



City of
CARROLL

FY 2026/2027

Preliminary

Budget

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City of Carroll

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Carroll, Iowa 51401

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MEMO TO: Honorable Mayor and City Council Members

FROM: Aaron Kooiker, City Manager

DATE: January 26, 2026

SUBJECT: Proposed Fiscal Year 2027 Budget

Introduction

On behalf of the City's department heads and staff, I am pleased to present the preliminary Fiscal Year (FY) 2027 Budget for the City of Carroll for your review and consideration. The January 1, 2025 valuations were required to be re-valued by each county assessor. As such, the City of Carroll's assessed values increased 14.65% from the prior year. After applying the state-mandated rollbacks, the City experienced taxable growth of 10.50% over the prior year. Because House File 718 (HF 718) requires a reduction in levy rates with taxable valuation growth over 2.75%, City staff prepared the proposed budget with a reduced levy rate of \$11.25108.

Challenges

Entering the budget season, staff was directed to maintain operations and maintenance costs to the extent possible due to uncertainty surrounding assessed property values. Departments did an excellent job reviewing their budgets and identifying what was necessary to maintain the level of service our residents expect. City management and department leadership worked diligently to ensure taxpayer dollars were used responsibly and efficiently.

Budget Comparison

The approved FY 2026 budget, excluding transfers, included expenditures across all funds of \$24,273,515. The proposed FY 2027 budget, excluding transfers, includes expenditures across all funds of \$27,933,515. This represents an increase of \$3,660,000.

If the State enacts legislation that caps growth at 2%, we believe the cap would not include the following levies: Liability, Property & Self Insurance; Employee Benefits; or Debt Service. Staff has prepared a ten-year history of the taxes levied for the Consolidated General Fund Levy (CGFL), the total levy excluding debt service, and the total levy. These trends demonstrate that the City has consistently remained below the 2% growth threshold for both the CGFL and the total levy.

General Fund

General Fund revenues for FY 2027 are estimated at \$9,076,461, with proposed expenditures totaling \$9,919,574. This results in planned deficit spending of \$843,113. The FY 2027 ending General Fund balance is projected at \$2,223,670 which represents 24.50% of budgeted revenues. Maintaining an ending balance of approximately 25% of revenues is a best practice the City Council has followed for many years.

Tax Levy Rate

As noted above, the City General Fund Levy will decrease due to changes in state law. This reduction is further supported by an infusion of Local Option Sales and Services Tax (LOSST) dollars. As a result, the City will be requesting only a 3% increase in new property tax revenue. The total City levy rate for FY 2026 was \$12.16190, and the proposed levy rate for FY 2027 is \$11.25108.

Property Taxes

The overall taxable property base increased by 10.50% for FY 2027 (includes TIF valuations), primarily due to the re-valuation process that County is required to do every other year. However, due to the rollback reduction from 47.4316% to 44.5345%, this increase could have been significantly higher.

Council Priorities

The City Council and city staff met on December 17, 2025, to establish priorities for FY 2027. The top priorities identified during that goal setting session included continuation of the Downtown Façade Grant Program, assistance to the Airport in obtaining a new hangar, construction of a four-season shelter house, and conducting a citizen survey along with development of a sidewalk improvement program. These items have either been incorporated into the proposed budget or will be researched during FY 2027.

Debt Service Levy

The Debt Service Levy remains at \$1.40. It includes a proposed debt issuance for the Water Pressure Zone Project, sanitary sewer plant improvements, a fire truck, the Twelfth Street Reconstruction Project and improvements to the US 30 Traffic Signals. City staff worked with PFM Financial Advisors LLC to evaluate the City's debt position and to maintain a stable levy rate.

Employment Costs

Employer contribution rates for the IPERS regular class did not change for FY 2027 and decreased slightly for the IPERS protected class. The regular class employer contribution rate remains at

9.44%, and the protected class rate decreased from 9.31% to 9.185%. The employer contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI) decreased slightly from 22.555% to 21.859%. However, because employer contribution rates are dependent on investment performance, recent market volatility may impact future rates.

The City continues to work with its health insurance consultant, Iowa Governmental Health Care Plan. The current health insurance plan offers a high-deductible, fully funded plan through Wellmark, paired with a self-funded health reimbursement arrangement (HRA) that reduces deductible and out-of-pocket costs. Because the City's health insurance plan renews on July 1, renewal rates were not available at the time of budget preparation. As a result, the FY 2027 budget includes a 10% increase in health insurance premiums and no percent increase in the COBRA rate as health insurance reserves are adequate.

Conclusion

I am thankful to have had the opportunity to serve as your City Manager. Over the past three years, I have been impressed with the positioning of the City of Carroll. Council and staff have put the City in a sound financial position to be sustainable in the new taxing environment and to continue great service to our citizens. 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 their efforts in preparing this FY 2027 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 26/27	7/1/2026 Proj. BALANCE	RECOMMENDED 26/27 REVENUE	RECOMMENDED 26/27 EXPENSES	6/30/2027 Proj. BALANCE
GENERAL FUND	3,066,783	9,076,461	9,919,574	2,223,670
GENERAL FUND DEPRECIATION	-	-	-	-
HOTEL/MOTEL TAX	868,729	265,000	262,785	870,944
ELECTRIC FRANCHISE	291,669	117,000	-	408,669
FEDERAL GRANTS SR FUND	-	-	-	-
ROAD USE TAX FUND	3,914,056	1,618,718	1,467,572	4,065,202
EMP BENEFIT S.R.	-	911,600	911,600	-
LOCAL OPTION SALES TAX	3,090,841	2,252,675	2,890,769	2,452,747
U.R. DOWNTOWN S.R.	85,882	1,129,637	1,071,896	143,623
U.R. ASHWOOD BUSINESS PRK	-	1,740	1,740	-
U.R. WESTFIELD SPEC REV	359	-	1,204	(845)
U.R. ROLLING HILLS SOUTH CONDO	30,551	38,447	26,267	42,731
U.R. ECHO SPEC REV	-	5,949	5,949	-
REC CENTER TRUST FUND	44,265	1,000	-	45,265
LIBRARY TRUST FUND	46,852	6,574	27,500	25,926
POLICE FORFEITURE	6,866	750	-	7,616
CRIME PREV/SPEC PROJECTS	43,856	6,850	2,000	48,706
DEBT SERVICE FUND	501,255	2,655,850	3,059,747	97,358
C.P. - EQUIPMENT PURCHASE	72,124	200,000	272,124	0
C.P. - BUILDING IMPROVEMENTS	95,440	-	-	95,440
C.P. - AIRPORT	(92,500)	1,567,500	1,475,000	-
C.P. - STREETS	2,961,447	4,803,251	3,783,000	3,981,698
C.P. - PARKS & RECREATION	44,086	700,000	700,000	44,086
C.P. - REC CENTER BLDG	-	-	-	-
C.P. - STREETS MAINT BLDG	-	-	-	-
C.P. - UTILITIES	(112,851)	-	-	(112,851)
PERPETUAL CARE FUND	744,267	40,000	-	784,267
REC CNTR TRST-PERMANENT	78,812	2,000	-	80,812
WATER UTILITY FUND	775,129	1,948,000	1,839,950	883,179
WATER UTILITY DEPR.	1,360,155	87,000	-	1,447,155
WATER UTILITY CAP. IMP.	(77,487)	2,845,000	2,272,161	495,352
WATER METER DEPOSIT	47,301	7,000	7,000	47,301
SEWER UTILITY FUND	2,466,523	2,290,600	2,147,031	2,610,092
SEWER UTILITY DEPR.	1,008,316	78,000	-	1,086,316
SEWER UTILITY CAP. IMP.	803,719	2,415,000	850,000	2,368,719
STORM WATER UTILITY	2,290,159	317,015	107,115	2,500,059
STORM WATER CAP. IMP.	32,494	101,000	100,000	33,494
MEDICAL INSURANCE FUND	1,156,062	802,800	835,100	1,123,762
TOTAL	25,645,161	36,292,417	34,031,084	27,906,494

**CITY OF CARROLL
PROJECTED FUND BALANCES**

RE-EST FY 25/26	7/1/2025 BALANCE	Re-Est 25/26 REVENUES	Re-Est 25/26 EXPENSES	6/30/2026 Proj. BALANCE
GENERAL FUND	3,569,610	8,966,539	9,469,366	3,066,783
GENERAL FUND DEPRECIATION	-	-	-	-
HOTEL/MOTEL TAX	846,777	267,000	245,048	868,729
ELECTRIC FRANCHISE	274,669	117,000	100,000	291,669
FEDERAL GRANTS SR FUND	80,000	-	80,000	-
ROAD USE TAX FUND	4,583,101	1,590,108	2,259,153	3,914,056
EMP BENEFIT S.R.	-	1,167,176	1,167,176	-
LOCAL OPTION SALES TAX	2,551,951	2,404,606	1,865,716	3,090,841
U.R. DOWNTOWN S.R.	36,310	1,117,062	1,067,490	85,882
U.R. ASHWOOD BUSINESS PRK	-	1,817	1,817	-
U.R. WESTFIELD SPEC REV	49,002	8,822	57,465	359
U.R. ROLLING HILLS SOUTH CONDO	17,057	35,637	22,143	30,551
U.R. ECHO SPEC REV	-	-	-	-
REC CENTER TRUST FUND	42,461	15,404	13,600	44,265
LIBRARY TRUST FUND	57,778	16,574	27,500	46,852
POLICE FORFEITURE	7,916	1,750	2,800	6,866
CRIME PREV/SPEC PROJECTS	37,356	9,000	2,500	43,856
DEBT SERVICE FUND	112,218	2,059,400	1,670,363	501,255
C.P. - EQUIPMENT PURCHASE	219,208	-	147,084	72,124
C.P. - BUILDING IMPROVEMENTS	554,349	84,086	542,995	95,440
C.P. - AIRPORT	-	32,500	125,000	(92,500)
C.P. - STREETS	2,058,636	3,200,551	2,297,740	2,961,447
C.P. - PARKS & RECREATION	(219,535)	602,500	338,879	44,086
C.P. - REC CENTER BLDG	141,178	-	141,178	-
C.P. - STREETS MAINT BLDG	34,175	-	34,175	-
C.P. - UTILITIES	(112,851)	-	-	(112,851)
PERPETUAL CARE FUND	704,267	40,000	-	744,267
REC CNTR TRST-PERMANENT	71,812	7,000	-	78,812
WATER UTILITY FUND	1,331,444	1,871,600	2,427,915	775,129
WATER UTILITY DEPR.	1,273,155	87,000	-	1,360,155
WATER UTILITY CAP. IMP.	1,622,108	284,007	1,983,602	(77,487)
WATER METER DEPOSIT	47,301	7,000	7,000	47,301
SEWER UTILITY FUND	2,266,943	2,290,600	2,091,020	2,466,523
SEWER UTILITY DEPR.	945,316	63,000	-	1,008,316
SEWER UTILITY CAP. IMP.	3,489,719	290,000	2,976,000	803,719
STORM WATER UTILITY	1,980,259	317,015	7,115	2,290,159
STORM WATER CAP. IMP.	31,494	1,000	-	32,494
MEDICAL INSURANCE FUND	1,154,877	766,655	765,470	1,156,062
TOTAL	29,860,062.67	27,722,409	31,937,311	25,645,161

**PROPERTY TAX SUMMARY
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CITY OF CARROLL

ASSESSED VALUATION COMPARISON

ASSESSED Value as of	1/1/2024		1/1/2025	
<u>PROPERTY CLASS</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Residential Property	\$ 778,833,848	\$ 899,957,218	\$ 121,123,370	15.55%
Commercial Property	186,631,746	214,442,021 *	\$ 27,810,275	14.90%
Industrial Property	16,159,609	19,348,906 *	\$ 3,189,297	19.74%
Railroads	3,570,066	3,491,671 *	\$ (78,395)	-2.20%
Gas & Electric	<u>30,445,393</u>	<u>30,130,623</u>	<u>\$ (314,770)</u>	-1.03%
Sub-total	\$ 1,015,640,662	\$ 1,167,370,439	\$ 151,729,777	14.94%
less Military Tax Exemption	<u>8,466,536</u>	<u>6,661,500</u>	<u>(1,805,036)</u>	<u>-21.32%</u>
ASSESSED VALUATION EXCLUDING T.I.F.	<u>\$1,007,174,126</u>	<u>\$1,160,708,939</u>	<u>\$ 153,534,813</u>	<u>15.24%</u>
TAX INCREMENT VALUES (T.I.F.)	<u>52,117,477</u>	<u>53,719,615</u>	<u>1,602,138</u>	<u>3.07%</u>
U.R. Downtown	48,606,322	49,819,326	1,213,004	2.50%
Ashwood	86,842	86,842	-	0.00%
Westfield	361,753	-	(361,753)	-100.00%
Rolling Hills South Condominiums	3,062,560	3,569,490	506,930	16.55%
Echo	-	243,957	243,957	
TOTAL CITY ASSESSED VALUATION	<u>\$1,059,291,603</u>	<u>\$1,214,428,554</u>	<u>\$155,136,951</u>	<u>14.65%</u>

AG VALUATIONS				
Land	\$ 996,821	\$ 1,237,821	\$ 241,000	24.18%
Buildings	61,490	85,750	24,260	39.45%
Total	<u>\$ 1,058,311</u>	<u>\$ 1,323,571</u>	<u>\$ 265,260</u>	<u>25.06%</u>

Notes: 2025 values:

Residential Rollback decreased from 47.4316% to 44.5345%

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

Agricultural Rollback decreased from 73.8575% to 59.4401%

* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (44.5345%); any value over \$150,000 is subject to the 90% rollback

CITY OF CARROLL

TAXABLE VALUATION COMPARISON

TAXABLE Value as of	1/1/2024	1/1/2025		
<u>PROPERTY CLASS</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Residential Property	\$ 368,243,583	\$ 399,756,033	\$ 31,512,450	8.56%
Commercial Property	142,439,468	165,503,288 *	\$ 23,063,820	16.19%
Industrial Property	13,657,186	16,437,227 *	\$ 2,780,041	20.36%
Railroads	3,206,527	3,135,527 *	\$ (71,000)	-2.21%
Gas & Electric	<u>8,651,240</u>	<u>9,373,874</u>	<u>\$ 722,634</u>	8.35%
Sub-total	\$ 536,198,004	\$ 594,205,949	\$ 58,007,945	10.82%
less Exemptions	<u>8,466,536</u>	<u>6,661,500</u>	<u>(1,805,036)</u>	<u>-21.32%</u>
TAXABLE VALUATION EXCLUDING T.I.F.	<u>\$527,731,468</u>	<u>\$587,544,449</u>	<u>\$ 59,812,981</u>	<u>11.33%</u>
TAX INCREMENT VALUES (T.I.F.)	<u>47,419,676</u>	<u>47,972,589</u>	<u>552,913</u>	<u>1.17%</u>
U.R. Downtown	45,577,144	46,119,172	542,028	1.19%
Ashwood	48,067	45,132	(2,935)	-6.11%
Westfield	361,753	-	(361,753)	-100.00%
Rolling Hills South Condominiums	1,432,712	1,564,328	131,616	9.19%
Echo	-	243,957	243,957	
TOTAL CITY TAXABLE VALUATION	<u>\$575,151,144</u>	<u>\$635,517,038</u>	<u>\$60,365,894</u>	<u>10.50%</u>

AG VALUATIONS				
Land	\$ 732,788	\$ 732,997	\$ 209	0.03%
Buildings	<u>45,415</u>	<u>50,970</u>	<u>5,555</u>	<u>12.23%</u>
Total	<u>\$ 778,203</u>	<u>\$ 783,967</u>	<u>\$ 5,764</u>	<u>0.74%</u>

Notes: 2025 values:

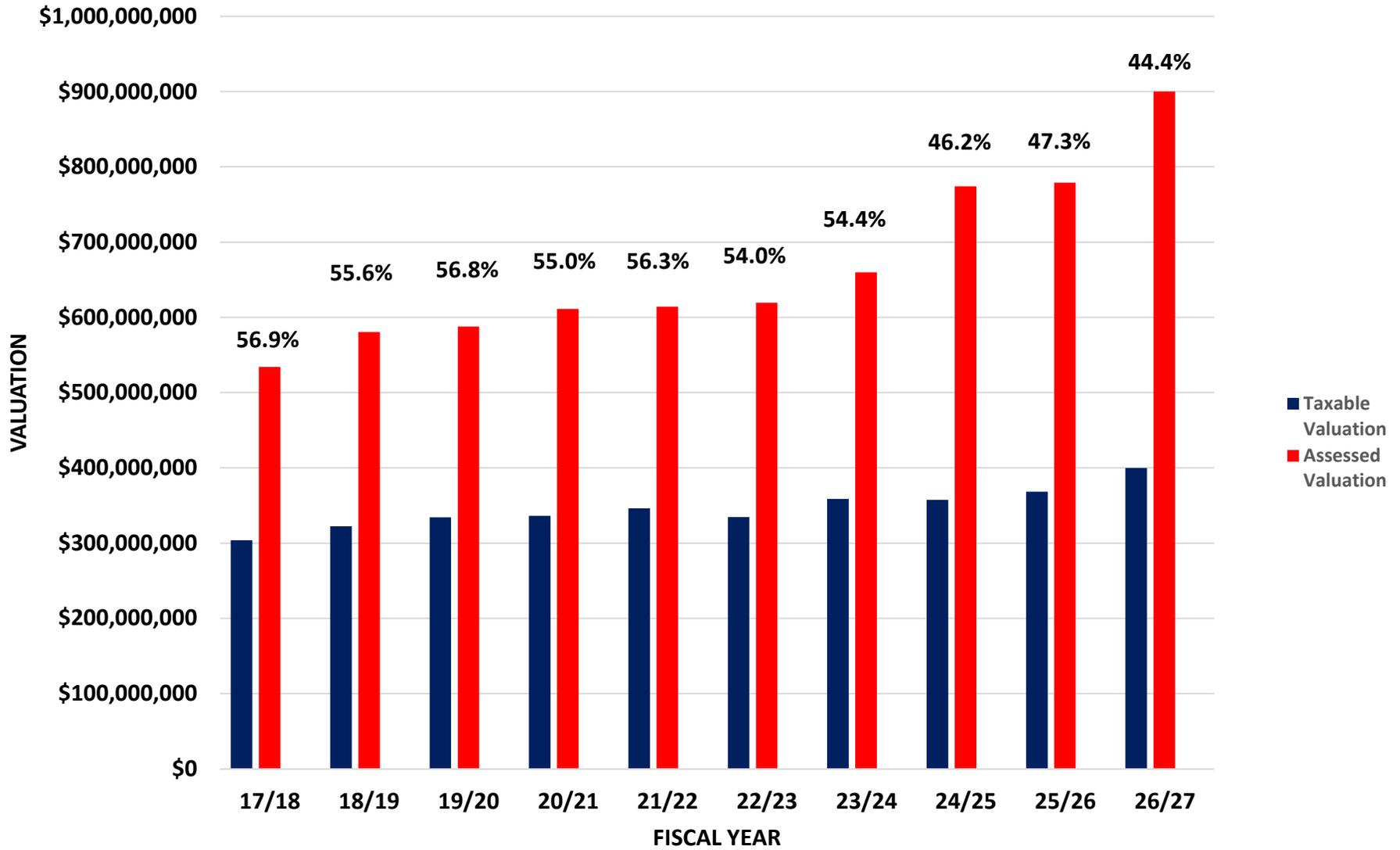
Residential Rollback decreased from 47.4316% to 44.5345%

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

Agricultural Rollback decreased from 73.8575% to 59.4401%

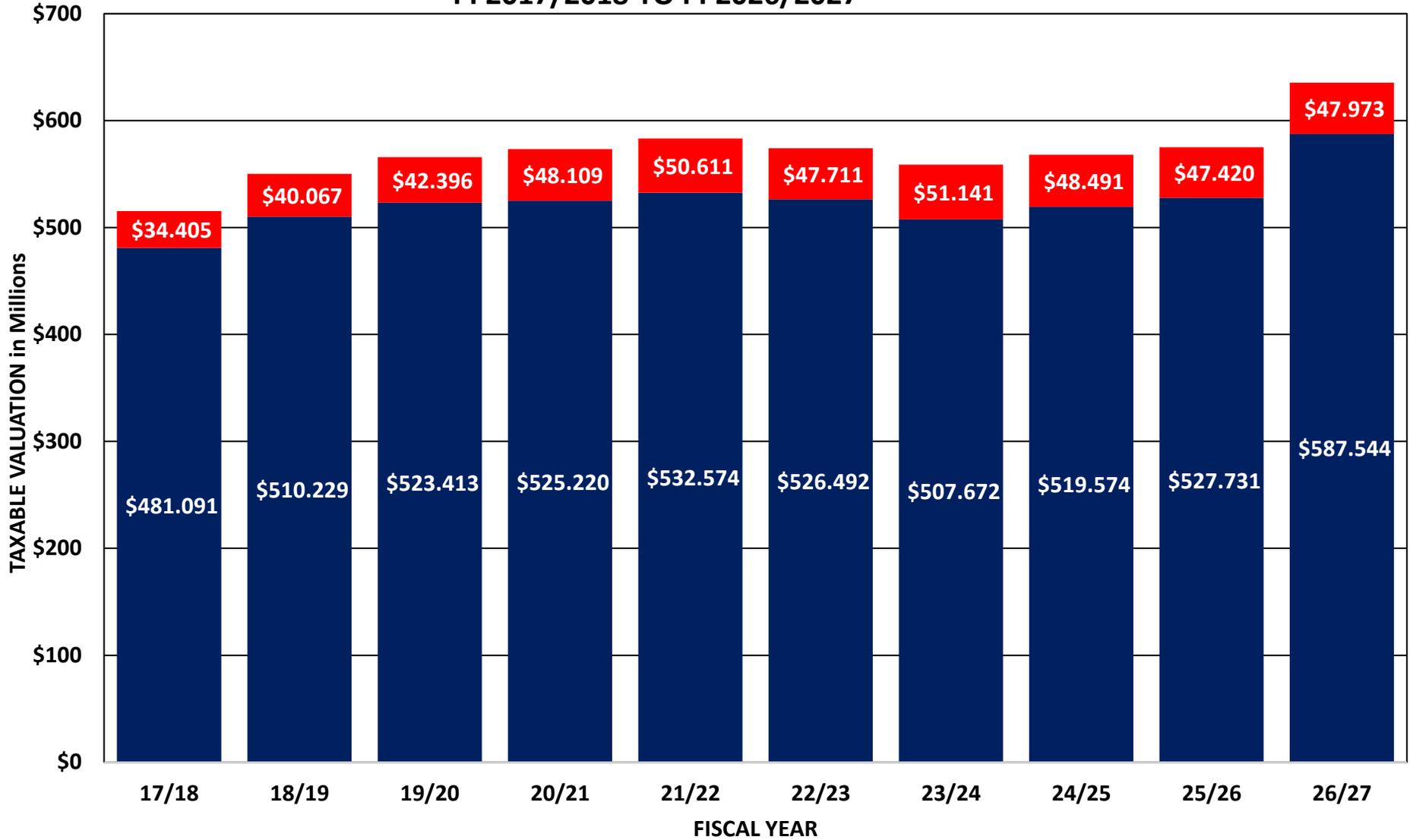
* - The first \$150,000 of taxable valuation on commercial, industrial, and railroad properties is subject to the current residential rollback (44.5345%); any value over \$150,000 is subject to the 90% rollback

**CITY OF CARROLL
RESIDENTIAL PROPERTY TAX ROLLBACK
FY 17/18 TO FY 26/27**

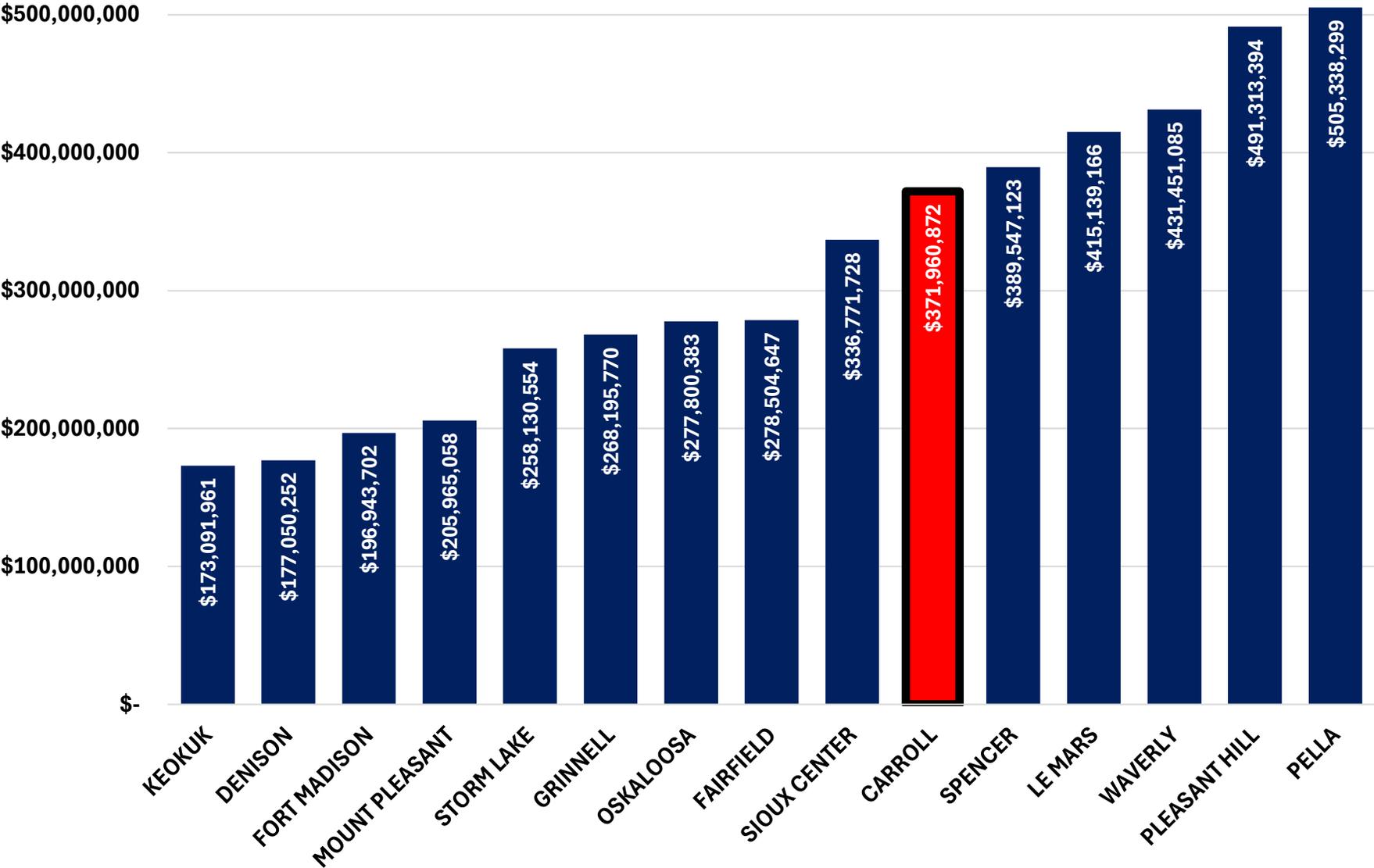


**CITY OF CARROLL
TAXABLE VALUATION
FY 2017/2018 TO FY 2026/2027**

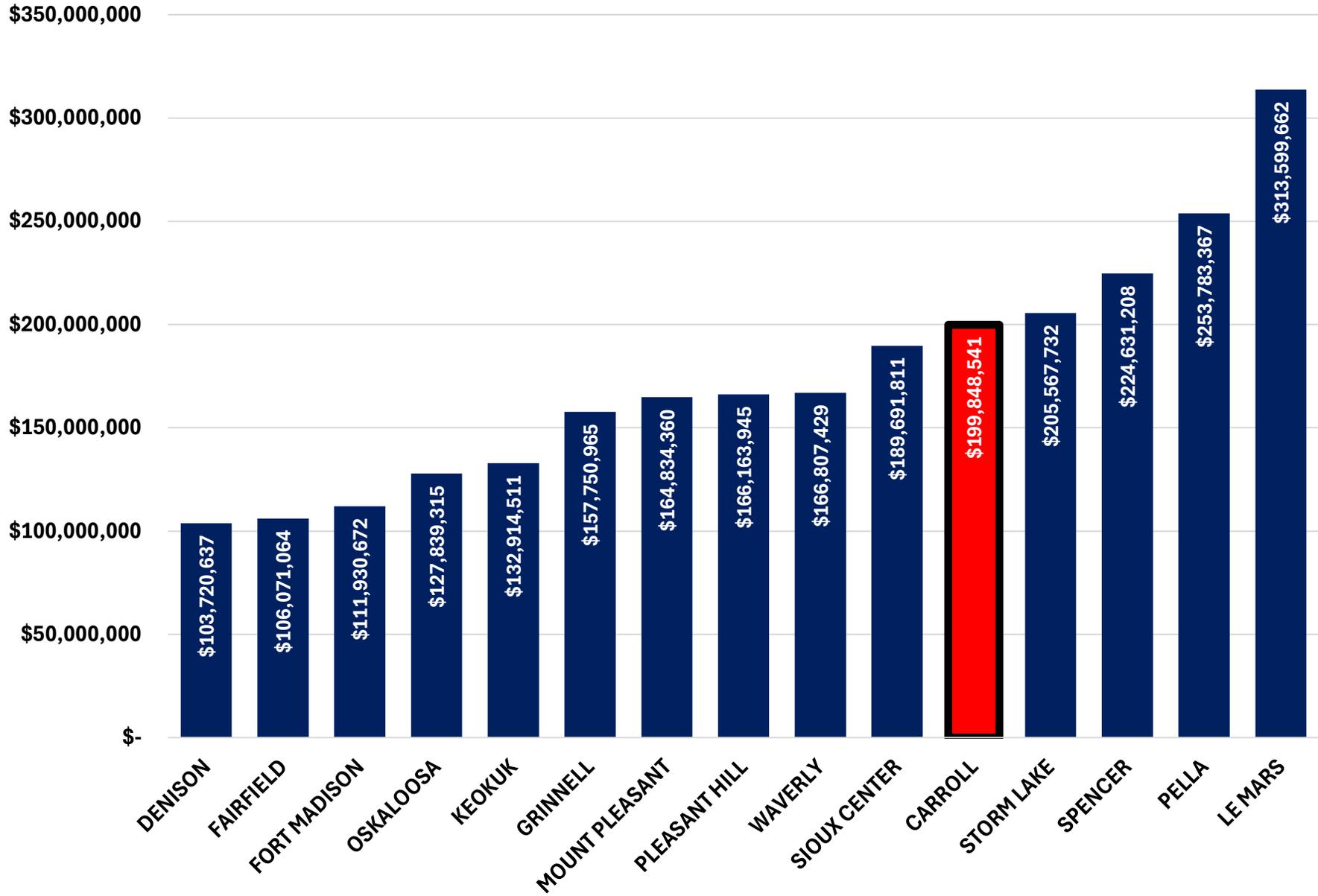
■ TAX INCREMENT VALUATION
■ TAXABLE VALUATION



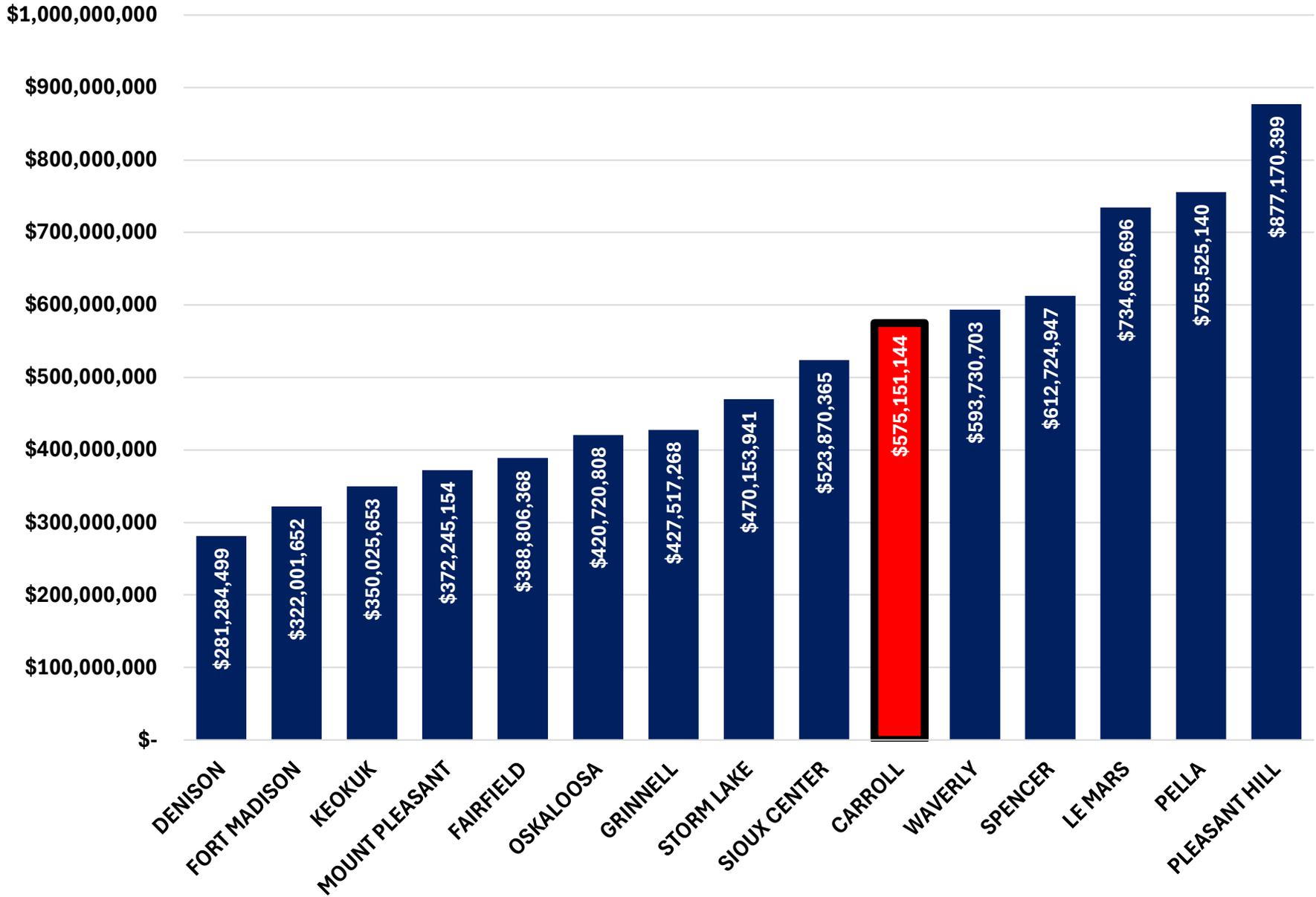
1/1/2024 Residential Taxable Valuation for FY 2026 Tax Levies



1/1/2024 Commercial & Industrial Taxable Valuation for FY 2026 Tax Levies



1/1/2024 Total Taxable Valuation for FY 2026 Tax Levies



Types of Property Taxes

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

- **Consolidated General Fund Levy (CGFL).** This is a new levy that was created by new legislation (HF718) beginning with the FY 2025 budget. The new levy combines several General Fund levies and the Emergency Levy into a Consolidated 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 tiered mechanism in place to reduce the levy if non-TIF taxable growth exceeds 2.75%. 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 2027, the City of Carroll's CGFL maximum is \$7.86408.

