,634.80	42,550.00	24,911.18	48,050.00	48,050.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2901-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	10,000.00	0.00	10,000.00	0.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-2901-37272 EQUIPMENT - ADDITIONAL	0.00	13,178.21	8,600.00	0.00	8,600.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	13,178.21	18,600.00	0.00	18,600.00	0.00
Expense Total:	114,540.56	133,632.69	151,473.00	71,369.80	155,810.00	141,450.00
Department: 2901 - CITY GARAGE Surplus (Deficit):	-114,251.81	-132,366.85	-150,923.00	-70,911.54	-155,010.00	-140,900.00

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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 3900 - TAXI PROGRAM							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-3900-1-5550	TAXI TICKET SALES	14,620.00	9,870.00	20,000.00	6,615.00	20,000.00	20,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		14,620.00	9,870.00	20,000.00	6,615.00	20,000.00	20,000.00
Revenue Total:		14,620.00	9,870.00	20,000.00	6,615.00	20,000.00	20,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3900-24130	OUTSIDE AGENCY FUNDING	16,025.00	7,692.00	16,000.00	4,680.00	16,000.00	16,000.00
001-6-3900-24967	DONATIONS BY RIDERS	14,420.00	10,465.00	20,000.00	6,020.00	20,000.00	20,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		30,445.00	18,157.00	36,000.00	10,700.00	36,000.00	36,000.00
Expense Total:		30,445.00	18,157.00	36,000.00	10,700.00	36,000.00	36,000.00
Department: 3900 - TAXI PROGRAM Surplus (Deficit):		-15,825.00	-8,287.00	-16,000.00	-4,085.00	-16,000.00	-16,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	17,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		17,000.00	17,000.00	17,000.00	0.00	17,000.00	17,000.00
Expense Total:		17,000.00	17,000.00	17,000.00	0.00	17,000.00	17,000.00
Department: 3950 - CARROLL AREA CHILD CARE C Total:		17,000.00	17,000.00	17,000.00	0.00	17,000.00	17,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	9,500.00
001-6-3951-24131	OUTSIDE AGENCY FUNDING-FGP	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
Expense Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
Department: 3951 - RSVP / FGP Total:		12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 3955 - AREA XII - FOOD PANTRY							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3955-24130	OUTSIDE AGENCY FUNDING	5,450.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,450.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00
Expense Total:		5,450.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00
Department: 3955 - AREA XII - FOOD PANTRY Total:		5,450.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 3956 - NEW OPPROTUNITIES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3956-24130	OUTSIDE AGENCY FUNDING	10,920.00	10,920.00	10,920.00	5,262.40	10,920.00	10,920.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		10,920.00	10,920.00	10,920.00	5,262.40	10,920.00	10,920.00
Expense Total:		10,920.00	10,920.00	10,920.00	5,262.40	10,920.00	10,920.00
Department: 3956 - NEW OPPROTUNITIES Total:		10,920.00	10,920.00	10,920.00	5,262.40	10,920.00	10,920.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	5,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00
Department: 3957 - ANIMAL RESCUE OF CARROLL Total:		5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00