- **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 Consolidated General Fund Levy, Local Option Sales Tax (LOST) and enterprise funds (such as water and sanitary sewer funds).

- **Tort Liability Levy.** A city may levy the cost of general insurance premiums and the cost of self-insurance of risk pools.
 - The City of Carroll typically does not levy the full amount to cover estimated tort liability costs. Other General Fund revenue covers the remaining 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 2027 budget, The City of Carroll's debt service levy covers approximately 29% 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 enterprise (water and sewer) user fees.

**CITY OF CARROLL
SUMMARY OF TAX LEVIES
FY 2017-2018 TO FY 2026-2027**

<u>FISCAL YEAR</u>	<u>TAXABLE VALUATION</u>	<u>COMBINED GENERAL FUND</u>	<u>LIAB. & PROP. INS.</u>	<u>SPEC. REV. EMPLOYEE BENEFITS</u>	<u>DEBT SERVICE</u>	<u>CITY TAX RATE/ \$1,000 TAX. VALUATION</u>
2017-18	481,091,110	8.10000	0.42611	1.79175	1.28014	11.59800
	515,496,419 T.I.F.					
2018-19	510,228,751	8.10000	0.35278	1.95207	0.87898	11.28383
	550,295,467 T.I.F.					
2019-20	523,413,404	8.10000	0.28658	1.68128	1.53008	11.59794
	565,809,838 T.I.F.					
2020-21	525,219,743	8.10000	0.28559	1.71071	1.50170	11.59799
	573,329,116 T.I.F.					
2021-22	532,574,376	8.10000	0.38117	1.94142	1.22749	11.65008
	583,185,710 T.I.F.					
2022-23	526,491,763	8.10000	0.49383	1.86163	1.40157	11.85703
	574,203,079 T.I.F.					
2023-24	507,671,594	8.10000	0.54169	2.11875	1.40800	12.16844
	558,812,886 T.I.F.					
2024-25	519,573,902	8.10000	0.54169	2.11875	1.40002	12.16046
	568,065,184 T.I.F.					
2025-26	527,731,468	8.10000	0.54166	2.11860	1.40164	12.16190
	575,151,144 T.I.F.					
2026-27	587,544,449	7.86408	0.48652	1.50048	1.40000	11.25108
	635,517,038 T.I.F.					

NOTES:

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

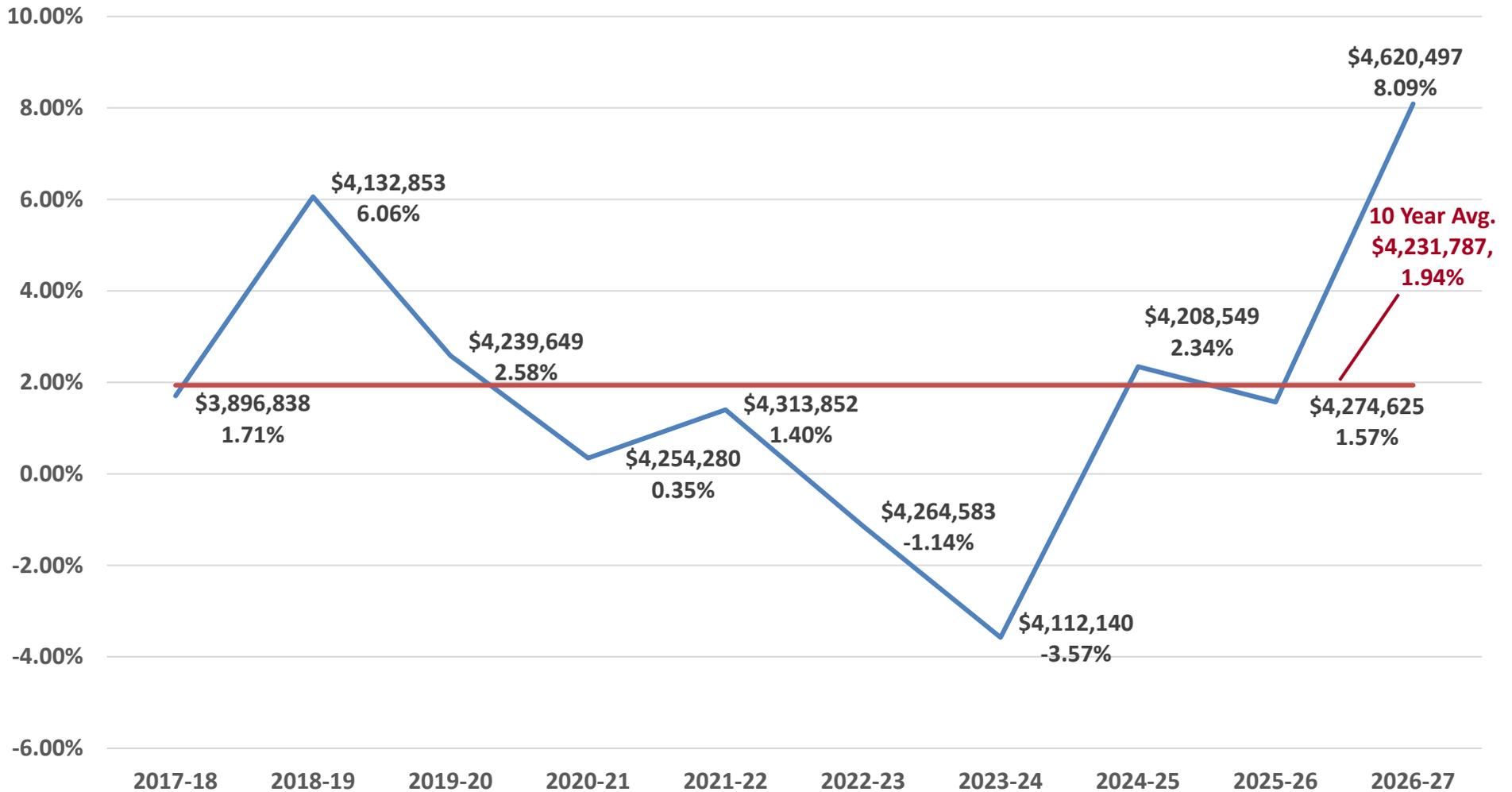
** Information above does not include Ag Land Tax Valuation, Tax Rate or Tax Revenues

**CITY OF CARROLL
TOTAL TAX REVENUES (AS LEVIED)
FY 2017-18 TO FY 2026-27**

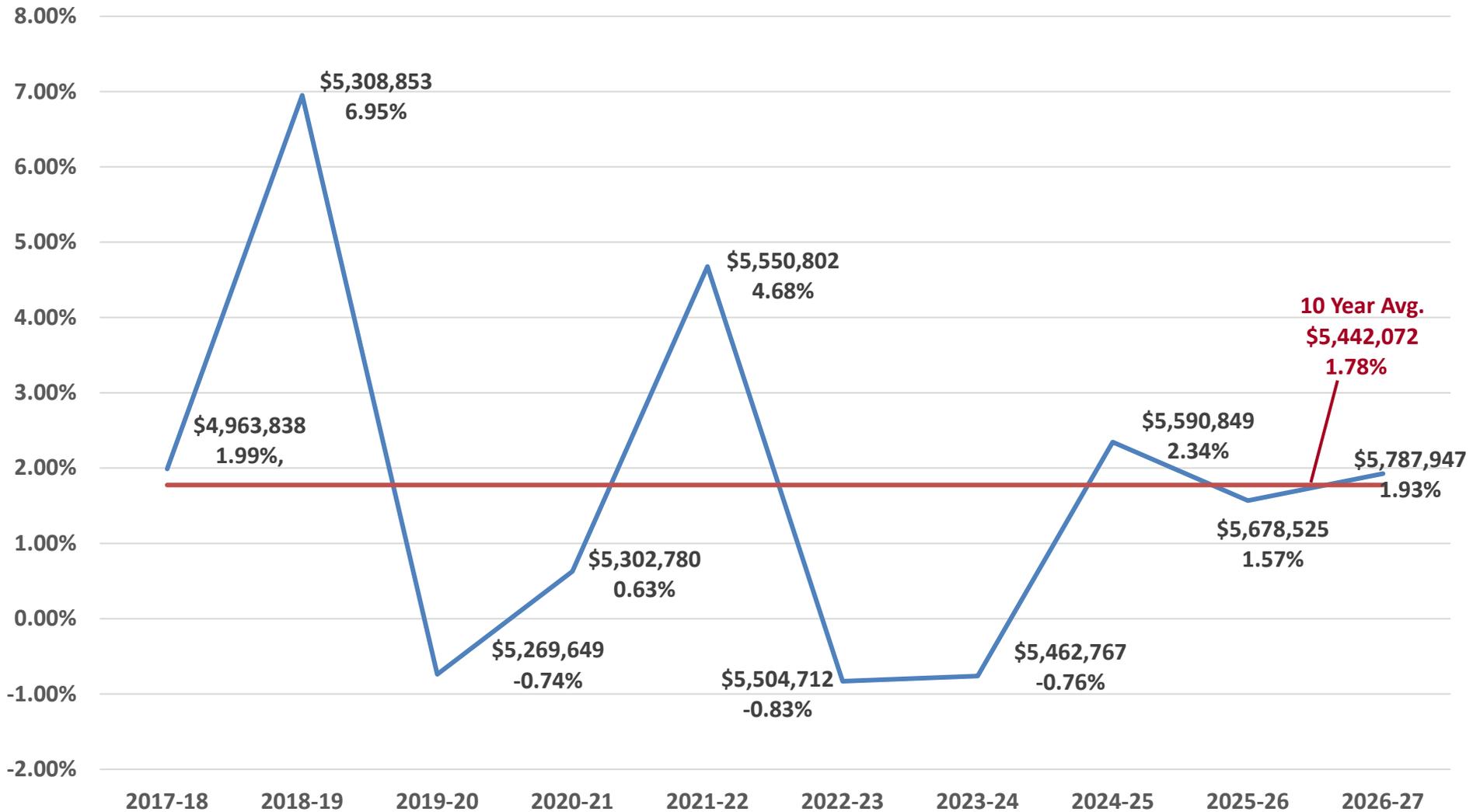
FISCAL YEAR	CONSOLIDATED GENERAL FUND	TORT LIABILITY	Special Rev. Employee Benefits	DEBT SERVICE	TOTAL TAX REVENUES	OVERALL \$ CHANGE	OVERALL % CHANGE
2017-18	3,896,838	205,000	862,000	659,906	\$5,623,744	\$103,510	1.88%
2018-19	4,132,853	180,000	996,000	483,697	\$5,792,550	\$168,806	3.00%
2019-20	4,239,649	150,000	880,000	865,732	\$6,135,381	\$342,831	5.92%
2020-21	4,254,280	150,000	898,500	860,970	\$6,163,750	\$28,369	0.46%
2021-22	4,313,852	203,000	1,033,950	715,855	\$6,266,657	\$102,907	1.67%
2022-23	4,264,583	260,000	980,129	804,783	\$6,309,495	\$42,838	0.68%
2023-24	4,112,140	275,000	1,075,627	786,809	\$6,249,576	(\$59,919)	-0.95%
2024-25	4,208,549	281,450	1,100,850	795,300	\$6,386,149	\$136,573	2.19%
2025-26	4,274,625	285,850	1,118,050	806,157	\$6,484,682	\$98,533	1.54%
2026-27	4,620,497	285,850	881,600	891,281	\$6,679,228	\$194,546	3.00%

* Information above does not include Ag Land Tax Revenues

CITY OF CARROLL CONSOLIDATED GENERAL FUND LEVY TAX DOLLARS AND PERCENT CHANGE FY 17/18 TO PROPOSED FY 26/27 BUDGET

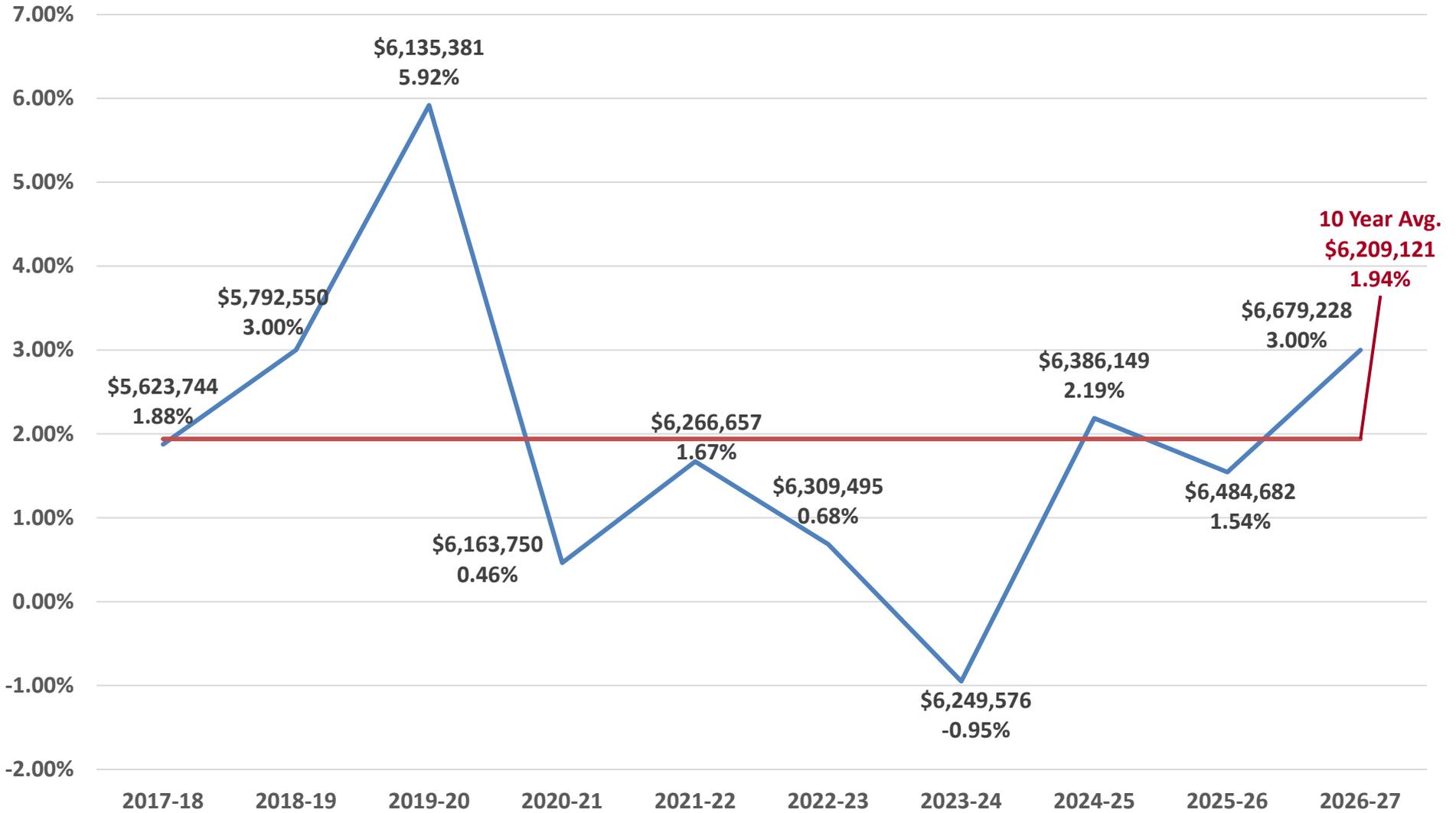


**CITY OF CARROLL
 TAX DOLLARS LEVIED (WITHOUT DEBT SERVICE)
 AND PERCENT CHANGE
 FY 17/18 TO PROPOSED FY 26/27 BUDGET**



CITY OF CARROLL

TOTAL TAX DOLLARS LEVIED AND PERCENT CHANGE FY 17/18 TO PROPOSED FY 26/27 BUDGET



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

2024-2025 TAX RATE	\$12.16046		
2025-2026 TAX RATE	\$12.16190	0.00144	0.01%
2026-2027 TAX RATE <small>prelim budget</small>	\$11.25108	(0.91082)	-7.49%

	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(1) Home Assessed at - \$400,000	\$400,000	\$ 400,000	\$ 458,000	**
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Sub-total	\$185,371	\$189,726	\$ 203,968	
Less Homestead Credit	4,850	4,850	4,850	
Taxable Valuation	180,521	184,876	199,118	
Taxable Value/\$1,000	180.521	184.876	199.118	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$2,195.22</u>	<u>\$2,248.45</u>	<u>\$2,240.29</u>	
Dollar/Percent Change		\$53.23 2.42%	(\$8.16) -0.36%	
	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(2) Home Assessed at - \$300,000	\$300,000	\$ 300,000	\$ 343,500	**
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Sub-total	\$139,028	\$142,295	\$ 152,976	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	134,178	137,445	148,126	
Taxable Value/\$1,000	134.178	137.445	148.126	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$1,631.67</u>	<u>\$1,671.59</u>	<u>\$1,666.58</u>	
Dollar/Percent Change		\$39.92 2.45%	(\$5.01) -0.30%	
	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(3) Home Assessed at - \$200,000	\$200,000	\$ 200,000	\$ 229,000	**
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Sub-total	\$92,686	\$94,863	\$ 101,984	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	87,836	90,013	97,134	
Taxable Value/\$1,000	87.836	90.013	97.134	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$1,068.12</u>	<u>\$1,094.73</u>	<u>\$1,092.86</u>	
Dollar/Percent Change		\$26.61 2.49%	(\$1.87) -0.17%	
	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(4) Home Assessed at - \$150,000	\$150,000	\$ 150,000	\$ 171,750	**
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Sub-total	\$69,514	\$71,147	\$ 76,488	
Less Homestead Credit	<u>4,850</u>	<u>4,850</u>	<u>4,850</u>	
Taxable Valuation	64,664	66,297	71,638	
Taxable Value/\$1,000	64.664	66.297	71.638	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$786.35</u>	<u>\$806.30</u>	<u>\$806.00</u>	
Dollar/Percent Change		\$19.96 2.54%	(\$0.30) -0.04%	

** - Per information from Carroll County, residential property values increased approximately 14.5%, net new construction.

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

2024-2025 TAX RATE	\$12.16046		
2025-2026 TAX RATE	\$12.16190	0.00144	0.01%
2026-2027 TAX RATE prelim budget	\$11.25108	(0.91082)	-7.49%

	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(1) Commercial Property Assessed at	\$5,000,000	\$ 5,000,000	\$ 5,650,000	**
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Partial Taxable Valuation	\$ 69,514	\$ 71,147	\$ 66,802	
Remainder Valuation	\$ 4,850,000	\$ 4,850,000	\$ 5,500,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	<u>\$ 4,365,000</u>	<u>\$ 4,365,000</u>	<u>\$ 4,950,000</u>	
Total Taxable Valuation	\$ 4,434,514	\$ 4,436,147	\$ 5,016,802	
Taxable Value/\$1,000	4,434.514	4,436.147	5,016.802	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$53,925.73</u>	<u>\$53,951.98</u>	<u>\$56,444.44</u>	
Dollar/Percent Change		\$26.25 0.05%	\$2,492.46 4.62%	

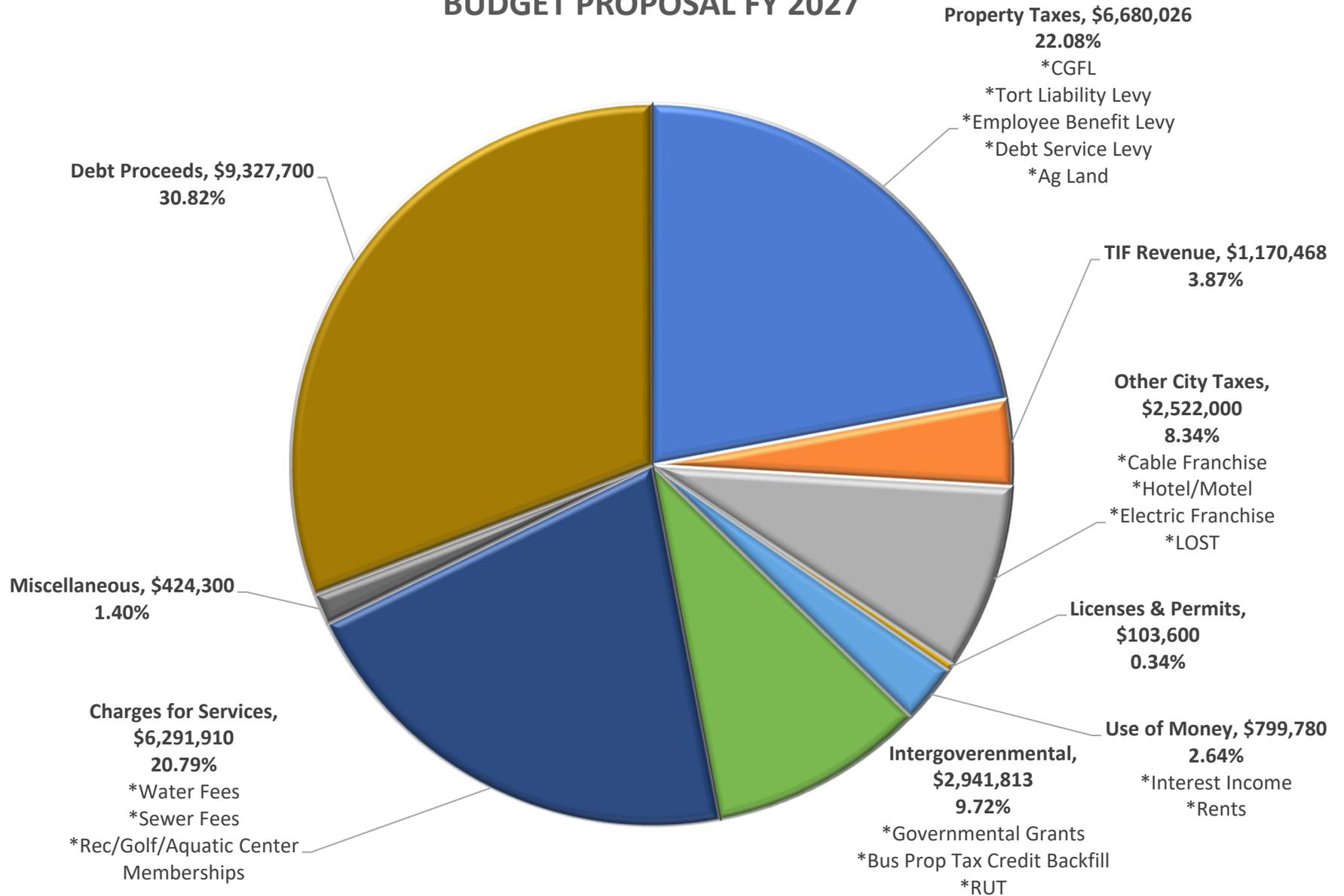
	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(2) Commercial Property Assessed at	\$2,500,000	\$ 2,500,000	\$ 2,825,000	**
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Partial Taxable Valuation	\$ 69,514	\$ 71,147	\$ 66,802	
Remainder Valuation	\$ 2,350,000	\$ 2,350,000	\$ 2,675,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 2,115,000	\$ 2,115,000	\$ 2,407,500	
Total Taxable Valuation	\$ 2,184,514	\$ 2,186,147	\$ 2,474,302	
Taxable Value/\$1,000	2,184.514	2,186.147	2,474.302	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$26,564.70</u>	<u>\$26,587.71</u>	<u>\$27,838.57</u>	
Dollar/Percent Change		\$23.01 0.09%	\$1,250.86 4.70%	

	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(3) Commercial Property Assessed at	\$1,000,000	\$ 1,000,000	\$ 1,130,000	**
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Partial Taxable Valuation	\$ 69,514	\$ 71,147	\$ 66,802	
Remainder Valuation	\$ 850,000	\$ 850,000	\$ 980,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 765,000	\$ 765,000	\$ 882,000	
Total Taxable Valuation	834,514	836,147	948,802	
Taxable Value/\$1,000	834.514	836.147	948.802	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$10,148.08</u>	<u>\$10,169.14</u>	<u>\$10,675.04</u>	
Dollar/Percent Change		\$21.06 0.21%	\$505.90 4.97%	

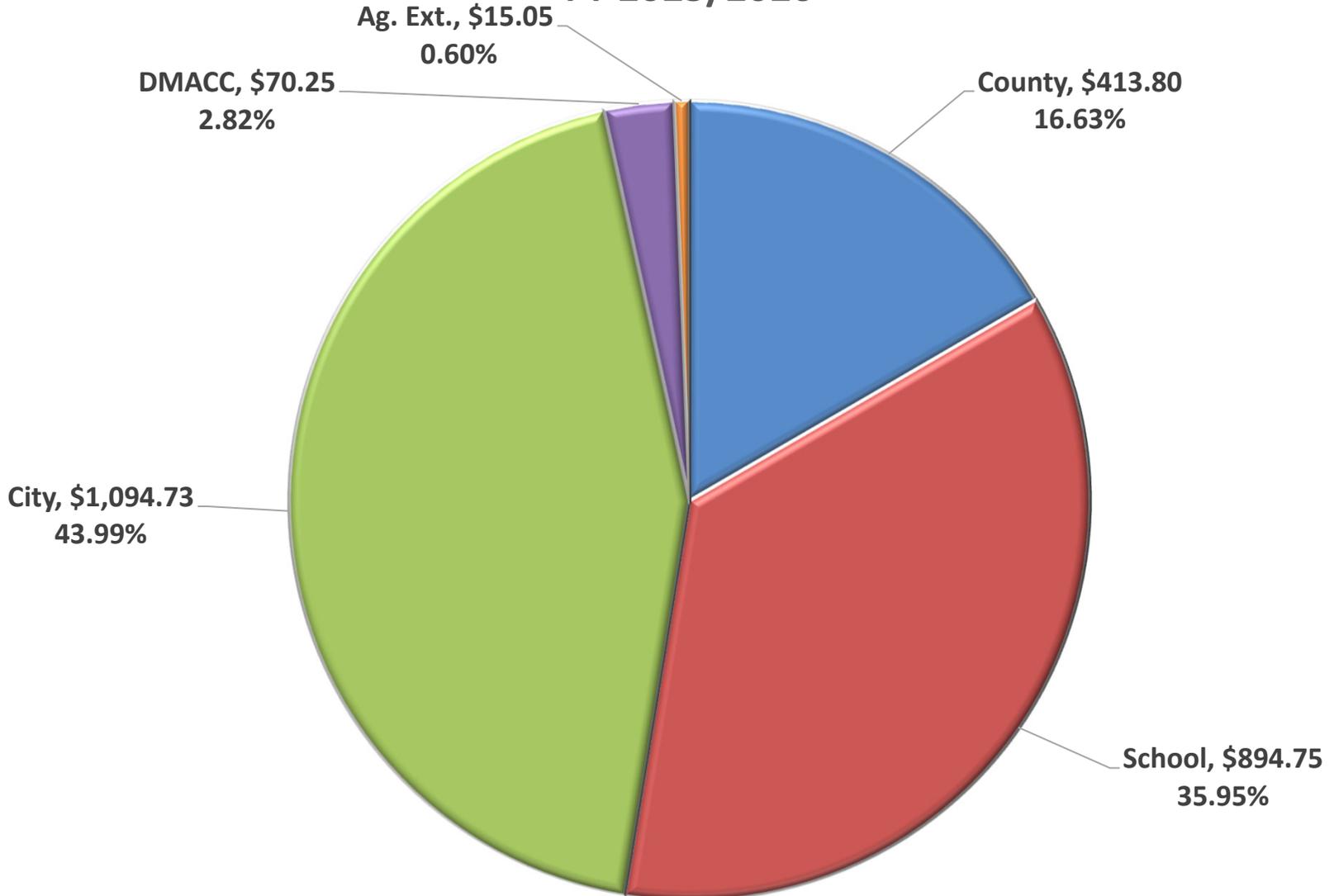
	ACTUAL 2024-25	ACTUAL 2025-26	BUDGET 2026-27	
(4) Commercial Property Assessed at	\$500,000	\$ 500,000	\$ 565,000	**
Value Subject to Residential Rollback	\$ 150,000	\$ 150,000	\$ 150,000	
Residential Rollback	<u>46.3428%</u>	<u>47.4316%</u>	<u>44.5345%</u>	
Partial Taxable Valuation	\$ 69,514	\$ 71,147	\$ 66,802	
Remainder Valuation	\$ 350,000	\$ 350,000	\$ 415,000	
Rollback	<u>90.0000%</u>	<u>90.0000%</u>	<u>90.0000%</u>	
Partial Taxable Valuation	\$ 315,000	\$ 315,000	\$ 373,500	
Total Taxable Valuation	384,514	386,147	440,302	
Taxable Value/\$1,000	384.514	386.147	440.302	
Tax Rate	<u>12.16046</u>	<u>12.16190</u>	<u>11.25108</u>	
City Property Tax Bill	<u>\$4,675.87</u>	<u>\$4,696.29</u>	<u>\$4,953.87</u>	
Dollar/Percent Change		\$20.42 0.44%	\$257.58 5.48%	

** - Per Carroll County Assessor, the average commercial value increase was approximately 13%.

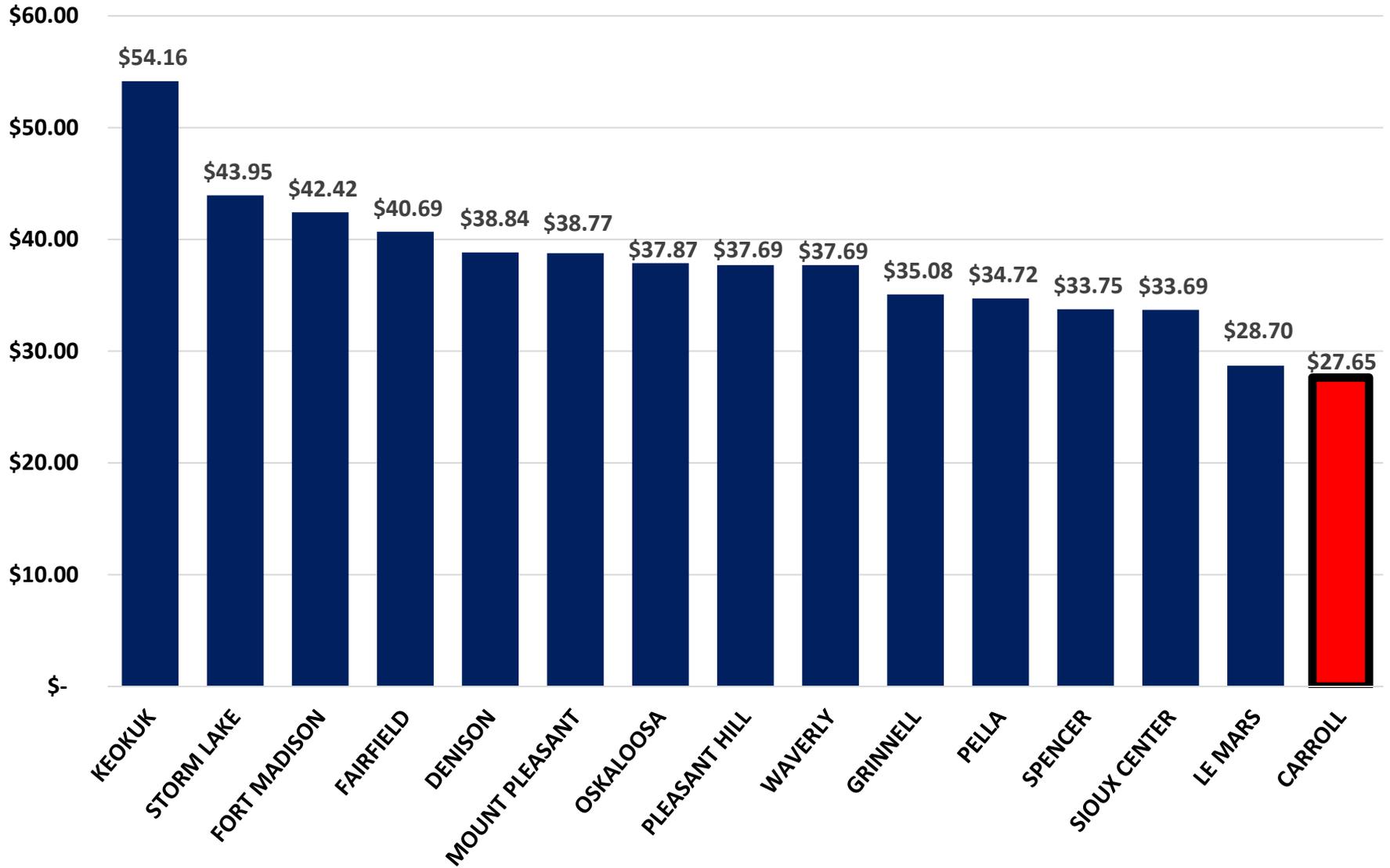
**CITY OF CARROLL
REVENUE, ALL FUNDS
BUDGET PROPOSAL FY 2027**



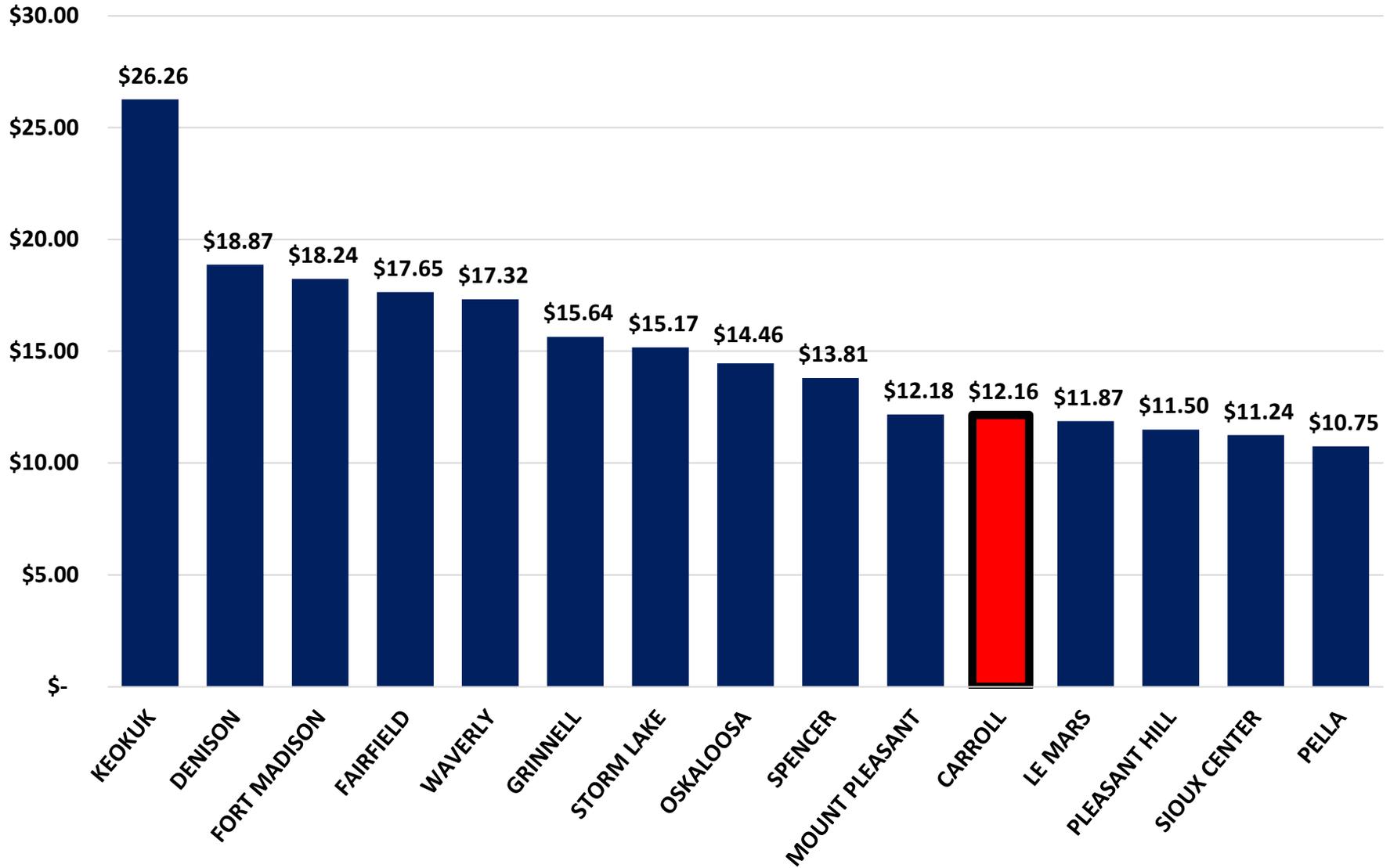
**CITY OF CARROLL
Property Tax Bill Allocation
\$200,000 Assessed Home
FY 2025/2026**