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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4010-2-4400	STATE APPROPRIATION	8,376.64	4,682.75	6,273.00	5,514.82	5,857.00	5,857.00
001-4-4010-2-4650	FROM COUNTY	44,148.00	44,148.00	44,148.00	22,074.00	44,148.00	44,148.00
001-4-4010-2-4750	FROM TWP. CONTRACTS	5,173.64	6,202.44	5,745.00	0.00	5,429.00	5,429.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		57,698.28	55,033.19	56,166.00	27,588.82	55,434.00	55,434.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4010-2-7275	MISC. REVENUES	9,453.06	12,601.76	7,500.00	2,314.78	7,500.00	6,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		9,453.06	12,601.76	7,500.00	2,314.78	7,500.00	6,000.00
Revenue Total:		67,151.34	67,634.95	63,666.00	29,903.60	62,934.00	61,434.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4010-10100	REGULAR SALARY & WAGES	256,208.52	230,235.40	258,192.00	127,557.49	239,309.00	259,920.00
001-6-4010-10200	PART-TIME & SEASONAL	22,328.98	31,353.25	40,874.00	16,265.01	47,970.00	47,970.00
001-6-4010-10400	OVERTIME PAY	0.00	51.24	500.00	0.00	500.00	500.00
001-6-4010-11100	FICA - CITY'S CONTRIB.	20,250.81	19,440.37	22,917.00	10,772.57	22,015.00	23,592.00
001-6-4010-11300	IPERS - CITY'S CONTRIB.	25,683.49	23,950.54	28,279.00	12,961.92	27,166.00	29,112.00
001-6-4010-11501	MEDICAL INS. PREMIUMS	31,369.75	31,212.07	37,684.00	13,864.85	32,528.00	43,372.00
001-6-4010-11503	INS. SELF FUNDING	689.89	94.08	0.00	62.72	133.00	133.00
001-6-4010-11602	INSURANCE - OPT OUT PMT	1,875.84	1,942.07	2,136.00	647.36	647.00	0.00
001-6-4010-11820	CAR ALLOWANCE	0.00	0.00	0.00	92.31	1,200.00	2,400.00
001-6-4010-12101	DUES, MEMBERSHIPS, ETC.	360.00	720.00	800.00	615.00	720.00	800.00
001-6-4010-12300	TRAINING EXPENSES	0.00	281.21	500.00	106.02	500.00	500.00
001-6-4010-12400	TRAVEL & CONFERENCE	2,379.07	2,660.59	3,500.00	1,608.94	3,500.00	3,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		361,146.35	341,940.82	395,382.00	184,554.19	376,188.00	411,799.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4010-23100	REPAIR & MAINT. OF BLDGS.	8,770.09	7,849.28	13,820.00	11,984.09	15,000.00	7,500.00
001-6-4010-23400	RPR. & MAINT. OF EQUIP.	153.94	82.16	50.00	18.00	50.00	50.00
001-6-4010-23711	UTIL. SERV. - ELECTRIC	12,953.92	13,853.55	15,000.00	8,527.41	15,000.00	15,000.00
001-6-4010-23712	UTIL. SERV. - GAS	4,159.83	4,438.23	5,800.00	1,386.29	5,800.00	5,800.00
001-6-4010-23730	TELEPHONE	2,914.64	2,886.83	3,000.00	1,530.10	3,500.00	3,500.00
001-6-4010-24021	PUBLICITY - PUBLIC RELATIONS	3,103.15	1,818.34	2,500.00	2,135.85	3,000.00	2,500.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4010-24901	CONSULT. & PROF. FEES	12.75	7,898.23	0.00	0.00	0.00	0.00
001-6-4010-24958	MISC. CONTRACT LABOR	52,999.90	54,136.87	54,000.00	33,341.73	58,000.00	58,000.00
001-6-4010-25021	BOOKS/FILMS/RECORDS	85,655.71	88,696.11	88,000.00	36,956.67	88,000.00	90,000.00
001-6-4010-25023	CHILD & ADULT PROGRAMS	13,547.28	5,990.20	12,000.00	7,347.74	15,000.00	12,000.00
001-6-4010-25050	OFFICE SUPPLIES	2,619.87	2,906.25	2,500.00	601.34	2,500.00	2,500.00
001-6-4010-25060	OPER. SUPL. & MATERIALS	2,644.53	5,055.62	4,000.00	1,182.88	4,000.00	4,000.00
001-6-4010-25066	BLDG. & GRDS. OPER & MAINT ...	4,215.25	3,185.52	2,800.00	2,618.37	4,000.00	4,000.00
001-6-4010-25075	POSTAGE AND FREIGHT	399.05	643.04	1,000.00	406.36	2,000.00	1,000.00
001-6-4010-25952	MISC SUPPLIES	129.99	307.39	500.00	135.49	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		194,279.90	199,747.62	204,970.00	108,172.32	216,350.00	206,350.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4010-37210	FURNITURE & FIXTURES	4,848.00	3,622.07	0.00	0.00	7,000.00	0.00
001-6-4010-37272	EQUIPMENT - ADDITIONAL	3,116.00	0.00	6,000.00	0.00	6,000.00	6,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		7,964.00	3,622.07	6,000.00	0.00	13,000.00	6,000.00
Expense Total:		563,390.25	545,310.51	606,352.00	292,726.51	605,538.00	624,149.00
Department: 4010 - LIBRARY Surplus (Deficit):		-496,238.91	-477,675.56	-542,686.00	-262,822.91	-542,604.00	-562,715.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4021 - HISTORIC PRESERVATION COMMISSION							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4021-1-7275	MISC. REVENUES	0.00	1,950.00	0.00	0.00	0.00	0.00
001-4-4021-1-7500	SALE OF MERCH. & SERV.	722.50	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		722.50	1,950.00	0.00	0.00	0.00	0.00
Revenue Total:		722.50	1,950.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4021-24130	OUTSIDE AGENCY FUNDING	1,265.50	2,224.25	1,000.00	0.00	1,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		1,265.50	2,224.25	1,000.00	0.00	1,000.00	2,000.00
Expense Total:		1,265.50	2,224.25	1,000.00	0.00	1,000.00	2,000.00
Department: 4021 - HISTORIC PRESERVATION COMMISSION Surplus ...		-543.00	-274.25	-1,000.00	0.00	-1,000.00	-2,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4030 - PARKS & OPEN SPACES							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-4030-1-3110	SHELTERHOUSE RENTALS	8,200.00	7,690.00	6,000.00	2,949.00	7,000.00	7,000.00
001-4-4030-2-3100	BASEBALL STADIUM	201.00	2,324.52	2,400.00	1,344.87	2,400.00	2,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		8,401.00	10,014.52	8,400.00	4,293.87	9,400.00	9,400.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4030-2-4023	COMMUNITY FORESTRY GRANT	0.00	0.00	0.00	3,783.00	3,783.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	3,783.00	3,783.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4030-1-7550	STATE BB TOURNAMENT	32,668.03	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
001-4-4030-2-7070	PARK PROJECT DONATIONS	10,463.00	2,365.00	0.00	0.00	0.00	0.00
001-4-4030-2-7150	MISC. REFUNDS	433.60	9,341.56	0.00	0.00	75,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		43,564.63	18,306.56	6,600.00	6,600.00	81,600.00	6,600.00
Revenue Total:		51,965.63	28,321.08	15,000.00	14,676.87	94,783.00	16,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4030-10100	REGULAR SALARY & WAGES	266,490.71	264,658.88	276,844.00	150,141.53	276,844.00	288,635.00
001-6-4030-10200	PART-TIME & SEASONAL	27,716.46	30,602.60	39,968.00	19,886.42	39,968.00	41,000.00
001-6-4030-10400	OVERTIME PAY	4,129.96	4,211.18	6,000.00	4,650.60	6,000.00	6,000.00
001-6-4030-11100	FICA - CITY'S CONTRIB.	20,261.46	19,967.82	24,695.00	11,843.65	24,695.00	25,676.00
001-6-4030-11300	IPERS - CITY'S CONTRIB.	27,050.52	27,600.27	29,628.00	16,304.38	28,757.00	30,895.00
001-6-4030-11501	MEDICAL INS. PREMIUMS	47,289.97	44,538.54	42,485.00	19,325.10	38,650.00	42,484.00
001-6-4030-11503	INS. SELF FUNDING	659.27	0.00	0.00	0.00	0.00	0.00
001-6-4030-11602	INS - OPT OUT PMT	0.00	971.04	2,136.00	1,051.96	1,942.00	2,136.00
001-6-4030-11820	CAR ALLOWANCE	600.08	600.08	600.00	323.12	600.00	600.00
001-6-4030-12101	DUES, MEMBERSHIPS, ETC.	175.00	175.00	300.00	180.00	300.00	300.00
001-6-4030-12300	TRAINING EXPENSES	0.00	16.97	100.00	0.00	100.00	100.00
001-6-4030-12400	TRAVEL & CONFERENCE	330.38	0.00	1,040.00	14.00	1,040.00	1,040.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		394,703.81	393,342.38	423,796.00	223,720.76	418,896.00	438,866.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4030-23100	REPAIR & MAINT. OF BLDs. & ...	25,416.64	31,789.92	37,000.00	7,568.38	109,000.00	39,000.00
001-6-4030-23320	RPR & MAINT OF VEHICLES	5,465.61	8,429.15	9,000.00	5,066.77	9,000.00	9,000.00
001-6-4030-23711	UTIL. SERV. - ELECTRIC	16,758.30	16,008.80	16,000.00	10,502.96	16,000.00	17,000.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4030-23712	UTIL. SERV. - GAS	1,679.27	1,736.70	2,000.00	657.01	2,000.00	2,000.00
001-6-4030-23730	TELEPHONE	1,723.48	1,893.97	1,500.00	1,149.48	1,900.00	1,900.00
001-6-4030-24150	RENTS & LEASES	0.00	0.00	1,000.00	0.00	500.00	500.00
001-6-4030-24901	CONSULT. & PROF. FEES	1,333.42	315.80	5,000.00	0.00	5,000.00	4,000.00
001-6-4030-24958	MISC. CONTRACT LABOR	25,796.78	5,148.65	8,000.00	3,291.87	8,000.00	6,000.00
001-6-4030-24959	LANDSCAPING	6,860.09	1,796.84	10,000.00	12,491.70	13,800.00	10,000.00
001-6-4030-24974	EMERALD ASH BORER REMOVAL	47,502.00	63,920.30	74,654.00	29,053.70	74,654.00	50,000.00
001-6-4030-25050	OFFICE SUPPLIES	100.67	194.80	50.00	0.00	100.00	200.00
001-6-4030-25066	BLDG. & GRDS. OPER & MAINT ...	56,317.98	67,383.82	48,500.00	43,966.64	48,500.00	50,000.00
001-6-4030-25073	STATE BB EXPENSES	29,833.05	11,019.93	10,000.00	7,597.48	10,000.00	12,000.00
001-6-4030-25075	POSTAGE AND FREIGHT	25.64	0.00	100.00	16.10	100.00	100.00
001-6-4030-25091	SAFETY SUPL. & EQUIP.	1,143.39	1,081.32	1,500.00	1,381.22	1,500.00	1,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		219,956.32	210,720.00	224,304.00	122,743.31	300,054.00	203,200.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4030-37271	EQUIPMENT - REPLACEMENT	112,246.26	70,733.11	208,100.00	39,183.70	208,100.00	50,000.00
001-6-4030-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	3,500.00	0.00	0.00	12,500.00
001-6-4030-37951	PARK DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		112,246.26	70,733.11	211,600.00	39,183.70	208,100.00	62,500.00
Expense Total:		726,906.39	674,795.49	859,700.00	385,647.77	927,050.00	704,566.00
Department: 4030 - PARKS & OPEN SPACES Surplus (Deficit):		-674,940.76	-646,474.41	-844,700.00	-370,970.90	-832,267.00	-688,566.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4035 - GOLF COURSE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4035-1-5010	GOLF CART RENTALS	130,439.57	141,195.35	125,000.00	55,061.18	140,000.00	140,000.00
001-4-4035-1-5011	GOLF COURSE	353,038.09	389,145.53	345,000.00	148,878.14	390,000.00	375,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		483,477.66	530,340.88	470,000.00	203,939.32	530,000.00	515,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4035-2-7050	DONATIONS	640.00	1,000.00	0.00	0.00	0.00	0.00
001-4-4035-2-7275	MISC. REVENUES	1,503.95	14,780.90	0.00	10,990.33	10,990.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		2,143.95	15,780.90	0.00	10,990.33	10,990.00	0.00
Revenue Total:		485,621.61	546,121.78	470,000.00	214,929.65	540,990.00	515,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4035-10100	REGULAR SALARY & WAGES	154,451.54	143,189.11	161,096.00	86,574.71	161,096.00	168,259.00
001-6-4035-10200	PART-TIME & SEASONAL	45,034.66	47,045.86	56,088.00	27,851.91	58,386.00	57,952.00
001-6-4035-10400	OVERTIME PAY	557.67	1,233.61	2,500.00	1,225.23	1,500.00	1,500.00
001-6-4035-11100	FICA - CITY'S CONTRIB.	14,268.05	13,150.42	16,806.00	7,994.48	15,429.00	16,230.00
001-6-4035-11300	IPERS - CITY'S CONTRIB.	18,237.30	17,667.75	20,738.00	10,917.54	19,039.00	21,496.00
001-6-4035-11501	MEDICAL INS. PREMIUMS	18,170.17	20,026.32	22,070.00	10,015.32	20,031.00	22,071.00
001-6-4035-11503	INS. SELF FUNDING	448.91	47.04	0.00	23.52	47.00	0.00
001-6-4035-11602	INS - OPT OUT PMT	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4035-11820	CAR ALLOWANCE	600.08	600.08	600.00	323.12	600.00	600.00
001-6-4035-12101	DUES, MEMBERSHIPS, ETC.	1,385.00	1,215.00	1,200.00	45.00	1,205.00	1,400.00
001-6-4035-12300	TRAINING EXPENSES	0.00	45.00	100.00	0.00	100.00	100.00
001-6-4035-12400	TRAVEL & CONFERENCE	700.88	0.00	1,505.00	0.00	1,505.00	1,505.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		253,854.26	244,220.19	282,703.00	144,970.83	278,938.00	291,113.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4035-23100	REPAIR & MAINT. OF BLD. & ...	2,209.56	1,521.18	7,000.00	1,860.84	6,000.00	7,000.00
001-6-4035-23320	RPR & MAINT OF VEHICLES	13,677.31	8,428.47	13,000.00	4,055.79	13,000.00	13,000.00
001-6-4035-23711	UTIL. SERV. - ELECTRIC	6,146.49	6,753.84	8,400.00	4,509.58	8,400.00	8,400.00
001-6-4035-23712	UTIL. SERV. - GAS	2,160.78	2,072.53	3,200.00	931.56	2,600.00	2,500.00
001-6-4035-23730	TELEPHONE	1,981.01	2,121.68	2,400.00	1,273.01	2,400.00	2,400.00
001-6-4035-23951	GOLF CART EXPENSE	7,981.62	14,229.99	5,000.00	7,449.10	7,500.00	6,500.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4035-23952	WELL & PUMP STATION	5,171.36	6,593.99	8,000.00	5,463.71	8,000.00	8,000.00
001-6-4035-24031	PROCESSING FEES	2,962.01	4,095.38	3,500.00	2,825.53	3,500.00	5,000.00
001-6-4035-24151	GOLF CART - LEASE	4,575.00	0.00	3,000.00	0.00	0.00	0.00
001-6-4035-24181	SALES TAX	22,375.79	25,982.26	23,000.00	11,252.43	23,000.00	23,000.00
001-6-4035-24901	CONSULT. & PROF. FEES	1,408.42	1,712.20	2,500.00	0.00	2,500.00	2,500.00
001-6-4035-24958	MISC. CONTRACT LABOR	8,952.36	22,278.44	24,000.00	10,416.31	24,000.00	26,000.00
001-6-4035-24959	LANDSCAPING	1,357.80	1,262.29	3,000.00	0.00	1,500.00	1,500.00
001-6-4035-24960	FEES - CLUB MANAGER	24,078.80	24,534.06	24,200.00	17,242.84	24,200.00	24,200.00
001-6-4035-25066	BLDG. & GRDS. OPER & MAINT ...	87,231.79	82,777.33	90,000.00	42,866.94	90,000.00	90,000.00
001-6-4035-25091	SAFETY SUPL. & EQUIP.	1,014.12	587.24	1,200.00	1,614.15	1,700.00	1,200.00
001-6-4035-25998	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		193,284.22	204,950.88	221,400.00	111,761.79	218,300.00	221,200.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4035-37271	EQUIPMENT - REPLACEMENT	59,741.49	29,064.12	95,235.00	95,224.00	95,224.00	127,000.00
001-6-4035-37272	EQUIPMENT - ADDITIONAL	0.00	2,328.79	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:		59,741.49	31,392.91	95,235.00	95,224.00	95,224.00	127,000.00
Expense Total:		506,879.97	480,563.98	599,338.00	351,956.62	592,462.00	639,313.00
Department: 4035 - GOLF COURSE Surplus (Deficit):		-21,258.36	65,557.80	-129,338.00	-137,026.97	-51,472.00	-124,313.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4040 - RECREATION CENTER							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4040-2-4040	CARES - FITNESS CENTER RELIEF	109,215.26	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		109,215.26	0.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4040-1-5030	REC CENTER MEMBERSHIPS	438,766.93	435,179.59	380,000.00	91,833.69	330,000.00	405,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		438,766.93	435,179.59	380,000.00	91,833.69	330,000.00	405,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4040-2-7275	MISC. REVENUES	351.16	92.00	0.00	0.00	32,788.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		351.16	92.00	0.00	0.00	32,788.00	0.00
Revenue Total:		548,333.35	435,271.59	380,000.00	91,833.69	362,788.00	405,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4040-10100	REGULAR SALARY & WAGES	171,324.30	190,978.98	219,165.00	114,962.97	216,188.00	227,468.00
001-6-4040-10200	PART-TIME & SEASONAL	133,995.84	167,461.41	159,332.00	70,891.00	140,000.00	161,550.00
001-6-4040-10400	OVERTIME PAY	11,552.63	3,902.12	5,000.00	3,424.28	5,000.00	5,000.00
001-6-4040-11100	FICA - CITY'S CONTRIB.	22,503.86	25,452.79	29,338.00	13,155.39	27,630.00	30,220.00
001-6-4040-11300	IPERS - CITY'S CONTRIB.	24,332.42	26,630.77	36,202.00	15,531.20	25,450.00	36,895.00
001-6-4040-11501	MEDICAL INS. PREMIUMS	26,242.93	26,325.28	35,522.00	13,795.44	27,591.00	30,416.00
001-6-4040-11503	INS. SELF FUNDING	496.63	49.78	0.00	39.96	80.00	0.00
001-6-4040-11602	INS - OPT OUT PMT	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4040-11820	CAR ALLOWANCE	600.08	600.08	600.00	323.12	600.00	600.00
001-6-4040-12300	TRAINING EXPENSES	755.00	2,339.66	1,500.00	1,698.00	1,500.00	1,500.00
001-6-4040-12400	TRAVEL & CONFERENCE	1,058.30	1,489.31	2,000.00	711.65	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		392,861.99	445,230.18	488,659.00	234,533.01	446,039.00	495,649.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4040-23100	REPAIR & MAINT. OF BLDs. & ...	13,425.84	15,730.37	30,000.00	12,740.59	62,000.00	24,000.00
001-6-4040-23320	RPR & MAINT OF VEHICLES	3,936.42	5,286.91	3,000.00	2,248.94	3,000.00	3,000.00
001-6-4040-23711	UTIL. SERV. - ELECTRIC	104,332.58	129,720.93	98,000.00	48,732.43	98,000.00	98,000.00
001-6-4040-23712	UTIL. SERV. - GAS	16,445.46	18,886.20	24,000.00	8,387.69	30,000.00	30,000.00
001-6-4040-23730	TELEPHONE	5,272.77	4,902.45	7,000.00	2,762.62	5,000.00	7,000.00
001-6-4040-24022	PRINTING/PROMOTION/ADS	4,102.99	1,256.91	8,000.00	801.60	8,000.00	6,000.00
001-6-4040-24031	PROCESSING FEES	4,382.74	5,439.12	3,000.00	1,941.65	4,000.00	4,000.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4040-24091	LAUNDRY SERVICES	300.00	0.00	1,000.00	0.00	0.00	0.00
001-6-4040-24181	SALES TAX	32,893.02	29,529.34	27,000.00	5,275.39	27,000.00	27,000.00
001-6-4040-24901	CONSULT. & PROF. FEES	1,333.41	210.54	0.00	0.00	0.00	0.00
001-6-4040-24956	MAINT. CONTRACT - EQUIPME...	13,733.00	13,349.15	16,500.00	12,221.44	16,500.00	16,000.00
001-6-4040-24958	MISC. CONTRACT LABOR	34,492.92	35,491.39	30,000.00	11,802.86	30,000.00	41,000.00
001-6-4040-24962	POOL REGISTRATION	396.00	710.53	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	2,784.22	4,257.87	3,000.00	3,999.81	4,000.00	3,000.00
001-6-4040-25066	BLDG. & GRDS. OPER & MAINT ...	31,699.78	40,597.74	47,000.00	29,167.68	47,000.00	47,000.00
001-6-4040-25075	POSTAGE AND FREIGHT	961.81	1,140.86	1,000.00	94.14	1,000.00	1,000.00
001-6-4040-25091	SAFETY SUPL. & EQUIP.	925.23	816.80	1,200.00	574.69	1,200.00	1,200.00
001-6-4040-25998	REFUNDS	0.00	0.00	300.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		271,418.19	307,327.11	300,825.00	140,751.53	337,525.00	309,025.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4040-37271	EQUIPMENT - REPLACEMENT	36,866.43	29,934.57	79,000.00	12,560.00	71,000.00	35,000.00
001-6-4040-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	0.00	2,205.00	2,205.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		36,866.43	29,934.57	79,000.00	14,765.00	73,205.00	35,000.00
Expense Total:		701,146.61	782,491.86	868,484.00	390,049.54	856,769.00	839,674.00
Department: 4040 - RECREATION CENTER Surplus (Deficit):		-152,813.26	-347,220.27	-488,484.00	-298,215.85	-493,981.00	-434,674.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4042 - LEISURE SERVICES							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4042-2-4413	IEDA SPORTS TOURISM GRANT	0.00	0.00	0.00	2,570.00	2,570.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	2,570.00	2,570.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4042-1-5020	LEISURE SERVICES	130,973.50	126,273.05	130,000.00	44,063.52	130,000.00	130,000.00
001-4-4042-1-5021	SOCCER TOURNAMENT	9,240.00	9,895.00	7,400.00	819.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		140,213.50	136,168.05	137,400.00	44,882.52	130,000.00	130,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4042-2-7275	MISC. REVENUES	374.26	930.25	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		374.26	930.25	0.00	0.00	0.00	0.00
Revenue Total:		140,587.76	137,098.30	137,400.00	47,452.52	132,570.00	130,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4042-10100	REGULAR SALARY & WAGES	107,549.68	100,351.90	110,331.00	57,887.25	109,939.00	119,754.00
001-6-4042-10200	PART-TIME & SEASONAL	44,102.17	44,094.17	42,000.00	20,776.85	45,375.00	45,183.00
001-6-4042-10400	OVERTIME PAY	13,756.16	7,424.73	5,000.00	3,336.36	5,000.00	5,000.00
001-6-4042-11100	FICA - CITY'S CONTRIB.	11,591.64	10,511.34	12,036.00	5,692.18	11,500.00	13,000.00
001-6-4042-11300	IPERS - CITY'S CONTRIB.	13,112.17	11,534.63	13,207.00	6,691.44	14,195.00	16,042.00
001-6-4042-11501	MEDICAL INS. PREMIUMS	15,652.54	15,003.67	14,496.00	6,215.82	12,432.00	13,767.00
001-6-4042-11503	INS. SELF FUNDING	330.60	66.04	0.00	48.23	96.00	0.00
001-6-4042-11602	INS - OPT OUT PMT	781.60	0.00	0.00	0.00	0.00	0.00
001-6-4042-11820	CAR ALLOWANCE	359.84	359.84	360.00	193.79	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.	285.00	295.00	1,280.00	0.00	1,280.00	1,280.00
001-6-4042-12300	TRAINING EXPENSES	0.00	1,276.00	600.00	295.00	600.00	600.00
001-6-4042-12400	TRAVEL & CONFERENCE	481.28	59.49	2,000.00	507.06	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		208,002.68	190,976.81	201,810.00	101,643.98	203,277.00	217,486.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4042-23730	TELEPHONE	2,310.86	2,709.74	2,700.00	1,646.67	2,700.00	2,700.00
001-6-4042-24022	PRINTING/PROMOTION/ADVE...	3,276.09	1,147.98	5,000.00	1,626.36	5,000.00	4,000.00
001-6-4042-24031	PROCESSING FEES	3,029.16	3,857.69	3,000.00	2,076.79	4,000.00	4,000.00
001-6-4042-24181	SALES TAX	0.00	2,712.00	5,000.00	1,480.42	5,000.00	5,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4042-24901	CONSULT. & PROF. FEES	1,577.99	210.54	1,200.00	0.00	900.00	1,200.00
001-6-4042-24956	MAINT. CONTRACT - EQUIPME...	8,294.73	7,841.26	9,000.00	7,428.54	9,000.00	9,000.00
001-6-4042-24958	MISC. CONTRACT LABOR	309.71	489.03	400.00	441.51	500.00	500.00
001-6-4042-25050	OFFICE SUPPLIES	2,636.91	1,818.94	1,500.00	171.00	1,500.00	1,500.00
001-6-4042-25065	PROGRAM EXP. & SUPPLIES	48,143.76	54,158.35	32,000.00	31,364.60	38,000.00	45,000.00
001-6-4042-25072	SOCCER TOURNAMENT EXPEN...	6,360.40	4,785.60	6,000.00	11,294.79	11,300.00	8,000.00
001-6-4042-25075	POSTAGE AND FREIGHT	0.00	0.00	200.00	8.55	200.00	425.00
001-6-4042-25998	REFUNDS	117.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		76,056.61	79,731.13	66,000.00	57,539.23	78,100.00	81,325.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4042-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	5,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	0.00	0.00	5,000.00
Expense Total:		284,059.29	270,707.94	267,810.00	159,183.21	281,377.00	303,811.00
Department: 4042 - LEISURE SERVICES Surplus (Deficit):		-143,471.53	-133,609.64	-130,410.00	-111,730.69	-148,807.00	-173,811.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4045 - OUTDOOR AQUATIC CENTER							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4045-1-5033	OUTDOOR AQUATIC ADMISSIO...	39,369.12	36,830.08	40,000.00	31,765.13	40,000.00	43,000.00
001-4-4045-1-5034	OUTDOOR AQUATIC MEMBER...	33,243.10	36,584.18	40,000.00	1,457.96	40,000.00	43,000.00
001-4-4045-1-5600	SALES TAX-AQUATIC CENTER	5,082.78	5,138.99	5,670.00	2,325.66	5,670.00	5,670.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		77,695.00	78,553.25	85,670.00	35,548.75	85,670.00	91,670.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4045-1-7275	MISC. REVENUES	1,061.00	17,583.29	0.00	154.88	29,939.00	0.00
001-4-4045-1-7550	CONCESSIONS	18,856.44	17,953.30	18,000.00	11,670.85	18,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		19,917.44	35,536.59	18,000.00	11,825.73	47,939.00	20,000.00
Revenue Total:		97,612.44	114,089.84	103,670.00	47,374.48	133,609.00	111,670.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4045-10100	REGULAR SALARY & WAGES	6,950.01	3,013.02	10,235.00	4,970.88	9,324.00	10,240.00
001-6-4045-10200	PART-TIME & SEASONAL	64,668.85	62,851.60	55,000.00	57,509.42	65,000.00	70,000.00
001-6-4045-10400	OVERTIME	5,245.45	3,950.65	4,500.00	3,751.42	4,500.00	4,500.00
001-6-4045-11100	FICA - CITY'S CONTRIB.	5,774.39	5,283.65	5,335.00	4,831.07	6,023.00	6,483.00
001-6-4045-11300	IPERS - CITY'S CONTRIB.	1,477.21	963.52	2,127.00	942.99	2,000.00	3,000.00
001-6-4045-11501	MEDICAL INS. PREMIUMS	1,696.14	677.94	2,610.00	519.18	1,038.00	1,151.00
001-6-4045-11503	INS. SELF FUNDING	23.13	0.78	0.00	4.68	10.00	0.00
001-6-4045-12400	TRAVEL & CONFERENCE	0.00	100.65	1,500.00	274.28	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		85,835.18	76,841.81	81,307.00	72,803.92	89,395.00	96,874.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4045-23100	REPAIR & MAINT. OF BLDG & G...	2,603.46	636.10	34,400.00	22,235.13	34,400.00	5,000.00
001-6-4045-23711	UTIL. SERV. - ELECTRIC	13,151.37	12,795.79	15,000.00	17,546.60	18,000.00	15,000.00
001-6-4045-23712	UTIL. SERV. - GAS	6,785.35	7,929.29	10,500.00	18,323.62	13,000.00	13,000.00
001-6-4045-23730	TELEPHONE	791.61	840.89	1,000.00	776.74	900.00	1,000.00
001-6-4045-24022	PRINTING/PROMOTION/ADS	288.99	194.00	750.00	940.54	750.00	750.00
001-6-4045-24031	PROCESSING FEES	705.61	1,563.86	750.00	1,237.05	1,500.00	1,500.00
001-6-4045-24181	SALES TAX	5,728.08	5,225.43	5,000.00	4,473.74	6,000.00	6,000.00
001-6-4045-24956	MAINT. CONTRACT - EQUIPME...	5,140.80	4,760.00	6,000.00	4,760.00	6,000.00	6,000.00
001-6-4045-24958	MISC. CONTRACT LABOR	1,894.89	1,256.50	800.00	831.09	1,200.00	800.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4045-24962	POOL REGISTRATION	568.00	568.00	700.00	153.75	700.00	700.00
001-6-4045-25031	CONCESSIONS	12,360.40	11,480.74	10,000.00	7,595.80	10,000.00	11,000.00
001-6-4045-25066	BLDG. & GRDS. OPER & MAINT ...	19,462.64	19,808.41	19,000.00	14,616.80	19,500.00	19,500.00
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	3.98	6.16	1,000.00	147.02	1,000.00	1,000.00
001-6-4045-25998	REFUNDS	0.00	0.00	400.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		69,485.18	67,065.17	105,325.00	93,637.88	112,975.00	81,275.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4045-37271	EQUIPMENT - REPLACEMENT	0.00	4,337.00	0.00	0.00	0.00	0.00
001-6-4045-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	5,000.00	0.00	5,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	4,337.00	5,000.00	0.00	5,000.00	0.00
Expense Total:		155,320.36	148,243.98	191,632.00	166,441.80	207,370.00	178,149.00
Department: 4045 - OUTDOOR AQUATIC CENTER Surplus (Deficit):		-57,707.92	-34,154.14	-87,962.00	-119,067.32	-73,761.00	-66,479.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4050 - CEMETERY							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4050-1-5040	GRAVE OPENING & CLOSING	44,400.00	39,100.00	40,000.00	26,275.00	33,000.00	40,000.00
001-4-4050-1-5041	DEED STATE AUDIT FEE	290.00	410.00	250.00	150.00	250.00	250.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		44,690.00	39,510.00	40,250.00	26,425.00	33,250.00	40,250.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4050-1-7400	SALE CEMETERY LOTS	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
001-4-4050-2-7050	FROM DONATIONS	2,368.88	1,330.00	0.00	0.00	0.00	0.00
001-4-4050-2-7275	MISC. REVENUES	1.00	453.52	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		27,382.38	22,396.02	20,000.00	5,712.50	20,000.00	20,000.00
Revenue Total:		72,072.38	61,906.02	60,250.00	32,137.50	53,250.00	60,250.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4050-10100	REGULAR SALARY & WAGES	57,575.31	59,244.79	65,231.00	33,846.54	64,031.00	69,446.00
001-6-4050-10200	PART-TIME & SEASONAL	13,791.28	5,824.01	20,000.00	2,674.00	10,000.00	19,992.00
001-6-4050-10400	OVERTIME PAY	582.73	779.56	800.00	643.83	800.00	800.00
001-6-4050-11100	FICA - CITY'S CONTRIB.	5,119.71	4,470.14	6,581.00	2,527.47	5,725.00	6,903.00
001-6-4050-11300	IPERS - CITY'S CONTRIB.	5,483.65	5,695.67	8,121.00	3,255.90	7,064.00	8,518.00
001-6-4050-11501	MEDICAL INS. PREMIUMS	5,631.66	6,383.04	7,070.00	3,193.68	6,387.00	7,070.00
001-6-4050-11503	INS. SELF FUNDING	268.85	47.04	0.00	23.52	47.00	0.00
001-6-4050-11602	INS - OPT OUT PMT	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4050-11820	CAR ALLOWANCE	239.98	239.98	240.00	129.19	240.00	240.00
001-6-4050-12300	TRAINING EXPENSES	0.00	0.00	150.00	45.00	150.00	150.00
001-6-4050-12400	TRAVEL & CONFERENCE	0.00	0.00	300.00	12.57	300.00	300.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		88,693.17	82,684.23	108,493.00	46,351.70	94,744.00	113,419.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4050-23100	REPAIR & MAINT. OF BLDs. & ...	301.14	658.77	2,000.00	103.92	2,000.00	8,000.00
001-6-4050-23320	RPR & MAINT OF VEHICLES	1,940.68	919.69	4,500.00	871.01	4,500.00	4,500.00
001-6-4050-23711	UTIL. SERV. - ELECTRIC	1,559.61	1,582.34	1,500.00	647.59	1,600.00	1,750.00
001-6-4050-23712	UTIL. SERV. - GAS	1,358.82	1,526.45	1,600.00	409.80	1,600.00	1,600.00
001-6-4050-23730	TELEPHONE	1,613.74	2,259.35	1,000.00	1,345.43	2,400.00	2,400.00
001-6-4050-24023	ADVERTISING & LEGAL PUBLIC...	0.00	0.00	100.00	0.00	100.00	100.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
001-6-4050-24032	STATE-DEED FILING FEE	261.00	421.00	300.00	0.00	300.00	300.00
001-6-4050-24901	CONSULT. & PROF. FEES	5,233.40	855.27	1,600.00	0.00	1,000.00	1,000.00
001-6-4050-24958	MISC. CONTRACT LABOR	4,472.89	4,211.52	8,000.00	3,954.24	8,000.00	8,000.00
001-6-4050-24959	LANDSCAPING	634.01	989.30	1,500.00	0.00	1,500.00	1,500.00
001-6-4050-25066	BLDG. & GRDS. OPER & MAINT ...	10,618.20	13,209.42	12,000.00	5,456.66	12,000.00	18,000.00
001-6-4050-25091	SAFETY SUPL. & EQUIP.	149.80	292.83	450.00	28.00	450.00	450.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		28,143.29	26,925.94	34,550.00	12,816.65	35,450.00	47,600.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4050-37271	EQUIPMENT - REPLACEMENT	24,910.76	24,043.94	72,000.00	0.00	72,000.00	0.00
001-6-4050-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	112,900.00	97,404.44	105,900.00	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:		24,910.76	24,043.94	184,900.00	97,404.44	177,900.00	0.00
Expense Total:		141,747.22	133,654.11	327,943.00	156,572.79	308,094.00	161,019.00
Department: 4050 - CEMETERY Surplus (Deficit):		-69,674.84	-71,748.09	-267,693.00	-124,435.29	-254,844.00	-100,769.00

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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5021 - CARROLL CO GROWTH PARTNER							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5021-24130	OUTSIDE AGENCY FUNDING	77,250.00	82,400.00	82,400.00	41,200.00	82,400.00	82,400.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		77,250.00	82,400.00	82,400.00	41,200.00	82,400.00	82,400.00
Expense Total:		77,250.00	82,400.00	82,400.00	41,200.00	82,400.00	82,400.00
Department: 5021 - CARROLL CO GROWTH PARTNER Total:		77,250.00	82,400.00	82,400.00	41,200.00	82,400.00	82,400.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5030 - HOUSING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5030-24130	OUTSIDE AGENCY FUNDING	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00
001-6-5030-24901	CONSULT. & PROF FEES	0.00	147.00	1,000.00	0.00	6,000.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,000.00	2,147.00	3,000.00	2,000.00	8,000.00	3,500.00
Expense Total:		2,000.00	2,147.00	3,000.00	2,000.00	8,000.00	3,500.00
Department: 5030 - HOUSING Total:		2,000.00	2,147.00	3,000.00	2,000.00	8,000.00	3,500.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5040 - PLANNING & ZONING							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-5040-1-2950	ZONING, VARIANCE, ETC.	200.00	150.00	500.00	200.00	500.00	500.00
RevCategory: 2 - LICENSES & PERMITS Total:		200.00	150.00	500.00	200.00	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-5040-1-7060	SUBDIVISION FEES	400.00	100.00	500.00	300.00	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		400.00	100.00	500.00	300.00	500.00	500.00
Revenue Total:		600.00	250.00	1,000.00	500.00	1,000.00	1,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5040-24973	COMP. PLAN/ZONING CODE	1,685.74	2,181.00	3,000.00	22.00	3,000.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		1,685.74	2,181.00	3,000.00	22.00	3,000.00	1,000.00
Expense Total:		1,685.74	2,181.00	3,000.00	22.00	3,000.00	1,000.00
Department: 5040 - PLANNING & ZONING Surplus (Deficit):		-1,085.74	-1,931.00	-2,000.00	478.00	-2,000.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5045 - CENTRAL BUSINESS DISTRIC							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-5045-1-7275	MISC. REVENUES	20,584.39	598.90	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		20,584.39	598.90	0.00	0.00	0.00	0.00
Revenue Total:		20,584.39	598.90	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5045-23711	UTIL. SERV. - ELECTRIC	13,809.74	15,458.57	16,000.00	9,087.04	16,000.00	16,000.00
001-6-5045-24958	MISC. CONTRACT LABOR	6,056.00	325.00	2,500.00	0.00	2,500.00	2,500.00
001-6-5045-24959	LANDSCAPING	4,010.27	4,768.17	5,000.00	134.45	5,000.00	5,000.00
001-6-5045-24965	REFUSE HAULERS FEES	907.20	982.00	1,000.00	576.80	1,000.00	1,000.00
001-6-5045-25066	BLDG. & GRDS. OPER & MAINT ...	0.00	13.96	0.00	0.00	0.00	0.00
001-6-5045-25067	OPER. & MAINT. SUPPLIES	2,391.38	6,845.31	7,500.00	900.47	7,500.00	7,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		27,174.59	28,393.01	32,000.00	10,698.76	32,000.00	32,000.00
Expense Total:		27,174.59	28,393.01	32,000.00	10,698.76	32,000.00	32,000.00
Department: 5045 - CENTRAL BUSINESS DISTRIC Surplus (Deficit):		-6,590.20	-27,794.11	-32,000.00	-10,698.76	-32,000.00	-32,000.00