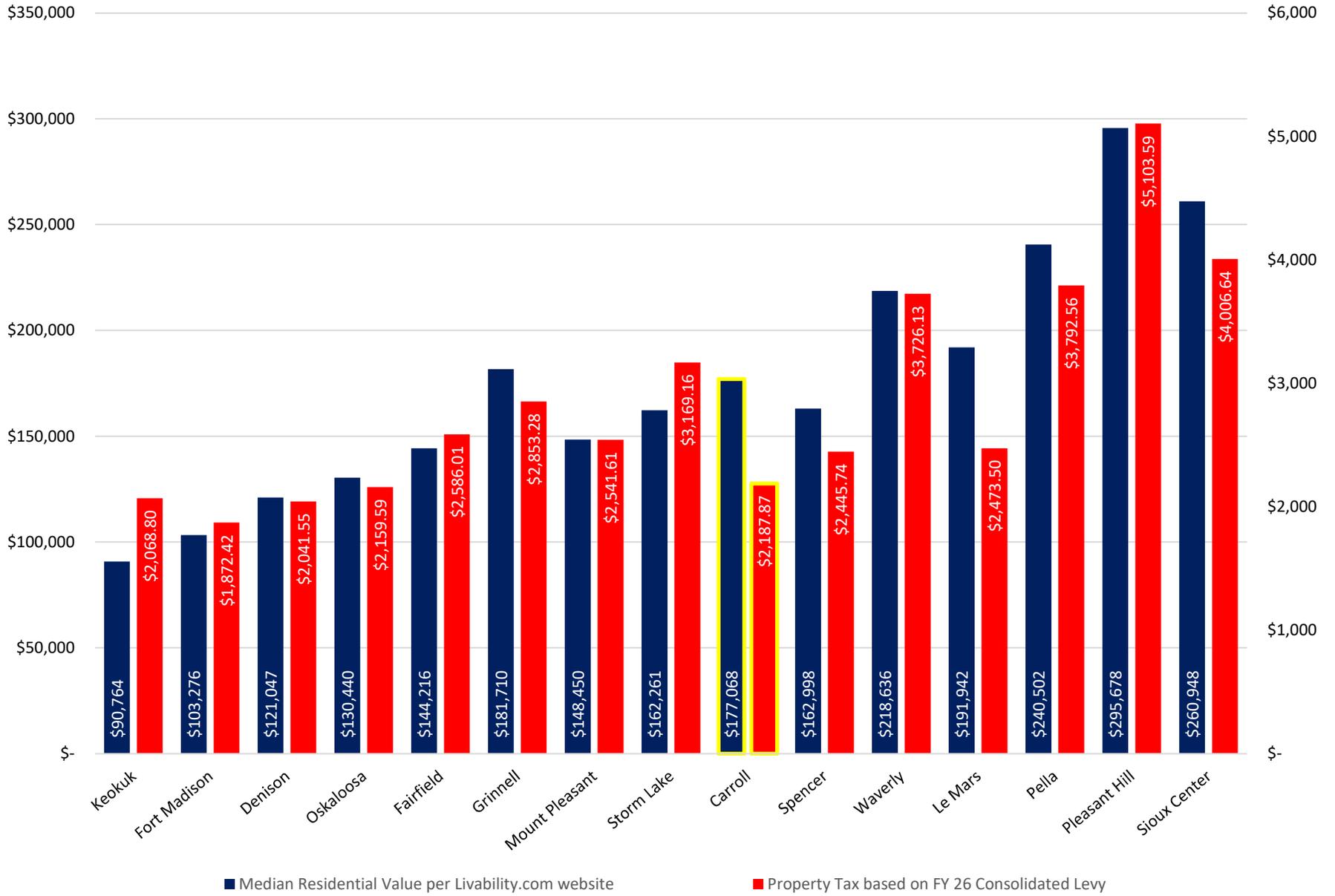
IOWA CITIES
COMPARISON OF CONSOLIDATED LEVIES
POP. 8,000 - 12,000 (F.Y. 25/26)



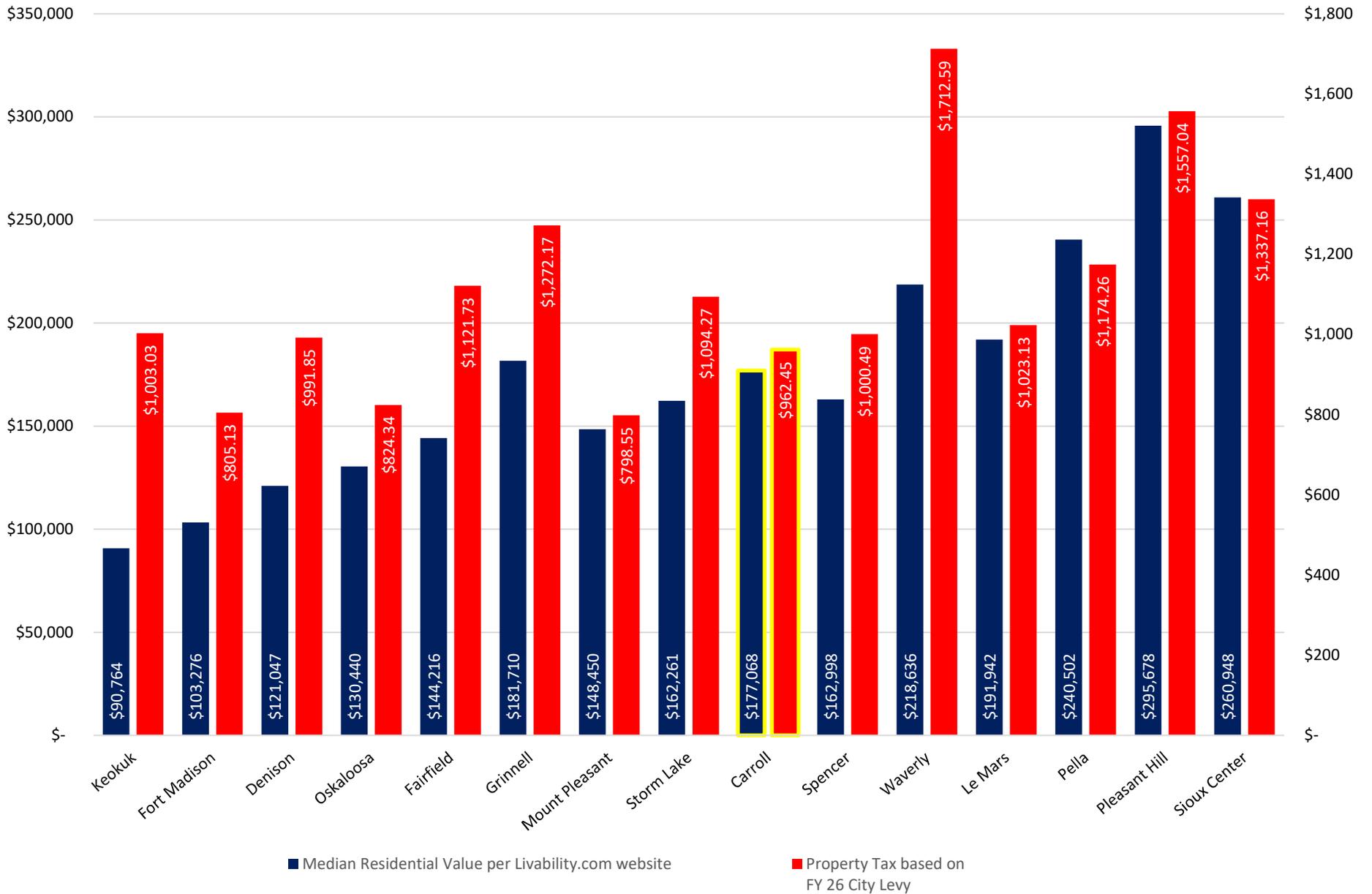
IOWA CITIES
COMPARISON OF CITY LEVIES
POP. 8,000 - 12,000 (F.Y. 25/26)



Consolidated Property Taxes due based on Median Residential Value



City Only Property Taxes due based on Median Residential Value



City of Carroll FTE Employees by Department

Full Time Employees with Benefits

Department	Authorized FY 2023-2024	Authorized FY 2024-2025	Authorized FY 2025-2026	Requested FY 2026-2027
Police Department	16.00	16.15	17.15	17.15
Fire Department	0.70	0.70	0.70	0.70
Building/Code Enforcement	2.30	2.30	2.30	2.30
Public Works General	1.90	1.90	1.90	1.90
Public Works Road Use Tax	7.90	7.90	7.90	7.90
Water Utility	7.10	7.10	7.10	7.10
Sewer Utility	6.10	6.10	6.10	6.10
Library	5.00	5.25	5.25	5.25
Parks & Open Spaces	4.25	4.25	4.25	4.25
Golf Course	2.25	2.25	2.25	2.25
Recreation Center	3.33	3.73	3.73	3.73
Leisure Services	2.25	2.25	2.25	2.25
Aquatic Center	0.20	0.20	0.20	0.20
Cemetery	1.05	1.05	1.05	1.05
General Government	4.00	4.00	4.00	4.00
General Building	0.67	0.87	0.87	0.87
Total Full-Time Equivalents (FTEs)	65.00	66.00	67.00	67.00

Part Time Employees with no Benefits

Department	Authorized FY 2023-2024	Authorized FY 2024-2025	Authorized FY 2025-2026	Requested FY 2026-2027
Police Department	0.20	0.20	0.20	0.20
Fire Department	3.25	3.25	3.25	3.25
Library	1.51	1.66	1.66	1.66
Parks & Open Spaces	1.84	1.84	1.84	1.84
Golf Course	2.50	2.50	2.50	2.50
Recreation Center	6.39	6.39	6.39	6.39
Leisure Services	1.00	1.00	1.00	1.00
Aquatic Center	2.20	2.20	2.20	2.20
Cemetery	1.20	1.20	1.20	1.20
Total Part-Time Equivalents (FTEs)	20.09	20.24	20.24	20.24

**CAPITAL IMPROVEMENTS
INDEX**

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CITY OF CARROLL
FY 2026/2027 BUDGET
CAPITAL IMPROVEMENTS - ADMIN RECOMMENDED

	Current Amended Budget FY 2025/2026		Re-estimated FY 2025/2026		Admin Recommended FY 2026/2027
(001) GENERAL FUND					
(1010) Police					
Police car	\$ 48,007		\$ 44,988		\$ 47,462
Patrol rifles	\$ 20,000		\$ 20,000		\$ -
Replace monitors, printers, software	\$ 7,500		\$ 13,200		\$ 7,500
Server replacement	\$ -		\$ -		\$ 42,500
	\$ 75,507		\$ 78,188		\$ 97,462
(1050) Fire Department					
Self contained breathing apparatus	\$ 20,747 (3)		\$ 20,750 (3)		\$ -
Command Vehicle	\$ 75,000		\$ 57,000		\$ -
SCBA mask replacement	\$ 14,700		\$ 14,700		\$ -
	\$ 110,447		\$ 92,450		\$ -
(2010) Street Construction					
Sidewalk/Ped. Curb Ram	\$ 3,500		\$ 3,500		\$ 3,500
	\$ 3,500		\$ 3,500		\$ 3,500
(2080) Airport					
Equipment	\$ 7,000		\$ -		\$ -
	\$ 7,000		\$ -		\$ -
(2900) Public Works Administration					
GPS Data Collector	\$ -		\$ 8,500		\$ -
GPS Base Station	\$ -		\$ -		\$ 5,000
	\$ -		\$ 8,500		\$ 5,000
(2901) City Garage					
ULV (Mosquito) Sprayer	\$ -		\$ -		\$ 22,000
	\$ -		\$ -		\$ 22,000
(4010) Library					
Furniture & fixtures	\$ -		\$ 4,000		\$ -
Equipment - additional	\$ 6,223		\$ 24,223		\$ -
	\$ 6,223		\$ 28,223		\$ -
(4030) Parks and Open Spaces					
Playground equipment	\$ -		\$ -		\$ 100,000
Sprayer	\$ -		\$ -		\$ 25,000
Brush attachment for snow removal	\$ -		\$ -		\$ 9,000
	\$ -		\$ -		\$ 134,000
(4035) Golf Course					
Utility cart	\$ 25,000		\$ 16,771		\$ -
Bedknife grinder	\$ 23,000		\$ 22,767		\$ -
Fairway mower	\$ -		\$ -		\$ 75,000
Cart paths	\$ -		\$ -		\$ 25,000
	\$ 48,000		\$ 39,538		\$ 100,000
(4040) Recreation Center					
Exercise equipment	\$ 40,000		\$ 40,000		\$ 50,000
Pool vacuum	\$ -		\$ -		\$ 20,000
	\$ 40,000		\$ 40,000		\$ 70,000
(6020) Financial Administration					
Office equipment	\$ 5,000		\$ 5,000		\$ 5,000
Copier	\$ -		\$ -		\$ 10,000
	\$ 5,000		\$ 5,000		\$ 15,000
TOTAL GENERAL FUND	\$ 295,677		\$ 295,399		\$ 446,962

(010) HOTEL/MOTEL TAX FUND						
(4041) Rec Center - Cultural						
Theater improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
(4060) Park & Rec Improvements						
Soccer field shed	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
TOTAL HOTEL/MOTEL TAX FUND		\$ 108,000	\$ 108,000	\$ 108,000	\$ -	\$ -
(110) ROAD USE TAX FUND						
(2013) Roadway Maintenance						
Tractor backhoe	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -
Air Compressor	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
Heavy duty truck	\$ 241,995	\$ 242,000	\$ 242,000	\$ 242,000	\$ 275,000	\$ 275,000
PMS data collection, analysis	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
Trailer	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000
		\$ 541,995	\$ 417,000	\$ 417,000	\$ 362,000	\$ 362,000
TOTAL ROAD USE TAX FUND		\$ 541,995	\$ 417,000	\$ 417,000	\$ 362,000	\$ 362,000
(121) LOCAL OPTION SALES TAX						
(4030) Culture and Recreation						
Skate park repairs	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Cemetery wall repair	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
Youth Sports Complex batting cages	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Youth Sports Complex fence topper	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -
Park tables/trash cans (additional)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
Playground repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
NW Park sport courts repairs	\$ 43,560	\$ 43,560	\$ 43,560	\$ 43,560	\$ 125,000	\$ 125,000
Graham Park Lighting	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 175,000	\$ 175,000
		\$ 224,560	\$ 224,560	\$ 224,560	\$ 300,000	\$ 300,000
(4040) Rec Center						
Activities Room/Craft Room Updates	\$ 53,950	\$ 53,950	\$ 53,950	\$ 53,950	\$ -	\$ -
Pool features	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
		\$ 53,950	\$ 53,950	\$ 53,950	\$ 35,000	\$ 35,000
TOTAL LOCAL OPTION SALES TAX		\$ 278,510	\$ 278,510	\$ 278,510	\$ 335,000	\$ 335,000
(167) REC CENTER TRUST FUND						
(4040) Rec Center						
Kellon's Kingdom playground equipment	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ -
Swimming timing system	\$ -	\$ 4,600	\$ 4,600	\$ 4,600	\$ -	\$ -
		\$ -	\$ 13,600	\$ 13,600	\$ -	\$ -
TOTAL REC CENTER TRUST FUND		\$ -	\$ 13,600	\$ 13,600	\$ -	\$ -
(168) LIBRARY TRUST FUND						
(4010) Library						
Furniture & Fixtures	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL LIBRARY TRUST FUND		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
(177) POLICE FORFEITURE						
(1010) Police						
Ballistic plates	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	\$ -
		\$ 2,800	\$ 2,800	\$ 2,800	\$ -	\$ -
TOTAL POLICE FORFEITURE		\$ 2,800	\$ 2,800	\$ 2,800	\$ -	\$ -

(301)	C.P. - EQUIPMENT PURCHASES						
	(7510) Equipment Purchases						
	Fire rescue vehicle	\$ 215,000		\$ 15,054		\$ -	
	Fire water tanker truck	\$ -		\$ 132,030		\$ 272,124	
		<u>\$ 215,000</u>		<u>\$ 147,084</u>		<u>\$ 272,124</u>	
	TOTAL C.P. - EQUIPMENT PURCHASES		\$ 215,000		\$ 147,084		\$ 272,124
(302)	C.P. - BUILDING IMPROVEMENTS						
	Roof Replacement Project	\$ 555,500		\$ 542,995		\$ -	
		<u>\$ 555,500</u>		<u>\$ 542,995</u>		<u>\$ -</u>	
	TOTAL C.P. - AIRPORT		\$ 555,500		\$ 542,995		\$ -
(303)	C.P. - AIRPORT						
	Airport corporate hangar	\$ 110,000		\$ 125,000		\$ 1,475,000	
		<u>\$ 110,000</u>		<u>\$ 125,000</u>		<u>\$ 1,475,000</u>	
	TOTAL C.P. - AIRPORT		\$ 110,000		\$ 125,000		\$ 1,475,000
(304)	C.P. - STREETS						
	(7525) Street Rehabilitation						
	CBD Street Resurfacing	\$ 108,000		\$ 107,940		\$ -	
	Sidewalk Transition Plan	\$ 50,000		\$ 50,000		\$ 50,000	
	US 30 Traffic Signals	\$ 500,000		\$ 74,800		\$ 659,000	
	12th Street Reconstruction - 25	\$ 1,380,000		\$ 2,065,000		\$ 2,999,000	
	Street Restoration - 27	\$ -		\$ -		\$ 75,000	
		<u>\$ 2,038,000</u>		<u>\$ 2,297,740</u>		<u>\$ 3,783,000</u>	
	TOTAL C.P. - STREETS		\$ 2,038,000		\$ 2,297,740		\$ 3,783,000
(311)	C.P. - PARKS AND RECREATION						
	(7554) Capital Projects						
	Golf Course Pump Station Improvements	\$ 33,000		\$ 46,586		\$ -	
	Bandshell Renovations	\$ 150,000		\$ 90,000		\$ -	
	Merchants Park Improvements	\$ 12,300		\$ 12,293		\$ -	
	Shelter House	\$ -		\$ 190,000		\$ 700,000	
		<u>\$ 195,300</u>		<u>\$ 338,879</u>		<u>\$ 700,000</u>	
	TOTAL C.P. - PARKS AND RECREATION		\$ 195,300		\$ 338,879		\$ 700,000
(313)	C.P. - REC CENTER BLDG						
	(7556) Rec Center Building						
	Floor scrubber	\$ 141,200		\$ 4,400		\$ -	
		<u>\$ 141,200</u>		<u>\$ 4,400</u>		<u>\$ -</u>	
	TOTAL C.P. - REC CENTER BLDG		\$ 141,200		\$ 4,400		\$ -
(314)	C.P. - STREETS MAINT BLDG						
	(7521) Street Maintenance Building						
	Street Maintenance Building	\$ 34,175		\$ 16,235		\$ -	
		<u>\$ 34,175</u>		<u>\$ 16,235</u>		<u>\$ -</u>	
	TOTAL C.P. - STREEST MAINT BLDG		\$ 34,175		\$ 16,235		\$ -

(600) WATER UTILITY FUND							
(8011) Water Treatment Plant Operation & Maintenance							
SCADA System	\$ 100,000		\$ 100,000		\$ -		
Pickup	\$ 50,000		\$ 50,000		\$ -		
		\$ 150,000		\$ 150,000		\$ -	
(8014) Distribution System O & M							
Utility truck	\$ 55,056		\$ 55,056		\$ -		
		\$ 55,056		\$ 55,056		\$ -	
(8015) Accounts & Collections							
Meters	\$ 30,000		\$ 30,000		\$ 30,000		
		\$ 30,000		\$ 30,000		\$ 30,000	
TOTAL WATER UTILITY FUND		\$ 235,056		\$ 235,056		\$ 30,000	
(602) WATER UTILITY CAPITAL IMPROVEMENT							
(8025) Capital Improvements							
Watermain Replacement - 2023	\$ -		\$ 3,380		\$ -		
HSPS Pump Replacement	\$ -		\$ 373,307		\$ -		
Northwest Pressure Zone	\$ 1,777,000		\$ 191,955		\$ -		
Northwest Pressure Zone-Group A	\$ -		\$ 587,860		\$ 587,861		
Northwest Pressure Zone-Group B	\$ -		\$ 456,000		\$ 912,000		
Northwest Pressure Zone-Group C	\$ -		\$ 371,100		\$ 742,300		
Watermain Replacement - 2027	\$ -		\$ -		\$ 30,000		
		\$ 1,777,000		\$ 1,983,602		\$ 2,272,161	
TOTAL WATER UTILITY CAPITAL IMPROVEMENT FUND		\$ 1,777,000		\$ 1,983,602		\$ 2,272,161	
(610) SEWER UTILITY FUND							
(8511) WWTP Oper. & Maintenance							
SCADA System	\$ 150,000		\$ 150,000		\$ -		
Mower	\$ 4,500		\$ 4,500		\$ -		
Lagoon cleaning	\$ 60,000		\$ 60,000		\$ 60,000		
		\$ 214,500		\$ 214,500		\$ 60,000	
(8512) Collection System Oper. & Maint.							
Generator, 30KW	\$ 40,000		\$ 40,000		\$ -		
		\$ 40,000		\$ 40,000		\$ -	
TOTAL SEWER UTILITY FUND		\$ 254,500		\$ 254,500		\$ 60,000	
(612) SEWER UTILITY CAPITAL IMPROVEMENT FUND							
(8525) Capital Improvements							
WWTP Copper Compliance	\$ 100,000		\$ -		\$ 100,000		
WWTP Nutrient Reduction	\$ 100,000		\$ -		\$ 100,000		
WWTP Digester & VLR	\$ 2,079,000		\$ 2,926,000		\$ 150,000		
Sanitary Sewer Rehabilitation	\$ 50,000		\$ 50,000		\$ 500,000		
		\$ 2,329,000		\$ 2,976,000		\$ 850,000	
TOTAL SEWER UTILITY CAPITAL IMPROVEMENT FUND		\$ 2,329,000		\$ 2,976,000		\$ 850,000	
(621) STORM WATER CAPITAL IMPROVEMENT FUND							
(8725) Capital Improvements							
Tenth Street Storm Sewer	\$ -		\$ -		\$ 100,000		
		\$ -		\$ -		\$ 100,000	
TOTAL STORM WATER CAPITAL IMPROVEMENT FUND		\$ -		\$ -		\$ 100,000	

2027 through 2031
Capital Improvement Plan
 Carroll, IA
Projects & Funding Sources By Department

Department	Project #	2027	2028	2029	2030	2031	Total
Airport							
Airport Corporate Hangar	<i>AIR-27-01</i>	1,567,500	0	0	0	0	1,567,500
Federal Grant		817,344					817,344
LOST		390,156					390,156
State Grant		360,000					360,000
	Airport Total	1,567,500	0	0	0	0	1,567,500
Fire							
Water Tanker Fire Truck	<i>FIRE-26-002</i>	200,000	0	0	0	0	200,000
G.O. Bond		200,000					200,000
	Fire Total	200,000	0	0	0	0	200,000
Golf Course							
Golf Maintenance Building	<i>GLF-27-001</i>	0	450,000	0	0	0	450,000
Undetermined			450,000				450,000
	Golf Course Total	0	450,000	0	0	0	450,000
Parks							
Graham Park Lighting	<i>PRK-27-002</i>	175,000	0	0	0	0	175,000
LOST		175,000					175,000
New Shelter House	<i>PRK-27-003</i>	700,000	0	0	0	0	700,000
LOST		700,000					700,000
NW Park Sport Courts Repairs	<i>PRK-27-001</i>	125,000	0	0	0	0	125,000
LOST		125,000					125,000
	Parks Total	1,000,000	0	0	0	0	1,000,000
Storm Water							
Burgess Avenue Storm Sewer	<i>STW-28-001</i>	0	125,000	1,125,000	0	0	1,250,000
Storm Water Utility			125,000	1,125,000			1,250,000
Tenth Street Storm Sewer	<i>STW-27-001</i>	100,000	900,000	0	0	0	1,000,000
Storm Water Utility		100,000	900,000				1,000,000
Valley Drive Storm Sewer	<i>STW-29-001</i>	0	0	100,000	900,000	0	1,000,000
Storm Water Utility				100,000	900,000		1,000,000
	Storm Water Total	100,000	1,025,000	1,225,000	900,000	0	3,250,000
Streets							
Clark Street Reconstruction - 2030	<i>STR-30-001</i>	0	0	300,000	5,325,000	0	5,625,000
Electric Franchise					100,000		100,000
Federal Grant					1,000,000		1,000,000
G.O. Bond					2,000,000		2,000,000
LOST				300,000	200,000		500,000
Road Use Tax					900,000		900,000
Sewer Utility					562,500		562,500
Water Utility					562,500		562,500
Four-Wheel Drive Loader	<i>STR-28-002</i>	0	222,000	0	0	0	222,000
Road Use Tax			222,000				222,000
Heavy Duty Truck Purchase	<i>STR-29-002</i>	0	0	275,000	0	0	275,000
Road Use Tax				275,000			275,000
Heavy Duty Truck Purchase	<i>STR-27-002</i>	275,000	0	0	0	0	275,000
Road Use Tax		275,000					275,000
Sidewalks	<i>STR-19-003</i>	50,000	50,000	50,000	50,000	50,000	250,000
General Fund Levy		50,000	50,000	50,000	50,000	50,000	250,000

Department	Project #	2027	2028	2029	2030	2031	Total
Street Restoration - 2027	<i>STR-28-001</i>	75,000	625,000	0	0	0	700,000
Electric Franchise			100,000				100,000
LOST		75,000	425,000				500,000
Road Use Tax			100,000				100,000
Street Restoration - 2030	<i>STR-31-001</i>	0	0	0	75,000	625,000	700,000
Electric Franchise						100,000	100,000
LOST					75,000	425,000	500,000
Road Use Tax						100,000	100,000
Street Resurfacing - 2028	<i>STR-29-001</i>	0	75,000	625,000	0	0	700,000
Electric Franchise				100,000			100,000
LOST			75,000	425,000			500,000
Road Use Tax				100,000			100,000
Street Resurfacing - 2031	<i>STR-32-001</i>	0	0	0	0	75,000	75,000
LOST						75,000	75,000
Twelfth Street Reconstruction - 2025	<i>STR-26-001</i>	1,800,000	0	0	0	0	1,800,000
G.O. Bond		1,800,000					1,800,000
US 30 Traffic Signals	<i>STR-25-001</i>	2,827,700	0	0	0	0	2,827,700
G.O. Bond		2,827,700					2,827,700
	Streets Total	5,027,700	972,000	1,250,000	5,450,000	750,000	13,449,700
Wastewater							
Sanitary Sewer Rehabilitation	<i>SANS-26-001</i>	500,000	500,000	500,000	450,000	0	1,950,000
Sewer Utility		500,000	500,000	500,000	450,000		1,950,000
WWTP Copper Compliance	<i>WWTP-20-001</i>	100,000	400,000	0	0	0	500,000
Sewer Utility		100,000	400,000				500,000
WWTP Digester & VLR Project	<i>WWTP-23-001</i>	1,675,000	0	0	0	0	1,675,000
G.O. Bond		1,675,000					1,675,000
WWTP Nutrient Reduction	<i>WWTP-24-001</i>	100,000	850,000	0	0	0	950,000
Sewer Utility		100,000	850,000				950,000
	Wastewater Total	2,375,000	1,750,000	500,000	450,000	0	5,075,000
Water							
Northwest Water Pressure Zone	<i>WTR-25-001</i>	2,825,000	0	0	0	0	2,825,000
G.O. Bond		2,825,000					2,825,000
Watermain Replacement - 2027	<i>WTR-27-001</i>	0	330,000	0	0	0	330,000
G.O. Bond			330,000				330,000
WTP Storage Building	<i>WTR-28-001</i>	0	15,000	220,000	0	0	235,000
G.O. Bond			15,000	220,000			235,000
	Water Total	2,825,000	345,000	220,000	0	0	3,390,000
	GRAND TOTAL	13,095,200	4,542,000	3,195,000	6,800,000	750,000	28,382,200

2027 through 2031
Capital Improvement Plan
 Carroll, IA
Projects By Department

Department	Project #	Prior Years	2027	2028	2029	2030	2031	5-Yr. Total	Future Years	Total
Airport										
Airport Corporate Hangar	AIR-27-01	125,000	1,475,000					1,475,000	0	1,600,000
	Airport Total	125,000	1,475,000	0	0	0	0	1,475,000	0	1,600,000
Fire										
Water Tanker Fire Truck	FIRE-26-002	200,000	200,000					200,000	0	400,000
	Fire Total	200,000	200,000	0	0	0	0	200,000	0	400,000
Golf Course										
Golf Maintenance Building	GLF-27-001	0	450,000					450,000	0	450,000
	Golf Course Total	0	450,000	0	0	0	0	450,000	0	450,000
Parks										
Graham Park Lighting	PRK-27-002	100,000	175,000					175,000	0	275,000
New Shelter House	PRK-27-003	0	700,000					700,000	0	700,000
NW Park Sport Courts Repairs	PRK-27-001	43,560	125,000					125,000	0	168,560
	Parks Total	143,560	1,000,000	0	0	0	0	1,000,000	0	1,143,560
Storm Water										
Burgess Avenue Storm Sewer	STW-28-001	0	125,000	1,125,000				1,250,000	0	1,250,000
Tenth Street Storm Sewer	STW-27-001	0	100,000	900,000				1,000,000	0	1,000,000
Valley Drive Storm Sewer	STW-29-001	0		100,000	900,000			1,000,000	0	1,000,000
	Storm Water Total	0	100,000	1,025,000	1,225,000	900,000	0	3,250,000	0	3,250,000
Streets										
Clark Street Reconstruction - 2030	STR-30-001	0		300,000	2,725,000	2,600,000		5,625,000	0	5,625,000
Four-Wheel Drive Loader	STR-28-002	0	222,000					222,000	0	222,000
Heavy Duty Truck Purchase	STR-29-002	0		275,000				275,000	0	275,000
Heavy Duty Truck Purchase	STR-27-002	0	275,000					275,000	0	275,000
Sidewalks	STR-19-003	71,708	50,000	50,000	50,000	50,000	50,000	250,000	671,000	992,708
Street Restoration - 2027	STR-28-001	0	75,000	625,000				700,000	0	700,000
Street Restoration - 2030	STR-31-001	0			75,000	625,000		700,000	0	700,000
Street Resurfacing - 2028	STR-29-001	0	75,000	625,000				700,000	0	700,000
Street Resurfacing - 2031	STR-32-001	0				75,000		75,000	625,000	700,000
Twelfth Street Reconstruction - 2025	STR-26-001	2,201,000	2,999,000					2,999,000	0	5,200,000
US 30 Traffic Signals	STR-25-001	82,080	659,000	2,148,000				2,807,000	0	2,889,080
	Streets Total	2,354,788	4,058,000	3,120,000	1,250,000	2,850,000	3,350,000	14,628,000	1,296,000	18,278,788
Wastewater										
Sanitary Sewer Rehabilitation	SANS-26-001	50,000	500,000	500,000	500,000	450,000		1,950,000	0	2,000,000
WWTP Copper Compliance	WWTP-20-001	6,650	100,000	1,093,350				1,193,350	0	1,200,000
WWTP Digester & VLR Project	WWTP-23-001	3,313,515	464,837					464,837	0	3,778,352
WWTP Nutrient Reduction	WWTP-24-001	0	100,000	1,350,000				1,450,000	0	1,450,000
	Wastewater Total	3,370,165	1,164,837	2,943,350	500,000	450,000	0	5,058,187	0	8,428,352
Water										
Northwest Water Pressure Zone	WTR-25-001	2,173,391	2,242,161	1,137,448				3,379,609	0	5,553,000
Watermain Replacement - 2027	WTR-27-001	0	30,000	300,000				330,000	0	330,000
WTP Storage Building	WTR-28-001	0	15,000	220,000				235,000	0	235,000

Department	Project #	Prior Years	2027	2028	2029	2030	2031	5-Yr. Total	Future Years	Total
	<u>Water Total</u>	2,173,391	2,272,161	1,452,448	220,000	0	0	3,944,609	0	6,118,000
	GRAND TOTAL	<u>8,366,904</u>	<u>10,269,998</u>	<u>8,990,798</u>	<u>3,195,000</u>	<u>4,200,000</u>	<u>3,350,000</u>	<u>30,005,796</u>	<u>1,296,000</u>	<u>39,668,700</u>

2027 through 2031
Capital Improvement Plan
 Carroll, IA
Projects By Funding Source

Source	Project #	2027	2028	2029	2030	2031	Total
Electric Franchise							
Clark Street Reconstruction - 2030	STR-30-001				100,000		100,000
Street Restoration - 2027	STR-28-001		100,000				100,000
Street Restoration - 2030	STR-31-001					100,000	100,000
Street Resurfacing - 2028	STR-29-001			100,000			100,000
Electric Franchise Total		0	100,000	100,000	100,000	100,000	400,000

Federal Grant							
Airport Corporate Hangar	AIR-27-01	817,344					817,344
Clark Street Reconstruction - 2030	STR-30-001				1,000,000		1,000,000
Federal Grant Total		817,344	0	0	1,000,000	0	1,817,344

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

G.O. Bond							
Clark Street Reconstruction - 2030	STR-30-001				2,000,000		2,000,000
Northwest Water Pressure Zone	WTR-25-001	2,825,000					2,825,000
Twelfth Street Reconstruction - 2025	STR-26-001	1,800,000					1,800,000
US 30 Traffic Signals	STR-25-001	2,827,700					2,827,700
Watermain Replacement - 2027	WTR-27-001		330,000				330,000
Water Tanker Fire Truck	FIRE-26-002	200,000					200,000
WTP Storage Building	WTR-28-001		15,000	220,000			235,000
WWTP Digester & VLR Project	WWTP-23-001	1,675,000					1,675,000
G.O. Bond Total		9,327,700	345,000	220,000	2,000,000	0	11,892,700

LOST							
Airport Corporate Hangar	AIR-27-01	390,156					390,156
Clark Street Reconstruction - 2030	STR-30-001			300,000	200,000		500,000
Graham Park Lighting	PRK-27-002	175,000					175,000
New Shelter House	PRK-27-003	700,000					700,000
NW Park Sport Courts Repairs	PRK-27-001	125,000					125,000
Street Restoration - 2027	STR-28-001	75,000	425,000				500,000
Street Restoration - 2030	STR-31-001				75,000	425,000	500,000
Street Resurfacing - 2028	STR-29-001		75,000	425,000			500,000
Street Resurfacing - 2031	STR-32-001					75,000	75,000
LOST Total		1,465,156	500,000	725,000	275,000	500,000	3,465,156

Road Use Tax							
Clark Street Reconstruction - 2030	STR-30-001				900,000		900,000
Four-Wheel Drive Loader	STR-28-002		222,000				222,000
Heavy Duty Truck Purchase	STR-29-002			275,000			275,000
Heavy Duty Truck Purchase	STR-27-002	275,000					275,000
Street Restoration - 2027	STR-28-001		100,000				100,000
Street Restoration - 2030	STR-31-001					100,000	100,000

Source	Project #	2027	2028	2029	2030	2031	Total
Street Resurfacing - 2028	STR-29-001			100,000			100,000
	Road Use Tax Total	275,000	322,000	375,000	900,000	100,000	1,972,000

Sewer Utility

Clark Street Reconstruction - 2030	STR-30-001				562,500		562,500
Sanitary Sewer Rehabilitation	SANS-26-001	500,000	500,000	500,000	450,000		1,950,000
WWTP Copper Compliance	WWTP-20-001	100,000	400,000				500,000
WWTP Nutrient Reduction	WWTP-24-001	100,000	850,000				950,000
	Sewer Utility Total	700,000	1,750,000	500,000	1,012,500	0	3,962,500

State Grant

Airport Corporate Hangar	AIR-27-01	360,000					360,000
	State Grant Total	360,000	0	0	0	0	360,000

Storm Water Utility

Burgess Avenue Storm Sewer	STW-28-001		125,000	1,125,000			1,250,000
Tenth Street Storm Sewer	STW-27-001	100,000	900,000				1,000,000
Valley Drive Storm Sewer	STW-29-001			100,000	900,000		1,000,000
	Storm Water Utility Total	100,000	1,025,000	1,225,000	900,000	0	3,250,000

Undetermined

Golf Maintenance Building	GLF-27-001		450,000				450,000
	Undetermined Total	0	450,000	0	0	0	450,000

Water Utility

Clark Street Reconstruction - 2030	STR-30-001				562,500		562,500
	Water Utility Total	0	0	0	562,500	0	562,500

GRAND TOTAL	13,095,200	4,542,000	3,195,000	6,800,000	750,000	28,382,200
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**DEBT SUMMARY
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**CITY OF CARROLL DEBT SCHEDULE
PRINCIPAL & INTEREST
FY 2026/2027 BUDGET PROPOSAL**

GENERAL OBLIGATION BOND/LOAN/NOTE	YEAR ISSUED	PRINCIPAL AMOUNT ISSUED	YEARS FINANCED	PROJECTED MATURITY	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34	FY 34-35	FY 35-36
DEBT SERVICE FUND:														
1) G.O. Capital Loan Note 2020A Fire Truck/Street Improvements	2020	\$1,505,000	10	2029	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	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	391,113	391,913	387,313	387,513	387,313	384,363	385,993	391,893	391,863	391,493
4) G.O. UR Capital Loan Note 2024B CBD Street Resurfacing/Traffic Signals	2024	\$1,555,000	3	2027	826,800									
5) PROPOSED GO Debt 2026A Streets/Fire/Water/WW/Traffic Signals	2026	\$9,695,000	20	2045	1,385,184	1,243,900	1,231,900	1,178,400	935,400	732,400	732,900	727,150	730,400	492,150
6) Bond Registration Fees*					3,000	2,400	2,400	1,800	1,800	1,800	1,800	1,200	1,200	1,200
FY 2026 TAXES COLLECTED					(395,984)	0	0	0	0	0	0	0	0	0
LOST DEBT SERVICE PMT**					(391,713)	(392,513)	(387,913)	(388,113)	(387,913)	(384,963)	(386,593)	(392,493)	(392,463)	(392,093)
PROPERTY TAX REPLACEMENT@					(5,000)	0	0	0	0	0	0	0	0	0
BPTC REPLACEMENT@@					(27,913)	(25,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
DOWNTOWN/WESTFIELD TIF PAYMENT					(932,925)	(291,450)	(298,450)	(259,700)	(262,450)	(259,700)	(261,700)	(263,200)	(259,200)	(259,950)
ASHWOOD TIF REPAYMENT##					(1,740)	0	0	0	0	0	0	0	0	0
WATER & SEWER USER FEES					(414,748)	(454,200)	(456,450)	(457,950)	(453,700)	(453,950)	(453,450)	(452,200)	(455,200)	(217,200)
DEBT SERVICE SUPPORTED BY ANNUAL LEVY					889,724	921,250	907,300	728,750	484,500	286,250	282,170	(7,650)	(3,400)	(4,400)

* = Bond fee Allocation \$600 each

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

@ = Commercial/Industrial Property Tax Replacement from State. Last tax reduction shown FY 2027

@@ = Business Property Tax Credit Replacement from State

= Final Year of Ashwood TIF collections is FY 2027

**CITY OF CARROLL
LEGAL DEBT LIMIT
FY 2026/2027 BUDGET**

BOND/NOTE/LOAN (PRINCIPAL ONLY)	TYPE OF DEBT	F.Y. 2026/27	F.Y. 2027/28	F.Y. 2028/29	F.Y. 2029/30	F.Y. 2030/31	F.Y. 2031/32	F.Y. 2032/33	F.Y. 2033/34	F.Y. 2034/35	F.Y. 2035/36
2020A GO Capital Loan Notes Fire Truck/Street Improvements	DEBT SERV	455,000	310,000	160,000	-	-	-	-	-	-	-
2021A GO Refunding Capital Loan Notes Library/City Hall/Trails/Lighting/Pickleball	DEBT SERV	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	4,485,000	4,255,000	4,015,000	3,770,000	3,515,000	3,250,000	2,980,000	2,700,000	2,405,000	2,100,000
2024B GO UR Capital Loan Notes CBD Street Resurfacing/Traffic Signals	DEBT SERV/TIF	795,000	-	-	-	-	-	-	-	-	-
PROPOSED 2026A GO Capital Loan Notes Streets/Fire/Water/WW/Traffic Signals	DEBT SERV/TIF	9,695,000	8,675,000	7,835,000	6,965,000	6,105,000	5,445,000	4,955,000	4,440,000	3,905,000	3,340,000
	WATER/SEWER	17,325,000	14,875,000	13,385,000	11,845,000	10,455,000	9,255,000	8,215,000	7,140,000	6,310,000	5,440,000
Debt Limit Calculation											
1/1/25 Assessed Value (Inc. T.I.F.)		\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634	\$1,215,811,634
Less Exemptions		6,661,500	6,661,500	6,661,500	6,661,500	6,661,500	6,661,500	6,661,500	6,661,500	6,661,500	6,661,500
		\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134	\$1,209,150,134
Legal Debt Limit %		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Legal Debt Limit		60,457,507	60,457,507	60,457,507	60,457,507	60,457,507	60,457,507	60,457,507	60,457,507	60,457,507	60,457,507
Less Current Debt		17,325,000	14,875,000	13,385,000	11,845,000	10,455,000	9,255,000	8,215,000	7,140,000	6,310,000	5,440,000
Debt Capacity		43,132,507	45,582,507	47,072,507	48,612,507	50,002,507	51,202,507	52,242,507	53,317,507	54,147,507	55,017,507

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FY 2027 Department Budget Coversheet
 Department: **Police Department**
 Department Head: **Police Chief Brad Burke**

Department Overview

Department Focus

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

Accomplishments from the past year

- Updating of patrol rifles and ballistic plates
- Implemented a School Resource Officer (SRO) with Carroll Community Schools

FY 2027 Initiatives

- Office server replacement

Budget Overview (See tab F – Police Operations)

Police Operations	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Licenses and Permits	\$20,250	\$17,100
Intergovernmental	\$650	\$4,500
Miscellaneous Revenues	\$139,384	\$134,800
Total Revenues	\$160,284	\$156,400
Expenses		
Personnel Services	\$2,053,710	\$2,156,654
Services & Commodities	\$173,134	\$166,022
Capital Outlay	\$78,188	\$97,462
Total Expenses	\$2,305,032	\$2,420,138
Revenues Over/(Under) Expenditures	(\$2,144,748)	(\$2,263,738)

Budget Overview (See tab F – Communications)

Communications	FY 2026 (Re-estimate)	FY 2027 (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 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Services & Commodities	\$4,500	\$4,625
Capital Outlay	\$0	\$0
Total Expenses	\$4,500	\$4,625

Budget Overview (See tab S – Police Forfeiture)

Police Forfeiture	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$1,250	\$250
Use of Property & Money	\$500	\$500
Total Revenues	\$1,750	\$750
Expenses		
Personnel Services	\$0	\$0
Services & Commodities	\$0	\$0
Capital Outlay	\$2,800	\$0
Total Expenses	\$2,800	\$0
Revenues Over/(Under) Expenditures	(\$1,050)	\$750
Fund Balance	\$6,866	\$7,616

Budget Overview (See tab S – Crime Prevention)

Crime Prevention	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Intergovernmental	\$1,500	\$850
Charges for Service	\$5,000	\$5,000
Use of Property & Money	\$1,000	\$1,000
Miscellaneous Revenues	\$1,500	\$0
Total Revenues	\$9,000	\$6,850
Expenses		
Services & Commodities	\$2,500	\$2,000
Capital Outlay	\$0	\$0
Total Expenses	\$2,500	\$2,000
Revenues Over/(Under) Expenditures	\$6,500	\$4,850
Fund Balance	\$43,856	\$48,706

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Police Chief	1.00	1.00
Captain	1.00	1.00
Sergeant	3.00	3.00
Police Officer	10.00	10.00
School Resource Officer	1.00	1.00
Part-Time Police Officer	0.20	0.20
Administrative Assistant	1.00	1.00
Municipal Service Worker (Custodial)	0.15	0.15
TOTAL FTE	17.35	17.35

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Auto Replacement	\$47,462	General Fund	Tab C – Page 27
Server replacement	\$42,500	General Fund	Tab C – Page 27
Computer replacements	\$7,500	General Fund	Tab C – Page 27
Total	\$97,462		



FY 2027 Department Budget Coversheet

Department: **Fire Department**

Department Head: **Fire Chief Dan Hannasch**

Department Overview

Department Focus

Continue to train and provide proper protective 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 a set of Amkus Cutter and Spreader tools (Jaws of Life). The Department also took position of the new Rescue 7 this apparatus carries all the equipment needed to fight fires and extraction equipment for vehicle accidents. Funding for some of the equipment was provided by the Department through the generosity of the citizens and local business support of our annual Firefighters Dance Fundraiser.

FY 2027 Initiatives

Applying for Grants to assist in the funding of the purchase of other safety equipment for the department.

Budget Overview (See tab F – Fire Department)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Township Fire Protection Contracts	\$39,708	\$35,000
Fire Report Fees	\$50	\$0
Miscellaneous Revenues	\$1,000	\$0
Total Revenues	\$40,758	\$35,000
Expenses		
Personnel Services	\$135,980	\$151,144
Services & Commodities	\$45,510	\$45,450
Capital Outlay	\$92,450	\$0
Total Expenses	\$273,940	\$196,594
Revenues Over/(Under) Expenditures	(\$233,182)	(\$161,594)

Authorized Personnel

	FY 26 Approved	FY 2027 Requested
Fire Chief	1 – 70% Fire/30% Building	1 – 70% Fire/30% Building
Volunteers	34	34

Capital Requests

No capital requests for FY 2027



FY 2027 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 is doing well and will continue to monitor all rentals and make sure they all meet the requirements.

FY 2027 Initiatives

The Code Enforcement/Rental Inspections has been going well. We are currently sending out invoices for Rentals and will continue to work on the inspections of rentals. We have also started to expand on our abandon houses and will continue to move forward on them in the future. With our new Building Inspector coming along adjusting to the community, he will continue to work on getting his Electrical Inspector certification to make sure everything will meet the state codes.

Budget Overview (See tab F – Building Code Enforcement)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Licenses and Permits	\$97,300	\$85,900
Miscellaneous Revenue	\$3,000	\$1,000
Total Revenues	\$100,300	\$86,900
Expenses		
Personnel Services	\$219,697	\$229,497
Services & Commodities	\$55,900	\$55,000
Capital Outlay	\$0	\$0
Total Expenses	\$275,597	\$284,497
Revenues Over/(Under) Expenditures	(\$175,297)	(\$197,597)

Authorized Personnel

	FY 2026 Approved	FY 2027 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 2027 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 2027 Initiatives

- Continue progress on Pedestrian Curb Ramp construction
- ULV (Mosquito) Sprayer Purchase

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

- Street Construction
- Roadway Maintenance
- Street Lighting
- 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)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Charges for Service	\$8,000	\$8,000
Miscellaneous Revenues	\$1,900	\$1,900
Total Revenues	\$9,900	\$9,900
Expenditures		
Personnel Services	\$222,034	\$230,679
Services & Commodities	\$273,100	\$267,900
Capital Outlay	\$12,000	\$30,500
Transfers	\$50,000	\$50,000
Total Expenditures	\$557,134	\$579,079
Revenues Over/(Under) Expenditures	(\$547,234)	(\$569,179)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Administrative Assistant	0.30	0.30
Mechanic	1.00	1.00
Total FTE	1.90	1.90

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalks/Ped. Curb Ramps	\$3,500	General Fund	Tab C - Page 27
GPS Base Station	\$5,000	General Fund	Tab C – Page 27
ULV (Mosquito) Sprayer	\$22,000	General Fund	Tab C – Page 27
Total	\$30,500		



FY 2027 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), Carroll County Community of Concern Food Pantry, New Opportunities and Animal Rescue of Carroll.

Budget Overview (See tab H)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Taxi ticket sales	\$19,600	\$19,600
Total Revenues	\$19,600	\$19,600
Expenses		
Taxi ticket sales – rider fee	\$19,600	\$19,600
Total Expenses	\$19,600	\$19,600
Revenues Over/(Under) Expenditures	\$0	\$0

Budget Overview (See tab Q)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Region 12 Taxi Program	\$16,000	\$16,000
Carroll Area Child Care Center & Preschool	\$17,000	\$17,000
RSVP	\$9,500	\$9,500
Food Pantry	\$5,820	\$5,820
New Opportunities	\$10,920	\$10,920
Animal Rescue of Carroll	\$5,000	\$5,000
Total Expenses	\$64,240	\$64,240
Revenues Over/(Under) Expenditures	(\$64,240)	(\$64,240)



FY 2027 Department Budget Coversheet
 Department: **Library**
 Department Head: **Library Director Wendy Johnson**

Department Overview

Department Focus

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

Accomplishments from the past year

- Offered 1,019 programs, with 18,871 people in attendance. The number of programs was up 29% compared to FY24 and there was a 24% increase in attendance.
- The number of people visiting the library in FY25 was 53,603, which is a 2% increase over FY24 and a 14% increase over FY23.
- Increases were also seen in the number of Libby checkouts, library patrons, interlibrary loans both received and loaned, and circulation by both rural and Carroll County library patrons.
- The capital outlay in the FY26 re-estimate will allow the library to purchase and install a new server, accommodating for that expense without having to increase our budget.

FY 2027 Initiatives

- We will continue to evaluate programs, services, and resources to fine tune our offerings for the Carroll community and work towards completing the goals in our strategic plan.

Budget Overview (See tab I – Library)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
State Appropriation	\$4,862	\$4,862
From County	\$40,000	\$40,000
From Township Contracts	\$5,743	\$5,743
Miscellaneous Revenues	\$6,000	\$6,000
Total Revenues	\$56,605	\$56,605
Expenses		
Personnel Services	\$421,169	\$467,110
Services & Commodities	\$184,000	\$170,850
Capital Outlay	\$28,223	\$0
Total Expenditures	\$633,392	\$637,960
Revenues Over/(Under) Expenditures	(\$576,787)	(\$581,355)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Library Director	1.0	1.0
Assistant Director	1.0	1.0
Library Worker	3.0	3.0
Library Assistant	1.21	1.21
Library Page	0.45	0.45
Municipal Service Worker (Custodial)	0.25	0.25
TOTAL FTE	6.91	6.91

Capital Requests

No capital requests for FY 2027



FY 2027 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

Merchants Park Renovations Completed
 State Baseball, ICCAC Tournament

FY 27 Initiatives

Graham Park Lighting Project and four-season shelter house (Capital Projects)
 Bandshell/NW Park improvements
 Prioritizing playgrounds for future replacements

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Shelter house Reservations/ Baseball	\$14,000	\$14,000
Intergovernmental	\$11,200	\$0
Miscellaneous Revenues	\$18,000	\$13,000
Total Revenues	\$43,200	\$27,000
Expenses		
Personnel Services	\$419,627	\$458,791
Services & Commodities	\$173,433	\$159,800
Capital Outlay	\$0	\$134,000
Total Expenses	\$593,060	\$752,591
Revenues Over/(Under) Expenditures	(\$549,860)	(\$725,591)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 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 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Playground equipment	\$100,000	General Fund	Tab C – Page 27
Stand on sprayer	\$25,000	General Fund	Tab C – Page 27
Brush attachment snow removal	\$9,000	General Fund	Tab C – Page 27
TOTAL	\$134,000		



FY 2027 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
- Reciprocal Card
- Iowa PGA Golf Pass
- Irrigation system upgrades-Pump House utilizing Local Option Sales Tax (Capital Projects Fund)

FY 27 Initiatives

- Improved playability and minor upgrades to the course
- Work on irrigation issues and find solutions to problems

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Golf Cart Rentals	\$150,000	\$150,000
Golf Course	\$400,000	\$420,000
Miscellaneous Revenues	\$1,750	\$15,000
Total Revenues	\$551,750	\$585,000
Expenses		
Personnel Services	\$301,924	\$308,048
Services & Commodities	\$241,600	\$224,000
Capital Outlay	\$39,538	\$100,000
Total Expenses	\$583,062	\$632,048
Revenues Over/(Under) Expenditures	(\$31,312)	(\$47,048)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 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 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Fairway mower	\$75,000	General Fund	Tab C – Page 27
Cart path construction	\$25,000	General Fund	Tab C – Page 27
TOTAL	\$100,000		



FY 2027 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
- New membership pricing and structure

FY 27 Initiatives

- Look for options to engage our past members and attract new members
- New Programs and Fitness options

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Recreation Center Memberships	\$440,000	\$460,000
Total Revenues	\$440,000	\$460,000
Expenses		
Personnel Services	\$545,685	\$560,819
Services & Commodities	\$274,325	\$273,825
Capital Outlay	\$40,000	\$70,000
Total Expenses	\$860,010	\$904,644
Revenues Over/(Under) Expenditures	(\$420,010)	(\$444,644)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Recreation Superintendent	1.00	1.00
Municipal Service Worker	1.40	1.40
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	10.12	10.12

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Exercise equipment	\$50,000	General Fund	Tab C – Page 27
Pool vacuum	\$20,000	General Fund	Tab C – Page 27
TOTAL	\$70,000		



FY 2027 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

Reorganizing and revamping programs to be more attractive to participants
 Kick It Up Soccer Tournament

FY 27 Initiatives

Increase participation and programming of events
 Adding Youth Tournaments
 Finding new means of sponsorship to help offset rising costs

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Leisure Services	\$147,000	\$147,000
Total Revenues	\$147,000	\$147,000
Expenses		
Personnel Services	\$222,401	\$232,678
Services & Commodities	\$87,575	\$92,575
Capital Outlay	\$0	\$0
Total Expenses	\$309,976	\$325,253
Revenues Over/(Under) Expenditures	(\$162,976)	(\$178,253)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 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

No capital requests for FY 2027



FY 2027 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 27 Initiatives

Create more fun events for increased activity and participation

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Aquatic Center Admissions	\$50,000	\$50,000
Aquatic Center Memberships	\$44,000	\$44,000
Sales Tax	\$6,550	\$6,580
Concessions	\$25,000	\$25,000
Miscellaneous Revenues	\$22	\$0
Total Revenues	\$125,572	\$125,580
Expenses		
Personnel Services	\$113,890	\$114,810
Services & Commodities	\$85,655	\$86,755
Capital Outlay	\$0	\$0
Total Expenses	\$199,545	\$201,565
Revenues Over/(Under) Expenditures	(\$73,973)	(\$75,985)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 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	2.40	2.40

Capital Requests

No capital requests for FY 2027



FY 2027 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 27 Initiatives

Improvements to the cemetery wall and addition of new GWOT Monument

Budget Overview (See tab I – Culture & Recreation)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Grave Opening & Closing	\$40,000	\$40,000
Deed Fee	\$300	\$250
Sale of Lots	\$20,000	\$20,000
Miscellaneous Revenues	\$2,250	\$0
Total Revenue	\$62,550	\$60,250
Expenses		
Personnel Services	\$113,720	\$117,006
Services & Commodities	\$51,600	\$38,700
Capital Outlay	\$0	\$0
Total Expenses	\$165,320	\$155,706
Revenues Over/(Under) Expenditures	(\$102,770)	(\$95,456)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Cemetery Sexton	1.00	1.00
5% Director of Parks & Recreation	0.05	0.05
Part-time	1.20 (2,504 est. hrs.)	1.20 (2,504 est. hrs.)
TOTAL FTEs	2.25	2.25

Capital Requests

No capital requests for FY 2027



FY 2027 Department Budget Coversheet
 Department: **Community & Economic Development**

Department Overview

Department Focus

Community and economic development of the city includes funding to support of the housing trust fund managed by Region 12 and other expenses for planning & zoning requests.

FY 2027 Initiatives

Continue efforts for developing the community.

Budget Overview (See tab J – Housing)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Intergovernmental	\$5,000	\$0
Total Revenue	\$5,000	\$0
Expenses		
Services & Commodities	\$3,500	\$3,500
Total Expenses	\$3,500	\$3,500
Revenues Over/(Under) Expenditures	\$1,500	(\$3,500)

Budget Overview (See tab J – Planning & Zoning)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Licenses & Permits	\$250	\$500
Miscellaneous Revenue	\$250	\$500
Total Revenue	\$500	\$1,000
Expenses		
Services & Commodities	\$500	\$1,000
Total Expenses	\$500	\$1,000
Revenues Over/(Under) Expenditures	\$0	\$0



FY 2027 Department Budget Coversheet

Department: **General Government**

Department Overview

Department Focus

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

Accomplishments from the past year

Continued learning the new financial software

FY 2027 Initiatives

Continue learning/becoming more efficient with new software

Budget Overview (See tab K – Legislative and Executive)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Personnel Services	\$26,247	\$27,247
Services & Commodities	\$4,250	\$4,500
Total Expenses	\$30,497	\$31,747
Revenues Over/(Under) Expenditures	(\$30,497)	(\$31,747)

Budget Overview (See tab K – Financial Administration)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Miscellaneous Revenues	\$41,000	\$40,800
Total Revenues	\$41,000	\$40,800
Expenses		
Personnel Services	\$526,653	\$554,321
Services & Commodities	\$108,650	\$125,200
Capital Outlay	\$5,000	\$15,000
Total Expenses	\$640,303	\$694,521
Revenues Over/(Under) Expenditures	(\$599,303)	(\$653,721)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
City Manager	1.0	1.0
City Clerk/Finance Director	1.0	1.0
Deputy City Clerk	0.5	0.5
Administrative Assistants	1.5	1.5
TOTAL FTE	4.0	4.0

Capital Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Computer replacements	\$5,000	General Fund	Tab C – Page 27
Copier	\$10,000	General Fund	Tab C – Page 27
TOTAL	\$15,000		

Budget Overview (See tab K – Elections)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Services & Commodities	\$3,050	\$0
Total Expenses	\$3,050	\$0
Revenues Over/(Under) Expenditures	(\$3,050)	\$0

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

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Personnel Services	\$10,539	\$10,539
Services & Commodities	\$37,500	\$45,000
Total Expenses	\$48,039	\$55,539
Revenues Over/(Under) Expenditures	(\$48,039)	(\$55,539)

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

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Personnel Services	\$86,331	\$87,154
Services & Commodities	\$27,600	\$28,300
Capital Outlay	\$0	\$0
Total Expenses	\$113,931	\$115,454
Revenues Over/(Under) Expenditures	(\$113,931)	(\$115,454)

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Building Maintenance Specialist	0.67	0.67
Municipal Service Worker (Custodial)	0.20	0.20
TOTAL FTE	0.87	0.87

Budget Overview (See tab K – Tort Liability)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Services & Commodities	\$617,678	\$649,443
Total Expenses	\$617,678	\$649,443
Revenues Over/(Under) Expenditures	(\$617,678)	(\$649,443)

Budget Overview (See tab K – General Government)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Personnel Services	\$8,000	\$10,000
Services & Commodities	\$53,500	\$52,000
Total Expenses	\$61,500	\$62,000
Revenues Over/(Under) Expenditures	(\$61,500)	(\$62,000)



FY 2027 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)

FY 2027 Initiatives

Continued support of the sidewalk transition plan

Budget Overview (See tab L – Transfers)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Other Financing Sources (transfers in)	\$1,352,822	\$1,134,234
Total Revenue	\$1,352,822	\$1,134,234
Expenses		
Transfers out	\$50,000	\$50,000
Total Expenses	\$50,000	\$50,000
Revenues Over/(Under) Expenditures	\$1,302,822	\$1,084,234



FY 2027 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 2027 Initiatives

Work with state legislators on property tax reform.

Budget Overview (See tab L – General Revenues)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$228,375	\$203,375
Taxes	\$4,625,813	\$4,980,702
Intergovernmental	\$200,398	\$170,000
Miscellaneous Revenue	\$712	\$50
Total Revenue	\$5,055,298	\$5,354,127
Expenses	\$0	\$0
Revenues Over/(Under) Expenditures	\$5,055,298	\$5,354,127



FY 2027 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 marketing/wayfinding signs project.

FY 2027 Initiatives

Continued funding for tourism promotion and a Downtown tourism initiative

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

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Hotel Motel tax collections	\$240,000	\$240,000
Use of Money	\$27,000	\$25,000
Total Revenue	\$267,000	\$265,000
Expenses		
Personnel Services	\$3,223	\$3,460
Services & Commodities	\$133,825	\$259,325
Capital Outlay	\$108,000	\$0
Transfers out	\$0	\$0
Total Expenses	\$245,048	\$262,785
Revenues Over/(Under) Expenditures	\$21,952	\$2,215
Fund Balance	\$868,729	\$870,944

Capital Requests

No capital requests for FY 2027



FY 2027 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 \$110,000.

FY 2027 Initiatives

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

Budget Overview (See tab N – Electric Franchise Fee)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Electric Franchise Fee	\$110,000	\$110,000
Use of Money	\$7,000	\$7,000
Total Revenue	\$117,000	\$117,000
Expenses		
Transfers out	\$100,000	\$0
Total Expenses	\$100,000	\$0
Revenues Over/(Under) Expenditures	\$17,000	\$117,000
Fund Balance	\$291,669	\$408,669



FY 2027 Department Budget Coversheet
 Department: **Federal Funds Special Revenue Fund**

Department Overview

Department Focus

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

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

Budget Overview (See tab N – Federal Grants)

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenses		
Housing Incentives	\$80,000	\$0
Total Expenses	\$80,000	\$0
Revenues Over/(Under) Expenditures	(\$80,000)	\$0
Fund Balance	\$0	\$0



FY 2027 Department Budget Coversheet

Department: **Public Works Department**

Road Use Tax

Department Head: **Randall M. Krauel**

Director of Public Works

Department Overview

Department Focus

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

Accomplishments from the past year

- Adams Street Reconstruction - Design
- HD Truck Purchase
- Air Compressor Purchase
- Tractor Backhoe Purchase

FY 2027 Initiatives

- HD Truck Purchase
- Tailer Purchase
- PMS Data Collection
- Twelfth Street Reconstruction - Construction

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

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
R.U.T. from State	\$1,434,619	\$1,444,940
Miscellaneous	\$4,500	\$4,500
Transfers	\$150,989	\$169,278
Total Revenues	\$1,590,108	\$1,618,718
Expenditures		
Personnel Services	\$636,153	\$699,572
Services & Commodities	\$406,000	\$406,000
Capital Outlay	\$417,000	\$362,000
Transfers	\$800,000	\$0
Total Expenditures	\$2,259,153	\$1,467,572
Revenues Over/(Under) Expenditures	(\$669,045)	\$151,146
Fund Balance	\$3,914,056	\$4,065,202

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Engineer/Public Works Director	0.30	0.30
Engineering Technician	0.30	0.30
Administrative Assistant	0.30	0.30
Street Superintendent	1.00	1.00
Municipal Service Worker	6.00	6.00
Total FTE	7.90	7.90

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
HD Truck	\$275,000	Road Use Tax Fund	Tab C - Page 28
Trailer	\$22,000	Road Use Tax Fund	Tab C - Page 28
PMS	\$65,000	Road Use Tax Fund	Tab C - Page 28
Total	\$362,000		



FY 2027 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

Youth sports improvements, updates to Rec Center Craft and Activities Rooms. Funding for the removal of Ash trees, housing incentives and Region 12 Housing Rehab contract.

FY 2027 Initiatives

Help fund various park improvements including a Lighted Park (Graham Park) and new shelter house, outside agencies, Downtown Façade grants, housing incentives, abandoned properties initiatives and partial funding for new corporate airport hangar.

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

	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Local Option Sales Tax	\$2,100,000	\$2,100,000
Intergovernmental	\$5,000	\$0
Use of Money	\$85,000	\$50,000
Transfer in	\$214,606	\$102,675
Total Revenue	\$2,404,606	\$2,252,675
Expenses		
Services and Commodities	\$958,993	\$798,900
Capital Outlay	\$278,510	\$335,000
Transfers out	\$628,213	\$1,756,869
Total Expenses	\$1,865,716	\$2,890,769
Revenues Over/(Under) Expenditures	\$538,890	(\$638,094)
Fund Balance	\$3,090,841	\$2,452,747

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Northwest Park sport courts repairs	\$125,000	LOST	Tab C – Page 28
Lighted Park (Graham Park)	\$175,000	LOST	Tab C – Page 28
Rec Center Pool features	\$35,000	LOST	Tab C – Page 28
TOTAL	\$335,000		



FY 2027 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

- Roof Replacement Projects

FY 2027 Initiatives

- Twelfth Street Reconstruction
- US 30 Traffic Signals
- Street Restoration – 2027 - Design

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

- Buildings
- Streets
- Street Maintenance Facility
- Utilities

Budget Overview (See tab U – Capital Projects)

Buildings	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$0	\$0
Miscellaneous	\$75,095	\$0
Transfers	\$8,991	\$0
Total Revenues	\$84,086	\$0
Expenditures		
Capital Outlay	\$542,995	\$0
Total Expenditures	\$542,995	\$0
Revenues Over/(Under) Expenditures	(\$458,909)	\$0
Fund Balance	\$95,440	\$95,440

Capital Requests

No capital requests for FY 2027

Streets	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$50,000	\$50,000
Intergovernmental	\$1,000,000	\$0
Special Assessments	\$551	\$551
Bonds	\$0	\$4,627,700
Transfers	\$2,150,000	\$125,000
Total Revenues	\$3,200,551	\$4,803,251
Expenditures		
Capital Outlay	\$2,297,740	\$3,783,000
Total Expenditures	\$2,297,740	\$3,783,000
Revenues Over/(Under) Expenditures	\$902,811	\$1,020,251
Fund Balance	\$2,961,447	\$3,981,698

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sidewalk	\$50,000	General Fund	Tab C - Page 29
Twelfth Street Reconstruction	\$2,999,000	LOST Electric Franchise Fed. Grant G.O. Bond RUT, SU, WU	Tab C - Page 29
US 30 Traffic Signals	\$659,000	G.O. Bond/TIF	Tab C - Page 29
Street Restoration - 2027	\$75,000	LOST	Tab C - Page 29
Total	\$3,783,000		

Street Maintenance Facility	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Expenditures		
Capital Outlay	\$16,235	\$0
Transfers	\$17,940	\$0
Total Expenditures	\$34,175	\$0
Revenues Over/(Under) Expenditures	(\$34,175)	\$0
Fund Balance	\$0	\$0

Capital Requests

No capital requests for FY 2027

Utilities	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Transfer	\$0	\$0
G.O. Bonds/TIF	\$0	\$0
Total Revenues	\$0	\$0
Expenditures		
Capital Outlay	\$0	\$0
Total Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$0	\$0
Fund Balance	(\$112,851)	(\$112,851)

Capital Requests

No capital requests for FY 2027



FY 2027 Department Budget Coversheet

Department: **Culture & Recreation**

Capital Projects

Department Overview

Department Focus

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

Accomplishments from the past year

- Completion of Merchants Park Project and Rec Center Building Project.