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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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.	1,027.20	952.80	953.00	555.80	953.00	953.00
001-6-6011-11300	IPERS - CITY'S CONTRIB.	113.28	226.56	227.00	132.16	227.00	227.00
001-6-6011-12400	TRAVEL & CONFERENCE	1,168.86	3,868.23	2,500.00	3,156.00	4,500.00	4,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		16,709.34	19,447.59	18,080.00	12,243.96	20,080.00	20,080.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6011-24970	PLANNING & GOAL SETTING	4,019.55	5,632.23	6,000.00	320.00	2,000.00	2,500.00
001-6-6011-25952	MISC SUPPLIES	8,814.66	2,895.60	3,000.00	686.00	2,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		12,834.21	8,527.83	9,000.00	1,006.00	4,000.00	4,500.00
Expense Total:		29,543.55	27,975.42	27,080.00	13,249.96	24,080.00	24,580.00
Department: 6011 - LEGISLATIVE Total:		29,543.55	27,975.42	27,080.00	13,249.96	24,080.00	24,580.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	80.00	85.00	2,000.00	0.00	1,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		5,247.20	5,252.20	7,167.00	3,014.20	6,167.00	7,167.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6012-25952	MISC SUPPLIES	433.36	172.67	500.00	491.04	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		433.36	172.67	500.00	491.04	500.00	500.00
Expense Total:		5,680.56	5,424.87	7,667.00	3,505.24	6,667.00	7,667.00
Department: 6012 - EXECUTIVE Total:		5,680.56	5,424.87	7,667.00	3,505.24	6,667.00	7,667.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 6020 - FINANCIAL ADMINISTRATION							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6020-1-7500	SALE OF MERCH. & SERVICE	34,839.87	35,227.67	34,500.00	20,022.26	35,000.00	35,000.00
001-4-6020-1-7800	INSUFFICIENT FUND/LATE FEES	5,678.77	5,755.65	5,600.00	3,286.77	5,600.00	5,600.00
001-4-6020-2-7275	MISC. REVENUE	720.00	800.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		41,238.64	41,783.32	40,100.00	23,309.03	40,600.00	40,600.00
Revenue Total:		41,238.64	41,783.32	40,100.00	23,309.03	40,600.00	40,600.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6020-10100	REGULAR SALARY & WAGES	341,447.73	330,853.11	357,958.00	190,522.47	354,496.00	385,393.00
001-6-6020-10400	OVERTIME PAY	0.00	3,484.51	500.00	0.00	500.00	500.00
001-6-6020-11100	FICA - CITY'S CONTRIB.	24,936.89	24,527.48	27,751.00	14,017.01	27,486.00	29,850.00
001-6-6020-11300	IPERS - CITY'S CONTRIB.	32,233.62	27,109.26	33,791.00	17,985.26	33,417.00	36,334.00
001-6-6020-11501	MEDICAL INS. PREMIUMS	36,387.84	34,281.08	42,067.00	19,121.94	38,244.00	42,067.00
001-6-6020-11503	INS. SELF FUNDING	587.61	23.52	0.00	11.75	24.00	0.00
001-6-6020-11602	INSURANCE - OPT OUT PMT	937.92	971.04	1,068.00	525.98	971.00	1,068.00
001-6-6020-11820	CAR ALLOWANCE	4,800.12	3,969.33	4,800.00	2,584.68	4,800.00	4,800.00
001-6-6020-12101	DUES, MEMBERSHIPS, ETC.	7,793.26	7,241.95	8,500.00	700.00	8,300.00	8,500.00
001-6-6020-12300	TRAINING EXPENSES	1,168.04	745.00	2,000.00	521.50	1,500.00	2,000.00
001-6-6020-12400	TRAVEL & CONFERENCE	4,550.92	4,945.93	5,000.00	5,031.88	5,500.00	5,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		454,843.95	438,152.21	483,435.00	251,022.47	475,238.00	515,512.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6020-23320	RPR & MAINT OF VEHICLES	365.67	1,155.76	1,000.00	1,708.54	2,500.00	1,000.00
001-6-6020-23400	RPR. & MAINT. OF EQUIP.	1,953.83	2,890.71	3,000.00	1,548.15	3,000.00	3,000.00
001-6-6020-23730	TELEPHONE	5,264.43	5,645.90	5,700.00	3,044.73	5,500.00	5,700.00
001-6-6020-24023	ADS & LEGAL PUBLICATION	6,394.34	6,579.93	7,000.00	4,684.21	7,000.00	7,000.00
001-6-6020-24901	CONSULT. & PROF. FEES	23,045.00	64,134.85	29,950.00	12,333.33	26,000.00	29,950.00
001-6-6020-24952	OFFICE MACHINE CONTRACT	34,097.29	31,703.27	37,000.00	31,314.97	37,000.00	37,800.00
001-6-6020-24958	MISC. CONTRACT LABOR	15,310.25	8,345.00	58,820.00	35,741.00	58,820.00	15,000.00
001-6-6020-25050	OFFICE SUPPLIES	5,565.94	6,353.93	6,500.00	5,259.36	7,500.00	6,500.00
001-6-6020-25075	POSTAGE AND FREIGHT	3,671.98	4,411.68	4,000.00	2,055.28	4,500.00	4,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		95,668.73	131,221.03	152,970.00	97,689.57	151,820.00	110,450.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-6020-37271	EQUIPMENT - REPLACEMENT	0.00	17,565.27	5,000.00	1,678.00	5,000.00	5,000.00
001-6-6020-37272	EQUIPMENT - ADDITIONAL	3,053.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		3,053.00	17,565.27	5,000.00	1,678.00	5,000.00	5,000.00
Expense Total:		553,565.68	586,938.51	641,405.00	350,390.04	632,058.00	630,962.00
Department: 6020 - FINANCIAL ADMINISTRATION Surplus (Deficit):		-512,327.04	-545,155.19	-601,305.00	-327,081.01	-591,458.00	-590,362.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6030 - ELECTIONS							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6030-24972	ELECTIONS-CNTY AUDITOR	3,376.49	0.00	4,000.00	3,432.98	3,500.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		3,376.49	0.00	4,000.00	3,432.98	3,500.00	0.00
Expense Total:		3,376.49	0.00	4,000.00	3,432.98	3,500.00	0.00
Department: 6030 - ELECTIONS Total:		3,376.49	0.00	4,000.00	3,432.98	3,500.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 6040 - LEGAL SERVICES (ATTORNEY)							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6040-10200	PART-TIME & SEASONAL	7,800.00	7,800.00	7,800.00	4,550.00	7,800.00	9,000.00
001-6-6040-11100	FICA - CITY'S CONTRIB.	596.76	596.76	597.00	348.11	597.00	689.00
001-6-6040-11300	IPERS - CITY'S CONTRIB.	736.32	736.32	736.00	429.52	736.00	850.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		9,133.08	9,133.08	9,133.00	5,327.63	9,133.00	10,539.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6040-24111	ATTORNEY FEES - GENERAL	14,280.16	26,465.85	30,000.00	19,212.50	30,000.00	33,000.00
001-6-6040-24112	ATTORNEY FEE-COURT COST	8,434.50	7,667.50	10,000.00	4,494.00	10,000.00	12,000.00
001-6-6040-24901	CONSULT. & PROF. FEES	1,118.00	1,399.00	3,000.00	759.00	1,500.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		23,832.66	35,532.35	43,000.00	24,465.50	41,500.00	48,000.00
Expense Total:		32,965.74	44,665.43	52,133.00	29,793.13	50,633.00	58,539.00
Department: 6040 - LEGAL SERVICES (ATTORNEY) Total:		32,965.74	44,665.43	52,133.00	29,793.13	50,633.00	58,539.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 6050 - CITY HALL/GENERAL BLDGS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6050-10100	REGULAR SALARY & WAGES	44,245.86	43,920.35	46,524.00	24,805.76	46,104.00	47,957.00
001-6-6050-10400	OVERTIME PAY	0.00	618.02	800.00	1,447.65	1,675.00	1,675.00
001-6-6050-11100	FICA - CITY'S CONTRIB.	3,172.23	3,256.29	3,620.00	1,930.17	3,655.00	3,797.00
001-6-6050-11300	IPERS - CITY'S CONTRIB.	4,176.88	4,204.47	4,467.00	2,478.34	4,510.00	4,685.00
001-6-6050-11501	MEDICAL INS. PREMIUMS	7,581.72	7,953.72	8,745.00	3,976.86	7,954.00	8,745.00
001-6-6050-11503	INS. SELF FUNDING	103.19	0.00	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		59,279.88	59,952.85	64,156.00	34,638.78	63,898.00	66,859.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6050-23100	REPAIR & MAINT. OF BLDG. & ...	2,432.78	2,771.75	6,300.00	401.16	6,300.00	8,600.00
001-6-6050-23400	RPR. & MAINT. OF EQUIP.	147.94	85.96	500.00	0.00	500.00	500.00
001-6-6050-23711	UTIL. SERV. - ELECTRIC	8,049.02	8,843.41	8,500.00	4,501.09	8,800.00	8,800.00
001-6-6050-23712	UTIL. SERV. - GAS	1,189.68	1,389.19	2,500.00	433.70	2,000.00	2,000.00
001-6-6050-24958	MISC. CONTRACT LABOR	27,511.75	29,086.91	31,500.00	16,992.27	31,500.00	32,000.00
001-6-6050-25066	BLDG. & GRDS. OPER & MAINT ...	2,835.19	2,826.39	4,000.00	504.52	3,000.00	3,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		42,166.36	45,003.61	53,300.00	22,832.74	52,100.00	55,400.00
Expense Total:		101,446.24	104,956.46	117,456.00	57,471.52	115,998.00	122,259.00
Department: 6050 - CITY HALL/GENERAL BLDGS Total:		101,446.24	104,956.46	117,456.00	57,471.52	115,998.00	122,259.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 6060 - TORT LIABILITY							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6060-24081	INS. - GENERAL, TORT & WC	312,943.81	406,819.58	465,350.00	481,346.00	481,346.00	576,432.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		312,943.81	406,819.58	465,350.00	481,346.00	481,346.00	576,432.00
Expense Total:		312,943.81	406,819.58	465,350.00	481,346.00	481,346.00	576,432.00
Department: 6060 - TORT LIABILITY Total:		312,943.81	406,819.58	465,350.00	481,346.00	481,346.00	576,432.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 6900 - GENERAL GOVERNMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-6900-2-4041	FEMA - COVID19 GRANT	6,960.24	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		6,960.24	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6900-4-7150	REFUNDS	0.00	0.00	0.00	759.32	760.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	0.00	759.32	760.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-6900-4-4800	SALE OF REAL PROPERTY	0.00	0.00	0.00	35,775.00	35,775.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	0.00	35,775.00	35,775.00	0.00
Revenue Total:		6,960.24	0.00	0.00	36,534.32	36,535.00	0.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6900-12991	EMP. GROWTH/RECOGNITION	6,711.67	9,936.70	10,000.00	5,362.91	10,000.00	11,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		6,711.67	9,936.70	10,000.00	5,362.91	10,000.00	11,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6900-24121	EMPLOYEE PHYSICALS	8,271.01	4,261.50	4,500.00	831.00	4,500.00	4,500.00
001-6-6900-24122	DRUG/ALCOHOL TESTING	866.00	826.00	1,000.00	800.00	1,000.00	1,000.00
001-6-6900-24123	SAFETY TRNG/ ADA ISSUES	3,218.34	2,780.24	5,000.00	1,750.00	5,000.00	5,000.00
001-6-6900-24182	PROPERTY ASSESSMENTS	0.00	0.00	2,500.00	4,065.00	4,850.00	2,500.00
001-6-6900-24190	MISC. GENERAL FUND	1,483.50	32.00	1,000.00	322.00	1,000.00	1,000.00
001-6-6900-24978	CAAT6 CABLE CHANNEL	24,123.87	25,540.17	30,000.00	12,273.92	30,000.00	30,000.00
001-6-6900-24981	ALLEY: BLK 10 LUST	6,972.00	7,032.00	7,000.00	4,708.00	7,500.00	7,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		44,934.72	40,471.91	51,000.00	24,749.92	53,850.00	51,500.00
Expense Total:		51,646.39	50,408.61	61,000.00	30,112.83	63,850.00	62,500.00
Department: 6900 - GENERAL GOVERNMENT Surplus (Deficit):		-44,686.15	-50,408.61	-61,000.00	6,421.49	-27,315.00	-62,500.00

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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-9100-4-8302	TRNSFR FROM EE BEN FUND	927,750.82	859,967.63	960,148.00	0.00	987,036.00	1,003,044.00
001-4-9100-4-8303	TRNSFR TORT & WC WTR/SWR	87,827.00	112,200.00	112,200.00	0.00	131,338.00	131,338.00
001-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	1,483.50	5,000.00	0.00	52,500.00	5,000.00
001-4-9100-4-8325	TRNSFR FROM WESTFIELD UR	3,470.22	0.00	1,195.00	0.00	1,195.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,019,048.04	973,651.13	1,078,543.00	0.00	1,172,069.00	1,139,382.00
Revenue Total:		1,019,048.04	973,651.13	1,078,543.00	0.00	1,172,069.00	1,139,382.00
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	43,503.07	47,750.00	18,133.00	0.00	18,133.00	14,500.00
001-6-9100-59135	TRNSFR TO CP-REC BUILDING	157,000.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		250,503.07	97,750.00	68,133.00	0.00	68,133.00	64,500.00
Expense Total:		250,503.07	97,750.00	68,133.00	0.00	68,133.00	64,500.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		768,544.97	875,901.13	1,010,410.00	0.00	1,103,936.00	1,074,882.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9500 - GENERAL PURPOSE LEVY							
Revenue							
RevCategory: 1 - TAXES							
001-4-9500-4-1000	PROPERTY TAX	4,317,015.49	4,279,958.61	4,112,140.00	2,332,062.48	4,112,140.00	4,208,549.00
001-4-9500-4-1010	DELINQ. PROPERTY TAXES	1,555.13	0.00	0.00	0.00	0.00	0.00
001-4-9500-4-1030	AG LAND TAX	1,473.93	1,658.56	2,171.00	1,551.59	2,171.00	2,338.00
001-4-9500-4-1130	PROPERTY TAX-INSURANCE	202,857.77	260,586.91	275,000.00	155,878.80	275,000.00	281,450.00
001-4-9500-4-1131	DELINQ PROP TAXES-INS.	55.49	0.00	0.00	0.00	0.00	0.00
001-4-9500-4-1650	CABLE TV FRANCHISE TAX	100,306.61	99,057.58	100,000.00	46,768.39	93,500.00	93,500.00
RevCategory: 1 - TAXES Total:		4,623,264.42	4,641,261.66	4,489,311.00	2,536,261.26	4,482,811.00	4,585,837.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-9500-4-4340	PROP TAX REPLACEMENT	148,669.73	117,426.47	86,236.00	43,091.69	86,184.00	54,942.00
001-4-9500-4-4341	BPTC REPLACEMENT	0.00	0.00	137,000.00	85,520.38	171,041.00	215,938.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		148,669.73	117,426.47	223,236.00	128,612.07	257,225.00	270,880.00
Revenue Total:		4,771,934.15	4,758,688.13	4,712,547.00	2,664,873.33	4,740,036.00	4,856,717.00
Department: 9500 - GENERAL PURPOSE LEVY Total:		4,771,934.15	4,758,688.13	4,712,547.00	2,664,873.33	4,740,036.00	4,856,717.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
001-4-9750-4-3000 INTEREST ON DEPOSITS	29,981.78	138,515.89	50,000.00	87,471.26	150,000.00	100,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	29,981.78	138,515.89	50,000.00	87,471.26	150,000.00	100,000.00
Revenue Total:	29,981.78	138,515.89	50,000.00	87,471.26	150,000.00	100,000.00
Department: 9750 - INTEREST INCOME Total:	29,981.78	138,515.89	50,000.00	87,471.26	150,000.00	100,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	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 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9900 - MISCELLANEOUS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-9900-4-7150	REFUNDS	0.00	2.51	0.00	0.00	0.00	0.00
001-4-9900-4-7275	MISC. REVENUES	606.19	1,256.08	50.00	177.80	180.00	50.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		606.19	1,258.59	50.00	177.80	180.00	50.00
Revenue Total:		606.19	1,258.59	50.00	177.80	180.00	50.00
Department: 9900 - MISCELLANEOUS Total:		606.19	1,258.59	50.00	177.80	180.00	50.00
Fund: 001 - GENERAL FUND Surplus (Deficit):		-74,839.84	-75,216.91	-1,568,522.00	-1,323,811.08	-1,143,520.00	-1,058,894.00

**GENERAL FUND
HOTEL MOTEL TAX FUND
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**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	0.00	5,000.00	1,300.00	5,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		0.00	0.00	5,000.00	1,300.00	5,000.00	5,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
010-4-4041-1-5031	REC CENTER - CULTURAL	6,900.01	6,976.41	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		6,900.01	6,976.41	0.00	0.00	0.00	0.00
Revenue Total:		6,900.01	6,976.41	5,000.00	1,300.00	5,000.00	5,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
010-6-4041-10100	REGULAR SALARY & WAGES	2,359.52	2,045.53	2,136.00	1,107.12	2,136.00	2,332.00
010-6-4041-11100	FICA - CITY'S CONTRIBUTION	157.24	144.25	163.00	80.75	163.00	178.00
010-6-4041-11300	IPERS - CITY'S CONTRIBUTION	222.80	179.58	201.00	104.47	201.00	220.00
010-6-4041-11501	MEDICAL INS. PREMIUMS	565.32	404.89	288.00	130.02	260.00	288.00
010-6-4041-11503	INS. SELF FUNDING	7.68	1.00	0.00	1.20	2.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		3,312.56	2,775.25	2,788.00	1,423.56	2,762.00	3,018.00
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-4041-23100	REPAIR & MAINT. OF BLDGS	0.00	0.00	2,500.00	361.25	2,500.00	2,500.00
010-6-4041-23711	UTIL. SERV. - ELECTRIC	6,645.49	8,271.80	5,500.00	3,106.14	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	126.86	64.30	2,400.00	0.00	2,400.00	2,400.00
010-6-4041-25066	BLDG. & GRDS. OPER & MAINT ...	0.00	408.60	1,000.00	0.00	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:		6,772.35	8,744.70	13,825.00	3,467.39	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:		10,084.91	11,519.95	266,613.00	4,890.95	267,587.00	17,843.00
Department: 4041 - REC CENTER - CULTURAL Surplus (Deficit):		-3,184.90	-4,543.54	-261,613.00	-3,590.95	-262,587.00	-12,843.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4060 - PARK & REC CAPITAL							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
010-6-4060-37951	PARK & REC CAPITAL	23,651.64	33,143.49	54,500.00	17,389.00	54,500.00	8,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		23,651.64	33,143.49	54,500.00	17,389.00	54,500.00	8,000.00
Expense Total:		23,651.64	33,143.49	54,500.00	17,389.00	54,500.00	8,000.00
Department: 4060 - PARK & REC CAPITAL Total:		23,651.64	33,143.49	54,500.00	17,389.00	54,500.00	8,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5011 - COMMUNITY BETTERMENT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-5011-24021	PUBLICITY - PUBLIC RELATIONS	2,627.75	10,167.41	5,000.00	584.50	5,000.00	5,000.00
010-6-5011-24024	CHAMBER PROMOTION	9,972.25	38,989.93	30,000.00	15,988.01	30,000.00	35,000.00
010-6-5011-24140	COMM. ECON. DEVELOPMENT	10,000.00	100,000.00	0.00	0.00	0.00	0.00
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:		22,600.00	149,157.34	40,000.00	16,572.51	40,000.00	45,000.00
Expense Total:		22,600.00	149,157.34	40,000.00	16,572.51	40,000.00	45,000.00
Department: 5011 - COMMUNITY BETTERMENT Total:		22,600.00	149,157.34	40,000.00	16,572.51	40,000.00	45,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
010-6-9100-59126	TRNSFR TO CP-PARKS & REC	100,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00
010-6-9100-59135	TRNSFR TO CP-REC BUILDING	50,000.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		150,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00
Expense Total:		150,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		150,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9603 - HOTEL MOTEL TAX							
Revenue							
RevCategory: 1 - TAXES							
010-4-9603-4-1691	HOTEL MOTEL TAX	241,364.34	242,607.78	205,000.00	163,745.74	240,000.00	240,000.00
RevCategory: 1 - TAXES Total:		241,364.34	242,607.78	205,000.00	163,745.74	240,000.00	240,000.00
Revenue Total:		241,364.34	242,607.78	205,000.00	163,745.74	240,000.00	240,000.00
Department: 9603 - HOTEL MOTEL TAX Total:		241,364.34	242,607.78	205,000.00	163,745.74	240,000.00	240,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
010-4-9750-4-3000	INTEREST ON DEPOSITS	2,325.12	9,123.81	2,000.00	6,071.69	10,000.00	10,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		2,325.12	9,123.81	2,000.00	6,071.69	10,000.00	10,000.00
Revenue Total:		2,325.12	9,123.81	2,000.00	6,071.69	10,000.00	10,000.00
Department: 9750 - INTEREST INCOME Total:		2,325.12	9,123.81	2,000.00	6,071.69	10,000.00	10,000.00
Fund: 010 - HOTEL/MOTEL TAX Surplus (Deficit):		44,252.92	-35,112.78	-249,113.00	132,264.97	-207,087.00	84,157.00