FY 2027 Initiatives

- Bandshell Renovations, new four-season shelter house

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	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$0	\$0
Intergovernmental	\$253,000	\$0
Miscellaneous Revenue	\$349,500	\$0
Transfer from LOST	\$0	\$700,000
Total Revenues	\$602,500	\$700,000
Expenditures		
Capital Outlay	\$338,879	\$700,000
Total Expenditures	\$338,879	\$700,000
Revenues Over/(Under) Expenditures	\$263,621	\$0
Fund Balance	\$44,086	\$44,086

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
New four season shelter house	\$700,000	LOST	Tab C - Page 29
Total	\$700,000		

Rec Center Building	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$0	\$0
Total Revenues	\$0	\$0
Expenditures		
Capital Outlay	\$4,400	\$0
Transfer to General Fund	\$136,778	\$0
Total Expenditures	\$141,178	\$0
Revenues Over/(Under) Expenditures	(\$141,178)	\$0
Fund Balance	\$0	\$0

Capital Requests

No capital requests for FY 2027



FY 2027 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

- HSPS Pump Replacement

FY 2027 Initiatives

- Fire Hydrant painting
- NW Pressure Zone

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

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

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

Budget Overview (See tab W – Water Utility Funds)

Water Utility	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$112,400	\$112,400
Charges for Service	\$1,701,700	\$1,778,100
Miscellaneous	\$57,500	\$57,500
Other Financing Sources	\$0	\$0
Total Revenues	\$1,871,600	\$1,948,000
Expenditures		
Personnel Services	\$687,439	\$710,367
Services & Commodities	\$615,650	\$796,500
Capital Outlay	\$235,056	\$30,000
Transfers	\$889,770	\$303,083
Total Expenditures	\$2,427,915	\$1,839,950
Revenues Over/(Under) Expenditures	(\$556,315)	\$108,050
Fund Balance	\$775,129	\$883,179

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Administrative Assistant	0.20	0.20
Water Superintendent	1.00	1.00
Water Plant Operator	4.00	4.00
Municipal Service Worker	1.00	1.00
Deputy City Clerk	0.50	0.50
Total FTE	7.10	7.10

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Meters, Etc.	\$30,000	Water Utility Fund	Tab C – Page 30
Total	\$30,000		

Depreciation	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$37,000	\$37,000
Transf. From WU	\$50,000	\$50,000
Total Revenues	\$87,000	\$87,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$87,000	\$87,000
Fund Balance	\$1,360,155	\$1,447,155

Capital Improvements	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$30,000	\$20,000
Transfer from Water Utility	\$254,007	\$0
Bond	\$0	\$2,825,000
Total Revenues	\$284,007	\$2,845,000
Expenditures		
Capital Outlay	\$1,983,602	\$2,272,161
Total Expenditures	\$1,983,602	\$2,272,161
Revenues Over/(Under) Expenditures	(\$1,699,595)	\$572,839
Fund Balance	(\$77,487)	\$495,352

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
NW Pressure Zone	\$2,242,161	Water Utility Fund, Bond	Tab C – Page 30
Watermain Replacement – 2027	\$30,000	Water Utility Fund	Tab C – Page 30
Total	\$2,272,161		

Meter Deposit	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Meter Deposits	\$7,000	\$7,000
Total Revenues	\$7,000	\$7,000
Expenditures		
Refunds	\$7,000	\$7,000
Total Expenditures	\$7,000	\$7,000
Revenues Over/(Under) Expenditures	\$0	\$0
Fund Balance	\$47,301	\$47,301



FY 2027 Department Budget Coversheet

Department: **Public Works Department**
Sewer Utility

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

Department Overview

Department Focus

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

Accomplishments from the past year

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

FY 2027 Initiatives

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

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 \$50,000, 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	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$75,000	\$75,000
Charges for Service	\$2,192,000	\$2,192,000
Miscellaneous	\$23,600	\$23,600
Total Revenues	\$2,290,600	\$2,290,600
Expenditures		
Personnel Services	\$629,125	\$650,899
Services & Commodities	\$317,250	\$342,550
Capital Outlay	\$254,500	\$60,000
Transfers	\$890,145	\$1,093,582
Total Expenditures	\$2,091,020	\$2,147,031
Revenues Over/(Under) Expenditures	\$199,580	\$143,569
Fund Balance	\$2,466,523	\$2,610,092

Authorized Personnel (FTEs)

	FY 2026 Approved	FY 2027 Requested
Engineer/Public Works Director	0.20	0.20
Engineering Technician	0.20	0.20
Administrative Assistant	0.20	0.20
Wastewater Superintendent	1.00	1.00
Wastewater Plant Operator	4.00	4.00
Administrative Assistant	0.50	0.50
Total FTE	6.10	6.10

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Sludge Lagoon Cleaning	\$60,000	Sewer Utility Fund	Tab C - Page 30
Total	\$60,000		

Depreciation	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$28,000	\$28,000
Transf. From SU	\$35,000	\$50,000
Total Revenues	\$63,000	\$78,000
Expenditures	\$0	\$0
Revenues Over/(Under) Expenditures	\$63,000	\$78,000
Fund Balance	\$1,008,316	\$1,086,316

Capital Improvements	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$40,000	\$40,000
Transfers	\$250,000	\$700,000
Loan/Bond	\$0	\$1,675,000
Total Revenues	\$290,000	\$2,415,000
Expenditures		
Capital Outlay	\$2,976,000	\$850,000
Total Expenditures	\$2,976,000	\$850,000
Revenues Over/(Under) Expenditures	(\$2,686,000)	\$1,565,000
Fund Balance	\$803,719	\$2,368,719

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Book Location
Nutrient Reduction	\$100,000	Sewer Utility Fund	Tab C - Page 30
Copper Compliance	\$100,000	Sewer Utility Fund	Tab C - Page 30
Digester & VLR	\$150,000	Sewer Utility Fund	Tab C - Page 30
San. S. Rehabilitation	\$500,000	Sewer Utility Fund	Tab C - Page 30
Total	\$850,000		



FY 2027 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 2027 Initiatives

- Tenth Street 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	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$40,000	\$40,000
Charges for Service	\$275,615	\$275,615
Miscellaneous	\$1,400	\$1,400
Total Revenues	\$317,015	\$317,015
Expenditures		
Services & Commodities	\$7,115	\$7,115
Transfers	\$0	\$100,000
Total Expenditures	\$7,115	\$107,115
Revenues Over/(Under) Expenditures	\$309,900	\$209,900
Fund Balance	\$2,290,159	\$2,500,059

Capital Improvements	FY 2026 (Re-estimate)	FY 2027 (City Admin. Rec.)
Revenue		
Use of Money & Property	\$1,000	\$1,000
Transfers	\$0	\$100,000
Total Revenues	\$1,000	\$101,000
Expenditures		
Capital Outlay	\$0	\$100,000
Total Expenditures	\$0	\$100,000
Revenues Over/(Under) Expenditures	\$1,000	\$1,000
Fund Balance	\$32,494	\$33,494

Capital Requests

FY 2027 Capital Item Requests

Requested Item	Budget Amount	Funding Source	Budget Location	Book
Tenth Street Storm Sewer	\$100,000	Storm Sewer Utility	Tab C - Page 30	
Total	\$100,000			

**GENERAL FUND
PUBLIC SAFETY
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 001 - GENERAL FUND							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1010-1-2001	LIQUOR PERMITS	15,311.97	12,101.91	15,000.00	5,962.54	15,000.00	15,000.00
001-4-1010-1-2050	CIGARETTE PERMITS	1,481.25	693.75	1,200.00	3,750.00	3,750.00	1,200.00
001-4-1010-1-2700	PEDDLERS PERMITS	975.00	1,150.00	200.00	1,450.00	1,500.00	900.00
RevCategory: 2 - LICENSES & PERMITS Total:		17,768.22	13,945.66	16,400.00	11,162.54	20,250.00	17,100.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1010-2-4030	DOJ - BULLET PROOF VESTS RE...	292.50	2,765.00	550.00	614.50	650.00	4,500.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		292.50	2,765.00	550.00	614.50	650.00	4,500.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1010-1-7500	SALE OF MERCH. & SERV.	705.00	831.00	500.00	425.00	500.00	500.00
001-4-1010-1-7650	FINES & FEES	57,847.19	47,143.23	60,000.00	24,068.85	50,000.00	50,000.00
001-4-1010-2-7150	MISC. REFUNDS	3,429.14	4,248.16	1,000.00	2,326.89	2,500.00	1,000.00
001-4-1010-2-7275	MISC. REVENUE	5,105.51	130.62	80,384.00	1,142.77	80,384.00	83,300.00
001-4-1010-2-7501	SALE OF EQUIPMENT	8,606.25	12,405.15	0.00	5,917.06	6,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		75,693.09	64,758.16	141,884.00	33,880.57	139,384.00	134,800.00
Revenue Total:		93,753.81	81,468.82	158,834.00	45,657.61	160,284.00	156,400.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1010-10100	REGULAR SALARY & WAGES	1,186,883.73	1,229,765.43	1,436,038.00	768,203.38	1,388,759.00	1,456,362.00
001-6-1010-10110	NON SWORN REGULAR WAGES	54,385.83	64,668.29	68,325.00	39,327.95	68,325.00	77,378.00
001-6-1010-10400	OVERTIME PAY	44,252.20	50,028.08	40,000.00	38,075.08	45,000.00	45,000.00
001-6-1010-11100	FICA - CITY'S CONTRIB.	21,375.00	23,017.34	26,091.00	14,528.71	25,002.00	27,209.00
001-6-1010-11300	IPERS - CITY'S CONTRIB.	5,256.72	6,543.48	6,895.00	4,167.02	6,895.00	7,772.00
001-6-1010-11410	CITY'S CONTR.-MFPRSI	272,605.88	277,753.09	333,660.00	172,208.29	322,937.00	327,086.00
001-6-1010-11501	MEDICAL INS. PREMIUMS	152,897.52	155,868.26	159,886.00	73,074.61	151,375.00	163,623.00
001-6-1010-11503	INS. SELF FUNDING	94.08	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-1010-11602	INSURANCE - OPT OUT PMT	3,884.16	3,884.16	3,884.00	2,265.76	3,075.00	1,942.00
001-6-1010-11811	UNIFORMS & EQUIPMENT	6,608.59	8,203.64	13,000.00	13,221.62	13,000.00	22,000.00
001-6-1010-11820	CAR ALLOWANCE	2,400.06	646.17	0.00	0.00	0.00	0.00
001-6-1010-12101	DUES, MEMBERSHIPS, ETC.	3,355.00	3,185.00	4,342.00	1,555.00	4,342.00	3,282.00
001-6-1010-12300	TRAINING EXPENSES	6,834.00	8,322.65	18,000.00	19,221.00	18,000.00	18,000.00
001-6-1010-12400	TRAVEL & CONFERENCE	4,468.54	3,291.65	7,000.00	2,967.81	7,000.00	7,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		1,765,301.31	1,835,177.24	2,117,121.00	1,148,816.23	2,053,710.00	2,156,654.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1010-23100	REPAIR & MAINT. OF BLDGS	5,556.26	23,026.37	5,000.00	2,523.65	5,000.00	5,000.00
001-6-1010-23311	VEHICLE SUPPLIES/EQUIP	17,458.40	39,886.60	17,600.00	19,738.44	17,600.00	17,600.00
001-6-1010-23312	VEHICLE OPER. SUPPLIES	27,976.69	22,804.31	30,000.00	12,837.54	28,000.00	28,000.00
001-6-1010-23320	RPR & MAINT OF VEHICLES	10,071.11	12,089.43	9,000.00	2,923.88	9,000.00	9,000.00
001-6-1010-23400	RPR. & MAINT. OF EQUIP.	7,410.88	17,463.77	10,000.00	6,294.83	10,000.00	10,000.00
001-6-1010-23711	UTIL. SERV. - ELECTRIC	8,647.94	8,144.59	9,542.00	4,882.59	9,542.00	8,959.00
001-6-1010-23712	UTIL. SERV. - GAS	2,035.26	2,150.25	2,239.00	355.71	2,239.00	2,365.00
001-6-1010-23730	TELEPHONE	12,143.42	12,644.87	12,934.00	8,998.26	12,934.00	12,934.00
001-6-1010-24051	COURT COSTS	35.90	0.00	0.00	0.00	0.00	0.00
001-6-1010-24901	CONSULT. & PROF. FEES	457.79	572.92	3,000.00	19,058.71	20,625.00	9,700.00
001-6-1010-24950	NUISANCE ABATEMENTS	3,775.30	5,697.17	0.00	0.00	0.00	0.00
001-6-1010-24951	CAR REMOVAL CONTRACT	456.00	200.00	500.00	0.00	500.00	500.00
001-6-1010-24952	OFFICE MACHINE CONTRACT	14,252.94	37,030.48	33,794.00	6,959.46	33,794.00	38,714.00
001-6-1010-24953	DOG CARE CONTRACT	7,800.00	7,150.00	7,800.00	5,200.00	8,450.00	7,800.00
001-6-1010-24958	MISC. CONTRACT LABOR	7,844.64	1,590.64	1,000.00	104.88	1,000.00	1,000.00
001-6-1010-25050	OFFICE SUPPLIES	2,741.77	3,146.63	2,500.00	1,265.62	2,500.00	2,500.00
001-6-1010-25061	TRAINING SUPPLIES	5,190.88	1,412.64	6,000.00	5,366.03	6,000.00	6,000.00
001-6-1010-25062	CRIME PREV. MATERIALS	179.98	0.00	300.00	0.00	300.00	300.00
001-6-1010-25063	INVESTIGATION	2,821.69	1,920.31	4,000.00	2,382.98	3,000.00	3,000.00
001-6-1010-25066	OPER. & MAINT. SUPPLIES	986.23	1,058.12	2,000.00	500.00	2,000.00	2,000.00
001-6-1010-25075	POSTAGE AND FREIGHT	449.43	393.67	700.00	246.87	500.00	500.00
001-6-1010-25091	SAFETY SUPL. & EQUIP.	0.00	0.00	150.00	0.00	150.00	150.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		138,292.51	198,382.77	158,059.00	99,639.45	173,134.00	166,022.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1010-37101	AUTO EQUIP.-REPLACEMENT	49,448.80	134,450.00	48,007.00	44,988.00	44,988.00	47,462.00
001-6-1010-37251	OFFICE EQUIP-REPLACE	8,689.77	6,857.87	7,500.00	13,195.35	13,200.00	50,000.00
001-6-1010-37253	POLICE EQUIP-REPLACE	0.00	0.00	20,000.00	17,374.00	20,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		58,138.57	141,307.87	75,507.00	75,557.35	78,188.00	97,462.00
Expense Total:		1,961,732.39	2,174,867.88	2,350,687.00	1,324,013.03	2,305,032.00	2,420,138.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-1,867,978.58	-2,093,399.06	-2,191,853.00	-1,278,355.42	-2,144,748.00	-2,263,738.00

CITY OF CARROLL FY 2027 RECOMMENDED BUDGET AS OF JANUARY 26, 2026

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1050 - FIRE DEPARTMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-1050-2-4751	TWP. FIRE MAINTENANCE	29,391.07	31,271.01	30,000.00	18,717.35	39,708.00	35,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		29,391.07	31,271.01	30,000.00	18,717.35	39,708.00	35,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-1050-1-5006	FIRE DPT. FEES	0.00	0.00	50.00	0.00	50.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		0.00	0.00	50.00	0.00	50.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1050-2-7050	FROM DONATIONS	0.00	50.00	0.00	1,000.00	1,000.00	0.00
001-4-1050-2-7275	MISC. REVENUES	3,633.47	24.50	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		3,633.47	74.50	0.00	1,000.00	1,000.00	0.00
Revenue Total:		33,024.54	31,345.51	30,050.00	19,717.35	40,758.00	35,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1050-10100	REGULAR SALARY & WAGES	55,270.64	60,365.58	65,507.00	37,674.85	65,507.00	70,561.00
001-6-1050-10300	FF WAGES	35,618.79	41,675.04	54,180.00	18,594.19	44,000.00	54,180.00
001-6-1050-11100	FICA - CITY'S CONTRIB.	6,924.31	7,770.48	9,156.00	4,282.18	8,454.00	9,543.00
001-6-1050-11300	IPERS - CITY'S CONTRIB.	5,216.96	5,705.48	6,099.00	3,496.28	6,099.00	6,569.00
001-6-1050-11501	MEDICAL INS. PREMIUMS	8,309.88	8,300.49	8,301.00	4,150.26	8,301.00	8,301.00
001-6-1050-11504	INSURANCE - A D & D	0.00	425.60	490.00	438.90	439.00	490.00
001-6-1050-11820	CAR ALLOWANCE	1,864.37	1,680.12	0.00	969.30	1,680.00	0.00
001-6-1050-12300	TRAINING EXPENSES	275.00	1,009.13	1,500.00	1,156.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		113,479.95	126,931.92	145,233.00	70,761.96	135,980.00	151,144.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1050-23100	REPAIR & MAINT. OF BLDS	22,273.31	12,653.19	3,000.00	2,124.95	3,000.00	5,000.00
001-6-1050-23312	VEHICLE OPER. SUPPLIES	3,698.78	3,030.78	5,500.00	1,245.02	5,500.00	5,500.00
001-6-1050-23320	RPR & MAINT OF VEHICLES	14,907.15	8,504.81	7,500.00	5,183.41	7,500.00	8,000.00
001-6-1050-23711	UTIL. SERV. - ELECTRIC	3,992.50	3,714.86	3,900.00	2,451.93	3,900.00	3,900.00
001-6-1050-23712	UTIL. SERV. - GAS	3,398.20	3,955.57	4,900.00	419.59	4,900.00	4,900.00
001-6-1050-23730	TELEPHONE	1,928.22	2,115.75	1,900.00	912.99	1,950.00	1,950.00
001-6-1050-25050	OFFICE SUPPLIES	744.14	958.92	450.00	246.66	450.00	1,200.00
001-6-1050-25952	MISC SUPPLIES	14,160.28	21,190.61	16,310.00	7,760.84	18,310.00	15,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		65,102.58	56,124.49	43,460.00	20,345.39	45,510.00	45,450.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-1050-37271	EQUIP.-REPLACEMENT	19,119.00	19,710.00	110,447.00	0.00	92,450.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		19,119.00	19,710.00	110,447.00	0.00	92,450.00	0.00
Expense Total:		197,701.53	202,766.41	299,140.00	91,107.35	273,940.00	196,594.00
Department: 1050 - FIRE DEPARTMENT Surplus (Deficit):		-164,676.99	-171,420.90	-269,090.00	-71,390.00	-233,182.00	-161,594.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1070 - BUILDING CODE ENFORCEMENT							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-1070-1-2180	RENTAL PERMIT	24,193.41	23,124.88	24,500.00	14,635.00	24,000.00	24,000.00
001-4-1070-1-2190	VACANT PROPERTY PERMIT	9,271.00	9,388.16	10,000.00	500.00	500.00	0.00
001-4-1070-1-2220	BUILDING PERMITS	49,993.03	55,373.43	45,000.00	52,499.22	62,000.00	50,000.00
001-4-1070-1-2240	ELECTRICAL PERMITS	3,912.53	5,580.63	5,000.00	2,303.42	4,000.00	5,000.00
001-4-1070-1-2280	MECHANICAL PERMITS	2,117.44	2,403.36	2,000.00	966.12	2,000.00	2,000.00
001-4-1070-1-2300	PLUMBING PERMITS	2,092.00	2,564.50	2,500.00	1,169.00	2,400.00	2,500.00
001-4-1070-1-2360	RIGHT OF WAY PERMITS	1,775.00	1,700.00	2,000.00	925.00	1,750.00	2,000.00
001-4-1070-1-2370	SIGN PERMITS	465.00	389.50	500.00	612.19	650.00	400.00
RevCategory: 2 - LICENSES & PERMITS Total:		93,819.41	100,524.46	91,500.00	73,609.95	97,300.00	85,900.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-1070-1-7650	FINES & FEES	0.00	0.00	0.00	2,795.00	3,000.00	1,000.00
001-4-1070-2-7150	MISC REFUNDS	0.00	10.50	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	10.50	0.00	2,795.00	3,000.00	1,000.00
Revenue Total:		93,819.41	100,534.96	91,500.00	76,404.95	100,300.00	86,900.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1070-10100	REGULAR SALARY & WAGES	155,235.06	171,215.62	177,763.00	92,149.53	160,808.00	170,649.00
001-6-1070-11100	FICA - CITY'S CONTRIB.	11,263.86	12,242.44	13,599.00	6,375.14	12,302.00	13,055.00
001-6-1070-11300	IPERS - CITY'S CONTRIB.	14,623.33	15,674.63	16,744.00	8,657.73	15,144.00	16,070.00
001-6-1070-11501	MEDICAL INS. PREMIUMS	27,303.84	27,273.22	27,273.00	13,636.62	27,273.00	27,273.00
001-6-1070-11820	CAR ALLOWANCE	719.94	719.94	0.00	415.35	720.00	0.00
001-6-1070-11821	TRAVEL ALLOW/REIMB.	2,027.95	2,106.29	2,000.00	0.00	0.00	0.00
001-6-1070-12101	DUES, MEMBERSHIPS, ETC.	105.00	1,209.13	450.00	305.00	450.00	450.00
001-6-1070-12400	TRAVEL & CONFERENCE	1,138.38	95.71	2,000.00	1,918.21	3,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		212,417.36	230,536.98	239,829.00	123,457.58	219,697.00	229,497.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1070-23320	RPR & MAINT OF VEHICLES	3,664.58	691.61	1,100.00	2,032.43	2,500.00	4,000.00
001-6-1070-23730	TELEPHONE	179.51	158.10	500.00	38.04	200.00	200.00
001-6-1070-24901	CONSULT. & PROF. FEES	2,967.00	2,733.15	3,600.00	26,178.11	41,700.00	40,000.00
001-6-1070-24950	NUISANCE ABATEMENTS	4,773.12	3,604.00	8,500.00	3,612.58	8,500.00	8,500.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-1070-25050 OFFICE SUPPLIES	891.27	742.19	800.00	2,283.14	3,000.00	2,300.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	12,475.48	7,929.05	14,500.00	34,144.30	55,900.00	55,000.00
Expense Total:	224,892.84	238,466.03	254,329.00	157,601.88	275,597.00	284,497.00
Department: 1070 - BUILDING CODE ENFORCEMENT Surplus (Deficit):	-131,073.43	-137,931.07	-162,829.00	-81,196.93	-175,297.00	-197,597.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1080 - COMMUNICATIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-1080-11200	COMM CENTER EE BENEFITS	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1080-24958	MISC. CONTRACT LABOR	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
Expense Total:		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Department: 1080 - COMMUNICATIONS Total:		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 1901 - DISASTER SERVICES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-1901-23400	RPR. & MAINT. OF EQUIP.	5,432.69	637.27	2,000.00	13.65	2,000.00	2,000.00
001-6-1901-23711	UTIL. SERV. - ELECTRIC	1,985.55	2,111.38	3,108.00	1,282.86	2,500.00	2,625.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		7,418.24	2,748.65	5,108.00	1,296.51	4,500.00	4,625.00
Expense Total:		7,418.24	2,748.65	5,108.00	1,296.51	4,500.00	4,625.00
Department: 1901 - DISASTER SERVICES Total:		7,418.24	2,748.65	5,108.00	1,296.51	4,500.00	4,625.00

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AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	1,440.01	1,406.54	1,000.00	0.00	1,000.00	1,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,440.01	1,406.54	1,000.00	0.00	1,000.00	1,000.00
Revenue Total:		1,440.01	1,406.54	1,000.00	0.00	1,000.00	1,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2010-37575	SIDEWALKS/PED. CURB RAMPS	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	3,500.00	0.00	3,500.00	3,500.00
Expense Total:		0.00	0.00	3,500.00	0.00	3,500.00	3,500.00
Department: 2010 - STREET CONSTRUCTION Surplus (Deficit):		1,440.01	1,406.54	-2,500.00	0.00	-2,500.00	-2,500.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2013-1-5005	STREET RESTORATION FEES	23,851.10	22,336.18	20,000.00	6,083.82	8,000.00	8,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		23,851.10	22,336.18	20,000.00	6,083.82	8,000.00	8,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2013-1-7275	MISC. REVENUES	425.46	0.00	500.00	0.00	500.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		425.46	0.00	500.00	0.00	500.00	500.00
Revenue Total:		24,276.56	22,336.18	20,500.00	6,083.82	8,500.00	8,500.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2013-10100	REGULAR SALARY & WAGES	4,444.02	7,835.88	5,000.00	4,064.17	8,000.00	8,000.00
001-6-2013-10400	OVERTIME PAY	875.15	1,665.63	1,000.00	442.97	1,500.00	1,500.00
001-6-2013-11100	FICA - CITY'S CONTRIB.	389.74	694.73	459.00	327.26	727.00	727.00
001-6-2013-11300	IPERS - CITY'S CONTRIB.	501.59	896.95	566.00	425.30	897.00	897.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		6,210.50	11,093.19	7,025.00	5,259.70	11,124.00	11,124.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2013-25067	OPER. & MAINT. SUPPLIES	23,644.63	12,787.31	12,000.00	7,206.25	12,000.00	12,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		23,644.63	12,787.31	12,000.00	7,206.25	12,000.00	12,000.00
Expense Total:		29,855.13	23,880.50	19,025.00	12,465.95	23,124.00	23,124.00
Department: 2013 - ROADWAY MAINTENANCE Surplus (Deficit):		-5,578.57	-1,544.32	1,475.00	-6,382.13	-14,624.00	-14,624.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 2030 - STREET LIGHTING						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-2030-23791 STREET LIGHTING	175,818.65	174,957.29	176,000.00	101,601.02	176,000.00	176,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	175,818.65	174,957.29	176,000.00	101,601.02	176,000.00	176,000.00
Expense Total:	175,818.65	174,957.29	176,000.00	101,601.02	176,000.00	176,000.00
Department: 2030 - STREET LIGHTING Total:	175,818.65	174,957.29	176,000.00	101,601.02	176,000.00	176,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-2080-1-3121	AIRPORT LAND RENT	6,600.00	0.00	0.00	0.00	0.00	0.00
001-4-2080-1-3130	AIRPORT REVENUES	19,800.00	26,400.00	26,400.00	16,800.00	28,800.00	31,200.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		26,400.00	26,400.00	26,400.00	16,800.00	28,800.00	31,200.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2080-1-7510	FARM INCOME	53,111.75	45,503.41	50,000.00	41,693.96	50,000.00	50,000.00
001-4-2080-2-7275	MISC. REVENUES	418.83	3,280.00	400.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		53,530.58	48,783.41	50,400.00	41,693.96	50,000.00	50,000.00
Revenue Total:		79,930.58	75,183.41	76,800.00	58,493.96	78,800.00	81,200.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2080-23100	BUILDING MAINT.	22,994.15	23,255.09	22,000.00	5,876.30	22,000.00	22,000.00
001-6-2080-23321	EQUIPMENT MAINT.	15,116.16	16,137.59	22,000.00	10,459.35	20,980.00	22,000.00
001-6-2080-23711	ELECTRIC SERVICE	14,227.96	15,331.20	14,100.00	8,118.55	14,100.00	14,800.00
001-6-2080-24023	ADVERTISING	380.00	0.00	500.00	0.00	500.00	500.00
001-6-2080-24150	CAR RENTAL	6,600.00	6,600.00	0.00	0.00	0.00	0.00
001-6-2080-24152	LEASED EQUIPMENT	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
001-6-2080-24182	ASSESSMENTS	0.00	0.00	600.00	0.00	600.00	600.00
001-6-2080-24901	CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
001-6-2080-24958	MISC. CONTRACT LABOR	4,200.00	4,200.00	4,200.00	2,450.00	4,200.00	0.00
001-6-2080-24969	OPERATORS CONTRACT	85,020.00	86,820.00	88,800.00	52,395.00	89,820.00	92,220.00
001-6-2080-24977	COMM. EXPENSE	775.54	929.00	800.00	0.00	800.00	800.00
001-6-2080-25071	RUNWAY & GROUNDS	6,778.79	12,947.97	18,300.00	20,500.21	18,300.00	18,480.00
001-6-2080-25075	POSTAGE	0.00	0.00	100.00	0.00	100.00	100.00
001-6-2080-25952	MISCELLANEOUS	3,083.51	3,955.70	6,100.00	5,502.31	6,100.00	6,000.00
001-6-2080-25955	FARM EXPENSE	20,493.22	13,157.08	32,400.00	17,526.33	32,400.00	32,400.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		179,669.33	183,333.63	210,900.00	122,828.05	210,900.00	210,900.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
ExpCategory: 3 - CAPITAL OUTLAY						
001-6-2080-37270 EQUIPMENT	0.00	152,890.00	7,000.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	152,890.00	7,000.00	0.00	0.00	0.00
Expense Total:	179,669.33	336,223.63	217,900.00	122,828.05	210,900.00	210,900.00
Department: 2080 - AIRPORT Surplus (Deficit):	-99,738.75	-261,040.22	-141,100.00	-64,334.09	-132,100.00	-129,700.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2090 - LANDFILL							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-2090-1-2900	REFUSE HAULERS LICENSES	0.00	150.00	100.00	100.00	100.00	100.00
RevCategory: 2 - LICENSES & PERMITS Total:		0.00	150.00	100.00	100.00	100.00	100.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-2090-1-5004	REFUSE HAULERS FEES	622,885.90	632,238.22	627,500.00	397,881.78	675,500.00	695,765.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		622,885.90	632,238.22	627,500.00	397,881.78	675,500.00	695,765.00
Revenue Total:		622,885.90	632,388.22	627,600.00	397,981.78	675,600.00	695,865.00
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	619,024.71	624,391.08	627,500.00	393,816.07	675,500.00	695,765.00
001-6-2090-24966	YARD WASTE COLLECTION	8,075.00	8,400.00	8,820.00	0.00	8,820.00	10,425.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		750,079.71	755,771.08	759,300.00	486,051.07	807,300.00	829,170.00
Expense Total:		750,079.71	755,771.08	759,300.00	486,051.07	807,300.00	829,170.00
Department: 2090 - LANDFILL Surplus (Deficit):		-127,193.81	-123,382.86	-131,700.00	-88,069.29	-131,700.00	-133,305.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2900 - PUBLIC WORKS ADMIN							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2900-2-7275	MISC. REVENUES	0.00	0.00	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: 1 - PERSONNEL SERVICES							
001-6-2900-10100	REGULAR SALARY & WAGES	78,211.09	87,047.63	82,697.00	48,815.81	82,772.00	86,165.00
001-6-2900-10400	OVERTIME PAY	1,703.75	1,680.85	2,000.00	2,263.99	2,500.00	2,000.00
001-6-2900-11100	FICA - CITY'S CONTRIB.	6,098.73	6,633.91	6,663.00	3,813.01	6,707.00	6,928.00
001-6-2900-11300	IPERS - CITY'S CONTRIB.	7,596.64	8,533.32	7,995.00	4,911.65	8,050.00	8,323.00
001-6-2900-11501	MEDICAL INS. PREMIUMS	7,017.18	8,893.42	8,893.00	4,446.72	8,893.00	8,893.00
001-6-2900-11503	INS. SELF FUNDING	9.80	0.00	0.00	0.00	0.00	0.00
001-6-2900-11820	CAR ALLOWANCE	2,400.06	2,400.06	2,400.00	1,384.65	2,400.00	2,400.00
001-6-2900-12101	DUES, MEMBERSHIPS, ETC.	527.00	1,051.00	700.00	65.00	700.00	700.00
001-6-2900-12400	TRAVEL & CONFERENCE	1,331.41	1,186.59	4,300.00	709.26	2,000.00	4,300.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		104,895.66	117,426.78	115,648.00	66,410.09	114,022.00	119,709.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2900-23400	RPR. & MAINT. OF EQUIP.	679.64	1,148.92	1,000.00	977.18	1,500.00	1,000.00
001-6-2900-23730	TELEPHONE	429.98	516.26	500.00	236.90	500.00	500.00
001-6-2900-24958	MISC. CONTRACT LABOR	1,134.06	0.00	500.00	0.00	500.00	500.00
001-6-2900-25067	OPER. & MAINT. SUPPLIES	2,214.90	2,308.58	4,500.00	1,272.95	4,500.00	2,500.00
001-6-2900-25075	POSTAGE AND FREIGHT	0.00	0.00	50.00	0.00	50.00	50.00
001-6-2900-25091	SAFETY SUPL. & EQUIP.	200.00	23.48	300.00	200.00	300.00	300.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		4,658.58	3,997.24	6,850.00	2,687.03	7,350.00	4,850.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2900-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	8,454.60	8,500.00	5,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	8,454.60	8,500.00	5,000.00
Expense Total:		109,554.24	121,424.02	122,498.00	77,551.72	129,872.00	129,559.00
Department: 2900 - PUBLIC WORKS ADMIN Surplus (Deficit):		-109,554.24	-121,424.02	-122,498.00	-77,551.72	-129,872.00	-129,559.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2901 - CITY GARAGE							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-2901-2-7150	REFUNDS	458.26	304.00	500.00	0.00	250.00	250.00
001-4-2901-2-7275	MISC. REVENUES	0.00	149.15	300.00	0.00	150.00	150.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		458.26	453.15	800.00	0.00	400.00	400.00
Revenue Total:		458.26	453.15	800.00	0.00	400.00	400.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-2901-10100	REGULAR SALARY & WAGES	62,471.27	64,386.67	69,958.00	39,620.35	69,958.00	72,483.00
001-6-2901-10400	OVERTIME PAY	0.00	71.79	100.00	0.00	100.00	100.00
001-6-2901-11100	FICA - CITY'S CONTRIB.	4,567.06	4,711.71	5,359.00	2,906.22	5,359.00	5,553.00
001-6-2901-11300	IPERS - CITY'S CONTRIB.	5,897.38	5,965.29	6,613.00	3,740.12	6,613.00	6,852.00
001-6-2901-11501	MEDICAL INS. PREMIUMS	11,871.24	11,857.91	11,858.00	5,928.95	11,858.00	11,858.00
001-6-2901-12400	TRAVEL & CONFERENCE	1,212.06	3,896.37	3,000.00	1,744.74	3,000.00	3,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		86,019.01	90,889.74	96,888.00	53,940.38	96,888.00	99,846.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-2901-23100	RPR. & MAINT. OF BLDGS.	1,741.92	807.51	2,000.00	1,153.23	2,000.00	2,000.00
001-6-2901-23400	RPR. & MAINT. OF EQUIP.	3,008.25	2,927.12	2,500.00	2,328.32	3,000.00	3,000.00
001-6-2901-23711	UTIL. SERV. - ELECTRIC	6,873.81	6,597.64	7,000.00	4,135.83	7,000.00	7,000.00
001-6-2901-23712	UTIL. SERV. - GAS	7,063.56	7,521.79	10,000.00	737.32	8,000.00	8,000.00
001-6-2901-23730	TELEPHONE	2,220.56	2,530.28	2,500.00	1,140.44	2,500.00	2,500.00
001-6-2901-24901	CONSULT. & PROF. FEES	0.00	0.00	1,700.00	0.00	1,700.00	0.00
001-6-2901-24958	MISC. CONTRACT LABOR	4,990.51	3,679.00	4,500.00	3,235.98	4,500.00	4,500.00
001-6-2901-25011	MOSQUITO CONTROL SUPL	1,867.10	1,685.20	4,000.00	1,733.60	2,000.00	2,000.00
001-6-2901-25067	OPER. & MAINT. SUPPLIES	13,106.94	11,458.98	15,000.00	6,297.27	15,000.00	15,000.00
001-6-2901-25075	POSTAGE AND FREIGHT	84.44	13.19	50.00	0.00	50.00	50.00
001-6-2901-25091	SAFETY SUPL. & EQUIP.	4,034.71	3,958.94	2,500.00	2,214.15	4,000.00	4,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		44,991.80	41,179.65	51,750.00	22,976.14	49,750.00	48,050.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-2901-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	22,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-2901-37272 EQUIPMENT - ADDITIONAL	4,997.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	4,997.00	0.00	0.00	0.00	0.00	22,000.00
Expense Total:	136,007.81	132,069.39	148,638.00	76,916.52	146,638.00	169,896.00
Department: 2901 - CITY GARAGE Surplus (Deficit):	-135,549.55	-131,616.24	-147,838.00	-76,916.52	-146,238.00	-169,496.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3900 - TAXI PROGRAM							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-3900-1-5550	TAXI TICKET SALES	12,845.00	16,065.00	15,000.00	10,740.00	19,600.00	19,600.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		12,845.00	16,065.00	15,000.00	10,740.00	19,600.00	19,600.00
Revenue Total:		12,845.00	16,065.00	15,000.00	10,740.00	19,600.00	19,600.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3900-24130	OUTSIDE AGENCY FUNDING	9,603.00	13,077.00	0.00	0.00	0.00	0.00
001-6-3900-24967	DONATIONS BY RIDERS	12,145.00	15,360.00	15,000.00	11,340.00	19,600.00	19,600.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		21,748.00	28,437.00	15,000.00	11,340.00	19,600.00	19,600.00
Expense Total:		21,748.00	28,437.00	15,000.00	11,340.00	19,600.00	19,600.00
Department: 3900 - TAXI PROGRAM Surplus (Deficit):		-8,903.00	-12,372.00	0.00	-600.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	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	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		17,000.00	17,000.00	0.00	0.00	0.00	0.00
Expense Total:		17,000.00	17,000.00	0.00	0.00	0.00	0.00
Department: 3950 - CARROLL AREA CHILD CARE C Total:		17,000.00	17,000.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3951 - RSVP / FGP							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3951-24130	OUTSIDE AGENCY FUNDING-RS...	9,500.00	9,500.00	0.00	0.00	0.00	0.00
001-6-3951-24131	OUTSIDE AGENCY FUNDING-FGP	3,000.00	3,000.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		12,500.00	12,500.00	0.00	0.00	0.00	0.00
Expense Total:		12,500.00	12,500.00	0.00	0.00	0.00	0.00
Department: 3951 - RSVP / FGP Total:		12,500.00	12,500.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 3955 - AREA XII - FOOD PANTRY						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-3955-24130 OUTSIDE AGENCY FUNDING	5,820.00	5,820.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	5,820.00	5,820.00	0.00	0.00	0.00	0.00
Expense Total:	5,820.00	5,820.00	0.00	0.00	0.00	0.00
Department: 3955 - AREA XII - FOOD PANTRY Total:	5,820.00	5,820.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3956 - NEW OPPORTUNITIES							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-3956-24130	OUTSIDE AGENCY FUNDING	10,920.00	10,920.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		10,920.00	10,920.00	0.00	0.00	0.00	0.00
Expense Total:		10,920.00	10,920.00	0.00	0.00	0.00	0.00
Department: 3956 - NEW OPPORTUNITIES Total:		10,920.00	10,920.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Expense Total:	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Department: 3957 - ANIMAL RESCUE OF CARROLL Total:	5,000.00	5,000.00	0.00	0.00	0.00	0.00