**GENERAL FUND
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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 020 - ELECTRIC FRANCHISE						
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
020-6-9100-59107 TRNSFR TO CP-STREETS	0.00	200,000.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:	0.00	200,000.00	0.00	0.00	0.00	0.00
Expense Total:	0.00	200,000.00	0.00	0.00	0.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	200,000.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9604 - ELECTRIC FRANCHISE							
Revenue							
RevCategory: 1 - TAXES							
020-4-9604-4-1660	ELECTRIC FRANCHISE FEE	104,662.68	115,103.06	105,000.00	65,178.55	115,000.00	115,000.00
RevCategory: 1 - TAXES Total:		104,662.68	115,103.06	105,000.00	65,178.55	115,000.00	115,000.00
Revenue Total:		104,662.68	115,103.06	105,000.00	65,178.55	115,000.00	115,000.00
Department: 9604 - ELECTRIC FRANCHISE Total:		104,662.68	115,103.06	105,000.00	65,178.55	115,000.00	115,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
020-4-9750-4-3000 INTEREST ON DEPOSITS	308.36	3,518.33	400.00	801.95	1,500.00	1,500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	308.36	3,518.33	400.00	801.95	1,500.00	1,500.00
Revenue Total:	308.36	3,518.33	400.00	801.95	1,500.00	1,500.00
Department: 9750 - INTEREST INCOME Total:	308.36	3,518.33	400.00	801.95	1,500.00	1,500.00
Fund: 020 - ELECTRIC FRANCHISE Surplus (Deficit):	104,971.04	-81,378.61	105,400.00	65,980.50	116,500.00	116,500.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	0.00	40,000.00	360,000.00	40,000.00	360,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	40,000.00	360,000.00	40,000.00	360,000.00	0.00
Expense Total:		0.00	40,000.00	360,000.00	40,000.00	360,000.00	0.00
Department: 5030 - HOUSING Total:		0.00	40,000.00	360,000.00	40,000.00	360,000.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
100-6-9100-59126	TRANSFR TO CP-PARKS & REC	0.00	100,000.00	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
100-6-9100-59137	TRANSFR TO CP-UTILITY FUND	0.00	0.00	0.00	0.00	1,017,500.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	100,000.00	0.00	0.00	1,017,500.00	0.00
Expense Total:		0.00	100,000.00	0.00	0.00	1,017,500.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		0.00	100,000.00	0.00	0.00	1,017,500.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
100-4-9750-4-3000	INTEREST ON DEPOSITS	2,795.20	24,411.46	3,000.00	15,971.39	20,034.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		2,795.20	24,411.46	3,000.00	15,971.39	20,034.00	0.00
Revenue Total:		2,795.20	24,411.46	3,000.00	15,971.39	20,034.00	0.00
Department: 9750 - INTEREST INCOME Total:		2,795.20	24,411.46	3,000.00	15,971.39	20,034.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9901 - APRA NEU FUNDING						
Revenue						
RevCategory: 4 - INTERGOVERNMENTAL						
100-4-9901-3-4042 ARPA NEU GRANT	735,129.56	735,129.55	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:	735,129.56	735,129.55	0.00	0.00	0.00	0.00
Revenue Total:	735,129.56	735,129.55	0.00	0.00	0.00	0.00
Department: 9901 - APRA NEU FUNDING Total:	735,129.56	735,129.55	0.00	0.00	0.00	0.00
Fund: 100 - FEDERAL GRANTS SR FUND Surplus (Deficit):	737,924.76	619,541.01	-357,000.00	-24,028.61	-1,357,466.00	0.00

**ROAD USE TAX FUND
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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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							
110-4-2010-2-4011	FEMA GRANT REIMBURSEMENT	155.88	0.00	0.00	0.00	0.00	0.00
110-4-2010-2-4300	R.U.T. FROM STATE	1,421,274.31	1,420,285.83	1,341,730.00	746,436.87	1,362,372.00	1,372,693.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		1,421,430.19	1,420,285.83	1,341,730.00	746,436.87	1,362,372.00	1,372,693.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
110-4-2010-1-7500	SALE OF MDSE & SERV	1,400.00	0.00	1,000.00	0.00	500.00	500.00
110-4-2010-4-7275	MISC. REVENUES	3,943.13	12,649.47	100.00	0.00	100.00	100.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		5,343.13	12,649.47	1,100.00	0.00	600.00	600.00
Revenue Total:		1,426,773.32	1,432,935.30	1,342,830.00	746,436.87	1,362,972.00	1,373,293.00
Department: 2010 - STREET CONSTRUCTION Total:		1,426,773.32	1,432,935.30	1,342,830.00	746,436.87	1,362,972.00	1,373,293.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2013-10100	REGULAR SALARY & WAGES	311,243.44	322,895.64	353,718.00	188,361.91	335,746.00	361,950.00
110-6-2013-10400	OVERTIME PAY	3,806.31	2,989.69	3,000.00	999.08	3,000.00	3,000.00
110-6-2013-11100	FICA - CITY'S CONTRIB.	23,025.60	23,717.98	27,289.00	13,824.27	25,914.00	27,919.00
110-6-2013-11300	IPERS - CITY'S CONTRIB.	29,739.91	30,763.59	33,674.00	17,788.68	31,978.00	34,451.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		367,815.26	380,366.90	417,681.00	220,973.94	396,638.00	427,320.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2013-23400	RPR. & MAINT. OF EQUIP.	9,048.07	39,559.90	18,000.00	23,256.65	40,000.00	40,000.00
110-6-2013-23711	UTIL. SERV. - ELECTRIC	2,362.62	2,632.15	2,500.00	1,534.22	2,500.00	2,500.00
110-6-2013-24958	MISC. CONTRACT LABOR	6,832.04	19,066.44	65,000.00	14,509.64	65,000.00	65,000.00
110-6-2013-25068	EQUIP. MAINT. SUPPLIES	33,280.31	48,901.54	40,000.00	14,345.45	40,000.00	40,000.00
110-6-2013-25069	EQUIP. OPER. SUPPLIES	25,753.71	45,188.86	40,000.00	14,981.76	40,000.00	40,000.00
110-6-2013-25070	STREET MAINT. SUPPLIES	99,324.97	96,579.89	100,000.00	32,654.27	100,000.00	100,000.00
110-6-2013-25091	SAFETY SUPL. & EQUIP.	65.98	530.04	1,000.00	1,221.83	1,500.00	1,000.00
110-6-2013-25100	SIGNS & SIGNALS	23,629.62	15,722.40	25,000.00	17,245.00	25,000.00	25,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		200,297.32	268,181.22	291,500.00	119,748.82	314,000.00	313,500.00
ExpCategory: 3 - CAPITAL OUTLAY							
110-6-2013-37271	EQUIPMENT - REPLACEMENT	57,445.00	23,950.00	432,050.00	146,501.00	432,000.00	325,000.00
110-6-2013-37272	EQUIPMENT - ADDITIONAL	0.00	16,785.00	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:		57,445.00	40,735.00	497,050.00	146,501.00	432,000.00	390,000.00
Expense Total:		625,557.58	689,283.12	1,206,231.00	487,223.76	1,142,638.00	1,130,820.00
Department: 2013 - ROADWAY MAINTENANCE Total:		625,557.58	689,283.12	1,206,231.00	487,223.76	1,142,638.00	1,130,820.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2050 - SNOW REMOVAL							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2050-10100	REGULAR SALARY & WAGES	16,719.94	32,439.51	45,000.00	1,470.92	40,000.00	40,000.00
110-6-2050-10400	OVERTIME PAY	3,007.42	8,756.61	15,000.00	1,143.74	10,000.00	10,000.00
110-6-2050-11100	FICA - CITY'S CONTRIB.	1,444.86	3,029.51	4,590.00	190.67	3,825.00	3,825.00
110-6-2050-11300	IPERS - CITY'S CONTRIB.	1,862.24	3,888.90	5,664.00	246.83	4,720.00	4,720.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		23,034.46	48,114.53	70,254.00	3,052.16	58,545.00	58,545.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2050-23400	RPR. & MAINT. OF EQUIP.	134.30	0.00	6,000.00	0.00	6,000.00	6,000.00
110-6-2050-24958	MISC. CONTRACT LABOR	0.00	3,480.00	10,000.00	0.00	10,000.00	10,000.00
110-6-2050-25012	SNOW & ICE SUPPLIES	27,325.80	48,766.04	50,000.00	12,359.61	50,000.00	50,000.00
110-6-2050-25067	OPER. & MAINT. SUPPLIES	18,018.01	15,863.69	20,000.00	2,409.72	20,000.00	20,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		45,478.11	68,109.73	86,000.00	14,769.33	86,000.00	86,000.00
Expense Total:		68,512.57	116,224.26	156,254.00	17,821.49	144,545.00	144,545.00
Department: 2050 - SNOW REMOVAL Total:		68,512.57	116,224.26	156,254.00	17,821.49	144,545.00	144,545.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2070 - STREET CLEANING							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2070-10100	REGULAR SALARY & WAGES	19,806.77	14,961.44	20,000.00	8,893.37	20,000.00	20,000.00
110-6-2070-10400	OVERTIME PAY	618.24	1,549.47	2,000.00	1,033.56	2,000.00	2,000.00
110-6-2070-11100	FICA - CITY'S CONTRIB.	1,520.99	1,220.97	1,683.00	730.29	1,683.00	1,683.00
110-6-2070-11300	IPERS - CITY'S CONTRIB.	1,928.09	1,558.63	2,077.00	937.09	2,077.00	2,077.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		23,874.09	19,290.51	25,760.00	11,594.31	25,760.00	25,760.00
Expense Total:		23,874.09	19,290.51	25,760.00	11,594.31	25,760.00	25,760.00
Department: 2070 - STREET CLEANING Total:		23,874.09	19,290.51	25,760.00	11,594.31	25,760.00	25,760.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 2902 - RUT ADMINISTRATION							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2902-10100	REGULAR SALARY & WAGES	90,548.16	83,565.33	77,071.00	44,747.98	75,795.00	78,697.00
110-6-2902-10400	OVERTIME PAY	5,582.75	4,987.22	6,000.00	5,198.68	6,000.00	6,000.00
110-6-2902-11100	FICA - CITY'S CONTRIB.	7,009.28	6,484.18	6,355.00	3,676.49	6,257.00	6,479.00
110-6-2902-11300	IPERS - CITY'S CONTRIB.	9,003.49	8,282.33	7,842.00	4,680.84	7,721.00	7,995.00
110-6-2902-11501	MEDICAL INS. PREMIUMS	63,715.68	70,284.50	77,448.00	32,183.07	67,328.00	77,448.00
110-6-2902-11503	INS. SELF FUNDING	1,363.58	152.14	0.00	76.42	153.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		177,222.94	173,755.70	174,716.00	90,563.48	163,254.00	176,619.00
Expense Total:		177,222.94	173,755.70	174,716.00	90,563.48	163,254.00	176,619.00
Department: 2902 - RUT ADMINISTRATION Total:		177,222.94	173,755.70	174,716.00	90,563.48	163,254.00	176,619.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
110-4-9100-4-8302 TRNSFR FROM EE BEN FUND	140,613.72	149,382.73	166,622.00	0.00	151,656.00	166,597.00
110-4-9100-4-8325 TRNSFR FROM WESTFIELD UR	144,803.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	285,416.72	149,382.73	166,622.00	0.00	151,656.00	166,597.00
Revenue Total:	285,416.72	149,382.73	166,622.00	0.00	151,656.00	166,597.00
Expense						
ExpCategory: 5 - TRANSFERS						
110-6-9100-59107 TRNSFR TO CP-STREETS	0.00	100,000.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:	0.00	100,000.00	0.00	0.00	0.00	0.00
Expense Total:	0.00	100,000.00	0.00	0.00	0.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):	285,416.72	49,382.73	166,622.00	0.00	151,656.00	166,597.00
Fund: 110 - ROAD USE TAX FUND Surplus (Deficit):	817,022.86	483,764.44	-53,509.00	139,233.83	38,431.00	62,146.00

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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 112 - EMP BENEFIT S.R.							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
112-6-9100-59100	TRNSFR TO GENERAL FUND	927,750.82	859,967.63	960,148.00	0.00	987,036.00	1,003,044.00
112-6-9100-59128	TRNSFR TO RUT	140,613.72	149,382.73	166,622.00	0.00	151,656.00	166,597.00
ExpCategory: 5 - TRANSFERS Total:		1,068,364.54	1,009,350.36	1,126,770.00	0.00	1,138,692.00	1,169,641.00
Expense Total:		1,068,364.54	1,009,350.36	1,126,770.00	0.00	1,138,692.00	1,169,641.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,068,364.54	1,009,350.36	1,126,770.00	0.00	1,138,692.00	1,169,641.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9502 - EMPLOYEE BENEFIT LEVY							
Revenue							
RevCategory: 1 - TAXES							
112-4-9502-4-1160	PROPERTY TAX	1,034,002.61	983,913.06	1,075,627.00	609,584.86	1,075,627.00	1,100,850.00
112-4-9502-4-1161	DELINQ. PROPERTY TAXES	330.03	0.00	0.00	0.00	0.00	0.00
RevCategory: 1 - TAXES Total:		1,034,332.64	983,913.06	1,075,627.00	609,584.86	1,075,627.00	1,100,850.00
RevCategory: 4 - INTERGOVERNMENTAL							
112-4-9502-4-4340	PROP TAX REPLACEMENT	34,031.90	25,437.30	21,143.00	10,565.10	21,130.00	15,848.00
112-4-9502-4-4341	BPTC REPLACEMENT	0.00	0.00	30,000.00	20,967.69	41,935.00	52,943.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		34,031.90	25,437.30	51,143.00	31,532.79	63,065.00	68,791.00
Revenue Total:		1,068,364.54	1,009,350.36	1,126,770.00	641,117.65	1,138,692.00	1,169,641.00
Department: 9502 - EMPLOYEE BENEFIT LEVY Total:		1,068,364.54	1,009,350.36	1,126,770.00	641,117.65	1,138,692.00	1,169,641.00
Fund: 112 - EMP BENEFIT S.R. Surplus (Deficit):		0.00	0.00	0.00	641,117.65	0.00	0.00

**LOCAL OPTION SALES TAX
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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	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	0.00	0.00	0.00	35,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	0.00	0.00	35,000.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	35,000.00
Department: 1010 - POLICE OPERATIONS Total:		0.00	0.00	0.00	0.00	0.00	35,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2040 - TRAFFIC SERVICES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-2040-24958	MISC. CONTRACT LABOR	19,791.00	359.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		19,791.00	359.00	0.00	0.00	0.00	0.00
Expense Total:		19,791.00	359.00	0.00	0.00	0.00	0.00
Department: 2040 - TRAFFIC SERVICES Total:		19,791.00	359.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4030 - PARKS & OPEN SPACES							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4030-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	56,500.00
121-6-4030-37951	PARK DEVELOPMENT	0.00	9,300.00	110,000.00	12,280.00	100,700.00	60,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	9,300.00	110,000.00	12,280.00	100,700.00	116,500.00
Expense Total:		0.00	9,300.00	110,000.00	12,280.00	100,700.00	116,500.00
Department: 4030 - PARKS & OPEN SPACES Total:		0.00	9,300.00	110,000.00	12,280.00	100,700.00	116,500.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 4035 - GOLF COURSE							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4035-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	120,000.00	101,275.00	101,275.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	120,000.00	101,275.00	101,275.00	0.00
Expense Total:		0.00	0.00	120,000.00	101,275.00	101,275.00	0.00
Department: 4035 - GOLF COURSE Total:		0.00	0.00	120,000.00	101,275.00	101,275.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4040 - RECREATION CENTER							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4040-37501	BUILDING RENOVATIONS	14,783.00	0.00	60,000.00	0.00	60,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		14,783.00	0.00	60,000.00	0.00	60,000.00	0.00
Expense Total:		14,783.00	0.00	60,000.00	0.00	60,000.00	0.00
Department: 4040 - RECREATION CENTER Total:		14,783.00	0.00	60,000.00	0.00	60,000.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5020 - ECONOMIC DEVELOPMENT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5020-23713	UTILITY SERVICE - WATER	472.73	548.52	600.00	264.48	600.00	600.00
121-6-5020-24132	RETAIL RECRUITMENT PROJECT	50,000.00	50,000.00	0.00	0.00	0.00	0.00
121-6-5020-24901	CONSULT. & PROF. FEES	0.00	5,000.00	0.00	0.00	2,500.00	0.00
121-6-5020-24958	MISC. CONTRACT LABOR	3,300.00	3,600.00	3,600.00	1,800.00	3,600.00	3,600.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		53,772.73	59,148.52	4,200.00	2,064.48	6,700.00	4,200.00
Expense Total:		53,772.73	59,148.52	4,200.00	2,064.48	6,700.00	4,200.00
Department: 5020 - ECONOMIC DEVELOPMENT Total:		53,772.73	59,148.52	4,200.00	2,064.48	6,700.00	4,200.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 5030 - HOUSING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5030-24904	REGION 12 HOUSING CONTRA...	0.00	0.00	0.00	0.00	60,000.00	120,000.00
121-6-5030-24905	ABANDONED PROPERTIES	0.00	0.00	0.00	0.00	0.00	50,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	0.00	0.00	60,000.00	170,000.00
Expense Total:		0.00	0.00	0.00	0.00	60,000.00	170,000.00
Department: 5030 - HOUSING Total:		0.00	0.00	0.00	0.00	60,000.00	170,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6900 - GENERAL GOVERNMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
121-4-6900-2-4045	COVID-19 GRANT	74,871.62	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		74,871.62	0.00	0.00	0.00	0.00	0.00
Revenue Total:		74,871.62	0.00	0.00	0.00	0.00	0.00
Department: 6900 - GENERAL GOVERNMENT Total:		74,871.62	0.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
121-6-9100-59107	TRNSFR TO CP-STREETS	680,000.00	710,000.00	75,000.00	0.00	0.00	300,000.00
121-6-9100-59109	TRNSFR TO DEBT SERVICE	0.00	391,067.11	397,713.00	0.00	397,713.00	394,313.00
121-6-9100-59118	TRNSFR TO DEBT-LOST RELIEF	500,492.00	556,033.00	477,888.00	0.00	477,888.00	235,000.00
121-6-9100-59126	TRNSFR TO CP-PARKS & REC	150,000.00	578,080.00	425,000.00	0.00	425,000.00	50,000.00
121-6-9100-59135	TRNSFR TO CP-REC BUILDING	840,000.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		2,170,492.00	2,235,180.11	1,375,601.00	0.00	1,300,601.00	979,313.00
Expense Total:		2,170,492.00	2,235,180.11	1,375,601.00	0.00	1,300,601.00	979,313.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		2,170,492.00	2,235,180.11	1,375,601.00	0.00	1,300,601.00	979,313.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	2,041,932.48	2,162,626.30	1,904,305.00	1,098,067.80	2,100,000.00	2,100,000.00
RevCategory: 1 - TAXES Total:		2,041,932.48	2,162,626.30	1,904,305.00	1,098,067.80	2,100,000.00	2,100,000.00
Revenue Total:		2,041,932.48	2,162,626.30	1,904,305.00	1,098,067.80	2,100,000.00	2,100,000.00
Department: 9600 - LOCAL OPTION SALES TAX Total:		2,041,932.48	2,162,626.30	1,904,305.00	1,098,067.80	2,100,000.00	2,100,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
121-4-9750-4-3000 INTEREST ON DEPOSITS	7,254.08	30,028.10	5,000.00	11,273.66	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	7,254.08	30,028.10	5,000.00	11,273.66	20,000.00	20,000.00
Revenue Total:	7,254.08	30,028.10	5,000.00	11,273.66	20,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:	7,254.08	30,028.10	5,000.00	11,273.66	20,000.00	20,000.00
Fund: 121 - LOCAL OPTION SALES TAX Surplus (Deficit):	-134,780.55	-111,333.23	239,504.00	993,721.98	490,724.00	814,987.00

**URBAN RENEWAL
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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 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 125 - U.R. DOWNTOWN S.R.							
Department: 5035 - URBAN RENEWAL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
125-6-5035-24999	TIF REFUNDING	16,264.45	18,520.57	25,000.00	11,400.55	22,801.00	25,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		16,264.45	18,520.57	25,000.00	11,400.55	22,801.00	25,000.00
Expense Total:		16,264.45	18,520.57	25,000.00	11,400.55	22,801.00	25,000.00
Department: 5035 - URBAN RENEWAL Total:		16,264.45	18,520.57	25,000.00	11,400.55	22,801.00	25,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
125-6-9100-59100	TRNSFR TO GENERAL FUND	0.00	1,483.50	5,000.00	0.00	52,500.00	5,000.00
125-6-9100-59130	TRNSFR TO WUF	962,200.00	181,037.50	0.00	0.00	0.00	1,062,500.00
125-6-9100-59136	TRANSFER TO SUF	101,250.00	861,750.00	990,125.00	0.00	990,125.00	75,750.00
ExpCategory: 5 - TRANSFERS Total:		1,063,450.00	1,044,271.00	995,125.00	0.00	1,042,625.00	1,143,250.00
Expense Total:		1,063,450.00	1,044,271.00	995,125.00	0.00	1,042,625.00	1,143,250.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,063,450.00	1,044,271.00	995,125.00	0.00	1,042,625.00	1,143,250.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9512 - U.R. DOWNTOWN							
Revenue							
RevCategory: 1 - TAXES							
125-4-9512-4-1500	PROPERTY TAX - TIF	978,855.02	1,106,049.72	1,073,221.00	615,366.95	1,124,453.00	1,098,000.00
RevCategory: 1 - TAXES Total:		978,855.02	1,106,049.72	1,073,221.00	615,366.95	1,124,453.00	1,098,000.00
RevCategory: 4 - INTERGOVERNMENTAL							
125-4-9512-4-4341	BPTC REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	100,000.00	0.00	0.00	0.00
Revenue Total:		978,855.02	1,106,049.72	1,173,221.00	615,366.95	1,124,453.00	1,098,000.00
Department: 9512 - U.R. DOWNTOWN Total:		978,855.02	1,106,049.72	1,173,221.00	615,366.95	1,124,453.00	1,098,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
125-4-9750-4-3000	INTEREST ON DEPOSITS	1,129.47	2,601.15	1,000.00	2,964.20	5,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		1,129.47	2,601.15	1,000.00	2,964.20	5,000.00	5,000.00
Revenue Total:		1,129.47	2,601.15	1,000.00	2,964.20	5,000.00	5,000.00
Department: 9750 - INTEREST INCOME Total:		1,129.47	2,601.15	1,000.00	2,964.20	5,000.00	5,000.00
Fund: 125 - U.R. DOWNTOWN S.R. Surplus (Deficit):		-99,729.96	45,859.30	154,096.00	606,930.60	64,027.00	-65,250.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 131 - U.R. ASHWOOD BUSINESS PRK						
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
131-6-9100-59109 TRANSFR TO DEBT SERVICE	31,417.97	2,604.67	1,853.00	0.00	1,953.00	1,770.00
ExpCategory: 5 - TRANSFERS Total:	31,417.97	2,604.67	1,853.00	0.00	1,953.00	1,770.00
Expense Total:	31,417.97	2,604.67	1,853.00	0.00	1,953.00	1,770.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	31,417.97	2,604.67	1,853.00	0.00	1,953.00	1,770.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9516 - UR ASHWOOD BUSINESS PARK							
Revenue							
RevCategory: 1 - TAXES							
131-4-9516-4-1500	PROPERTY TAX-TIF	31,339.69	2,584.93	1,853.00	1,014.53	1,943.00	1,760.00
RevCategory: 1 - TAXES Total:		31,339.69	2,584.93	1,853.00	1,014.53	1,943.00	1,760.00
Revenue Total:		31,339.69	2,584.93	1,853.00	1,014.53	1,943.00	1,760.00
Department: 9516 - UR ASHWOOD BUSINESS PARK Total:		31,339.69	2,584.93	1,853.00	1,014.53	1,943.00	1,760.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
131-4-9750-4-3000 INTEREST ON DEPOSITS	78.28	19.74	0.00	6.24	10.00	10.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	78.28	19.74	0.00	6.24	10.00	10.00
Revenue Total:	78.28	19.74	0.00	6.24	10.00	10.00
Department: 9750 - INTEREST INCOME Total:	78.28	19.74	0.00	6.24	10.00	10.00
Fund: 131 - U.R. ASHWOOD BUSINESS PRK Surplus (Deficit):	0.00	0.00	0.00	1,020.77	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 132 - WESTFIELD UR SPEC REV							
Department: 5035 - URBAN RENEWAL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
132-6-5035-24999	TIF REFUNDING	0.00	0.00	57,465.00	28,732.35	57,465.00	57,465.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	57,465.00	28,732.35	57,465.00	57,465.00
Expense Total:		0.00	0.00	57,465.00	28,732.35	57,465.00	57,465.00
Department: 5035 - URBAN RENEWAL Total:		0.00	0.00	57,465.00	28,732.35	57,465.00	57,465.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
132-6-9100-59100	TRNSFR TO GENERAL FUND	3,470.22	0.00	1,195.00	0.00	1,195.00	0.00
132-6-9100-59128	TRNSFR TO RUT	144,803.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		148,273.22	0.00	1,195.00	0.00	1,195.00	0.00
Expense Total:		148,273.22	0.00	1,195.00	0.00	1,195.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		148,273.22	0.00	1,195.00	0.00	1,195.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9517 - UR WESTFIELD							
Revenue							
RevCategory: 1 - TAXES							
132-4-9517-4-1500	PROPERTY TAX - TIF	148,273.22	0.00	100,000.00	52,387.28	104,774.00	57,465.00
RevCategory: 1 - TAXES Total:		148,273.22	0.00	100,000.00	52,387.28	104,774.00	57,465.00
Revenue Total:		148,273.22	0.00	100,000.00	52,387.28	104,774.00	57,465.00
Department: 9517 - UR WESTFIELD Total:		148,273.22	0.00	100,000.00	52,387.28	104,774.00	57,465.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
132-4-9750-4-3000	INTEREST ON DEPOSITS	0.00	0.00	0.00	121.29	150.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		0.00	0.00	0.00	121.29	150.00	0.00
Revenue Total:		0.00	0.00	0.00	121.29	150.00	0.00
Department: 9750 - INTEREST INCOME Total:		0.00	0.00	0.00	121.29	150.00	0.00
Fund: 132 - WESTFIELD UR SPEC REV Surplus (Deficit):		0.00	0.00	41,340.00	23,776.22	46,264.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 135 - ROLLING HILLS SOUTH CONDO						
Department: 5035 - URBAN RENEWAL						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
135-6-5035-24999 TIF REFUNDING	0.00	0.00	10,397.00	0.00	10,893.00	16,794.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	10,397.00	0.00	10,893.00	16,794.00
Expense Total:	0.00	0.00	10,397.00	0.00	10,893.00	16,794.00
Department: 5035 - URBAN RENEWAL Total:	0.00	0.00	10,397.00	0.00	10,893.00	16,794.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9520 - U.R. ROLLING HILLS CONDOS							
Revenue							
RevCategory: 1 - TAXES							
135-4-9520-4-1500	PROPERTY TAX - TIF	0.00	0.00	16,404.00	10,657.05	17,187.00	26,498.00
RevCategory: 1 - TAXES Total:		0.00	0.00	16,404.00	10,657.05	17,187.00	26,498.00
Revenue Total:		0.00	0.00	16,404.00	10,657.05	17,187.00	26,498.00
Department: 9520 - U.R. ROLLING HILLS CONDOS Total:		0.00	0.00	16,404.00	10,657.05	17,187.00	26,498.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
135-4-9750-4-3000 INTEREST INCOME	0.00	0.00	0.00	32.16	50.00	50.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	0.00	0.00	32.16	50.00	50.00
Revenue Total:	0.00	0.00	0.00	32.16	50.00	50.00
Department: 9750 - INTEREST INCOME Total:	0.00	0.00	0.00	32.16	50.00	50.00
Fund: 135 - ROLLING HILLS SOUTH CONDO Surplus (Deficit):	0.00	0.00	6,007.00	10,689.21	6,344.00	9,754.00

**TRUST FUNDS/POLICE SPECIAL REVENUE FUNDS
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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
167-4-9750-4-3000	INTEREST ON DEPOSITS	156.15	651.71	300.00	453.75	800.00	800.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		156.15	651.71	300.00	453.75	800.00	800.00
Revenue Total:		156.15	651.71	300.00	453.75	800.00	800.00
Department: 9750 - INTEREST INCOME Total:		156.15	651.71	300.00	453.75	800.00	800.00
Fund: 167 - REC CENTER TRUST FUND Surplus (Deficit):		156.15	651.71	300.00	453.75	800.00	800.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 168 - LIBRARY TRUST FUND							
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
168-4-4010-2-4400	STATE APPROPRIATIONS	3,685.35	3,768.71	3,768.00	3,732.12	3,732.00	3,732.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		3,685.35	3,768.71	3,768.00	3,732.12	3,732.00	3,732.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
168-4-4010-2-7050	FROM DONATIONS	1,305.00	2,640.00	1,000.00	2,709.60	2,000.00	2,000.00
168-4-4010-2-7275	MISC. REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,305.00	2,640.00	1,000.00	2,709.60	2,000.00	2,000.00
Revenue Total:		4,990.35	6,408.71	4,768.00	6,441.72	5,732.00	5,732.00
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
168-6-4010-24901	CONSULT. & PROF. FEES	0.00	0.00	0.00	0.00	0.00	0.00
168-6-4010-25021	BOOKS/FILMS/RECORDS	4,640.00	1,163.84	3,000.00	927.35	3,000.00	3,000.00
168-6-4010-25023	PROGRAMS	0.00	1,500.00	2,000.00	0.00	2,000.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		4,640.00	2,663.84	6,000.00	927.35	6,000.00	7,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
168-6-4010-37210	FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	0.00	2,000.00
168-6-4010-37272	EQUIPMENT - ADDITIONAL	2,415.29	2,286.50	4,000.00	0.00	4,000.00	3,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		2,415.29	2,286.50	4,000.00	0.00	4,000.00	5,000.00
Expense Total:		7,055.29	4,950.34	10,000.00	927.35	10,000.00	12,000.00
Department: 4010 - LIBRARY Surplus (Deficit):		-2,064.94	1,458.37	-5,232.00	5,514.37	-4,268.00	-6,268.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
168-4-9750-4-3000	INTEREST ON DEPOSITS	223.09	914.59	300.00	638.51	1,000.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		223.09	914.59	300.00	638.51	1,000.00	1,000.00
Revenue Total:		223.09	914.59	300.00	638.51	1,000.00	1,000.00
Department: 9750 - INTEREST INCOME Total:		223.09	914.59	300.00	638.51	1,000.00	1,000.00
Fund: 168 - LIBRARY TRUST FUND Surplus (Deficit):		-1,841.85	2,372.96	-4,932.00	6,152.88	-3,268.00	-5,268.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 177 - POLICE FORFEITURE							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
177-4-1010-1-7500	SALE OF MERCHANDISE & SERV...	0.00	0.00	0.00	40.00	40.00	0.00
177-4-1010-2-7090	FORFEITURE REVENUES	521.64	1,016.35	500.00	80.74	500.00	250.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		521.64	1,016.35	500.00	120.74	540.00	250.00
Revenue Total:		521.64	1,016.35	500.00	120.74	540.00	250.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
177-6-1010-25063	INVESTIGATION	238.04	45.00	0.00	0.00	0.00	0.00
177-6-1010-25998	REFUNDS	909.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		1,147.04	45.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY							
177-6-1010-37253	POLICE EQUIP-REPLACE	0.00	0.00	0.00	0.00	0.00	5,000.00
177-6-1010-37254	POLICE EQUIP-ADDITIONAL	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Expense Total:		1,147.04	45.00	5,000.00	5,000.00	5,000.00	5,000.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-625.40	971.35	-4,500.00	-4,879.26	-4,460.00	-4,750.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
177-4-9750-4-3000 INTEREST ON DEPOSITS	61.56	265.39	50.00	138.38	500.00	500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	61.56	265.39	50.00	138.38	500.00	500.00
Revenue Total:	61.56	265.39	50.00	138.38	500.00	500.00
Department: 9750 - INTEREST INCOME Total:	61.56	265.39	50.00	138.38	500.00	500.00
Fund: 177 - POLICE FORFEITURE Surplus (Deficit):	-563.84	1,236.74	-4,450.00	-4,740.88	-3,960.00	-4,250.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 178 - CRIME PREV/SPEC PROJECTS							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
178-4-1010-2-4404	STATE TOBACCO FUNDING	0.00	1,050.00	850.00	300.00	850.00	850.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	1,050.00	850.00	300.00	850.00	850.00
RevCategory: 5 - CHARGES FOR SERVICE							
178-4-1010-1-5003	SALVAGE VEHICLE INSPEC.	5,000.00	5,240.00	5,000.00	3,240.00	5,000.00	5,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		5,000.00	5,240.00	5,000.00	3,240.00	5,000.00	5,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
178-4-1010-2-7050	FROM DONATIONS	0.00	1,750.00	0.00	0.00	0.00	0.00
178-4-1010-2-7275	MISC. REVENUES	300.00	2,400.00	0.00	1,500.00	1,500.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		300.00	4,150.00	0.00	1,500.00	1,500.00	0.00
Revenue Total:		5,300.00	10,440.00	5,850.00	5,040.00	7,350.00	5,850.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
178-6-1010-25062	CRIME PREVENTION MATERIAL	0.00	863.03	500.00	0.00	500.00	500.00
178-6-1010-25063	INVESTIGATION	4,520.98	4,422.58	5,000.00	1,100.66	5,000.00	5,000.00
178-6-1010-25064	DARE EXPENSES	828.44	657.62	1,000.00	691.95	1,000.00	1,000.00
178-6-1010-25952	MISC. SUPPLIES	350.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,699.42	5,943.23	7,000.00	1,792.61	7,000.00	7,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
178-6-1010-37253	POLICE EQUIP-REPLACE	0.00	0.00	0.00	0.00	0.00	15,000.00
178-6-1010-37254	POLICE EQUIP-ADDITIONAL	0.00	0.00	10,000.00	13,215.00	13,215.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	10,000.00	13,215.00	13,215.00	15,000.00
Expense Total:		5,699.42	5,943.23	17,000.00	15,007.61	20,215.00	22,000.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-399.42	4,496.77	-11,150.00	-9,967.61	-12,865.00	-16,150.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
178-4-9750-4-3000 INTEREST ON DEPOSITS	165.21	718.69	300.00	408.82	800.00	800.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	165.21	718.69	300.00	408.82	800.00	800.00
Revenue Total:	165.21	718.69	300.00	408.82	800.00	800.00
Department: 9750 - INTEREST INCOME Total:	165.21	718.69	300.00	408.82	800.00	800.00
Fund: 178 - CRIME PREV/SPEC PROJECTS Surplus (Deficit):	-234.21	5,215.46	-10,850.00	-9,558.79	-12,065.00	-15,350.00