**GENERAL FUND
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4010-2-4400	STATE APPROPRIATION	5,514.82	4,929.64	5,032.00	4,876.82	4,862.00	4,862.00
001-4-4010-2-4650	FROM COUNTY	36,790.00	47,358.00	40,000.00	20,000.00	40,000.00	40,000.00
001-4-4010-2-4750	FROM TWP. CONTRACTS	5,388.27	5,741.40	5,388.00	0.00	5,743.00	5,743.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		47,693.09	58,029.04	50,420.00	24,876.82	50,605.00	50,605.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4010-2-7275	MISC. REVENUES	4,318.41	5,037.46	6,000.00	2,130.43	6,000.00	6,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		4,318.41	5,037.46	6,000.00	2,130.43	6,000.00	6,000.00
Revenue Total:		52,011.50	63,066.50	56,420.00	27,007.25	56,605.00	56,605.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4010-10100	REGULAR SALARY & WAGES	221,103.75	250,241.29	298,720.00	150,874.34	275,553.00	311,567.00
001-6-4010-10200	PART-TIME & SEASONAL	29,743.13	32,659.26	49,859.00	20,468.00	49,859.00	51,601.00
001-6-4010-10400	OVERTIME PAY	0.00	0.00	500.00	0.00	500.00	500.00
001-6-4010-11100	FICA - CITY'S CONTRIB.	18,786.14	21,088.00	26,704.00	12,711.46	24,932.00	27,821.00
001-6-4010-11300	IPERS - CITY'S CONTRIB.	22,930.03	25,399.26	32,953.00	16,044.86	30,766.00	34,330.00
001-6-4010-11501	MEDICAL INS. PREMIUMS	27,587.81	30,801.67	40,602.00	15,238.45	32,209.00	33,941.00
001-6-4010-11503	INS. SELF FUNDING	133.28	0.00	0.00	0.00	0.00	0.00
001-6-4010-11602	INSURANCE - OPT OUT PMT	647.36	0.00	0.00	0.00	0.00	0.00
001-6-4010-11820	CAR ALLOWANCE	1,200.03	2,400.06	2,400.00	1,384.65	2,400.00	2,400.00
001-6-4010-12101	DUES, MEMBERSHIPS, ETC.	615.00	740.00	800.00	767.00	950.00	950.00
001-6-4010-12300	TRAINING EXPENSES	170.52	203.29	500.00	67.01	500.00	500.00
001-6-4010-12400	TRAVEL & CONFERENCE	1,846.46	1,643.27	3,500.00	2,168.59	3,500.00	3,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		324,763.51	365,176.10	456,538.00	219,724.36	421,169.00	467,110.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4010-23100	REPAIR & MAINT. OF BLDGS.	16,562.49	8,580.36	7,500.00	1,399.58	8,500.00	8,500.00
001-6-4010-23400	RPR. & MAINT. OF EQUIP.	18.00	22.73	50.00	50.12	100.00	50.00
001-6-4010-23711	UTIL. SERV. - ELECTRIC	12,971.93	12,216.86	14,000.00	7,323.89	14,000.00	14,000.00
001-6-4010-23712	UTIL. SERV. - GAS	3,052.89	3,225.36	5,000.00	533.56	5,000.00	4,000.00
001-6-4010-23730	TELEPHONE	2,649.20	2,904.11	3,000.00	1,342.08	3,000.00	3,000.00
001-6-4010-24021	PUBLICITY - PUBLIC RELATIONS	3,695.55	2,318.41	2,500.00	1,588.75	2,500.00	2,500.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4010-24958	MISC. CONTRACT LABOR	51,855.29	14,984.12	25,000.00	7,619.00	24,000.00	20,000.00
001-6-4010-25021	BOOKS/FILMS/RECORDS	81,713.73	85,705.82	88,000.00	31,719.46	90,000.00	93,000.00
001-6-4010-25023	CHILD & ADULT PROGRAMS	12,810.35	12,766.87	12,000.00	3,294.56	15,000.00	12,000.00
001-6-4010-25050	OFFICE SUPPLIES	2,364.40	1,788.28	2,500.00	271.44	4,000.00	2,500.00
001-6-4010-25060	OPER. SUPL. & MATERIALS	4,821.80	4,535.15	4,400.00	3,975.20	10,400.00	4,400.00
001-6-4010-25066	BLDG. & GRDS. OPER & MAINT ...	3,586.54	3,156.66	5,400.00	694.66	6,000.00	5,400.00
001-6-4010-25075	POSTAGE AND FREIGHT	710.59	612.75	1,000.00	333.30	1,000.00	1,000.00
001-6-4010-25952	MISC SUPPLIES	193.49	43.96	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		197,006.25	152,861.44	170,850.00	60,145.60	184,000.00	170,850.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4010-37210	FURNITURE & FIXTURES	4,285.18	5,944.59	0.00	0.00	4,000.00	0.00
001-6-4010-37272	EQUIPMENT - ADDITIONAL	5,480.00	21,059.55	6,223.00	6,223.00	24,223.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		9,765.18	27,004.14	6,223.00	6,223.00	28,223.00	0.00
Expense Total:		531,534.94	545,041.68	633,611.00	286,092.96	633,392.00	637,960.00
Department: 4010 - LIBRARY Surplus (Deficit):		-479,523.44	-481,975.18	-577,191.00	-259,085.71	-576,787.00	-581,355.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4021 - HISTORIC PRESERVATION COMMISSION							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4021-24130	OUTSIDE AGENCY FUNDING	652.88	0.00	2,000.00	0.00	2,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		652.88	0.00	2,000.00	0.00	2,000.00	2,000.00
Expense Total:		652.88	0.00	2,000.00	0.00	2,000.00	2,000.00
Department: 4021 - HISTORIC PRESERVATION COMMISSION Total:		652.88	0.00	2,000.00	0.00	2,000.00	2,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4030 - PARKS & OPEN SPACES							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
001-4-4030-1-3110	SHELTERHOUSE RENTALS	6,339.00	5,860.00	7,000.00	2,580.00	7,000.00	7,000.00
001-4-4030-2-3100	BASEBALL STADIUM	1,344.87	1,751.00	2,000.00	3,600.00	7,000.00	7,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		7,683.87	7,611.00	9,000.00	6,180.00	14,000.00	14,000.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4030-2-4023	COMMUNITY FORESTRY GRANT	3,783.00	0.00	0.00	0.00	11,200.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		3,783.00	0.00	0.00	0.00	11,200.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4030-1-7550	STATE BB TOURNAMENT	6,600.00	11,600.00	13,000.00	6,200.00	13,000.00	13,000.00
001-4-4030-2-7070	PARK PROJECT DONATIONS	1,670.00	4,540.28	0.00	3,182.00	3,200.00	0.00
001-4-4030-2-7150	MISC. REFUNDS	2,455.05	4,694.04	0.00	1,792.50	1,800.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		10,725.05	20,834.32	13,000.00	11,174.50	18,000.00	13,000.00
Revenue Total:		22,191.92	28,445.32	22,000.00	17,354.50	43,200.00	27,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4030-10100	REGULAR SALARY & WAGES	278,208.14	277,725.45	301,172.00	142,010.45	266,317.00	304,623.00
001-6-4030-10200	PART-TIME & SEASONAL	33,342.06	28,621.79	41,000.00	23,776.30	41,000.00	42,000.00
001-6-4030-10400	OVERTIME PAY	5,722.51	7,702.10	6,000.00	12,336.27	15,000.00	6,000.00
001-6-4030-11100	FICA - CITY'S CONTRIB.	21,468.90	25,308.31	26,712.00	12,482.79	24,657.00	26,976.00
001-6-4030-11300	IPERS - CITY'S CONTRIB.	29,594.95	28,891.37	32,962.00	15,879.70	29,014.00	33,288.00
001-6-4030-11501	MEDICAL INS. PREMIUMS	38,650.20	38,584.33	38,604.00	19,702.11	41,569.00	43,734.00
001-6-4030-11602	INS - OPT OUT PMT	1,942.08	1,618.40	1,942.00	0.00	0.00	0.00
001-6-4030-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4030-12101	DUES, MEMBERSHIPS, ETC.	180.00	50.00	300.00	0.00	300.00	400.00
001-6-4030-12300	TRAINING EXPENSES	0.00	0.00	100.00	0.00	100.00	100.00
001-6-4030-12400	TRAVEL & CONFERENCE	129.00	470.00	1,070.00	505.12	1,070.00	1,070.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		409,837.92	409,571.83	450,462.00	227,038.94	419,627.00	458,791.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4030-23100	REPAIR & MAINT. OF BLDG. & ...	8,964.29	24,049.00	43,000.00	11,831.73	11,633.00	0.00
001-6-4030-23320	RPR & MAINT OF VEHICLES	10,449.66	9,208.45	12,500.00	9,220.22	12,500.00	9,000.00
001-6-4030-23711	UTIL. SERV. - ELECTRIC	15,768.86	16,419.24	17,000.00	10,372.79	17,000.00	17,000.00
001-6-4030-23712	UTIL. SERV. - GAS	1,376.70	1,454.24	2,000.00	456.91	1,700.00	2,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4030-23730	TELEPHONE	1,998.52	2,072.56	1,900.00	832.27	2,000.00	2,000.00
001-6-4030-24150	RENTS & LEASES	0.00	0.00	500.00	0.00	0.00	0.00
001-6-4030-24901	CONSULT. & PROF. FEES	0.00	2,366.78	2,000.00	0.00	2,000.00	2,000.00
001-6-4030-24958	MISC. CONTRACT LABOR	4,833.32	6,687.79	4,000.00	3,865.87	6,000.00	10,000.00
001-6-4030-24959	LANDSCAPING	12,491.70	1,000.00	9,000.00	0.00	20,200.00	9,000.00
001-6-4030-24974	EMERALD ASH BORER REMOVAL	29,053.70	0.00	0.00	0.00	0.00	0.00
001-6-4030-25050	OFFICE SUPPLIES	0.00	0.00	200.00	0.00	200.00	200.00
001-6-4030-25066	BLDG. & GRDS. OPER & MAINT ...	73,470.17	78,828.96	50,000.00	38,981.74	84,600.00	93,000.00
001-6-4030-25073	BASEBALL TOURNAMENT EXPE...	7,597.48	9,960.34	14,000.00	6,362.12	14,000.00	14,000.00
001-6-4030-25075	POSTAGE AND FREIGHT	34.99	0.00	100.00	14.80	100.00	100.00
001-6-4030-25091	SAFETY SUPL. & EQUIP.	1,522.38	1,824.12	1,500.00	1,210.52	1,500.00	1,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		167,561.77	153,871.48	157,700.00	83,148.97	173,433.00	159,800.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4030-37271	EQUIPMENT - REPLACEMENT	153,957.01	43,317.00	0.00	0.00	0.00	34,000.00
001-6-4030-37272	EQUIPMENT - ADDITIONAL	0.00	6,179.00	0.00	0.00	0.00	100,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		153,957.01	49,496.00	0.00	0.00	0.00	134,000.00
Expense Total:		731,356.70	612,939.31	608,162.00	310,187.91	593,060.00	752,591.00
Department: 4030 - PARKS & OPEN SPACES Surplus (Deficit):		-709,164.78	-584,493.99	-586,162.00	-292,833.41	-549,860.00	-725,591.00

CITY OF CARROLL FY 2027 RECOMMENDED BUDGET AS OF JANUARY 26, 2026

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4035 - GOLF COURSE							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4035-1-5010	GOLF CART RENTALS	144,159.17	147,517.32	150,000.00	63,565.35	150,000.00	150,000.00
001-4-4035-1-5011	GOLF COURSE	418,291.72	404,932.93	400,000.00	158,212.73	400,000.00	420,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		562,450.89	552,450.25	550,000.00	221,778.08	550,000.00	570,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4035-2-7050	DONATIONS	0.00	710.00	0.00	0.00	0.00	0.00
001-4-4035-2-7275	MISC. REVENUES	23,890.33	4,017.83	0.00	1,721.04	1,750.00	15,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		23,890.33	4,727.83	0.00	1,721.04	1,750.00	15,000.00
Revenue Total:		586,341.22	557,178.08	550,000.00	223,499.12	551,750.00	585,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4035-10100	REGULAR SALARY & WAGES	161,282.63	168,427.31	176,015.00	101,294.99	176,015.00	181,945.00
001-6-4035-10200	PART-TIME & SEASONAL	47,665.35	49,431.57	59,000.00	30,358.19	59,000.00	59,000.00
001-6-4035-10400	OVERTIME PAY	1,413.21	1,575.45	1,600.00	1,686.12	2,500.00	1,800.00
001-6-4035-11100	FICA - CITY'S CONTRIB.	14,476.70	19,325.54	18,101.00	9,933.56	18,170.00	18,570.00
001-6-4035-11300	IPERS - CITY'S CONTRIB.	19,714.09	19,763.34	22,336.00	11,989.27	22,421.00	22,915.00
001-6-4035-11501	MEDICAL INS. PREMIUMS	20,030.64	20,018.40	20,016.00	10,009.20	20,018.00	20,018.00
001-6-4035-11503	INS. SELF FUNDING	47.04	0.00	0.00	0.00	0.00	0.00
001-6-4035-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4035-12101	DUES, MEMBERSHIPS, ETC.	1,030.00	930.00	1,500.00	0.00	1,500.00	1,500.00
001-6-4035-12300	TRAINING EXPENSES	0.00	90.00	100.00	0.00	100.00	100.00
001-6-4035-12400	TRAVEL & CONFERENCE	1,111.65	150.00	1,600.00	1,217.06	1,600.00	1,600.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		267,371.39	280,311.69	300,868.00	166,834.59	301,924.00	308,048.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4035-23100	REPAIR & MAINT. OF BLDGS. & ...	2,091.95	1,849.36	4,500.00	4,587.25	5,000.00	4,500.00
001-6-4035-23320	RPR & MAINT OF VEHICLES	11,221.21	14,046.39	11,000.00	6,945.59	11,000.00	11,000.00
001-6-4035-23711	UTIL. SERV. - ELECTRIC	6,732.83	6,780.01	7,400.00	4,532.25	7,400.00	7,400.00
001-6-4035-23712	UTIL. SERV. - GAS	1,788.92	1,610.90	2,500.00	584.88	2,500.00	2,500.00
001-6-4035-23730	TELEPHONE	2,302.97	2,935.39	2,400.00	1,385.40	2,700.00	2,600.00
001-6-4035-23951	GOLF CART EXPENSE	8,694.10	4,028.55	7,000.00	6,850.95	7,000.00	7,000.00
001-6-4035-23952	WELL & PUMP STATION	5,690.84	5,107.46	7,000.00	3,176.43	7,000.00	8,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4035-24031	PROCESSING FEES	5,041.42	3,868.95	5,200.00	1,795.64	5,200.00	5,200.00
001-6-4035-24151	GOLF CART - LEASE	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4035-24181	SALES TAX	26,552.91	26,986.85	26,500.00	11,577.29	27,000.00	27,000.00
001-6-4035-24901	CONSULT. & PROF. FEES	0.00	1,191.50	2,500.00	0.00	2,500.00	2,500.00
001-6-4035-24958	MISC. CONTRACT LABOR	13,707.76	18,862.31	25,000.00	10,485.36	25,000.00	27,000.00
001-6-4035-24959	LANDSCAPING	573.97	1,000.00	2,000.00	0.00	2,000.00	2,000.00
001-6-4035-24960	FEES - CLUB MANAGER	25,442.84	25,498.80	26,100.00	17,463.07	26,100.00	26,100.00
001-6-4035-25066	BLDG. & GRDS. OPER & MAINT ...	104,881.67	62,785.73	90,000.00	72,719.44	110,000.00	90,000.00
001-6-4035-25091	SAFETY SUPL. & EQUIP.	2,330.71	1,192.12	1,200.00	332.75	1,200.00	1,200.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		217,054.10	177,744.32	220,300.00	142,436.30	241,600.00	224,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4035-37271	EQUIPMENT - REPLACEMENT	95,224.00	83,963.00	48,000.00	16,771.93	39,538.00	75,000.00
001-6-4035-37952	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	25,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		95,224.00	83,963.00	48,000.00	16,771.93	39,538.00	100,000.00
Expense Total:		579,649.49	542,019.01	569,168.00	326,042.82	583,062.00	632,048.00
Department: 4035 - GOLF COURSE Surplus (Deficit):		6,691.73	15,159.07	-19,168.00	-102,543.70	-31,312.00	-47,048.00

CITY OF CARROLL FY 2027 RECOMMENDED BUDGET AS OF JANUARY 26, 2026

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4040 - RECREATION CENTER							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4040-1-5030	REC CENTER MEMBERSHIPS	295,905.18	486,979.69	410,000.00	280,292.38	440,000.00	460,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		295,905.18	486,979.69	410,000.00	280,292.38	440,000.00	460,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4040-2-7275	MISC. REVENUES	52.65	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		52.65	0.00	0.00	0.00	0.00	0.00
Revenue Total:		295,957.83	486,979.69	410,000.00	280,292.38	440,000.00	460,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4040-10100	REGULAR SALARY & WAGES	209,892.23	240,132.61	262,983.00	150,984.72	262,983.00	273,647.00
001-6-4040-10200	PART-TIME & SEASONAL	157,537.07	190,088.98	166,000.00	113,699.92	170,000.00	174,000.00
001-6-4040-10400	OVERTIME PAY	4,229.76	2,877.36	5,000.00	1,875.72	5,000.00	4,000.00
001-6-4040-11100	FICA - CITY'S CONTRIB.	25,960.58	36,155.46	33,269.00	19,846.14	33,874.00	34,532.00
001-6-4040-11300	IPERS - CITY'S CONTRIB.	29,471.97	34,615.06	41,053.00	22,296.83	41,800.00	42,612.00
001-6-4040-11501	MEDICAL INS. PREMIUMS	27,590.88	25,882.73	26,066.00	13,034.70	26,069.00	26,069.00
001-6-4040-11503	INS. SELF FUNDING	79.87	0.00	0.00	0.00	0.00	0.00
001-6-4040-11602	INS - OPT OUT PMT	0.00	1,019.54	1,359.00	792.96	1,359.00	1,359.00
001-6-4040-11820	CAR ALLOWANCE	600.08	600.08	600.00	346.20	600.00	600.00
001-6-4040-12300	TRAINING EXPENSES	2,321.94	3,330.76	2,000.00	2,410.78	2,000.00	2,000.00
001-6-4040-12400	TRAVEL & CONFERENCE	2,148.67	1,198.85	2,000.00	832.76	2,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		459,833.05	535,901.43	540,330.00	326,120.73	545,685.00	560,819.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4040-23100	REPAIR & MAINT. OF BLDG. & ...	22,334.03	17,243.51	22,000.00	8,872.56	22,000.00	22,000.00
001-6-4040-23320	RPR & MAINT OF VEHICLES	7,392.35	8,802.24	3,000.00	2,158.24	3,000.00	3,000.00
001-6-4040-23711	UTIL. SERV. - ELECTRIC	75,921.43	70,283.30	95,000.00	45,356.84	85,000.00	82,000.00
001-6-4040-23712	UTIL. SERV. - GAS	31,877.04	35,007.33	30,000.00	10,498.30	40,000.00	40,000.00
001-6-4040-23730	TELEPHONE	5,201.10	6,331.88	7,000.00	2,927.17	6,500.00	6,500.00
001-6-4040-24022	PRINTING/PROMOTION/ADS	1,480.75	1,030.48	2,500.00	802.73	2,500.00	2,500.00
001-6-4040-24031	PROCESSING FEES	6,444.10	7,325.18	6,500.00	4,909.41	7,000.00	7,000.00
001-6-4040-24091	LAUNDRY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4040-24181	SALES TAX	16,689.17	30,877.40	27,000.00	14,443.18	30,000.00	30,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4040-24956	MAINT. CONTRACT - EQUIPME...	15,447.50	12,947.67	18,000.00	12,516.88	18,000.00	18,000.00
001-6-4040-24958	MISC. CONTRACT LABOR	30,439.82	19,442.17	8,500.00	4,364.72	8,500.00	10,000.00
001-6-4040-24962	POOL REGISTRATION	466.00	396.00	825.00	0.00	825.00	825.00
001-6-4040-25050	OFFICE SUPPLIES	5,801.03	4,161.77	3,000.00	2,380.56	3,000.00	3,000.00
001-6-4040-25066	BLDG. & GRDS. OPER & MAINT ...	54,529.77	49,704.40	46,000.00	30,055.19	46,000.00	47,000.00
001-6-4040-25075	POSTAGE AND FREIGHT	156.51	156.64	1,000.00	97.33	1,000.00	1,000.00
001-6-4040-25091	SAFETY SUPL. & EQUIP.	1,755.80	650.92	1,200.00	423.50	1,000.00	1,000.00
001-6-4040-25998	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		275,936.40	264,360.89	271,525.00	139,806.61	274,325.00	273,825.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4040-37271	EQUIPMENT - REPLACEMENT	25,335.70	16,234.00	40,000.00	21,620.28	40,000.00	70,000.00
001-6-4040-37272	EQUIPMENT - ADDITIONAL	2,205.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		27,540.70	16,234.00	40,000.00	21,620.28	40,000.00	70,000.00
Expense Total:		763,310.15	816,496.32	851,855.00	487,547.62	860,010.00	904,644.00
Department: 4040 - RECREATION CENTER Surplus (Deficit):		-467,352.32	-329,516.63	-441,855.00	-207,255.24	-420,010.00	-444,644.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4042 - LEISURE SERVICES							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-4042-2-4413	IEDA SPORTS TOURISM GRANT	2,570.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		2,570.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4042-1-5020	LEISURE SERVICES	132,374.88	133,586.56	135,000.00	32,188.28	135,000.00	135,000.00
001-4-4042-1-5021	SOCCER TOURNAMENT	13,982.70	12,184.55	10,000.00	0.00	12,000.00	12,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		146,357.58	145,771.11	145,000.00	32,188.28	147,000.00	147,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4042-2-7275	MISC. REVENUES	425.00	992.02	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		425.00	992.02	0.00	0.00	0.00	0.00
Revenue Total:		149,352.58	146,763.13	145,000.00	32,188.28	147,000.00	147,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4042-10100	REGULAR SALARY & WAGES	110,200.37	118,450.77	129,653.00	73,475.56	129,653.00	137,247.00
001-6-4042-10200	PART-TIME & SEASONAL	48,577.50	46,825.54	41,295.00	14,462.38	41,295.00	43,716.00
001-6-4042-10400	OVERTIME PAY	7,349.26	2,093.98	5,000.00	1,334.79	5,000.00	4,000.00
001-6-4042-11100	FICA - CITY'S CONTRIB.	11,632.18	14,284.07	13,460.00	6,605.97	13,460.00	14,150.00
001-6-4042-11300	IPERS - CITY'S CONTRIB.	12,827.90	13,479.64	16,609.00	7,538.41	16,609.00	17,461.00
001-6-4042-11501	MEDICAL INS. PREMIUMS	12,431.64	11,948.07	11,949.00	5,974.98	11,950.00	11,950.00
001-6-4042-11503	INS. SELF FUNDING	96.47	0.00	0.00	0.00	0.00	0.00
001-6-4042-11602	INS - OPT OUT PMT	0.00	145.62	194.00	113.26	194.00	194.00
001-6-4042-11820	CAR ALLOWANCE	359.99	360.10	360.00	207.75	360.00	360.00
001-6-4042-11821	TRAVEL ALLOW/REIMB.	0.00	0.00	500.00	0.00	500.00	500.00
001-6-4042-12101	DUES, MEMBERSHIPS, ETC.	0.00	0.00	1,280.00	0.00	1,280.00	1,000.00
001-6-4042-12300	TRAINING EXPENSES	387.00	88.00	600.00	0.00	600.00	600.00
001-6-4042-12400	TRAVEL & CONFERENCE	507.06	0.00	2,500.00	0.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		204,369.37	207,675.79	223,400.00	109,713.10	222,401.00	232,678.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4042-23730	TELEPHONE	2,849.15	2,897.55	2,850.00	1,184.45	2,850.00	2,850.00
001-6-4042-24022	PRINTING/PROMOTION/ADVE...	2,584.74	1,111.40	3,000.00	352.74	3,000.00	3,000.00
001-6-4042-24031	PROCESSING FEES	4,129.25	3,763.02	4,000.00	1,468.72	4,000.00	4,000.00
001-6-4042-24181	SALES TAX	4,132.21	4,521.14	5,000.00	1,677.62	5,000.00	5,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4042-24901	CONSULT. & PROF. FEES	0.00	1,420.07	0.00	0.00	0.00	0.00
001-6-4042-24956	MAINT. CONTRACT - EQUIPME...	7,428.54	7,140.00	8,000.00	7,140.00	8,000.00	8,000.00
001-6-4042-24958	MISC. CONTRACT LABOR	481.99	1,461.63	800.00	770.15	800.00	800.00
001-6-4042-25050	OFFICE SUPPLIES	171.00	400.70	1,500.00	264.89	1,500.00	1,500.00
001-6-4042-25065	PROGRAM EXP. & SUPPLIES	59,181.85	52,638.14	50,000.00	23,918.75	50,000.00	55,000.00
001-6-4042-25072	SOCCER TOURNAMENT EXPEN...	14,324.18	13,182.93	8,000.00	3,287.72	12,000.00	12,000.00
001-6-4042-25075	POSTAGE AND FREIGHT	8.55	0.00	425.00	0.00	425.00	425.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		95,291.46	88,536.58	83,575.00	40,065.04	87,575.00	92,575.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4042-37271	EQUIPMENT - REPLACEMENT	0.00	4,066.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	4,066.00	0.00	0.00	0.00	0.00
Expense Total:		299,660.83	300,278.37	306,975.00	149,778.14	309,976.00	325,253.00
Department: 4042 - LEISURE SERVICES Surplus (Deficit):		-150,308.25	-153,515.24	-161,975.00	-117,589.86	-162,976.00	-178,253.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4045 - OUTDOOR AQUATIC CENTER							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4045-1-5033	OUTDOOR AQUATIC ADMISSIO...	49,430.85	34,989.94	50,000.00	16,066.35	50,000.00	50,000.00
001-4-4045-1-5034	OUTDOOR AQUATIC MEMBER...	43,501.94	38,232.69	44,000.00	691.59	44,000.00	44,000.00
001-4-4045-1-5600	SALES TAX-AQUATIC CENTER	6,505.21	5,112.78	6,580.00	1,173.06	6,550.00	6,580.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		99,438.00	78,335.41	100,580.00	17,931.00	100,550.00	100,580.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4045-1-7275	MISC. REVENUES	168.87	98.50	0.00	21.65	22.00	0.00
001-4-4045-1-7550	CONCESSIONS	25,850.15	24,993.90	25,000.00	11,322.54	25,000.00	25,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		26,019.02	25,092.40	25,000.00	11,344.19	25,022.00	25,000.00
Revenue Total:		125,457.02	103,427.81	125,580.00	29,275.19	125,572.00	125,580.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4045-10100	REGULAR SALARY & WAGES	9,834.11	7,632.07	10,750.00	7,391.54	10,750.00	11,605.00
001-6-4045-10200	PART-TIME & SEASONAL	83,153.60	66,899.15	86,000.00	43,716.09	86,000.00	86,000.00
001-6-4045-10400	OVERTIME	5,483.62	1,709.44	4,500.00	1,980.91	4,500.00	4,500.00
001-6-4045-11100	FICA - CITY'S CONTRIB.	7,244.59	5,894.03	7,746.00	4,077.39	7,746.00	7,811.00
001-6-4045-11300	IPERS - CITY'S CONTRIB.	1,651.18	1,953.61	4,000.00	2,058.85	3,000.00	3,000.00
001-6-4045-11501	MEDICAL INS. PREMIUMS	1,038.36	2.30	6.00	3.05	6.00	6.00
001-6-4045-11503	INS. SELF FUNDING	9.36	0.00	0.00	0.00	0.00	0.00
001-6-4045-11602	INSURANCE - OPT OUT PMT	0.00	291.40	388.00	226.66	388.00	388.00
001-6-4045-12400	TRAVEL & CONFERENCE	274.28	115.00	1,500.00	0.00	1,500.00	1,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		108,689.10	84,497.00	114,890.00	59,454.49	113,890.00	114,810.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4045-23100	REPAIR & MAINT. OF BLDG & G...	25,455.96	6,835.21	3,000.00	3,308.79	3,000.00	3,000.00
001-6-4045-23711	UTIL. SERV. - ELECTRIC	19,358.51	12,614.28	17,000.00	10,856.43	17,000.00	17,000.00
001-6-4045-23712	UTIL. SERV. - GAS	18,496.17	10,121.19	14,000.00	8,835.69	14,000.00	14,000.00
001-6-4045-23730	TELEPHONE	776.88	718.30	1,000.00	542.24	1,000.00	1,000.00
001-6-4045-24022	PRINTING/PROMOTION/ADS	1,443.69	978.45	750.00	0.00	750.00	750.00
001-6-4045-24031	PROCESSING FEES	2,363.76	2,056.06	2,000.00	1,069.01	2,100.00	2,200.00
001-6-4045-24181	SALES TAX	6,449.84	5,024.41	6,580.00	3,507.08	6,580.00	6,580.00
001-6-4045-24956	MAINT. CONTRACT - EQUIPME...	4,760.00	4,760.00	5,000.00	4,760.00	5,000.00	5,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4045-24958	MISC. CONTRACT LABOR	1,151.09	857.13	1,000.00	1,624.73	1,000.00	1,000.00
001-6-4045-24962	POOL REGISTRATION	861.75	568.00	700.00	153.75	700.00	700.00
001-6-4045-25031	CONCESSIONS	17,433.15	14,912.95	13,000.00	5,319.56	13,000.00	14,000.00
001-6-4045-25066	BLDG. & GRDS. OPER & MAINT ...	23,470.16	19,735.23	21,000.00	10,874.36	21,000.00	21,000.00
001-6-4045-25075	POSTAGE & FREIGHT	0.00	0.00	25.00	13.64	25.00	25.00
001-6-4045-25091	SAFETY SUPPLIES & EQUIPMENT	1,010.89	214.00	500.00	0.00	500.00	500.00
001-6-4045-25998	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		123,031.85	79,395.21	85,555.00	50,865.28	85,655.00	86,755.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4045-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4045-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		231,720.95	163,892.21	200,445.00	110,319.77	199,545.00	201,565.00
Department: 4045 - OUTDOOR AQUATIC CENTER Surplus (Deficit):		-106,263.93	-60,464.40	-74,865.00	-81,044.58	-73,973.00	-75,985.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4050 - CEMETERY							
Revenue							
RevCategory: 5 - CHARGES FOR SERVICE							
001-4-4050-1-5040	GRAVE OPENING & CLOSING	48,950.00	32,850.00	40,000.00	19,425.00	40,000.00	40,000.00
001-4-4050-1-5041	DEED STATE AUDIT FEE	310.00	360.00	250.00	280.00	300.00	250.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		49,260.00	33,210.00	40,250.00	19,705.00	40,300.00	40,250.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-4050-1-7400	SALE CEMETERY LOTS	11,587.50	14,975.00	20,000.00	9,300.00	20,000.00	20,000.00
001-4-4050-2-7050	FROM DONATIONS	0.00	0.00	0.00	2,231.58	2,250.00	0.00
001-4-4050-2-7275	MISC. REVENUES	0.00	1.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		11,587.50	14,976.00	20,000.00	11,531.58	22,250.00	20,000.00
Revenue Total:		60,847.50	48,186.00	60,250.00	31,236.58	62,550.00	60,250.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-4050-10100	REGULAR SALARY & WAGES	64,460.78	72,735.51	74,314.00	44,002.03	74,314.00	77,056.00
001-6-4050-10200	PART-TIME & SEASONAL	10,646.63	11,407.88	16,000.00	10,264.13	16,000.00	16,000.00
001-6-4050-10400	OVERTIME PAY	755.53	1,170.04	800.00	2,399.80	800.00	800.00
001-6-4050-11100	FICA - CITY'S CONTRIB.	5,196.66	7,575.68	6,909.00	4,246.21	6,970.00	7,180.00
001-6-4050-11300	IPERS - CITY'S CONTRIB.	6,534.23	7,879.31	8,526.00	5,349.16	8,526.00	8,860.00
001-6-4050-11501	MEDICAL INS. PREMIUMS	6,387.36	6,419.74	6,420.00	3,209.88	6,420.00	6,420.00
001-6-4050-11503	INS. SELF FUNDING	47.02	0.00	0.00	0.00	0.00	0.00
001-6-4050-11820	CAR ALLOWANCE	239.83	239.72	240.00	138.30	240.00	240.00
001-6-4050-12300	TRAINING EXPENSES	45.00	0.00	150.00	0.00	150.00	150.00
001-6-4050-12400	TRAVEL & CONFERENCE	12.57	45.00	300.00	0.00	300.00	300.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		94,325.61	107,472.88	113,659.00	69,609.51	113,720.00	117,006.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-4050-23100	REPAIR & MAINT. OF BLDG. & ...	103.92	103.92	6,000.00	703.92	1,500.00	4,500.00
001-6-4050-23320	RPR & MAINT OF VEHICLES	1,777.92	3,266.38	3,000.00	2,327.48	3,000.00	3,000.00
001-6-4050-23711	UTIL. SERV. - ELECTRIC	1,407.06	1,442.57	1,750.00	661.35	1,750.00	1,750.00
001-6-4050-23712	UTIL. SERV. - GAS	865.01	919.71	1,600.00	230.27	1,600.00	1,600.00
001-6-4050-23730	TELEPHONE	2,333.49	2,628.36	2,400.00	1,256.24	7,400.00	2,500.00
001-6-4050-24023	ADVERTISING & LEGAL PUBLIC...	0.00	0.00	0.00	0.00	0.00	0.00
001-6-4050-24032	STATE-DEED FILING FEE	311.00	411.00	400.00	0.00	400.00	400.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
001-6-4050-24901	CONSULT. & PROF. FEES	0.00	946.71	1,000.00	0.00	1,000.00	1,000.00
001-6-4050-24958	MISC. CONTRACT LABOR	4,215.84	4,705.87	7,000.00	4,818.24	7,000.00	7,000.00
001-6-4050-24959	LANDSCAPING	900.69	872.40	1,500.00	0.00	1,500.00	1,500.00
001-6-4050-25066	BLDG. & GRDS. OPER & MAINT ...	11,863.80	19,028.38	14,000.00	20,022.62	26,000.00	15,000.00
001-6-4050-25091	SAFETY SUPL. & EQUIP.	213.50	396.63	450.00	21.00	450.00	450.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		23,992.23	34,721.93	39,100.00	30,041.12	51,600.00	38,700.00
ExpCategory: 3 - CAPITAL OUTLAY							
001-6-4050-37271	EQUIPMENT - REPLACEMENT	0.00	48,000.00	0.00	0.00	0.00	0.00
001-6-4050-37272	EQUIPMENT - ADDITIONAL	102,539.64	4,114.84	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		102,539.64	52,114.84	0.00	0.00	0.00	0.00
Expense Total:		220,857.48	194,309.65	152,759.00	99,650.63	165,320.00	155,706.00
Department: 4050 - CEMETERY Surplus (Deficit):		-160,009.98	-146,123.65	-92,509.00	-68,414.05	-102,770.00	-95,456.00