**DEBT SERVICE FUND
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	285,000.00	290,000.00	295,000.00	0.00	295,000.00	0.00
200-6-7215-48510	INTEREST PAYMENT	13,060.00	9,070.00	4,720.00	2,360.00	4,720.00	0.00
200-6-7215-48990	DEBT SERVICING FEE	500.00	500.00	500.00	250.00	500.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		298,560.00	299,570.00	300,220.00	2,610.00	300,220.00	0.00
Expense Total:		298,560.00	299,570.00	300,220.00	2,610.00	300,220.00	0.00
Department: 7215 - 2016B GO BONDS Total:		298,560.00	299,570.00	300,220.00	2,610.00	300,220.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7442 - 2022A LOST GO BONDS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7442-48010	PRINCIPAL PAYMENT	0.00	265,000.00	210,000.00	0.00	210,000.00	215,000.00
200-6-7442-48510	INTEREST PAYMENT	0.00	125,767.11	187,113.00	93,556.25	187,113.00	178,713.00
200-6-7442-48990	DEBT SERVICING FEE	0.00	300.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	391,067.11	397,713.00	94,156.25	397,713.00	394,313.00
Expense Total:		0.00	391,067.11	397,713.00	94,156.25	397,713.00	394,313.00
Department: 7442 - 2022A LOST GO BONDS Total:		0.00	391,067.11	397,713.00	94,156.25	397,713.00	394,313.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7447 - 2015A REFUNDING-AQUATIC							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7447-48010	PRINCIPAL PAYMENT	280,000.00	280,000.00	0.00	0.00	0.00	0.00
200-6-7447-48510	INTEREST PAYMENT	10,080.00	5,180.00	0.00	0.00	0.00	0.00
200-6-7447-48990	DEBT SERVICING FEE	500.00	500.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		290,580.00	285,680.00	0.00	0.00	0.00	0.00
Expense Total:		290,580.00	285,680.00	0.00	0.00	0.00	0.00
Department: 7447 - 2015A REFUNDING-AQUATIC Total:		290,580.00	285,680.00	0.00	0.00	0.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7449 - 2018B - GO DEBT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
200-6-7449-24901	CONSULT & PROF FEES	41,629.23	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		41,629.23	0.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE							
200-6-7449-48010	PRINCIPAL PAYMENT	3,370,000.00	0.00	0.00	0.00	0.00	0.00
200-6-7449-48510	INTEREST PAYMENT	41,708.45	0.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		3,411,708.45	0.00	0.00	0.00	0.00	0.00
Expense Total:		3,453,337.68	0.00	0.00	0.00	0.00	0.00
Department: 7449 - 2018B - GO DEBT Total:		3,453,337.68	0.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7450 - 2020A - FIRE/ST IMPRVMNT							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7450-48010	PRINCIPAL PAYMENT	100,000.00	120,000.00	125,000.00	0.00	125,000.00	130,000.00
200-6-7450-48510	INTEREST PAYMENT	51,900.00	46,900.00	40,900.00	20,450.00	40,900.00	34,650.00
200-6-7450-48990	DEBT SERVICING FEE	600.00	600.00	600.00	0.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		152,500.00	167,500.00	166,500.00	20,450.00	166,500.00	165,250.00
Expense Total:		152,500.00	167,500.00	166,500.00	20,450.00	166,500.00	165,250.00
Department: 7450 - 2020A - FIRE/ST IMPRVMNT Total:		152,500.00	167,500.00	166,500.00	20,450.00	166,500.00	165,250.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7451 - 2021A - REFUNDING 2018B							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7451-48010	PRINCIPAL PAYMENT	455,000.00	235,000.00	245,000.00	0.00	245,000.00	245,000.00
200-6-7451-48510	INTEREST PAYMENT	35,374.16	47,000.00	42,300.00	21,150.00	42,300.00	37,400.00
200-6-7451-48990	DEBT SERVICING FEE	300.00	600.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		490,674.16	282,600.00	287,900.00	21,750.00	287,900.00	283,000.00
Expense Total:		490,674.16	282,600.00	287,900.00	21,750.00	287,900.00	283,000.00
Department: 7451 - 2021A - REFUNDING 2018B Total:		490,674.16	282,600.00	287,900.00	21,750.00	287,900.00	283,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7452 - 2022 - STREETS DEBT							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7452-48010	PRINCIPAL PAYMENT	0.00	350,000.00	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	0.00	200.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	350,200.00	0.00	0.00	0.00	0.00
Expense Total:		0.00	350,200.00	0.00	0.00	0.00	0.00
Department: 7452 - 2022 - STREETS DEBT Total:		0.00	350,200.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7453 - 2024A - REC/FIRE VEHICLE							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7453-48010	PRINCIPAL PAYMENT	0.00	0.00	470,000.00	0.00	530,000.00	600,000.00
200-6-7453-48510	INTEREST PAYMENT	0.00	0.00	80,907.00	0.00	3,453.00	30,000.00
200-6-7453-48990	DEBT SERVICING FEE	0.00	0.00	600.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	0.00	551,507.00	0.00	533,453.00	630,000.00
Expense Total:		0.00	0.00	551,507.00	0.00	533,453.00	630,000.00
Department: 7453 - 2024A - REC/FIRE VEHICLE Total:		0.00	0.00	551,507.00	0.00	533,453.00	630,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8535 - SEWER PLANT SRF LOAN							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-8535-48010	PRINCIPAL PAYMENT	659,000.00	678,000.00	699,000.00	0.00	699,000.00	721,000.00
200-6-8535-48510	INTEREST PAYMENT	48,247.50	36,715.00	24,850.00	12,425.00	24,850.00	12,618.00
200-6-8535-48990	DEBT SERVICING FEE	6,892.50	5,245.00	3,550.00	0.00	3,550.00	1,802.00
ExpCategory: 4 - DEBT SERVICE Total:		714,140.00	719,960.00	727,400.00	12,425.00	727,400.00	735,420.00
Expense Total:		714,140.00	719,960.00	727,400.00	12,425.00	727,400.00	735,420.00
Department: 8535 - SEWER PLANT SRF LOAN Total:		714,140.00	719,960.00	727,400.00	12,425.00	727,400.00	735,420.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
200-4-9100-4-8309	TRNSFR FROM SUF	714,140.00	719,960.00	727,400.00	0.00	727,400.00	735,420.00
200-4-9100-4-8313	TRNSFR FROM LOST-RELIEF	500,492.00	556,033.00	477,888.00	0.00	477,888.00	235,000.00
200-4-9100-4-8319	TRNSFR FROM LOST-DEBT SERV	0.00	391,067.11	397,713.00	0.00	397,713.00	394,313.00
200-4-9100-4-8324	TRNSFR FROM ASHWOOD UR	31,417.97	2,604.67	1,853.00	0.00	1,953.00	1,770.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,246,049.97	1,669,664.78	1,604,854.00	0.00	1,604,954.00	1,366,503.00
Revenue Total:		1,246,049.97	1,669,664.78	1,604,854.00	0.00	1,604,954.00	1,366,503.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,246,049.97	1,669,664.78	1,604,854.00	0.00	1,604,954.00	1,366,503.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9550 - PROPERTY TAX							
Revenue							
RevCategory: 1 - TAXES							
200-4-9550-4-1000	PROPERTY TAX	716,888.29	806,702.22	786,809.00	444,564.37	786,809.00	795,300.00
200-4-9550-4-1010	DELINQ. PROP. TAXES	318.20	0.00	0.00	0.00	0.00	0.00
RevCategory: 1 - TAXES Total:		717,206.49	806,702.22	786,809.00	444,564.37	786,809.00	795,300.00
RevCategory: 4 - INTERGOVERNMENTAL							
200-4-9550-4-4340	PROPERTY TAX REPLACEMENT	21,517.15	20,886.52	15,434.00	7,728.25	15,457.00	11,592.00
200-4-9550-4-4341	BPTC REPLACEMENT	0.00	0.00	25,000.00	13,933.93	27,868.00	35,183.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		21,517.15	20,886.52	40,434.00	21,662.18	43,325.00	46,775.00
Revenue Total:		738,723.64	827,588.74	827,243.00	466,226.55	830,134.00	842,075.00
Department: 9550 - PROPERTY TAX Total:		738,723.64	827,588.74	827,243.00	466,226.55	830,134.00	842,075.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9800 - BOND PROCEEDS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
200-4-9800-4-8217	2018B REFUNDING BOND PRO...	3,419,103.29	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		3,419,103.29	0.00	0.00	0.00	0.00	0.00
Revenue Total:		3,419,103.29	0.00	0.00	0.00	0.00	0.00
Department: 9800 - BOND PROCEEDS Total:		3,419,103.29	0.00	0.00	0.00	0.00	0.00
Fund: 200 - DEBT SERVICE FUND Surplus (Deficit):		4,085.06	676.41	857.00	314,835.30	21,902.00	595.00

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**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	0.00	0.00	0.00	600,000.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	0.00	0.00	0.00	600,000.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	600,000.00	0.00
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
301-6-7510-37271 EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00	250,000.00	350,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00	250,000.00	350,000.00
Expense Total:	0.00	0.00	0.00	0.00	250,000.00	350,000.00
Department: 7510 - EQUIPMENT PURCHASES Surplus (Deficit):	0.00	0.00	0.00	0.00	350,000.00	-350,000.00
Fund: 301 - C.P. - EQUIPMENT PURCHASE Surplus (Deficit):	0.00	0.00	0.00	0.00	350,000.00	-350,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 303 - C.P. - AIRPORT							
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
303-4-2080-3-4020	FAA - 3/21 RUNWAY MAINT G...	1,133.00	0.00	0.00	0.00	0.00	0.00
303-4-2080-3-4021	FAA - 13/31 LED GRANT	0.00	0.00	884,579.00	100,872.00	556,579.00	144,387.00
303-4-2080-3-4022	FAA LED INFRASTRUCTURE GR...	0.00	0.00	0.00	49,054.00	304,000.00	78,946.00
303-4-2080-3-4465	IDOT - ENTRANCE SIGN GRANT	10,000.00	0.00	0.00	0.00	0.00	0.00
303-4-2080-3-4466	ISE (STATE) GRANT - RUNWAY ...	4,853.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		15,986.00	0.00	884,579.00	149,926.00	860,579.00	223,333.00
Revenue Total:		15,986.00	0.00	884,579.00	149,926.00	860,579.00	223,333.00
Department: 2080 - AIRPORT Total:		15,986.00	0.00	884,579.00	149,926.00	860,579.00	223,333.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7553 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
303-6-7553-37978	3/21 RUNWAY MAINT.	1,183.00	0.00	0.00	0.00	0.00	0.00
303-6-7553-37979	RUNWAY 13/31 LED CONVERSI...	39,537.95	90,167.99	840,462.00	54,133.31	1,074,727.00	0.00
303-6-7553-37980	RUNWAY BLOWUP REPAIR	8,768.12	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		49,489.07	90,167.99	840,462.00	54,133.31	1,074,727.00	0.00
Expense Total:		49,489.07	90,167.99	840,462.00	54,133.31	1,074,727.00	0.00
Department: 7553 - CAPITAL PROJECTS Total:		49,489.07	90,167.99	840,462.00	54,133.31	1,074,727.00	0.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
303-4-9200-4-8312 TRNSFR FROM GENERAL FUND	43,503.07	47,750.00	18,133.00	0.00	18,133.00	14,500.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	43,503.07	47,750.00	18,133.00	0.00	18,133.00	14,500.00
Revenue Total:	43,503.07	47,750.00	18,133.00	0.00	18,133.00	14,500.00
Department: 9200 - OFS/TRANSFERS Total:	43,503.07	47,750.00	18,133.00	0.00	18,133.00	14,500.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
303-4-9750-4-3000 INTEREST ON DEPOSITS	0.00	0.00	0.00	574.32	600.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	0.00	0.00	574.32	600.00	0.00
Revenue Total:	0.00	0.00	0.00	574.32	600.00	0.00
Department: 9750 - INTEREST INCOME Total:	0.00	0.00	0.00	574.32	600.00	0.00
Fund: 303 - C.P. - AIRPORT Surplus (Deficit):	10,000.00	-42,417.99	62,250.00	96,367.01	-195,415.00	237,833.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 304 - C.P. STREETS							
Department: 7525 - STREET REHABILITATION							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-7525-4-8215	G.O. BONDS	0.00	350,000.00	0.00	0.00	0.00	3,060,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	350,000.00	0.00	0.00	0.00	3,060,000.00
Revenue Total:		0.00	350,000.00	0.00	0.00	0.00	3,060,000.00
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
304-6-7525-37650	STREET REHAB - 20	190.00	0.00	0.00	0.00	0.00	0.00
304-6-7525-37651	STREET RESTORATION - 21	470,085.10	0.00	0.00	0.00	0.00	0.00
304-6-7525-37652	ADAMS STREET RECON - 22	128,426.00	82,794.03	3,513,000.00	2,079,815.41	3,500,000.00	200,000.00
304-6-7525-37653	STREET RESTORATION - 22	32,447.50	754,594.17	0.00	3,017.14	3,017.00	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	75,000.00	0.00	0.00	0.00
304-6-7525-37657	CBD STREET RESURFACING	0.00	0.00	150,000.00	82,530.00	250,000.00	3,750,000.00
304-6-7525-37658	US 30 TRAFFIC SIGNALS	0.00	0.00	0.00	0.00	0.00	60,000.00
304-6-7525-37659	12TH ST RECONSTR - 25	0.00	0.00	0.00	0.00	0.00	300,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		631,148.60	837,388.20	3,788,000.00	2,165,362.55	3,803,017.00	4,360,000.00
Expense Total:		631,148.60	837,388.20	3,788,000.00	2,165,362.55	3,803,017.00	4,360,000.00
Department: 7525 - STREET REHABILITATION Surplus (Deficit):		-631,148.60	-487,388.20	-3,788,000.00	-2,165,362.55	-3,803,017.00	-1,300,000.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-9200-4-8305	TRNSFR FROM WUF	0.00	0.00	0.00	0.00	605,000.00	0.00
304-4-9200-4-8307	TRNSFR FROM WUF/TIF	0.00	0.00	0.00	0.00	1,000,000.00	0.00
304-4-9200-4-8309	TRNSFR FROM SUF	0.00	1,000,000.00	150,000.00	0.00	450,000.00	0.00
304-4-9200-4-8312	TRNSFR 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	TRNSFR FROM RUT	0.00	100,000.00	0.00	0.00	0.00	0.00
304-4-9200-4-8317	TRNSFR FROM SWU	0.00	0.00	0.00	0.00	0.00	0.00
304-4-9200-4-8321	TRNSFR FROM LOST SR FUND	680,000.00	710,000.00	75,000.00	0.00	0.00	300,000.00
304-4-9200-4-8337	TRNSFR FROM ELECTRIC FRAN...	0.00	200,000.00	0.00	0.00	0.00	0.00
304-4-9200-4-8339	TRNSFR FROM CP-CORRIDOR O...	0.00	0.00	1,170,726.00	0.00	1,170,726.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		730,000.00	2,060,000.00	1,445,726.00	0.00	3,275,726.00	350,000.00
Revenue Total:		730,000.00	2,060,000.00	1,445,726.00	0.00	3,275,726.00	350,000.00
Department: 9200 - OFS/TRANSFERS Total:		730,000.00	2,060,000.00	1,445,726.00	0.00	3,275,726.00	350,000.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
304-4-9750-4-3000 INTEREST ON DEPOSITS	3,415.87	9,449.98	4,000.00	27,930.71	40,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,415.87	9,449.98	4,000.00	27,930.71	40,000.00	20,000.00
Revenue Total:	3,415.87	9,449.98	4,000.00	27,930.71	40,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:	3,415.87	9,449.98	4,000.00	27,930.71	40,000.00	20,000.00
Fund: 304 - C.P. STREETS Surplus (Deficit):	102,267.27	1,582,061.78	-2,338,274.00	-2,137,431.84	-487,291.00	-930,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 309 - C.P. - CORRIDOR OF COMM.							
Department: 7551 - CAPITAL IMPROVEMENTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
309-6-7551-37675	STREETSCAPE PHASE 10	686,319.41	0.00	0.00	0.00	0.00	0.00
309-6-7551-37676	STREETSCAPE PHASE 11	7,462.50	14,484.53	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		693,781.91	14,484.53	0.00	0.00	0.00	0.00
Expense Total:		693,781.91	14,484.53	0.00	0.00	0.00	0.00
Department: 7551 - CAPITAL IMPROVEMENTS Total:		693,781.91	14,484.53	0.00	0.00	0.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
309-4-9200-4-8309	TRNSFR FROM SUF	1,000,000.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,000,000.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		1,000,000.00	0.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 5 - TRANSFERS							
309-6-9200-59107	TRNSF. TO C.P. STREETS	0.00	0.00	1,170,726.00	0.00	1,170,726.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	1,170,726.00	0.00	1,170,726.00	0.00
Expense Total:		0.00	0.00	1,170,726.00	0.00	1,170,726.00	0.00
Department: 9200 - OFS/TRANSFERS Surplus (Deficit):		1,000,000.00	0.00	-1,170,726.00	0.00	-1,170,726.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
309-4-9750-4-3000	INTEREST INCOME	1,137.32	19,674.50	3,000.00	9,901.59	9,902.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		1,137.32	19,674.50	3,000.00	9,901.59	9,902.00	0.00
Revenue Total:		1,137.32	19,674.50	3,000.00	9,901.59	9,902.00	0.00
Department: 9750 - INTEREST INCOME Total:		1,137.32	19,674.50	3,000.00	9,901.59	9,902.00	0.00
Fund: 309 - C.P. - CORRIDOR OF COMM. Surplus (Deficit):		307,355.41	5,189.97	-1,167,726.00	9,901.59	-1,160,824.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	230,450.00	0.00	0.00	240,000.00
311-4-4030-3-4650	FROM COUNTY	0.00	0.00	50,000.00	0.00	0.00	50,000.00
311-4-4030-4-4401	MISC. GRANTS	0.00	12,500.00	168,270.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	12,500.00	448,720.00	0.00	0.00	290,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
311-4-4030-3-7050	DONATIONS	10,350.89	0.00	120,000.00	45,000.00	45,000.00	305,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		10,350.89	0.00	120,000.00	45,000.00	45,000.00	305,000.00
Revenue Total:		10,350.89	12,500.00	568,720.00	45,000.00	45,000.00	595,000.00
Department: 4030 - PARKS & OPEN SPACES Total:		10,350.89	12,500.00	568,720.00	45,000.00	45,000.00	595,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 7554 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
311-6-7554-37400	GRAHAM PARK - PHASE I	4,150.00	240,859.75	0.00	0.00	0.00	0.00
311-6-7554-37410	PICKLEBALL COURTS	6,839.21	0.00	0.00	0.00	0.00	0.00
311-6-7554-37412	NORTHEAST PARK PARKING LOT	125,004.80	178,079.20	0.00	0.00	0.00	0.00
311-6-7554-37450	GOLF COURSE PUMP STATION ...	0.00	37,947.50	660,250.00	34,430.85	100,000.00	562,053.00
311-6-7554-37504	MERCHANTS PARK IMPROVEM...	0.00	0.00	921,800.00	67,053.49	100,000.00	1,092,200.00
311-6-7554-37582	CARROLL TRAILS III	218.00	0.00	0.00	0.00	0.00	50,000.00
311-6-7554-37953	PARK DEVELOPMENT	10,350.89	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		146,562.90	456,886.45	1,582,050.00	101,484.34	200,000.00	1,704,253.00
Expense Total:		146,562.90	456,886.45	1,582,050.00	101,484.34	200,000.00	1,704,253.00
Department: 7554 - CAPITAL PROJECTS Total:		146,562.90	456,886.45	1,582,050.00	101,484.34	200,000.00	1,704,253.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
311-4-9200-3-8321	TRNSFR FROM LOST SR FUND	150,000.00	578,080.00	425,000.00	0.00	425,000.00	50,000.00
311-4-9200-3-8327	TRNSFR FROM HOTEL/MOTEL	100,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00
311-4-9200-3-8338	TRNSFR FROM FEDERAL SR FU...	0.00	100,000.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		250,000.00	778,080.00	525,000.00	0.00	525,000.00	150,000.00
Revenue Total:		250,000.00	778,080.00	525,000.00	0.00	525,000.00	150,000.00
Department: 9200 - OFS/TRANSFERS Total:		250,000.00	778,080.00	525,000.00	0.00	525,000.00	150,000.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
311-4-9750-4-3000 INTEREST ON DEPOSITS	1,864.98	6,604.69	500.00	10,118.54	20,000.00	2,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,864.98	6,604.69	500.00	10,118.54	20,000.00	2,000.00
Revenue Total:	1,864.98	6,604.69	500.00	10,118.54	20,000.00	2,000.00
Department: 9750 - INTEREST INCOME Total:	1,864.98	6,604.69	500.00	10,118.54	20,000.00	2,000.00
Fund: 311 - C.P.-PARKS & RECREATION Surplus (Deficit):	115,652.97	340,298.24	-487,830.00	-46,365.80	390,000.00	-957,253.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	0.00	700,000.00	0.00	500,000.00	0.00
313-4-7556-4-8216	LOST G.O. BONDS	0.00	5,446,259.45	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	5,446,259.45	700,000.00	0.00	500,000.00	0.00
Revenue Total:		0.00	5,446,259.45	700,000.00	0.00	500,000.00	0.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
313-6-7556-37501	BUILDING RENOVATIONS	383,047.43	2,901,589.40	4,189,062.00	3,293,241.44	4,013,182.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		383,047.43	2,901,589.40	4,189,062.00	3,293,241.44	4,013,182.00	0.00
Expense Total:		383,047.43	2,901,589.40	4,189,062.00	3,293,241.44	4,013,182.00	0.00
Department: 7556 - REC CENTER BLDG Surplus (Deficit):		-383,047.43	2,544,670.05	-3,489,062.00	-3,293,241.44	-3,513,182.00	0.00



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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
313-4-9200-4-8312	TRNSFR FROM GENERAL FUND	157,000.00	0.00	0.00	0.00	0.00	0.00
313-4-9200-4-8321	TRNSFR FROM LOST SR FUND	840,000.00	0.00	0.00	0.00	0.00	0.00
313-4-9200-4-8327	TRNSFR FROM HOTEL/MOTEL	50,000.00	0.00	0.00	0.00	0.00	0.00
313-4-9200-4-8338	TRNSFR FROM FEDERAL SR FU...	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,047,000.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		1,047,000.00	0.00	0.00	0.00	0.00	0.00
Department: 9200 - OFS/TRANSFERS Total:		1,047,000.00	0.00	0.00	0.00	0.00	0.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
313-4-9750-4-3000 INTEREST ON DEPOSITS	0.00	67,808.35	500.00	21,512.94	30,000.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	0.00	67,808.35	500.00	21,512.94	30,000.00	0.00
Revenue Total:	0.00	67,808.35	500.00	21,512.94	30,000.00	0.00
Department: 9750 - INTEREST INCOME Total:	0.00	67,808.35	500.00	21,512.94	30,000.00	0.00
Fund: 313 - C.P. - REC CENTER BLDG Surplus (Deficit):	663,952.57	2,612,478.40	-3,488,562.00	-3,271,728.50	-3,483,182.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	2,730,611.99	665,227.48	246,500.00	196,533.49	246,500.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		2,730,611.99	665,227.48	246,500.00	196,533.49	246,500.00	0.00
Expense Total:		2,730,611.99	665,227.48	246,500.00	196,533.49	246,500.00	0.00
Department: 7522 - STREET MAINT BLDG Total:		2,730,611.99	665,227.48	246,500.00	196,533.49	246,500.00	0.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
314-4-9750-4-3000 INTEREST ON DEPOSITS	8,128.52	7,254.03	0.00	1,986.08	2,000.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	8,128.52	7,254.03	0.00	1,986.08	2,000.00	0.00
Revenue Total:	8,128.52	7,254.03	0.00	1,986.08	2,000.00	0.00
Department: 9750 - INTEREST INCOME Total:	8,128.52	7,254.03	0.00	1,986.08	2,000.00	0.00
Fund: 314 - C.P.-STREETS MAINT BLDG Surplus (Deficit):	-2,722,483.47	-657,973.45	-246,500.00	-194,547.41	-244,500.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		Total Activity	Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	0.00	0.00	0.00	1,185,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	0.00	0.00	0.00	1,185,000.00
Revenue Total:		0.00	0.00	0.00	0.00	0.00	1,185,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
316-6-7557-37502	WEST GOLFVIEW SUBDIVISION	0.00	0.00	0.00	61,990.00	150,000.00	1,145,000.00
316-6-7557-37800	US 30 W SEWER & WATERMAIN...	0.00	0.00	0.00	8,600.00	150,000.00	1,035,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	70,590.00	300,000.00	2,180,000.00
Expense Total:		0.00	0.00	0.00	70,590.00	300,000.00	2,180,000.00
Department: 7557 - UTILITY CONSTRUCTION Surplus (Deficit):		0.00	0.00	0.00	-70,590.00	-300,000.00	-995,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

			2023-2024	2023-2024	2023-2024	2024-2025
	Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
316-4-9200-3-8338	TRNSFR FROM FEDERAL SR FU...	0.00	0.00	0.00	1,017,500.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	0.00	1,017,500.00	0.00
Revenue Total:		0.00	0.00	0.00	1,017,500.00	0.00
Department: 9200 - OFS/TRANSFERS Total:		0.00	0.00	0.00	1,017,500.00	0.00
Fund: 316 - C.P. - UTILITY FUND Surplus (Deficit):		0.00	0.00	-70,590.00	717,500.00	0.00
Report Surplus (Deficit):		0.00	0.00	-70,590.00	717,500.00	-995,000.00

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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 500 - PERPETUAL CARE FUND						
Department: 4050 - CEMETERY						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
500-4-4050-1-7400 SALE OF CEMETERY LOTS	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
Revenue Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
Department: 4050 - CEMETERY Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 500 - PERPETUAL CARE FUND						
Department: 4050 - CEMETERY						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
500-4-4050-1-7400 SALE OF CEMETERY LOTS	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
Revenue Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00
Department: 4050 - CEMETERY Total:	25,012.50	20,612.50	20,000.00	5,712.50	20,000.00	20,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
500-4-9750-4-3000	INTEREST ON DEPOSITS	2,409.91	10,525.24	4,000.00	7,419.76	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		2,409.91	10,525.24	4,000.00	7,419.76	20,000.00	20,000.00
Revenue Total:		2,409.91	10,525.24	4,000.00	7,419.76	20,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:		2,409.91	10,525.24	4,000.00	7,419.76	20,000.00	20,000.00
Fund: 500 - PERPETUAL CARE FUND Total:		27,422.41	31,137.74	24,000.00	13,132.26	40,000.00	40,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 510 - REC CNTR TRST-PERMANENT						
Department: 4040 - RECREATION CENTER						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
510-4-4040-2-7050 PERMANENT DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	0.00
Department: 4040 - RECREATION CENTER Total:	0.00	0.00	0.00	0.00	0.00	0.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9750 - INTEREST INCOME							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
510-4-9750-4-3000	INTEREST ON DEPOSITS	269.73	1,125.79	300.00	783.83	2,000.00	2,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		269.73	1,125.79	300.00	783.83	2,000.00	2,000.00
Revenue Total:		269.73	1,125.79	300.00	783.83	2,000.00	2,000.00
Department: 9750 - INTEREST INCOME Total:		269.73	1,125.79	300.00	783.83	2,000.00	2,000.00
Fund: 510 - REC CNTR TRST-PERMANENT Total:		269.73	1,125.79	300.00	783.83	2,000.00	2,000.00

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CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	8,606.89	56,828.71	13,000.00	37,084.40	60,000.00	60,000.00
600-4-8010-4-3200	WATER TOWER LEASE	56,733.34	62,400.00	62,900.00	33,300.00	62,400.00	62,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		65,340.23	119,228.71	75,900.00	70,384.40	122,400.00	122,400.00
RevCategory: 4 - INTERGOVERNMENTAL							
600-4-8010-2-4011	FEMA GRANT REIMB	11.97	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		11.97	0.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
600-4-8010-1-5050	METERED WATER SALES	1,475,234.82	1,435,258.21	1,500,000.00	938,376.06	1,500,000.00	1,500,000.00
600-4-8010-1-5100	NON-METERED WATER	1,007.42	1,698.15	2,000.00	1,341.66	2,000.00	2,000.00
600-4-8010-1-5600	TAX ON WATER	-384.39	1.86	0.00	2.09	0.00	0.00
600-4-8010-1-5610	WATER EXCISE TAX	80,127.47	77,211.64	81,100.00	50,328.51	81,100.00	81,100.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		1,555,985.32	1,514,169.86	1,583,100.00	990,048.32	1,583,100.00	1,583,100.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
600-4-8010-1-7500	SALE OF MDSE. & SERV.	24,009.61	24,939.51	25,000.00	11,980.80	25,000.00	25,000.00
600-4-8010-1-7600	CREDIT CARD PROCESSING FEES	11,547.34	14,803.16	11,500.00	9,235.02	11,500.00	11,500.00
600-4-8010-1-7800	INSUF. FUND/ LATE FEE	11,239.63	9,995.22	10,000.00	5,450.97	10,000.00	10,000.00
600-4-8010-4-7150	REFUNDS	475.10	331.77	500.00	182.11	500.00	500.00
600-4-8010-4-7275	MISC. REVENUES	4,959.82	5,138.16	1,000.00	1,500.00	1,500.00	1,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		52,231.50	55,207.82	48,000.00	28,348.90	48,500.00	48,000.00
Revenue Total:		1,673,569.02	1,688,606.39	1,707,000.00	1,088,781.62	1,754,000.00	1,753,500.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8010-10100	REGULAR SALARY & WAGES	42,677.44	41,740.41	51,380.00	28,506.27	50,530.00	52,464.00
600-6-8010-10400	OVERTIME PAY	0.00	53.92	500.00	331.78	500.00	500.00
600-6-8010-11100	FICA - CITY'S CONTRIB.	3,552.87	3,364.97	3,969.00	2,235.87	3,904.00	4,052.00
600-6-8010-11300	IPERS - CITY'S CONTRIB.	4,498.13	4,265.79	4,897.00	2,823.69	4,817.00	5,000.00
600-6-8010-11501	MEDICAL INS. PREMIUMS	30,378.80	40,125.07	48,605.00	22,027.54	49,974.00	61,587.00
600-6-8010-11503	INS. SELF FUNDING	922.65	129.34	0.00	64.65	129.00	0.00
600-6-8010-11602	INS - OPT OUT PMT	5,568.33	3,884.14	4,272.00	1,375.64	2,266.00	2,136.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		87,598.22	93,563.64	113,623.00	57,365.44	112,120.00	125,739.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8010-24901	CONSULT. & PROF. FEES	3,850.00	526.31	0.00	0.00	0.00	0.00
600-6-8010-24958	MISC. CONTRACT LABOR	992.25	900.00	1,000.00	900.00	1,000.00	1,000.00
600-6-8010-25067	OPER. & MAINT. SUPPLIES	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		4,842.25	1,426.31	1,500.00	900.00	1,500.00	1,500.00
Expense Total:		92,440.47	94,989.95	115,123.00	58,265.44	113,620.00	127,239.00
Department: 8010 - WATER ADMIN Surplus (Deficit):		1,581,128.55	1,593,616.44	1,591,877.00	1,030,516.18	1,640,380.00	1,626,261.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8011 - WTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8011-10100	REGULAR SALARY & WAGES	206,895.97	195,934.91	222,257.00	103,654.02	204,144.00	221,260.00
600-6-8011-10400	OVERTIME PAY	2,106.50	1,703.79	2,000.00	2,734.09	3,500.00	2,000.00
600-6-8011-11100	FICA - CITY'S CONTRIB.	15,855.86	14,836.37	17,156.00	7,967.97	15,885.00	17,079.00
600-6-8011-11300	IPERS - CITY'S CONTRIB.	19,408.78	18,460.83	21,170.00	9,547.79	19,602.00	21,076.00
600-6-8011-12101	DUES, MEMBERSHIPS, ETC.	555.00	960.00	800.00	655.00	800.00	800.00
600-6-8011-12400	TRAVEL & CONFERENCE	1,740.80	379.80	1,000.00	670.42	1,000.00	1,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		246,562.91	232,275.70	264,383.00	125,229.29	244,931.00	263,215.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8011-23100	RPR. & MAINT. OF BLDGS.	2,463.36	2,137.12	10,200.00	115.26	10,200.00	89,500.00
600-6-8011-23400	RPR. & MAINT. OF EQUIP.	2,534.17	192.88	5,000.00	747.66	5,000.00	5,000.00
600-6-8011-23711	UTIL. SERV. - ELECTRIC	18,306.47	21,496.09	26,000.00	14,744.16	26,000.00	26,000.00
600-6-8011-23712	UTIL. SERV. - GAS	1,412.06	1,500.86	1,700.00	416.38	1,700.00	1,700.00
600-6-8011-23730	TELEPHONE	4,063.27	5,435.38	4,400.00	3,086.44	4,400.00	4,400.00
600-6-8011-24958	MISC. CONTRACT LABOR	24,983.72	8,823.56	25,000.00	3,785.26	12,500.00	18,250.00
600-6-8011-25015	WATER TRTMNT SUPPLIES	33,850.04	57,877.96	65,000.00	31,369.40	65,000.00	65,000.00
600-6-8011-25016	LAB SUPL. & EQUIP.	5,050.68	7,121.03	5,000.00	4,352.02	5,000.00	5,500.00
600-6-8011-25067	OPER. & MAINT. SUPPLIES	18,837.72	15,686.50	31,000.00	11,583.79	31,000.00	25,950.00
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.	1,175.95	1,675.05	2,000.00	2,551.73	3,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		112,677.44	121,946.43	175,350.00	72,752.10	163,850.00	243,350.00
Expense Total:		359,240.35	354,222.13	439,733.00	197,981.39	408,781.00	506,565.00
Department: 8011 - WTP OPER & MAINT Total:		359,240.35	354,222.13	439,733.00	197,981.39	408,781.00	506,565.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8012 - HS PUMP STATION O & M							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8012-23100	RPR. & MAINT. OF BLDGS.	0.00	2,982.28	2,000.00	1,977.76	3,000.00	45,000.00
600-6-8012-23400	RPR. & MAINT. OF EQUIP.	4,902.20	365.67	37,500.00	29,158.36	37,500.00	5,000.00
600-6-8012-23711	UTIL. SERV. - ELECTRIC	56,430.15	58,519.89	70,000.00	40,707.64	70,000.00	70,000.00
600-6-8012-23712	UTIL. SERV. - GAS	2,366.55	2,651.54	2,600.00	655.58	2,600.00	2,600.00
600-6-8012-23730	TELEPHONE	4,097.60	3,604.76	4,500.00	2,106.86	4,500.00	4,500.00
600-6-8012-24958	MISC. CONTRACT LABOR	607.50	125.00	1,000.00	3,042.99	3,500.00	1,000.00
600-6-8012-25067	OPER. & MAINT. SUPL.	2,072.82	2,499.82	3,000.00	1,636.32	3,000.00	3,600.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		70,476.82	70,748.96	120,600.00	79,285.51	124,100.00	131,700.00
Expense Total:		70,476.82	70,748.96	120,600.00	79,285.51	124,100.00	131,700.00
Department: 8012 - HS PUMP STATION O & M Total:		70,476.82	70,748.96	120,600.00	79,285.51	124,100.00	131,700.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8013 - WELL OPER & MAINT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8013-23400	RPR. & MAINT. OF EQUIP.	2,549.97	100,639.00	43,000.00	9,751.22	43,000.00	40,000.00
600-6-8013-23711	UTIL. SERV. - ELECTRIC	13,312.47	14,216.70	13,000.00	7,797.58	15,000.00	15,000.00
600-6-8013-24958	MISC. CONTRACT LABOR	3,099.42	17,563.75	5,000.00	107.78	5,000.00	5,000.00
600-6-8013-25067	OPER. & MAINT. SUPPLIES	1,676.07	511.22	2,000.00	539.48	2,000.00	12,800.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		20,637.93	132,930.67	63,000.00	18,196.06	65,000.00	72,800.00
Expense Total:		20,637.93	132,930.67	63,000.00	18,196.06	65,000.00	72,800.00
Department: 8013 - WELL OPER & MAINT Total:		20,637.93	132,930.67	63,000.00	18,196.06	65,000.00	72,800.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8014 - DIST SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8014-10100	REGULAR SALARY & WAGES	135,442.83	122,155.29	133,354.00	66,425.34	122,487.00	132,755.00
600-6-8014-10400	OVERTIME PAY	13,968.72	5,017.08	10,000.00	11,318.40	15,000.00	10,000.00
600-6-8014-11100	FICA - CITY'S CONTRIB.	11,088.62	9,540.57	10,967.00	5,808.86	10,518.00	10,921.00
600-6-8014-11300	IPERS - CITY'S CONTRIB.	13,923.00	11,852.06	13,533.00	7,267.98	12,979.00	13,476.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		174,423.17	148,565.00	167,854.00	90,820.58	160,984.00	167,152.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8014-23400	RPR. & MAINT. OF EQUIP.	60.00	55.00	500.00	2,556.12	3,000.00	500.00
600-6-8014-24958	MISC. CONTRACT LABOR	11,754.77	14,914.16	65,000.00	32,610.50	30,000.00	65,000.00
600-6-8014-25067	OPER. & MAINT. SUPPLIES	29,199.08	30,201.99	42,200.00	14,629.35	42,200.00	31,500.00
600-6-8014-25091	SAFETY SUPL. & EQUIP.	318.02	2,177.38	3,000.00	387.98	3,000.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		41,331.87	47,348.53	110,700.00	50,183.95	78,200.00	100,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8014-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	72,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	0.00	0.00	72,000.00
Expense Total:		215,755.04	195,913.53	278,554.00	141,004.53	239,184.00	339,152.00
Department: 8014 - DIST SYSTEM O & M Total:		215,755.04	195,913.53	278,554.00	141,004.53	239,184.00	339,152.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8015 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8015-10100	REGULAR SALARY & WAGES	83,669.49	82,786.67	88,903.00	44,183.59	81,658.00	88,504.00
600-6-8015-10400	OVERTIME PAY	57.43	82.10	400.00	211.32	400.00	400.00
600-6-8015-11100	FICA - CITY'S CONTRIB.	6,096.87	6,058.68	6,832.00	3,276.44	6,277.00	6,801.00
600-6-8015-11300	IPERS - CITY'S CONTRIB.	7,896.32	7,816.10	8,430.00	4,190.20	7,746.00	8,393.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		97,720.11	96,743.55	104,565.00	51,861.55	96,081.00	104,098.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8015-23400	RPR. & MAINT. OF EQUIP.	30.00	1,206.57	500.00	960.90	1,200.00	1,200.00
600-6-8015-24031	PROCESSING FEES	11,509.86	13,479.04	12,000.00	8,256.68	14,000.00	14,000.00
600-6-8015-24183	WATER EXCISE TAX	80,572.24	77,397.14	81,100.00	46,543.34	81,100.00	81,100.00
600-6-8015-24952	OFFICE MACHINE CONTRACTS	16,326.36	17,236.15	23,000.00	14,881.75	23,000.00	23,000.00
600-6-8015-24958	MISC. CONTRACT LABOR	1,500.00	2,570.63	7,500.00	0.00	2,500.00	13,000.00
600-6-8015-25067	OPER. & MAINT. SUPPLIES	6,730.99	6,653.66	12,000.00	2,392.20	10,000.00	7,500.00
600-6-8015-25075	POSTAGE & FREIGHT	23,866.62	26,858.50	25,000.00	14,895.69	25,000.00	25,000.00
600-6-8015-25999	CASH LONG & SHORT-REFNDS	0.00	-0.05	100.00	-5.25	100.00	100.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		140,536.07	145,401.64	161,200.00	87,925.31	156,900.00	164,900.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8015-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	20,000.00
600-6-8015-37802	METERS, ETC.	15,067.50	20,548.60	15,000.00	18,057.50	25,000.00	25,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		15,067.50	20,548.60	15,000.00	18,057.50	25,000.00	45,000.00
Expense Total:		253,323.68	262,693.79	280,765.00	157,844.36	277,981.00	313,998.00
Department: 8015 - ACCOUNTS & COLLECTIONS Total:		253,323.68	262,693.79	280,765.00	157,844.36	277,981.00	313,998.00



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		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	5,670.33	5,801.32	105,000.00	0.00	50,000.00	105,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,670.33	5,801.32	110,000.00	0.00	52,500.00	110,000.00
Expense Total:		5,670.33	5,801.32	110,000.00	0.00	52,500.00	110,000.00
Department: 8016 - GEOGRAPHIC INFO SYSTEM Total:		5,670.33	5,801.32	110,000.00	0.00	52,500.00	110,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9181 - WATER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
600-4-9181-4-8306	TRNSFR FROM DOWNTOWN UR	962,200.00	181,037.50	0.00	0.00	0.00	1,062,500.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		962,200.00	181,037.50	0.00	0.00	0.00	1,062,500.00
Revenue Total:		962,200.00	181,037.50	0.00	0.00	0.00	1,062,500.00
Expense							
ExpCategory: 5 - TRANSFERS							
600-6-9181-59103	INS TRNSFR - GEN & TORT	36,649.00	48,272.00	48,272.00	0.00	57,922.00	57,922.00
600-6-9181-59107	TRNSFR TO CP-STREETS	0.00	0.00	0.00	0.00	605,000.00	0.00
600-6-9181-59108	TRNSFR CP STREETS/TIF	0.00	0.00	0.00	0.00	1,000,000.00	0.00
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	60,000.00	500,000.00	300,000.00	0.00	600,000.00	500,000.00
ExpCategory: 5 - TRANSFERS Total:		146,649.00	598,272.00	398,272.00	0.00	2,312,922.00	607,922.00
Expense Total:		146,649.00	598,272.00	398,272.00	0.00	2,312,922.00	607,922.00
Department: 9181 - WATER FUND TRANSFERS Surplus (Deficit):		815,551.00	-417,234.50	-398,272.00	0.00	-2,312,922.00	454,578.00
Fund: 600 - WATER UTILITY FUND Surplus (Deficit):		1,471,575.40	154,071.54	-99,047.00	436,204.33	-1,840,088.00	606,624.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	4,009.72	17,715.27	4,000.00	12,779.88	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		4,009.72	17,715.27	4,000.00	12,779.88	20,000.00	20,000.00
Revenue Total:		4,009.72	17,715.27	4,000.00	12,779.88	20,000.00	20,000.00
Department: 8010 - WATER ADMIN Total:		4,009.72	17,715.27	4,000.00	12,779.88	20,000.00	20,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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:	54,009.72	67,715.27	54,000.00	12,779.88	70,000.00	70,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
		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	1,088.07	6,535.26	1,000.00	8,274.37	10,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		1,088.07	6,535.26	1,000.00	8,274.37	10,000.00	5,000.00
Revenue Total:		1,088.07	6,535.26	1,000.00	8,274.37	10,000.00	5,000.00
Department: 8010 - WATER ADMIN Total:		1,088.07	6,535.26	1,000.00	8,274.37	10,000.00	5,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8025 - CAPITAL IMPROVEMENTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
602-6-8025-37814	TRANS. MAIN - GROUP A	75.00	0.00	0.00	0.00	0.00	0.00
602-6-8025-37816	WATERMAIN REPLACE-2020	51,190.55	0.00	0.00	0.00	0.00	0.00
602-6-8025-37818	WELL CONSTRUCTION	670.00	0.00	0.00	0.00	0.00	0.00
602-6-8025-37819	WATERMAIN REPLACE-2023	0.00	33,660.00	455,000.00	30,955.14	280,000.00	280,000.00
602-6-8025-37820	SYSTEM CL RESIDUALS	12,421.50	17,154.68	0.00	14,791.68	15,845.00	0.00
602-6-8025-37821	HSPS PUMP REPLACEMENT	0.00	0.00	300,000.00	43,766.05	125,000.00	400,000.00
602-6-8025-37822	NW PRESSURE ZONE	0.00	0.00	0.00	0.00	0.00	500,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		64,357.05	50,814.68	755,000.00	89,512.87	420,845.00	1,180,000.00
Expense Total:		64,357.05	50,814.68	755,000.00	89,512.87	420,845.00	1,180,000.00
Department: 8025 - CAPITAL IMPROVEMENTS Total:		64,357.05	50,814.68	755,000.00	89,512.87	420,845.00	1,180,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9181 - WATER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
602-4-9181-4-8305	TRNSFR FROM WUF	60,000.00	500,000.00	300,000.00	0.00	600,000.00	500,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		60,000.00	500,000.00	300,000.00	0.00	600,000.00	500,000.00
Revenue Total:		60,000.00	500,000.00	300,000.00	0.00	600,000.00	500,000.00
Department: 9181 - WATER FUND TRANSFERS Total:		60,000.00	500,000.00	300,000.00	0.00	600,000.00	500,000.00
Fund: 602 - WATER UTILITY CAP. IMP. Surplus (Deficit):		-3,268.98	455,720.58	-454,000.00	-81,238.50	189,155.00	-675,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 605 - WATER METER DEPOSIT						
Department: 8010 - WATER ADMIN						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
605-4-8010-1-7300 METER DEPOSITS	8,325.00	10,125.00	11,000.00	6,250.00	11,000.00	11,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	8,325.00	10,125.00	11,000.00	6,250.00	11,000.00	11,000.00
Revenue Total:	8,325.00	10,125.00	11,000.00	6,250.00	11,000.00	11,000.00
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
605-6-8010-25998 REFUNDS	7,975.00	9,400.00	11,000.00	5,700.00	11,000.00	11,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	7,975.00	9,400.00	11,000.00	5,700.00	11,000.00	11,000.00
Expense Total:	7,975.00	9,400.00	11,000.00	5,700.00	11,000.00	11,000.00
Department: 8010 - WATER ADMIN Surplus (Deficit):	350.00	725.00	0.00	550.00	0.00	0.00
Fund: 605 - WATER METER DEPOSIT Surplus (Deficit):	350.00	725.00	0.00	550.00	0.00	0.00