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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 5021 - CARROLL CO GROWTH PARTNER						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-5021-24130 OUTSIDE AGENCY FUNDING	82,400.00	82,400.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	82,400.00	82,400.00	0.00	0.00	0.00	0.00
Expense Total:	82,400.00	82,400.00	0.00	0.00	0.00	0.00
Department: 5021 - CARROLL CO GROWTH PARTNER Total:	82,400.00	82,400.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5030 - HOUSING							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-5030-2-4414	IEDA GRANT	0.00	0.00	0.00	5,000.00	5,000.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Revenue Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5030-24130	OUTSIDE AGENCY FUNDING	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
001-6-5030-24901	CONSULT. & PROF FEES	5,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		7,000.00	2,500.00	3,500.00	2,500.00	3,500.00	3,500.00
Expense Total:		7,000.00	2,500.00	3,500.00	2,500.00	3,500.00	3,500.00
Department: 5030 - HOUSING Surplus (Deficit):		-7,000.00	-2,500.00	-3,500.00	2,500.00	1,500.00	-3,500.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5040 - PLANNING & ZONING							
Revenue							
RevCategory: 2 - LICENSES & PERMITS							
001-4-5040-1-2950	ZONING, VARIANCE, ETC.	300.00	0.00	500.00	100.00	250.00	500.00
RevCategory: 2 - LICENSES & PERMITS Total:		300.00	0.00	500.00	100.00	250.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-5040-1-7060	SUBDIVISION FEES	400.00	100.00	500.00	0.00	250.00	500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		400.00	100.00	500.00	0.00	250.00	500.00
Revenue Total:		700.00	100.00	1,000.00	100.00	500.00	1,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5040-24973	COMP. PLAN/ZONING CODE	141.00	106.00	1,000.00	0.00	500.00	1,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		141.00	106.00	1,000.00	0.00	500.00	1,000.00
Expense Total:		141.00	106.00	1,000.00	0.00	500.00	1,000.00
Department: 5040 - PLANNING & ZONING Surplus (Deficit):		559.00	-6.00	0.00	100.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5045 - CENTRAL BUSINESS DISTRIC							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-5045-23711	UTIL. SERV. - ELECTRIC	14,798.32	13,304.13	16,000.00	7,767.57	16,000.00	16,000.00
001-6-5045-24958	MISC. CONTRACT LABOR	0.00	910.95	1,500.00	1,194.00	1,500.00	1,000.00
001-6-5045-24959	LANDSCAPING	2,078.56	2,661.14	4,500.00	334.20	4,500.00	4,000.00
001-6-5045-24965	REFUSE HAULERS FEES	988.80	988.80	1,000.00	576.80	1,000.00	1,000.00
001-6-5045-25067	OPER. & MAINT. SUPPLIES	2,227.62	41.94	5,000.00	3,495.25	5,000.00	5,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		20,093.30	17,906.96	28,000.00	13,367.82	28,000.00	27,000.00
Expense Total:		20,093.30	17,906.96	28,000.00	13,367.82	28,000.00	27,000.00
Department: 5045 - CENTRAL BUSINESS DISTRIC Total:		20,093.30	17,906.96	28,000.00	13,367.82	28,000.00	27,000.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6011 - LEGISLATIVE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6011-10100	REGULAR SALARY & WAGES	14,400.00	14,400.00	14,400.00	8,400.00	14,400.00	14,400.00
001-6-6011-11100	FICA - CITY'S CONTRIB.	952.80	952.80	953.00	555.80	953.00	953.00
001-6-6011-11300	IPERS - CITY'S CONTRIB.	226.56	226.56	227.00	132.16	227.00	227.00
001-6-6011-12400	TRAVEL & CONFERENCE	3,640.81	2,792.78	4,500.00	1,704.66	4,500.00	4,500.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		19,220.17	18,372.14	20,080.00	10,792.62	20,080.00	20,080.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6011-24970	PLANNING & GOAL SETTING	1,824.72	1,580.88	2,000.00	1,660.00	2,000.00	2,000.00
001-6-6011-25952	MISC SUPPLIES	1,413.07	3,931.13	4,700.00	876.14	2,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		3,237.79	5,512.01	6,700.00	2,536.14	4,000.00	4,000.00
Expense Total:		22,457.96	23,884.15	26,780.00	13,328.76	24,080.00	24,080.00
Department: 6011 - LEGISLATIVE Total:		22,457.96	23,884.15	26,780.00	13,328.76	24,080.00	24,080.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6012 - EXECUTIVE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6012-10100	REGULAR SALARY & WAGES	4,800.00	4,800.00	4,800.00	2,800.00	4,800.00	4,800.00
001-6-6012-11100	FICA - CITY'S CONTRIB.	367.20	367.20	367.00	214.20	367.00	367.00
001-6-6012-12400	TRAVEL & CONFERENCE	0.00	50.00	2,000.00	20.00	1,000.00	2,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		5,167.20	5,217.20	7,167.00	3,034.20	6,167.00	7,167.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6012-25952	MISC SUPPLIES	491.04	88.92	500.00	73.92	250.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		491.04	88.92	500.00	73.92	250.00	500.00
Expense Total:		5,658.24	5,306.12	7,667.00	3,108.12	6,417.00	7,667.00
Department: 6012 - EXECUTIVE Total:		5,658.24	5,306.12	7,667.00	3,108.12	6,417.00	7,667.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6020 - FINANCIAL ADMINISTRATION							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6020-1-7500	SALE OF MERCH. & SERVICE	34,809.92	35,062.45	35,000.00	20,536.64	35,000.00	35,000.00
001-4-6020-1-7800	INSUFFICIENT FUND/LATE FEES	6,042.94	6,510.48	5,600.00	3,629.60	6,000.00	5,800.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		40,852.86	41,572.93	40,600.00	24,166.24	41,000.00	40,800.00
Revenue Total:		40,852.86	41,572.93	40,600.00	24,166.24	41,000.00	40,800.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6020-10100	REGULAR SALARY & WAGES	354,609.03	377,816.12	399,635.00	230,453.30	400,514.00	414,642.00
001-6-6020-10400	OVERTIME PAY	0.00	0.00	500.00	0.00	250.00	500.00
001-6-6020-11100	FICA - CITY'S CONTRIB.	26,095.41	27,972.98	31,031.00	17,212.72	31,098.00	32,179.00
001-6-6020-11300	IPERS - CITY'S CONTRIB.	33,474.89	35,670.55	37,678.00	21,755.02	37,738.00	39,123.00
001-6-6020-11501	MEDICAL INS. PREMIUMS	38,243.88	38,206.19	38,206.00	15,791.10	31,582.00	38,206.00
001-6-6020-11503	INS. SELF FUNDING	23.49	0.00	0.00	0.00	0.00	0.00
001-6-6020-11602	INSURANCE - OPT OUT PMT	971.04	971.04	971.00	566.44	971.00	971.00
001-6-6020-11820	CAR ALLOWANCE	4,800.12	4,800.12	4,800.00	2,769.30	4,800.00	4,800.00
001-6-6020-11821	CELL PHONE ALLOWANCE	0.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00
001-6-6020-12101	DUES, MEMBERSHIPS, ETC.	760.00	12,693.00	8,400.00	2,864.25	8,500.00	8,700.00
001-6-6020-12300	TRAINING EXPENSES	871.50	985.00	7,000.00	339.00	3,000.00	7,000.00
001-6-6020-12400	TRAVEL & CONFERENCE	6,837.16	7,185.32	7,000.00	5,835.02	7,000.00	7,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		466,686.52	507,500.32	536,421.00	298,286.15	526,653.00	554,321.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6020-23320	RPR & MAINT OF VEHICLES	1,831.29	335.08	1,000.00	708.17	1,000.00	0.00
001-6-6020-23400	RPR. & MAINT. OF EQUIP.	1,823.35	1,925.92	2,000.00	1,670.59	2,000.00	2,000.00
001-6-6020-23730	TELEPHONE	5,293.37	5,752.92	5,700.00	2,633.38	5,500.00	4,000.00
001-6-6020-24023	ADS & LEGAL PUBLICATION	9,019.13	7,600.53	8,500.00	6,053.03	10,000.00	8,500.00
001-6-6020-24901	CONSULT. & PROF. FEES	24,355.00	25,350.00	30,950.00	7,500.00	27,950.00	44,000.00
001-6-6020-24952	OFFICE MACHINE CONTRACT	32,132.05	33,060.21	40,500.00	33,297.23	38,700.00	42,200.00
001-6-6020-24958	MISC. CONTRACT LABOR	47,340.99	3,932.30	13,500.00	4,981.30	13,000.00	13,500.00
001-6-6020-25050	OFFICE SUPPLIES	7,820.02	5,177.02	6,500.00	3,300.96	6,000.00	6,500.00
001-6-6020-25075	POSTAGE AND FREIGHT	4,130.71	4,402.93	4,500.00	2,013.14	4,500.00	4,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		133,745.91	87,536.91	113,150.00	62,157.80	108,650.00	125,200.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
ExpCategory: 3 - CAPITAL OUTLAY						
001-6-6020-37271 EQUIPMENT - REPLACEMENT	3,063.00	5,307.60	5,000.00	3,100.00	5,000.00	15,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	3,063.00	5,307.60	5,000.00	3,100.00	5,000.00	15,000.00
Expense Total:	603,495.43	600,344.83	654,571.00	363,543.95	640,303.00	694,521.00
Department: 6020 - FINANCIAL ADMINISTRATION Surplus (Deficit):	-562,642.57	-558,771.90	-613,971.00	-339,377.71	-599,303.00	-653,721.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 6030 - ELECTIONS						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-6030-24972 ELECTIONS-CNTY AUDITOR	3,432.98	0.00	4,000.00	3,028.06	3,050.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	3,432.98	0.00	4,000.00	3,028.06	3,050.00	0.00
Expense Total:	3,432.98	0.00	4,000.00	3,028.06	3,050.00	0.00
Department: 6030 - ELECTIONS Total:	3,432.98	0.00	4,000.00	3,028.06	3,050.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6040 - LEGAL SERVICES (ATTORNEY)							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6040-10200	PART-TIME & SEASONAL	7,800.00	9,000.00	9,000.00	5,250.00	9,000.00	9,000.00
001-6-6040-11100	FICA - CITY'S CONTRIB.	596.76	688.56	689.00	401.66	689.00	689.00
001-6-6040-11300	IPERS - CITY'S CONTRIB.	736.32	849.60	850.00	495.60	850.00	850.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		9,133.08	10,538.16	10,539.00	6,147.26	10,539.00	10,539.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6040-24111	ATTORNEY FEES - GENERAL	27,442.00	17,853.00	33,000.00	9,465.54	25,000.00	33,000.00
001-6-6040-24112	ATTORNEY FEE-COURT COST	7,396.50	9,026.50	9,000.00	5,185.00	9,000.00	9,000.00
001-6-6040-24901	CONSULT. & PROF. FEES	866.00	2,104.00	3,000.00	1,762.00	3,500.00	3,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		35,704.50	28,983.50	45,000.00	16,412.54	37,500.00	45,000.00
Expense Total:		44,837.58	39,521.66	55,539.00	22,559.80	48,039.00	55,539.00
Department: 6040 - LEGAL SERVICES (ATTORNEY) Total:		44,837.58	39,521.66	55,539.00	22,559.80	48,039.00	55,539.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6050 - CITY HALL/GENERAL BLDGS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6050-10100	REGULAR SALARY & WAGES	46,104.03	58,735.38	64,383.00	35,931.59	64,383.00	66,261.00
001-6-6050-10400	OVERTIME PAY	1,447.65	683.20	1,675.00	746.90	1,675.00	500.00
001-6-6050-11100	FICA - CITY'S CONTRIB.	3,426.77	4,300.54	5,053.00	2,694.11	5,053.00	5,107.00
001-6-6050-11300	IPERS - CITY'S CONTRIB.	4,488.92	5,609.06	6,236.00	3,462.53	6,236.00	6,302.00
001-6-6050-11501	MEDICAL INS. PREMIUMS	7,953.72	8,897.41	8,984.00	4,492.01	8,984.00	8,984.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		63,421.09	78,225.59	86,331.00	47,327.14	86,331.00	87,154.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6050-23100	REPAIR & MAINT. OF BLDG. & ...	1,714.43	11,640.04	8,300.00	3,356.89	8,300.00	8,300.00
001-6-6050-23400	RPR. & MAINT. OF EQUIP.	108.95	330.57	500.00	20.10	500.00	500.00
001-6-6050-23711	UTIL. SERV. - ELECTRIC	8,097.10	8,561.83	8,800.00	4,701.66	8,800.00	8,800.00
001-6-6050-23712	UTIL. SERV. - GAS	1,118.47	1,097.77	2,000.00	249.93	1,500.00	1,500.00
001-6-6050-24958	MISC. CONTRACT LABOR	27,941.57	8,164.52	5,500.00	2,297.88	5,500.00	5,700.00
001-6-6050-25066	BLDG. & GRDS. OPER & MAINT ...	1,996.89	2,451.26	3,500.00	1,014.91	3,000.00	3,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		40,977.41	32,245.99	28,600.00	11,641.37	27,600.00	28,300.00
Expense Total:		104,398.50	110,471.58	114,931.00	58,968.51	113,931.00	115,454.00
Department: 6050 - CITY HALL/GENERAL BLDGS Total:		104,398.50	110,471.58	114,931.00	58,968.51	113,931.00	115,454.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 6060 - TORT LIABILITY						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
001-6-6060-24081 INS. - GENERAL, TORT & WC	481,346.00	644,377.00	679,142.00	617,678.00	617,678.00	649,443.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	481,346.00	644,377.00	679,142.00	617,678.00	617,678.00	649,443.00
Expense Total:	481,346.00	644,377.00	679,142.00	617,678.00	617,678.00	649,443.00
Department: 6060 - TORT LIABILITY Total:	481,346.00	644,377.00	679,142.00	617,678.00	617,678.00	649,443.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 6900 - GENERAL GOVERNMENT							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-6900-4-7150	REFUNDS	759.32	0.00	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		759.32	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-6900-4-4800	SALE OF REAL PROPERTY	48,275.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		48,275.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		49,034.32	0.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
001-6-6900-12991	EMP. GROWTH/RECOGNITION	8,051.36	10,059.74	11,000.00	880.12	8,000.00	10,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		8,051.36	10,059.74	11,000.00	880.12	8,000.00	10,000.00
ExpCategory: 2 - SERVICES & COMMODITIES							
001-6-6900-24121	EMPLOYEE PHYSICALS	3,202.00	5,125.00	4,500.00	8,436.45	11,000.00	4,500.00
001-6-6900-24122	DRUG/ALCOHOL TESTING	1,026.00	1,214.00	1,000.00	593.00	1,000.00	1,000.00
001-6-6900-24123	SAFETY TRNG/ ADA ISSUES	1,775.00	1,628.75	4,000.00	1,471.25	3,000.00	4,000.00
001-6-6900-24182	PROPERTY ASSESSMENTS	4,817.00	0.00	4,000.00	0.00	0.00	4,000.00
001-6-6900-24190	MISC. GENERAL FUND	11,901.64	6,753.20	1,000.00	0.00	1,000.00	1,000.00
001-6-6900-24978	CAAT6 CABLE CHANNEL	22,503.92	24,666.82	30,000.00	14,366.42	30,000.00	30,000.00
001-6-6900-24981	ALLEY: BLK 10 LUST	8,993.50	7,212.00	7,500.00	5,409.00	7,500.00	7,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		54,219.06	46,599.77	52,000.00	30,276.12	53,500.00	52,000.00
Expense Total:		62,270.42	56,659.51	63,000.00	31,156.24	61,500.00	62,000.00
Department: 6900 - GENERAL GOVERNMENT Surplus (Deficit):		-13,236.10	-56,659.51	-63,000.00	-31,156.24	-61,500.00	-62,000.00

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AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
001-4-9100-4-8302	TRNSFR FROM EE BEN FUND	1,001,708.70	1,043,338.23	1,005,825.00	0.00	1,016,187.00	742,322.00
001-4-9100-4-8303	TRNSFR TORT & WC WTR/SWR	131,338.00	188,935.00	188,935.00	0.00	181,917.00	181,917.00
001-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	6,669.49	0.00	0.00	0.00	0.00	0.00
001-4-9100-4-8313	TRNSFR FROM LOST-RELIEF	0.00	0.00	0.00	0.00	0.00	200,000.00
001-4-9100-4-8325	TRNSFR FROM WESTFIELD UR	1,195.42	0.00	0.00	0.00	0.00	0.00
001-4-9100-4-8340	TRNSFR FROM C.P. - REC CENT...	0.00	0.00	132,330.00	0.00	136,778.00	0.00
001-4-9100-4-8341	TRNSFR FROM C.P. - STREET M...	0.00	0.00	17,940.00	0.00	17,940.00	0.00
001-4-9100-4-8342	TRANSFER FROM ROLLING HILL...	0.00	0.00	0.00	0.00	0.00	4,046.00
001-4-9100-4-8343	TRANSFER FROM ECHO UR	0.00	0.00	0.00	0.00	0.00	5,949.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,140,911.61	1,232,273.23	1,345,030.00	0.00	1,352,822.00	1,134,234.00
Revenue Total:		1,140,911.61	1,232,273.23	1,345,030.00	0.00	1,352,822.00	1,134,234.00
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	18,133.00	9,331.94	5,500.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		68,133.00	59,331.94	55,500.00	0.00	50,000.00	50,000.00
Expense Total:		68,133.00	59,331.94	55,500.00	0.00	50,000.00	50,000.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		1,072,778.61	1,172,941.29	1,289,530.00	0.00	1,302,822.00	1,084,234.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9500 - GENERAL PURPOSE LEVY							
Revenue							
RevCategory: 1 - TAXES							
001-4-9500-4-1000	PROPERTY TAX	4,113,990.20	4,205,042.09	4,274,625.00	2,401,270.65	4,274,625.00	4,620,497.00
001-4-9500-4-1030	AG LAND TAX	2,171.12	2,337.76	2,338.00	1,744.53	2,338.00	2,355.00
001-4-9500-4-1130	PROPERTY TAX-INSURANCE	275,045.78	281,213.47	285,850.00	160,576.90	285,850.00	285,850.00
001-4-9500-4-1650	CABLE TV FRANCHISE TAX	92,178.81	93,926.53	86,000.00	37,915.81	63,000.00	72,000.00
RevCategory: 1 - TAXES Total:		4,483,385.91	4,582,519.85	4,648,813.00	2,601,507.89	4,625,813.00	4,980,702.00
RevCategory: 4 - INTERGOVERNMENTAL							
001-4-9500-4-4340	PROP TAX REPLACEMENT	86,213.30	56,698.78	28,349.00	14,150.77	28,302.00	0.00
001-4-9500-4-4341	BPTC REPLACEMENT	171,040.76	175,461.42	150,000.00	86,047.86	172,096.00	170,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		257,254.06	232,160.20	178,349.00	100,198.63	200,398.00	170,000.00
Revenue Total:		4,740,639.97	4,814,680.05	4,827,162.00	2,701,706.52	4,826,211.00	5,150,702.00
Department: 9500 - GENERAL PURPOSE LEVY Total:		4,740,639.97	4,814,680.05	4,827,162.00	2,701,706.52	4,826,211.00	5,150,702.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
001-4-9750-4-3000 INTEREST ON DEPOSITS	285,636.82	311,972.56	200,000.00	97,054.62	225,000.00	200,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	285,636.82	311,972.56	200,000.00	97,054.62	225,000.00	200,000.00
Revenue Total:	285,636.82	311,972.56	200,000.00	97,054.62	225,000.00	200,000.00
Department: 9750 - INTEREST INCOME Total:	285,636.82	311,972.56	200,000.00	97,054.62	225,000.00	200,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9900 - MISCELLANEOUS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
001-4-9900-4-7150	REFUNDS	36.50	0.00	0.00	11.50	12.00	0.00
001-4-9900-4-7275	MISC. REVENUES	706.96	6,439.75	50.00	690.98	700.00	50.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		743.46	6,439.75	50.00	702.48	712.00	50.00
Revenue Total:		743.46	6,439.75	50.00	702.48	712.00	50.00
Department: 9900 - MISCELLANEOUS Total:		743.46	6,439.75	50.00	702.48	712.00	50.00
Fund: 001 - GENERAL FUND Surplus (Deficit):		-343,638.02	-404,996.34	-731,179.00	-1,426,969.58	-502,827.00	-843,113.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 010 - HOTEL/MOTEL TAX							
Department: 4041 - REC CENTER - CULTURAL							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
010-4-4041-1-3111	THEATER RENTAL	7,286.00	8,990.00	5,000.00	2,120.00	5,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		7,286.00	8,990.00	5,000.00	2,120.00	5,000.00	5,000.00
Revenue Total:		7,286.00	8,990.00	5,000.00	2,120.00	5,000.00	5,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
010-6-4041-10100	REGULAR SALARY & WAGES	2,136.37	2,332.34	2,529.00	1,413.04	2,529.00	2,731.00
010-6-4041-11100	FICA - CITY'S CONTRIBUTION	156.34	170.13	193.00	101.54	193.00	209.00
010-6-4041-11300	IPERS - CITY'S CONTRIBUTION	201.62	220.15	239.00	133.38	239.00	258.00
010-6-4041-11501	MEDICAL INS. PREMIUMS	260.04	261.70	262.00	130.87	262.00	262.00
010-6-4041-11503	INS. SELF FUNDING	2.40	0.00	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		2,756.77	2,984.32	3,223.00	1,778.83	3,223.00	3,460.00
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-4041-23100	REPAIR & MAINT. OF BLDGS	361.25	0.00	2,500.00	0.00	2,500.00	2,500.00
010-6-4041-23711	UTIL. SERV. - ELECTRIC	4,837.03	4,473.67	6,500.00	2,887.63	5,500.00	6,000.00
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	8.12	28.78	2,400.00	0.00	2,400.00	2,400.00
010-6-4041-25066	BLDG. & GRDS. OPER & MAINT ...	67.12	1,321.13	1,000.00	164.64	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:		5,273.52	5,823.58	14,825.00	3,052.27	13,825.00	14,325.00
ExpCategory: 3 - CAPITAL OUTLAY							
010-6-4041-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	100,000.00	0.00	100,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	100,000.00	0.00	100,000.00	0.00
Expense Total:		8,030.29	8,807.90	118,048.00	4,831.10	117,048.00	17,785.00
Department: 4041 - REC CENTER - CULTURAL Surplus (Deficit):		-744.29	182.10	-113,048.00	-2,711.10	-112,048.00	-12,785.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 4060 - PARK & REC CAPITAL						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
010-6-4060-37951 PARK & REC CAPITAL	32,014.00	4,997.51	8,000.00	0.00	8,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	32,014.00	4,997.51	8,000.00	0.00	8,000.00	0.00
Expense Total:	32,014.00	4,997.51	8,000.00	0.00	8,000.00	0.00
Department: 4060 - PARK & REC CAPITAL Total:	32,014.00	4,997.51	8,000.00	0.00	8,000.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5011 - COMMUNITY BETTERMENT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
010-6-5011-24021	PUBLICITY - PUBLIC RELATIONS	634.50	2,361.50	5,000.00	2,027.60	5,000.00	5,000.00
010-6-5011-24024	CHAMBER PROMOTION	29,975.31	34,960.04	35,000.00	20,828.46	35,000.00	35,000.00
010-6-5011-24140	COMM. ECON. DEVELOPMENT	0.00	0.00	0.00	0.00	25,000.00	200,000.00
010-6-5011-24901	CONSULT. & PROF. FEES	0.00	12,500.00	50,000.00	14,954.72	50,000.00	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:		30,609.81	49,821.54	95,000.00	37,810.78	120,000.00	245,000.00
Expense Total:		30,609.81	49,821.54	95,000.00	37,810.78	120,000.00	245,000.00
Department: 5011 - COMMUNITY BETTERMENT Total:		30,609.81	49,821.54	95,000.00	37,810.78	120,000.00	245,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
010-6-9100-59126 TRANSFR TO CP-PARKS & REC	100,000.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:	100,000.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	100,000.00	0.00	0.00	0.00	0.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	100,000.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9603 - HOTEL MOTEL TAX							
Revenue							
RevCategory: 1 - TAXES							
010-4-9603-4-1691	HOTEL MOTEL TAX	277,925.95	266,663.21	240,000.00	151,717.82	240,000.00	240,000.00
	RevCategory: 1 - TAXES Total:	277,925.95	266,663.21	240,000.00	151,717.82	240,000.00	240,000.00
	Revenue Total:	277,925.95	266,663.21	240,000.00	151,717.82	240,000.00	240,000.00
	Department: 9603 - HOTEL MOTEL TAX Total:	277,925.95	266,663.21	240,000.00	151,717.82	240,000.00	240,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
010-4-9750-4-3000 INTEREST ON DEPOSITS	21,449.24	29,597.09	10,000.00	11,685.58	22,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	21,449.24	29,597.09	10,000.00	11,685.58	22,000.00	20,000.00
Revenue Total:	21,449.24	29,597.09	10,000.00	11,685.58	22,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:	21,449.24	29,597.09	10,000.00	11,685.58	22,000.00	20,000.00
Fund: 010 - HOTEL/MOTEL TAX Surplus (Deficit):	136,007.09	241,623.35	33,952.00	122,881.52	21,952.00	2,215.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 020 - ELECTRIC FRANCHISE							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
020-6-9100-59107	TRNSFR TO CP-STREETS	0.00	0.00	100,000.00	0.00	100,000.00	0.00
	ExpCategory: 5 - TRANSFERS Total:	0.00	0.00	100,000.00	0.00	100,000.00	0.00
	Expense Total:	0.00	0.00	100,000.00	0.00	100,000.00	0.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	0.00	100,000.00	0.00	100,000.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9604 - ELECTRIC FRANCHISE						
Revenue						
RevCategory: 1 - TAXES						
020-4-9604-4-1660 ELECTRIC FRANCHISE FEE	112,877.32	110,013.07	114,000.00	84,237.15	110,000.00	110,000.00
RevCategory: 1 - TAXES Total:	112,877.32	110,013.07	114,000.00	84,237.15	110,000.00	110,000.00
Revenue Total:	112,877.32	110,013.07	114,000.00	84,237.15	110,000.00	110,000.00
Department: 9604 - ELECTRIC FRANCHISE Total:	112,877.32	110,013.07	114,000.00	84,237.15	110,000.00	110,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
020-4-9750-4-3000 INTEREST ON DEPOSITS	3,918.01	8,901.43	4,000.00	3,946.28	7,000.00	7,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	3,918.01	8,901.43	4,000.00	3,946.28	7,000.00	7,000.00
Revenue Total:	3,918.01	8,901.43	4,000.00	3,946.28	7,000.00	7,000.00
Department: 9750 - INTEREST INCOME Total:	3,918.01	8,901.43	4,000.00	3,946.28	7,000.00	7,000.00
Fund: 020 - ELECTRIC FRANCHISE Surplus (Deficit):	116,795.33	118,914.50	18,000.00	88,183.43	17,000.00	117,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	120,000.00	160,000.00	80,000.00	40,000.00	80,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		120,000.00	160,000.00	80,000.00	40,000.00	80,000.00	0.00
Expense Total:		120,000.00	160,000.00	80,000.00	40,000.00	80,000.00	0.00
Department: 5030 - HOUSING Total:		120,000.00	160,000.00	80,000.00	40,000.00	80,000.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
100-6-9100-59114	TRNSFR TO SU CAP IMP FUND	0.00	977,351.78	0.00	0.00	0.00	0.00
100-6-9100-59137	TRNSFR TO CP-UTILITY FUND	102,258.75	6,410.39	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		102,258.75	983,762.17	0.00	0.00	0.00	0.00
Expense Total:		102,258.75	983,762.17	0.00	0.00	0.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		102,258.75	983,762.17	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
100-4-9750-4-3000 INTEREST ON DEPOSITS	45,392.18	43,162.97	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	45,392.18	43,162.97	0.00	0.00	0.00	0.00
Revenue Total:	45,392.18	43,162.97	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	45,392.18	43,162.97	0.00	0.00	0.00	0.00
Fund: 100 - FEDERAL GRANTS SR FUND Surplus (Deficit):	-176,866.57	-1,100,599.20	-80,000.00	-40,000.00	-80,000.00	0.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 110 - ROAD USE TAX FUND							
Department: 2010 - STREET CONSTRUCTION							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
110-4-2010-2-4300	R.U.T. FROM STATE	1,457,868.03	1,465,780.98	1,460,422.00	742,234.92	1,434,619.00	1,444,940.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		1,457,868.03	1,465,780.98	1,460,422.00	742,234.92	1,434,619.00	1,444,940.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
110-4-2010-1-7500	SALE OF MDSE & SERV	0.00	0.00	500.00	0.00	500.00	500.00
110-4-2010-2-7275	MISC. REVENUES	6,504.03	8,251.85	100.00	3,063.22	4,000.00	4,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		6,504.03	8,251.85	600.00	3,063.22	4,500.00	4,500.00
RevCategory: 8 - OTHER FINANCING SOURCES							
110-4-2010-2-8100	SALE OF CAPITAL ASSET	0.00	55,000.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	55,000.00	0.00	0.00	0.00	0.00
Revenue Total:		1,464,372.06	1,529,032.83	1,461,022.00	745,298.14	1,439,119.00	1,449,440.00
Department: 2010 - STREET CONSTRUCTION Total:		1,464,372.06	1,529,032.83	1,461,022.00	745,298.14	1,439,119.00	1,449,440.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2013 - ROADWAY MAINTENANCE							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2013-10100	REGULAR SALARY & WAGES	318,113.33	254,465.05	346,462.00	183,450.75	321,392.00	363,129.00
110-6-2013-10400	OVERTIME PAY	2,144.78	1,777.34	3,000.00	1,525.56	3,000.00	3,000.00
110-6-2013-11100	FICA - CITY'S CONTRIB.	23,435.00	18,803.96	26,734.00	13,430.38	24,816.00	28,009.00
110-6-2013-11300	IPERS - CITY'S CONTRIB.	29,864.98	24,189.19	32,989.00	17,461.77	30,623.00	34,563.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		373,558.09	299,235.54	409,185.00	215,868.46	379,831.00	428,701.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2013-23400	RPR. & MAINT. OF EQUIP.	41,887.75	24,163.21	40,000.00	14,935.13	40,000.00	40,000.00
110-6-2013-23711	UTIL. SERV. - ELECTRIC	2,588.89	2,528.13	2,500.00	1,483.25	2,500.00	2,500.00
110-6-2013-24958	MISC. CONTRACT LABOR	19,356.18	116,507.80	57,500.00	31,878.07	57,500.00	57,500.00
110-6-2013-25068	EQUIP. MAINT. SUPPLIES	28,938.03	76,691.43	40,000.00	25,341.03	40,000.00	40,000.00
110-6-2013-25069	EQUIP. OPER. SUPPLIES	33,962.59	28,921.21	40,000.00	19,872.78	40,000.00	40,000.00
110-6-2013-25070	STREET MAINT. SUPPLIES	57,225.20	62,074.65	100,000.00	89,813.26	100,000.00	100,000.00
110-6-2013-25091	SAFETY SUPL. & EQUIP.	1,221.83	0.00	1,000.00	96.68	1,000.00	1,000.00
110-6-2013-25100	SIGNS & SIGNALS	41,653.92	48,473.10	25,000.00	4,600.92	40,000.00	40,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		226,834.39	359,359.53	306,000.00	188,021.12	321,000.00	321,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
110-6-2013-37271	EQUIPMENT - REPLACEMENT	146,501.00	387,796.89	476,995.00	24,990.00	417,000.00	275,000.00
110-6-2013-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	0.00	0.00	0.00	22,000.00
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:		146,501.00	387,796.89	541,995.00	24,990.00	417,000.00	362,000.00
Expense Total:		746,893.48	1,046,391.96	1,257,180.00	428,879.58	1,117,831.00	1,111,701.00
Department: 2013 - ROADWAY MAINTENANCE Total:		746,893.48	1,046,391.96	1,257,180.00	428,879.58	1,117,831.00	1,111,701.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2050 - SNOW REMOVAL							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2050-10100	REGULAR SALARY & WAGES	31,284.51	40,228.49	40,000.00	19,140.39	40,000.00	40,000.00
110-6-2050-10400	OVERTIME PAY	12,301.92	9,493.14	10,000.00	11,839.90	10,000.00	10,000.00
110-6-2050-11100	FICA - CITY'S CONTRIB.	3,206.94	3,626.64	3,825.00	2,254.34	3,825.00	3,825.00
110-6-2050-11300	IPERS - CITY'S CONTRIB.	4,113.78	4,693.77	4,720.00	2,924.57	4,720.00	4,720.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		50,907.15	58,042.04	58,545.00	36,159.20	58,545.00	58,545.00
ExpCategory: 2 - SERVICES & COMMODITIES							
110-6-2050-23400	RPR. & MAINT. OF EQUIP.	32.50	2,361.66	6,000.00	2,493.75	5,000.00	5,000.00
110-6-2050-24958	MISC. CONTRACT LABOR	6,770.00	0.00	13,000.00	3,983.75	10,000.00	10,000.00
110-6-2050-25012	SNOW & ICE SUPPLIES	19,256.61	30,427.08	50,000.00	13,145.26	50,000.00	50,000.00
110-6-2050-25067	OPER. & MAINT. SUPPLIES	14,014.41	25,823.89	20,000.00	1,160.35	20,000.00	20,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		40,073.52	58,612.63	89,000.00	20,783.11	85,000.00	85,000.00
Expense Total:		90,980.67	116,654.67	147,545.00	56,942.31	143,545.00	143,545.00
Department: 2050 - SNOW REMOVAL Total:		90,980.67	116,654.67	147,545.00	56,942.31	143,545.00	143,545.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2070 - STREET CLEANING							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2070-10100	REGULAR SALARY & WAGES	18,570.91	11,096.75	20,000.00	7,392.08	20,000.00	20,000.00
110-6-2070-10400	OVERTIME PAY	1,117.11	800.00	2,000.00	983.71	2,000.00	2,000.00
110-6-2070-11100	FICA - CITY'S CONTRIB.	1,454.88	865.75	1,683.00	579.19	1,683.00	1,683.00
110-6-2070-11300	IPERS - CITY'S CONTRIB.	1,858.56	1,123.06	2,077.00	790.66	2,077.00	2,077.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		23,001.46	13,885.56	25,760.00	9,745.64	25,760.00	25,760.00
Expense Total:		23,001.46	13,885.56	25,760.00	9,745.64	25,760.00	25,760.00
Department: 2070 - STREET CLEANING Total:		23,001.46	13,885.56	25,760.00	9,745.64	25,760.00	25,760.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 2902 - RUT ADMINISTRATION							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
110-6-2902-10100	REGULAR SALARY & WAGES	72,891.67	66,277.99	82,697.00	43,267.79	82,772.00	86,165.00
110-6-2902-10400	OVERTIME PAY	5,340.66	4,880.33	6,000.00	583.41	6,000.00	6,000.00
110-6-2902-11100	FICA - CITY'S CONTRIB.	5,782.70	5,198.06	6,785.00	3,191.87	6,791.00	7,051.00
110-6-2902-11300	IPERS - CITY'S CONTRIB.	7,227.56	6,647.46	8,373.00	4,098.57	8,380.00	8,700.00
110-6-2902-11501	MEDICAL INS. PREMIUMS	60,064.47	48,357.15	71,988.00	32,060.80	68,074.00	78,650.00
110-6-2902-11503	INS. SELF FUNDING	158.74	0.00	0.00	0.00	0.00	0.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		151,465.80	131,360.99	175,843.00	83,202.44	172,017.00	186,566.00
Expense Total:		151,465.80	131,360.99	175,843.00	83,202.44	172,017.00	186,566.00
Department: 2902 - RUT ADMINISTRATION Total:		151,465.80	131,360.99	175,843.00	83,202.44	172,017.00	186,566.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
110-4-9100-4-8302	TRNSFR FROM EE BEN FUND	137,055.17	113,505.04	159,174.00	0.00	150,989.00	169,278.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		137,055.17	113,505.04	159,174.00	0.00	150,989.00	169,278.00
Revenue Total:		137,055.17	113,505.04	159,174.00	0.00	150,989.00	169,278.00
Expense							
ExpCategory: 5 - TRANSFERS							
110-6-9100-59107	TRNSFR TO CP-STREETS	0.00	0.00	800,000.00	0.00	800,000.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	800,000.00	0.00	800,000.00	0.00
Expense Total:		0.00	0.00	800,000.00	0.00	800,000.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		137,055.17	113,505.04	-640,826.00	0.00	-649,011.00	169,278.00
Fund: 110 - ROAD USE TAX FUND Surplus (Deficit):		589,085.82	334,244.69	-786,132.00	166,528.17	-669,045.00	151,146.00