**SEWER UTILITY FUNDS
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	18,327.63	61,690.98	15,000.00	28,523.70	50,000.00	25,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		18,327.63	61,690.98	15,000.00	28,523.70	50,000.00	25,000.00
RevCategory: 4 - INTERGOVERNMENTAL							
610-4-8510-2-4011	FEMA GRANT REIMBURSEMENT	15.98	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		15.98	0.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
610-4-8510-1-5060	SEWER RENTALS	1,966,946.02	2,007,473.29	2,075,000.00	1,190,051.40	2,075,000.00	2,075,000.00
610-4-8510-1-5100	NON-METERED SEWER	86,899.84	77,323.50	100,000.00	48,573.39	85,000.00	85,000.00
610-4-8510-1-5600	TAX ON SEWER	26,060.38	26,034.71	27,000.00	15,539.68	27,000.00	27,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		2,079,906.24	2,110,831.50	2,202,000.00	1,254,164.47	2,187,000.00	2,187,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
610-4-8510-1-7500	SALE OF MDSE. & SERV.	2,891.49	2,491.76	3,000.00	3,158.24	3,500.00	3,000.00
610-4-8510-1-7800	INSUF. FUND/LATE FEE	14,078.23	15,998.23	13,000.00	8,272.96	13,000.00	13,000.00
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	39,391.43	10,587.00	100.00	0.00	100.00	100.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		56,361.15	29,076.99	16,200.00	11,431.20	16,700.00	16,200.00
Revenue Total:		2,154,611.00	2,201,599.47	2,233,200.00	1,294,119.37	2,253,700.00	2,228,200.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8510-10100	REGULAR SALARY & WAGES	41,797.92	44,156.62	51,380.00	24,212.19	50,530.00	52,464.00
610-6-8510-10400	OVERTIME PAY	26.17	161.75	200.00	28.31	200.00	200.00
610-6-8510-11100	FICA - CITY'S CONTRIB.	3,280.33	3,469.22	3,946.00	1,910.23	3,881.00	4,029.00
610-6-8510-11300	IPERS - CITY'S CONTRIB.	4,163.74	4,412.69	4,869.00	2,413.45	4,789.00	4,971.00
610-6-8510-11501	MEDICAL INS. PREMIUMS	45,691.45	48,128.78	52,978.00	18,135.24	42,200.00	52,978.00
610-6-8510-11503	INS. SELF FUNDING	853.15	58.65	0.00	29.35	59.00	0.00
610-6-8510-11602	INS - OPT OUT PMT	2,813.76	2,913.11	3,204.00	1,577.94	2,913.00	3,204.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		98,626.52	103,300.82	116,577.00	48,306.71	104,572.00	117,846.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8510-24901	CONSULT. & PROF. FEES	0.00	421.05	0.00	0.00	0.00	0.00



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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
610-6-8510-24958 MISC. CONTRACT LABOR	833.00	0.00	25,000.00	6,276.13	9,500.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	833.00	421.05	25,000.00	6,276.13	9,500.00	0.00
Expense Total:	99,459.52	103,721.87	141,577.00	54,582.84	114,072.00	117,846.00
Department: 8510 - SEWER ADMIN Surplus (Deficit):	2,055,151.48	2,097,877.60	2,091,623.00	1,239,536.53	2,139,628.00	2,110,354.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8511 - WWTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8511-10100	REGULAR SALARY & WAGES	270,114.46	258,932.34	290,133.00	137,855.66	266,165.00	293,967.00
610-6-8511-10400	OVERTIME PAY	2,391.85	294.19	3,000.00	875.76	2,000.00	2,000.00
610-6-8511-11100	FICA - CITY'S CONTRIB.	19,874.17	19,038.91	22,425.00	10,286.12	20,515.00	22,641.00
610-6-8511-11300	IPERS - CITY'S CONTRIB.	25,616.57	24,361.57	27,672.00	12,809.23	25,315.00	27,939.00
610-6-8511-12101	DUES, MEMBERSHIPS, ETC.	0.00	325.08	350.00	0.00	350.00	350.00
610-6-8511-12400	TRAVEL & CONFERENCE	1,395.80	1,677.30	1,700.00	1,059.07	1,700.00	1,700.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		319,392.85	304,629.39	345,280.00	162,885.84	316,045.00	348,597.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8511-23100	RPR. & MAINT. OF BLDGS.	515.63	36.99	2,000.00	71.98	2,000.00	7,000.00
610-6-8511-23400	RPR. & MAINT. OF EQUIP.	35,852.68	7,939.13	8,000.00	12,107.81	12,000.00	37,100.00
610-6-8511-23711	UTIL. SERV. - ELECTRIC	79,687.31	91,368.00	90,000.00	59,466.39	90,000.00	90,000.00
610-6-8511-23712	UTIL. SERV. - GAS	41,852.49	54,475.72	45,000.00	17,153.83	45,000.00	45,000.00
610-6-8511-23730	TELEPHONE	4,533.34	6,044.09	4,500.00	3,521.07	6,000.00	6,000.00
610-6-8511-24958	MISC. CONTRACT LABOR	48,533.84	41,111.77	35,000.00	24,685.20	45,000.00	45,000.00
610-6-8511-25016	LAB SUPL. AND EQUIP.	6,846.04	11,344.65	9,000.00	5,756.42	9,000.00	9,000.00
610-6-8511-25067	OPER. & MAINT. SUPPLIES	18,646.94	22,562.60	35,000.00	32,280.71	35,000.00	11,000.00
610-6-8511-25075	POSTAGE AND FREIGHT	700.18	1,081.53	500.00	518.91	1,000.00	1,000.00
610-6-8511-25091	SAFETY SUPL. & EQUIP.	781.82	1,977.79	1,500.00	1,872.64	2,000.00	2,000.00
610-6-8511-25953	CLOTHING	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		237,950.27	237,942.27	231,000.00	157,434.96	247,500.00	253,600.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8511-37271	EQUIPMENT - REPLACEMENT	0.00	23,236.39	35,000.00	0.00	35,000.00	25,000.00
610-6-8511-37272	EQUIPMENT - ADDITIONAL	0.00	3,938.00	0.00	0.00	0.00	0.00
610-6-8511-37853	LAGOON CLEANING	63,797.55	76,506.70	60,000.00	18,810.75	60,000.00	60,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		63,797.55	103,681.09	95,000.00	18,810.75	95,000.00	85,000.00
Expense Total:		621,140.67	646,252.75	671,280.00	339,131.55	658,545.00	687,197.00
Department: 8511 - WWTP OPER & MAINT Total:		621,140.67	646,252.75	671,280.00	339,131.55	658,545.00	687,197.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8512 - COLLECTION SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8512-10100	REGULAR SALARY & WAGES	92,574.03	110,001.89	96,692.00	39,134.48	88,722.00	97,989.00
610-6-8512-10400	OVERTIME PAY	252.88	405.13	2,000.00	92.51	1,000.00	1,000.00
610-6-8512-11100	FICA - CITY'S CONTRIB.	6,864.88	8,187.69	7,550.00	2,953.69	6,864.00	7,573.00
610-6-8512-11300	IPERS - CITY'S CONTRIB.	8,699.37	10,353.84	9,317.00	3,671.11	8,470.00	9,345.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		108,391.16	128,948.55	115,559.00	45,851.79	105,056.00	115,907.00
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.	10,157.31	7,236.19	10,000.00	4,253.82	10,000.00	24,000.00
610-6-8512-23711	UTIL. SERV. - ELECTRIC	1,571.53	1,862.57	2,000.00	882.86	2,000.00	2,000.00
610-6-8512-24958	MISC. CONTRACT LABOR	2,429.30	0.00	1,000.00	0.00	1,000.00	1,000.00
610-6-8512-25067	OPER. & MAINT. SUPPLIES	4,749.29	22,765.80	12,000.00	10,325.43	12,000.00	10,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		18,907.43	31,864.56	25,500.00	15,462.11	25,500.00	37,500.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8512-37271	EQUIPMENT - REPLACEMENT	71,580.00	0.00	0.00	0.00	0.00	0.00
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:		71,580.00	0.00	40,000.00	0.00	40,000.00	0.00
Expense Total:		198,878.59	160,813.11	181,059.00	61,313.90	170,556.00	153,407.00
Department: 8512 - COLLECTION SYSTEM O & M Total:		198,878.59	160,813.11	181,059.00	61,313.90	170,556.00	153,407.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8513 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8513-10100	REGULAR SALARY & WAGES	26,098.29	25,910.57	27,651.00	14,630.90	27,193.00	28,286.00
610-6-8513-11100	FICA - CITY'S CONTRIB.	1,951.17	1,914.53	2,115.00	1,073.10	2,080.00	2,164.00
610-6-8513-11300	IPERS - CITY'S CONTRIB.	2,378.36	2,357.94	2,610.00	1,333.30	2,567.00	2,670.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		30,427.82	30,183.04	32,376.00	17,037.30	31,840.00	33,120.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8513-24181	SALES TAX	31,009.05	30,371.44	32,000.00	16,785.24	31,250.00	31,250.00
610-6-8513-25067	OPER. & MAINT. SUPPLIES	1.95	19.61	0.00	6.83	50.00	50.00
610-6-8513-25075	POSTAGE & FREIGHT	64.65	96.10	200.00	100.18	200.00	200.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		31,075.65	30,487.15	32,200.00	16,892.25	31,500.00	31,500.00
Expense Total:		61,503.47	60,670.19	64,576.00	33,929.55	63,340.00	64,620.00
Department: 8513 - ACCOUNTS & COLLECTIONS Total:		61,503.47	60,670.19	64,576.00	33,929.55	63,340.00	64,620.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9185 - SEWER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
610-6-9185-4-8306	TRNSFR FROM DOWNTOWN UR	101,250.00	861,750.00	990,125.00	0.00	990,125.00	75,750.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		101,250.00	861,750.00	990,125.00	0.00	990,125.00	75,750.00
Revenue Total:		101,250.00	861,750.00	990,125.00	0.00	990,125.00	75,750.00
Expense							
ExpCategory: 5 - TRANSFERS							
610-6-9185-59103	INS TRNSFR - GEN & TORT	51,178.00	63,928.00	63,928.00	0.00	73,416.00	73,416.00
610-6-9185-59107	TRNSFR TO CP-STREETS	0.00	1,000,000.00	150,000.00	0.00	450,000.00	0.00
610-6-9185-59109	TRNSFR TO DEBT SERVICE	714,140.00	719,960.00	727,400.00	0.00	727,400.00	735,420.00
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	750,000.00	856,000.00	450,000.00	0.00	701,000.00	1,860,000.00
610-6-9185-59116	TRNSFR TO CP-CORRIDOR OF C...	1,000,000.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		2,550,318.00	2,674,888.00	1,426,328.00	0.00	1,986,816.00	2,703,836.00
Expense Total:		2,550,318.00	2,674,888.00	1,426,328.00	0.00	1,986,816.00	2,703,836.00
Department: 9185 - SEWER FUND TRANSFERS Surplus (Deficit):		-2,449,068.00	-1,813,138.00	-436,203.00	0.00	-996,691.00	-2,628,086.00
Fund: 610 - SEWER UTILITY FUND Surplus (Deficit):		-1,275,439.25	-582,996.45	738,505.00	805,161.53	250,496.00	-1,422,956.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	3,010.03	13,248.92	3,000.00	9,536.50	15,000.00	15,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,010.03	13,248.92	3,000.00	9,536.50	15,000.00	15,000.00
Revenue Total:	3,010.03	13,248.92	3,000.00	9,536.50	15,000.00	15,000.00
Department: 8510 - SEWER ADMIN Total:	3,010.03	13,248.92	3,000.00	9,536.50	15,000.00	15,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024

		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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:		38,010.03	48,248.92	38,000.00	9,536.50	50,000.00	50,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	1,377.24	11,333.53	2,000.00	14,569.53	25,000.00	12,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,377.24	11,333.53	2,000.00	14,569.53	25,000.00	12,000.00
Revenue Total:	1,377.24	11,333.53	2,000.00	14,569.53	25,000.00	12,000.00
Department: 8510 - SEWER ADMIN Total:	1,377.24	11,333.53	2,000.00	14,569.53	25,000.00	12,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8525 - CAPITAL IMPROVEMENTS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
612-4-8525-4-8215	G.O. BONDS	0.00	0.00	0.00	0.00	0.00	2,000,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	0.00	0.00	0.00	2,000,000.00
Revenue Total:		0.00	0.00	0.00	0.00	0.00	2,000,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
612-6-8525-37856	WWTP COPPER COMPLIANCE	0.00	1,672.50	100,000.00	4,978.00	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...	21,990.00	581,738.03	0.00	42,267.83	43,000.00	0.00
612-6-8525-37859	VLR AERATION SYSTEM	0.00	12,015.67	250,000.00	0.00	0.00	0.00
612-6-8525-37860	WWTP DIGESTER & VLR	0.00	5,822.70	0.00	14,998.00	466,000.00	3,660,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		21,990.00	601,248.90	450,000.00	62,243.83	709,000.00	3,860,000.00
Expense Total:		21,990.00	601,248.90	450,000.00	62,243.83	709,000.00	3,860,000.00
Department: 8525 - CAPITAL IMPROVEMENTS Surplus (Deficit):		-21,990.00	-601,248.90	-450,000.00	-62,243.83	-709,000.00	-1,860,000.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9185 - SEWER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
612-4-9185-4-8309	TRNSFR FROM SUF	750,000.00	856,000.00	450,000.00	0.00	701,000.00	1,860,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		750,000.00	856,000.00	450,000.00	0.00	701,000.00	1,860,000.00
Revenue Total:		750,000.00	856,000.00	450,000.00	0.00	701,000.00	1,860,000.00
Department: 9185 - SEWER FUND TRANSFERS Total:		750,000.00	856,000.00	450,000.00	0.00	701,000.00	1,860,000.00
Fund: 612 - SEWER UTILITY CAP. IMP. Surplus (Deficit):		729,387.24	266,084.63	2,000.00	-47,674.30	17,000.00	12,000.00

**STORM WATER UTILITY FUND
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	4,697.56	24,157.14	6,000.00	16,905.83	25,000.00	12,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	4,697.56	24,157.14	6,000.00	16,905.83	25,000.00	12,000.00
RevCategory: 5 - CHARGES FOR SERVICE						
620-4-8710-1-5070 STORM WATER FEES	259,498.04	262,996.90	260,000.00	149,873.80	260,000.00	260,000.00
620-4-8710-1-5600 STORM WTR TAX	6,862.65	6,970.02	6,760.00	4,030.81	6,890.00	6,890.00
RevCategory: 5 - CHARGES FOR SERVICE Total:	266,360.69	269,966.92	266,760.00	153,904.61	266,890.00	266,890.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
620-4-8710-1-7800 INSUF. FUND/LATE FEE	1,274.37	1,402.78	1,200.00	701.50	1,200.00	1,200.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	1,274.37	1,402.78	1,200.00	701.50	1,200.00	1,200.00
Revenue Total:	272,332.62	295,526.84	273,960.00	171,511.94	293,090.00	280,090.00
Department: 8710 - STORM WATER ADMIN Total:	272,332.62	295,526.84	273,960.00	171,511.94	293,090.00	280,090.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8715 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
620-6-8715-24181	SALES TAX	6,859.75	6,753.48	6,760.00	3,432.79	6,890.00	6,890.00
620-6-8715-25067	OPER. & MAINT. SUPPLIES	0.00	0.00	0.00	3,520.20	5,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,859.75	6,753.48	6,760.00	6,952.99	11,890.00	6,890.00
Expense Total:		6,859.75	6,753.48	6,760.00	6,952.99	11,890.00	6,890.00
Department: 8715 - ACCOUNTS & COLLECTIONS Total:		6,859.75	6,753.48	6,760.00	6,952.99	11,890.00	6,890.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9189 - STORM WATER TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
620-6-9189-59107	TRNSFR TO CP-STREETS	0.00	0.00	0.00	0.00	0.00	0.00
620-6-9189-59122	TRNSFR TO SWU CAP IMP	0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
ExpCategory: 5 - TRANSFERS Total:		0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Expense Total:		0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Department: 9189 - STORM WATER TRANSFERS Total:		0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Fund: 620 - STORM WATER UTILITY Surplus (Deficit):		265,472.87	113,773.36	-1,307,800.00	164,558.95	226,200.00	108,200.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 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	517.73	2,594.13	600.00	2,763.36	5,000.00	2,500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	517.73	2,594.13	600.00	2,763.36	5,000.00	2,500.00
Revenue Total:	517.73	2,594.13	600.00	2,763.36	5,000.00	2,500.00
Department: 8710 - STORM WATER ADMIN Total:	517.73	2,594.13	600.00	2,763.36	5,000.00	2,500.00



CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 8725 - CAPITAL IMPROVEMENTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
621-6-8725-37966	SOUTHGATE - RIVER STS	0.00	36,300.00	1,575,000.00	135,371.68	191,500.00	165,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	36,300.00	1,575,000.00	135,371.68	191,500.00	165,000.00
Expense Total:		0.00	36,300.00	1,575,000.00	135,371.68	191,500.00	165,000.00
Department: 8725 - CAPITAL IMPROVEMENTS Total:		0.00	36,300.00	1,575,000.00	135,371.68	191,500.00	165,000.00



**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
AS OF JANUARY 22, 2024**

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Department: 9189 - STORM WATER TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
621-4-9189-4-8317 TRNSFR FROM SWU	0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Revenue Total:	0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Department: 9189 - STORM WATER TRANSFERS Total:	0.00	175,000.00	1,575,000.00	0.00	55,000.00	165,000.00
Fund: 621 - STORM WATER CAP. IMP. Surplus (Deficit):	517.73	141,294.13	600.00	-132,608.32	-131,500.00	2,500.00

MEDICAL INSURANCE INTERNAL SERVICE FUND
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**CITY OF CARROLL FY 2025 RECOMMENDED BUDGET
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	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Re-Estimate	2024-2025 Recommended
Fund: 850 - MEDICAL INSURANCE FUND						
Department: 9300 - MEDICAL INSURANCE						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
850-4-9300-4-3000 INTEREST INCOME	3,968.50	17,374.17	5,500.00	11,948.58	32,000.00	35,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,968.50	17,374.17	5,500.00	11,948.58	32,000.00	35,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
850-4-9300-4-7900 INSURANCE ALLOCATIONS	520,192.51	553,708.81	620,430.00	266,750.96	553,122.00	631,805.00
850-4-9300-4-7910 PREMIUM RECEIPTS	134,875.32	159,473.73	158,104.00	80,971.27	155,237.00	174,886.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	655,067.83	713,182.54	778,534.00	347,722.23	708,359.00	806,691.00
Revenue Total:	659,036.33	730,556.71	784,034.00	359,670.81	740,359.00	841,691.00
Expense						
ExpCategory: 1 - PERSONNEL SERVICES						
850-6-9300-11501 MED INS PREMIUMS	523,395.78	594,632.48	684,827.00	284,321.53	595,479.00	709,681.00
850-6-9300-11505 INS - HRA PD BY CITY	103,864.62	89,196.85	100,000.00	55,307.23	115,000.00	115,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:	627,260.40	683,829.33	784,827.00	339,628.76	710,479.00	824,681.00
Expense Total:	627,260.40	683,829.33	784,827.00	339,628.76	710,479.00	824,681.00
Department: 9300 - MEDICAL INSURANCE Surplus (Deficit):	31,775.93	46,727.38	-793.00	20,042.05	29,880.00	17,010.00
Fund: 850 - MEDICAL INSURANCE FUND Surplus (Deficit):	31,775.93	46,727.38	-793.00	20,042.05	29,880.00	17,010.00
Report Surplus (Deficit):	1,218,250.12	5,444,541.34	-10,371,749.00	-2,839,128.44	-7,281,929.00	-4,164,215.00