EMPLOYEE BENEFIT SPECIAL REVENUE FUND

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 112 - EMP BENEFIT S.R.							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
112-6-9100-59100	TRNSFR TO GENERAL FUND	1,001,708.70	1,043,338.23	1,005,825.00	0.00	1,016,187.00	742,322.00
112-6-9100-59128	TRNSFR TO RUT	137,055.17	113,505.04	159,174.00	0.00	150,989.00	169,278.00
	ExpCategory: 5 - TRANSFERS Total:	1,138,763.87	1,156,843.27	1,164,999.00	0.00	1,167,176.00	911,600.00
	Expense Total:	1,138,763.87	1,156,843.27	1,164,999.00	0.00	1,167,176.00	911,600.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	1,138,763.87	1,156,843.27	1,164,999.00	0.00	1,167,176.00	911,600.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9502 - EMPLOYEE BENEFIT LEVY							
Revenue							
RevCategory: 1 - TAXES							
112-4-9502-4-1160	PROPERTY TAX	1,075,690.94	1,099,929.95	1,118,050.00	628,066.13	1,118,050.00	881,600.00
	RevCategory: 1 - TAXES Total:	1,075,690.94	1,099,929.95	1,118,050.00	628,066.13	1,118,050.00	881,600.00
RevCategory: 4 - INTERGOVERNMENTAL							
112-4-9502-4-4340	PROP TAX REPLACEMENT	21,137.54	13,894.08	6,949.00	3,467.43	6,935.00	0.00
112-4-9502-4-4341	BPTC REPLACEMENT	41,935.39	43,019.24	40,000.00	21,095.59	42,191.00	30,000.00
	RevCategory: 4 - INTERGOVERNMENTAL Total:	63,072.93	56,913.32	46,949.00	24,563.02	49,126.00	30,000.00
	Revenue Total:	1,138,763.87	1,156,843.27	1,164,999.00	652,629.15	1,167,176.00	911,600.00
	Department: 9502 - EMPLOYEE BENEFIT LEVY Total:	1,138,763.87	1,156,843.27	1,164,999.00	652,629.15	1,167,176.00	911,600.00
	Fund: 112 - EMP BENEFIT S.R. Surplus (Deficit):	0.00	0.00	0.00	652,629.15	0.00	0.00

**LOCAL OPTION SALES TAX
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	26,266.55	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	26,266.55	0.00	0.00	0.00	0.00
Expense Total:		0.00	26,266.55	0.00	0.00	0.00	0.00
Department: 1010 - POLICE OPERATIONS Total:		0.00	26,266.55	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 2013 - ROADWAY MAINTENANCE						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-2013-24974 EMERALD ASH/OTHER TREE R...	0.00	0.00	100,000.00	20,961.41	100,000.00	100,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	100,000.00	20,961.41	100,000.00	100,000.00
Expense Total:	0.00	0.00	100,000.00	20,961.41	100,000.00	100,000.00
Department: 2013 - ROADWAY MAINTENANCE Total:	0.00	0.00	100,000.00	20,961.41	100,000.00	100,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 3960 - OUTSIDE AGENCY FUNDING							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-3960-24134	TAXI PROGRAM	0.00	0.00	14,000.00	9,237.00	16,000.00	16,000.00
121-6-3960-24135	CACCCP	0.00	0.00	17,000.00	0.00	17,000.00	17,000.00
121-6-3960-24136	RSVP	0.00	0.00	12,500.00	9,500.00	9,500.00	9,500.00
121-6-3960-24137	AREA XII - FOOD PANTRY	0.00	0.00	5,820.00	0.00	5,820.00	5,820.00
121-6-3960-24138	NEW OPPORTUNITIES	0.00	0.00	10,920.00	5,460.00	10,920.00	10,920.00
121-6-3960-24139	ANIMAL RESCUE OF CARROLL	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
121-6-3960-24140	ELDERBRIDGE AGENCY ON AGI...	0.00	0.00	0.00	0.00	0.00	6,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		0.00	0.00	65,240.00	24,197.00	64,240.00	70,240.00
Expense Total:		0.00	0.00	65,240.00	24,197.00	64,240.00	70,240.00
Department: 3960 - OUTSIDE AGENCY FUNDING Total:		0.00	0.00	65,240.00	24,197.00	64,240.00	70,240.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 4030 - PARKS & OPEN SPACES							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4030-37271	EQUIPMENT - REPLACEMENT	0.00	43,920.00	0.00	0.00	0.00	0.00
121-6-4030-37951	PARK DEVELOPMENT	19,476.40	29,306.57	224,560.00	0.00	224,560.00	300,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		19,476.40	73,226.57	224,560.00	0.00	224,560.00	300,000.00
Expense Total:		19,476.40	73,226.57	224,560.00	0.00	224,560.00	300,000.00
Department: 4030 - PARKS & OPEN SPACES Total:		19,476.40	73,226.57	224,560.00	0.00	224,560.00	300,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 4035 - GOLF COURSE						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
121-6-4035-37271 EQUIPMENT - REPLACEMENT	101,275.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	101,275.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	101,275.00	0.00	0.00	0.00	0.00	0.00
Department: 4035 - GOLF COURSE Total:	101,275.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 4040 - RECREATION CENTER							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
121-6-4040-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	0.00	0.00	0.00	35,000.00
121-6-4040-37501	BUILDING RENOVATIONS	0.00	6,047.13	53,950.00	35,004.87	53,950.00	0.00
	ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	6,047.13	53,950.00	35,004.87	53,950.00	35,000.00
	Expense Total:	0.00	6,047.13	53,950.00	35,004.87	53,950.00	35,000.00
	Department: 4040 - RECREATION CENTER Total:	0.00	6,047.13	53,950.00	35,004.87	53,950.00	35,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 4045 - OUTDOOR AQUATIC CENTER						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-4045-24958 MISC. CONTRACT LABOR	0.00	0.00	150,000.00	0.00	150,000.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	150,000.00	0.00	150,000.00	0.00
Expense Total:	0.00	0.00	150,000.00	0.00	150,000.00	0.00
Department: 4045 - OUTDOOR AQUATIC CENTER Total:	0.00	0.00	150,000.00	0.00	150,000.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5020 - ECONOMIC DEVELOPMENT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
121-4-5020-2-4414	IEDA GRANT	0.00	100,000.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	100,000.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	100,000.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5020-23713	UTILITY SERVICE - WATER	532.23	516.24	600.00	341.70	592.00	600.00
121-6-5020-24133	DOWNTOWN FACADES	0.00	51,179.38	266,100.00	69,834.28	266,101.00	100,000.00
121-6-5020-24901	CONSULT. & PROF. FEES	2,500.00	0.00	0.00	0.00	0.00	0.00
121-6-5020-24958	MISC. CONTRACT LABOR	3,300.00	3,732.98	3,600.00	1,967.02	3,600.00	3,600.00
121-6-5020-24976	CATALYST GRANT	0.00	200,000.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,332.23	255,428.60	270,300.00	72,143.00	270,293.00	104,200.00
Expense Total:		6,332.23	255,428.60	270,300.00	72,143.00	270,293.00	104,200.00
Department: 5020 - ECONOMIC DEVELOPMENT Surplus (Deficit):		-6,332.23	-155,428.60	-270,300.00	-72,143.00	-270,293.00	-104,200.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 5021 - CARROLL CO GROWTH PARTNER						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
121-6-5021-24130 OUTSIDE AGENCY FUNDING	0.00	0.00	84,460.00	42,230.00	84,460.00	84,460.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	0.00	0.00	84,460.00	42,230.00	84,460.00	84,460.00
Expense Total:	0.00	0.00	84,460.00	42,230.00	84,460.00	84,460.00
Department: 5021 - CARROLL CO GROWTH PARTNER Total:	0.00	0.00	84,460.00	42,230.00	84,460.00	84,460.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 5030 - HOUSING							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
121-4-5030-2-4414	IEDA GRANT	0.00	0.00	0.00	5,000.00	5,000.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Revenue Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
121-6-5030-24141	HOUSING INCENTIVE	0.00	0.00	200,000.00	20,000.00	200,000.00	200,000.00
121-6-5030-24904	REGION 12 HOUSING CONTRA...	30,000.00	0.00	150,000.00	30,000.00	90,000.00	90,000.00
121-6-5030-24905	ABANDONED PROPERTIES	0.00	0.00	150,000.00	0.00	0.00	150,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		30,000.00	0.00	500,000.00	50,000.00	290,000.00	440,000.00
Expense Total:		30,000.00	0.00	500,000.00	50,000.00	290,000.00	440,000.00
Department: 5030 - HOUSING Surplus (Deficit):		-30,000.00	0.00	-500,000.00	-45,000.00	-285,000.00	-440,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
121-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	100,000.00	115,878.00	0.00	214,606.00	102,675.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	100,000.00	115,878.00	0.00	214,606.00	102,675.00
Revenue Total:		0.00	100,000.00	115,878.00	0.00	214,606.00	102,675.00
Expense							
ExpCategory: 5 - TRANSFERS							
121-6-9100-59100	TRNSFR TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	200,000.00
121-6-9100-59107	TRNSFR TO CP-STREETS	0.00	300,000.00	700,000.00	0.00	200,000.00	75,000.00
121-6-9100-59109	TRNSFR TO DEBT SERVICE	397,713.00	394,312.50	395,713.00	0.00	395,713.00	391,713.00
121-6-9100-59118	TRNSFR TO DEBT-LOST RELIEF	477,888.00	235,000.00	0.00	0.00	0.00	0.00
121-6-9100-59124	TRNSFR TO CP-AIRPORT	0.00	0.00	0.00	0.00	32,500.00	390,156.00
121-6-9100-59126	TRNSFR TO CP-PARKS & REC	425,000.00	0.00	0.00	0.00	0.00	700,000.00
ExpCategory: 5 - TRANSFERS Total:		1,300,601.00	929,312.50	1,095,713.00	0.00	628,213.00	1,756,869.00
Expense Total:		1,300,601.00	929,312.50	1,095,713.00	0.00	628,213.00	1,756,869.00
Department: 9100 - GOVERNMENTAL TRANSFERS Surplus (Deficit):		-1,300,601.00	-829,312.50	-979,835.00	0.00	-413,607.00	-1,654,194.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	2,127,733.47	2,144,481.19	2,100,000.00	1,105,264.34	2,100,000.00	2,100,000.00
	RevCategory: 1 - TAXES Total:	2,127,733.47	2,144,481.19	2,100,000.00	1,105,264.34	2,100,000.00	2,100,000.00
	Revenue Total:	2,127,733.47	2,144,481.19	2,100,000.00	1,105,264.34	2,100,000.00	2,100,000.00
Department: 9600 - LOCAL OPTION SALES TAX Total:		2,127,733.47	2,144,481.19	2,100,000.00	1,105,264.34	2,100,000.00	2,100,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
121-4-9750-4-3000 INTEREST ON DEPOSITS	54,100.43	90,956.03	50,000.00	36,630.18	85,000.00	50,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	54,100.43	90,956.03	50,000.00	36,630.18	85,000.00	50,000.00
Revenue Total:	54,100.43	90,956.03	50,000.00	36,630.18	85,000.00	50,000.00
Department: 9750 - INTEREST INCOME Total:	54,100.43	90,956.03	50,000.00	36,630.18	85,000.00	50,000.00
Fund: 121 - LOCAL OPTION SALES TAX Surplus (Deficit):	724,149.27	1,145,155.87	-278,345.00	902,358.24	538,890.00	-638,094.00

**URBAN RENEWAL
SPECIAL REVENUE FUNDS
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 125 - U.R. DOWNTOWN S.R.						
Department: 5035 - URBAN RENEWAL						
Expense						
ExpCategory: 2 - SERVICES & COMMODITIES						
125-6-5035-24999 TIF REFUNDING	22,801.09	25,186.49	31,000.00	25,287.95	30,084.00	37,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	22,801.09	25,186.49	31,000.00	25,287.95	30,084.00	37,500.00
Expense Total:	22,801.09	25,186.49	31,000.00	25,287.95	30,084.00	37,500.00
Department: 5035 - URBAN RENEWAL Total:	22,801.09	25,186.49	31,000.00	25,287.95	30,084.00	37,500.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
125-6-9100-59100	TRNSFR TO GENERAL FUND	6,669.49	0.00	0.00	0.00	0.00	0.00
125-6-9100-59109	TRNSFR TO DEBT SERVICE	0.00	32,091.11	822,800.00	0.00	822,800.00	931,721.00
125-6-9100-59130	TRNSFR TO WUF	0.00	1,062,500.00	0.00	0.00	0.00	0.00
125-6-9100-59131	TRNSFR TO LOST	0.00	100,000.00	115,878.00	0.00	214,606.00	102,675.00
125-6-9100-59136	TRANSFER TO SUF	990,125.00	75,750.00	0.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		996,794.49	1,270,341.11	938,678.00	0.00	1,037,406.00	1,034,396.00
Expense Total:		996,794.49	1,270,341.11	938,678.00	0.00	1,037,406.00	1,034,396.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		996,794.49	1,270,341.11	938,678.00	0.00	1,037,406.00	1,034,396.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9512 - U.R. DOWNTOWN							
Revenue							
RevCategory: 1 - TAXES							
125-4-9512-4-1500	PROPERTY TAX - TIF	1,123,165.01	1,094,744.13	1,108,708.00	586,412.74	1,111,421.00	1,124,637.00
RevCategory: 1 - TAXES Total:		1,123,165.01	1,094,744.13	1,108,708.00	586,412.74	1,111,421.00	1,124,637.00
RevCategory: 4 - INTERGOVERNMENTAL							
125-4-9512-4-4340	COMM ROLLBACK REPLACEME...	0.00	1,228.66	500.00	320.33	641.00	0.00
125-4-9512-4-4341	BPTC REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	1,228.66	500.00	320.33	641.00	0.00
Revenue Total:		1,123,165.01	1,095,972.79	1,109,208.00	586,733.07	1,112,062.00	1,124,637.00
Department: 9512 - U.R. DOWNTOWN Total:		1,123,165.01	1,095,972.79	1,109,208.00	586,733.07	1,112,062.00	1,124,637.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
125-4-9750-4-3000 INTEREST ON DEPOSITS	9,415.95	10,386.24	5,000.00	2,423.59	5,000.00	5,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	9,415.95	10,386.24	5,000.00	2,423.59	5,000.00	5,000.00
Revenue Total:	9,415.95	10,386.24	5,000.00	2,423.59	5,000.00	5,000.00
Department: 9750 - INTEREST INCOME Total:	9,415.95	10,386.24	5,000.00	2,423.59	5,000.00	5,000.00
Fund: 125 - U.R. DOWNTOWN S.R. Surplus (Deficit):	112,985.38	-189,168.57	144,530.00	563,868.71	49,572.00	57,741.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 131 - U.R. ASHWOOD BUSINESS PRK						
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
131-6-9100-59109 TRNSFR TO DEBT SERVICE	1,977.72	1,807.84	1,816.00	0.00	1,817.00	1,740.00
ExpCategory: 5 - TRANSFERS Total:	1,977.72	1,807.84	1,816.00	0.00	1,817.00	1,740.00
Expense Total:	1,977.72	1,807.84	1,816.00	0.00	1,817.00	1,740.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	1,977.72	1,807.84	1,816.00	0.00	1,817.00	1,740.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9516 - UR ASHWOOD BUSINESS PARK							
Revenue							
RevCategory: 1 - TAXES							
131-4-9516-4-1500	PROPERTY TAX-TIF	1,945.79	1,754.10	1,798.00	947.72	1,803.00	1,735.00
RevCategory: 1 - TAXES Total:		1,945.79	1,754.10	1,798.00	947.72	1,803.00	1,735.00
RevCategory: 4 - INTERGOVERNMENTAL							
131-4-9516-4-4340	COMM ROLLBACK REPLACEME...	0.00	15.96	8.00	4.14	8.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	15.96	8.00	4.14	8.00	0.00
Revenue Total:		1,945.79	1,770.06	1,806.00	951.86	1,811.00	1,735.00
Department: 9516 - UR ASHWOOD BUSINESS PARK Total:		1,945.79	1,770.06	1,806.00	951.86	1,811.00	1,735.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
131-4-9750-4-3000 INTEREST ON DEPOSITS	31.93	37.78	10.00	2.51	6.00	5.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	31.93	37.78	10.00	2.51	6.00	5.00
Revenue Total:	31.93	37.78	10.00	2.51	6.00	5.00
Department: 9750 - INTEREST INCOME Total:	31.93	37.78	10.00	2.51	6.00	5.00
Fund: 131 - U.R. ASHWOOD BUSINESS PRK Surplus (Deficit):	0.00	0.00	0.00	954.37	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	57,464.71	57,464.70	57,465.00	28,732.36	57,465.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		57,464.71	57,464.70	57,465.00	28,732.36	57,465.00	0.00
Expense Total:		57,464.71	57,464.70	57,465.00	28,732.36	57,465.00	0.00
Department: 5035 - URBAN RENEWAL Total:		57,464.71	57,464.70	57,465.00	28,732.36	57,465.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
132-6-9100-59100	TRANSFR TO GENERAL FUND	1,195.42	0.00	0.00	0.00	0.00	0.00
132-6-9100-59109	TRANSFR TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	1,204.00
ExpCategory: 5 - TRANSFERS Total:		1,195.42	0.00	0.00	0.00	0.00	1,204.00
Expense Total:		1,195.42	0.00	0.00	0.00	0.00	1,204.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,195.42	0.00	0.00	0.00	0.00	1,204.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9517 - UR WESTFIELD							
Revenue							
RevCategory: 1 - TAXES							
132-4-9517-4-1500	PROPERTY TAX - TIF	104,774.55	57,294.45	8,800.00	4,433.71	8,822.00	0.00
	RevCategory: 1 - TAXES Total:	104,774.55	57,294.45	8,800.00	4,433.71	8,822.00	0.00
	Revenue Total:	104,774.55	57,294.45	8,800.00	4,433.71	8,822.00	0.00
	Department: 9517 - UR WESTFIELD Total:	104,774.55	57,294.45	8,800.00	4,433.71	8,822.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
132-4-9750-4-3000 INTEREST ON DEPOSITS	1,065.39	1,992.35	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,065.39	1,992.35	0.00	0.00	0.00	0.00
Revenue Total:	1,065.39	1,992.35	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	1,065.39	1,992.35	0.00	0.00	0.00	0.00
Fund: 132 - WESTFIELD UR SPEC REV Surplus (Deficit):	47,179.81	1,822.10	-48,665.00	-24,298.65	-48,643.00	-1,204.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 135 - ROLLING HILLS SOUTH CONDO							
Department: 5035 - URBAN RENEWAL							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
135-6-5035-24999	TIF REFUNDING	10,890.72	16,745.34	22,089.00	0.00	22,143.00	22,221.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		10,890.72	16,745.34	22,089.00	0.00	22,143.00	22,221.00
Expense Total:		10,890.72	16,745.34	22,089.00	0.00	22,143.00	22,221.00
Department: 5035 - URBAN RENEWAL Total:		10,890.72	16,745.34	22,089.00	0.00	22,143.00	22,221.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
135-6-9100-59100 TRNSFR TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	4,046.00
ExpCategory: 5 - TRANSFERS Total:	0.00	0.00	0.00	0.00	0.00	4,046.00
Expense Total:	0.00	0.00	0.00	0.00	0.00	4,046.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	0.00	0.00	0.00	0.00	4,046.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9520 - U.R. ROLLING HILLS CONDOS							
Revenue							
RevCategory: 1 - TAXES							
135-4-9520-4-1500	PROPERTY TAX - TIF	17,183.22	26,420.55	34,852.00	18,895.28	34,937.00	38,147.00
	RevCategory: 1 - TAXES Total:	17,183.22	26,420.55	34,852.00	18,895.28	34,937.00	38,147.00
	Revenue Total:	17,183.22	26,420.55	34,852.00	18,895.28	34,937.00	38,147.00
Department: 9520 - U.R. ROLLING HILLS CONDOS Total:		17,183.22	26,420.55	34,852.00	18,895.28	34,937.00	38,147.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
135-4-9750-4-3000 INTEREST ON DEPOSITS	364.18	724.96	300.00	294.30	700.00	300.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	364.18	724.96	300.00	294.30	700.00	300.00
Revenue Total:	364.18	724.96	300.00	294.30	700.00	300.00
Department: 9750 - INTEREST INCOME Total:	364.18	724.96	300.00	294.30	700.00	300.00
Fund: 135 - ROLLING HILLS SOUTH CONDO Surplus (Deficit):	6,656.68	10,400.17	13,063.00	19,189.58	13,494.00	12,180.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		Total Activity	Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 136 - ECHO UR FUND							
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
136-6-9100-59100	TRNSFR TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	5,949.00
	ExpCategory: 5 - TRANSFERS Total:	0.00	0.00	0.00	0.00	0.00	5,949.00
	Expense Total:	0.00	0.00	0.00	0.00	0.00	5,949.00
	Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	0.00	0.00	0.00	0.00	5,949.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	Total Activity	Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9521 - UR ECHO						
Revenue						
RevCategory: 1 - TAXES						
136-4-9521-4-1500 PROPERTY TAX - TIF	0.00	0.00	0.00	0.00	0.00	5,949.00
RevCategory: 1 - TAXES Total:	0.00	0.00	0.00	0.00	0.00	5,949.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	5,949.00
Department: 9521 - UR ECHO Total:	0.00	0.00	0.00	0.00	0.00	5,949.00
Fund: 136 - ECHO UR FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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							
167-4-4040-2-7050	DONATIONS	0.00	875.00	0.00	13,904.38	13,904.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	875.00	0.00	13,904.38	13,904.00	0.00
Revenue Total:		0.00	875.00	0.00	13,904.38	13,904.00	0.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
167-6-4040-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	8,979.38	13,600.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	8,979.38	13,600.00	0.00
Expense Total:		0.00	0.00	0.00	8,979.38	13,600.00	0.00
Department: 4040 - RECREATION CENTER Surplus (Deficit):		0.00	875.00	0.00	4,925.00	304.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
167-4-9750-4-3000 INTEREST ON DEPOSITS	1,406.33	1,613.55	1,000.00	560.78	1,500.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,406.33	1,613.55	1,000.00	560.78	1,500.00	1,000.00
Revenue Total:	1,406.33	1,613.55	1,000.00	560.78	1,500.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	1,406.33	1,613.55	1,000.00	560.78	1,500.00	1,000.00
Fund: 167 - REC CENTER TRUST FUND Surplus (Deficit):	1,406.33	2,488.55	1,000.00	5,485.78	1,804.00	1,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 168 - LIBRARY TRUST FUND							
Department: 4010 - LIBRARY							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
168-4-4010-2-4400	STATE APPROPRIATIONS	3,732.12	3,699.61	3,700.00	3,574.58	3,574.00	3,574.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		3,732.12	3,699.61	3,700.00	3,574.58	3,574.00	3,574.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
168-4-4010-2-7050	FROM DONATIONS	3,429.60	715.00	2,000.00	440.00	1,000.00	1,000.00
168-4-4010-2-7275	MISC. REVENUES	0.00	960.00	0.00	1,700.00	11,000.00	1,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		3,429.60	1,675.00	2,000.00	2,140.00	12,000.00	2,000.00
Revenue Total:		7,161.72	5,374.61	5,700.00	5,714.58	15,574.00	5,574.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
168-6-4010-24021	PUBLICITY-PUBLIC RELATIONS	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
168-6-4010-25021	BOOKS/FILMS/RECORDS	4,932.76	2,517.51	5,000.00	1,490.17	5,000.00	5,000.00
168-6-4010-25023	PROGRAMS	1,945.00	1,700.00	5,000.00	0.00	15,000.00	15,000.00
168-6-4010-25952	MISC. SUPPLIES	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,877.76	4,217.51	12,500.00	1,490.17	22,500.00	22,500.00
ExpCategory: 3 - CAPITAL OUTLAY							
168-6-4010-37210	FURNITURE & FIXTURES	819.60	0.00	2,000.00	0.00	2,000.00	2,000.00
168-6-4010-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		819.60	0.00	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		7,697.36	4,217.51	17,500.00	1,490.17	27,500.00	27,500.00
Department: 4010 - LIBRARY Surplus (Deficit):		-535.64	1,157.10	-11,800.00	4,224.41	-11,926.00	-21,926.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
168-4-9750-4-3000 INTEREST ON DEPOSITS	2,042.46	2,285.25	1,000.00	775.12	1,000.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	2,042.46	2,285.25	1,000.00	775.12	1,000.00	1,000.00
Revenue Total:	2,042.46	2,285.25	1,000.00	775.12	1,000.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	2,042.46	2,285.25	1,000.00	775.12	1,000.00	1,000.00
Fund: 168 - LIBRARY TRUST FUND Surplus (Deficit):	1,506.82	3,442.35	-10,800.00	4,999.53	-10,926.00	-20,926.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 177 - POLICE FORFEITURE							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
177-4-1010-2-7050	DONATIONS	0.00	0.00	0.00	1,000.00	1,000.00	0.00
177-4-1010-2-7090	FORFEITURE REVENUES	80.74	3,761.93	250.00	42.00	250.00	250.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		80.74	3,761.93	250.00	1,042.00	1,250.00	250.00
Revenue Total:		80.74	3,761.93	250.00	1,042.00	1,250.00	250.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
177-6-1010-25063	INVESTIGATION	5.60	63.37	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5.60	63.37	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY							
177-6-1010-37253	POLICE EQUIP-REPLACE	0.00	4,480.14	2,800.00	0.00	2,800.00	0.00
177-6-1010-37254	POLICE EQUIP-ADDITIONAL	5,000.00	3,752.36	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		5,000.00	8,232.50	2,800.00	0.00	2,800.00	0.00
Expense Total:		5,005.60	8,295.87	2,800.00	0.00	2,800.00	0.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-4,924.86	-4,533.94	-2,550.00	1,042.00	-1,550.00	250.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
177-4-9750-4-3000 INTEREST ON DEPOSITS	418.74	315.54	500.00	93.46	500.00	500.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	418.74	315.54	500.00	93.46	500.00	500.00
Revenue Total:	418.74	315.54	500.00	93.46	500.00	500.00
Department: 9750 - INTEREST INCOME Total:	418.74	315.54	500.00	93.46	500.00	500.00
Fund: 177 - POLICE FORFEITURE Surplus (Deficit):	-4,506.12	-4,218.40	-2,050.00	1,135.46	-1,050.00	750.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 178 - CRIME PREV/SPEC PROJECTS							
Department: 1010 - POLICE OPERATIONS							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
178-4-1010-2-4404	STATE TOBACCO FUNDING	1,725.00	900.00	850.00	1,500.00	1,500.00	850.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		1,725.00	900.00	850.00	1,500.00	1,500.00	850.00
RevCategory: 5 - CHARGES FOR SERVICE							
178-4-1010-1-5003	SALVAGE VEHICLE INSPEC.	6,280.00	6,000.00	5,000.00	2,040.00	5,000.00	5,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		6,280.00	6,000.00	5,000.00	2,040.00	5,000.00	5,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
178-4-1010-2-7275	MISC. REVENUES	1,500.00	600.00	0.00	1,500.00	1,500.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		1,500.00	600.00	0.00	1,500.00	1,500.00	0.00
Revenue Total:		9,505.00	7,500.00	5,850.00	5,040.00	8,000.00	5,850.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
178-6-1010-25062	CRIME PREVENTION MATERIAL	0.00	398.00	500.00	0.00	500.00	500.00
178-6-1010-25063	INVESTIGATION	1,455.48	140.00	1,000.00	867.00	1,000.00	1,000.00
178-6-1010-25064	DARE EXPENSES	791.95	1,025.89	1,000.00	291.93	500.00	0.00
178-6-1010-25952	MISC. SUPPLIES	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		2,247.43	1,563.89	3,000.00	1,158.93	2,500.00	2,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
178-6-1010-37253	POLICE EQUIP-REPLACE	0.00	11,257.09	0.00	0.00	0.00	0.00
178-6-1010-37254	POLICE EQUIP-ADDITIONAL	13,215.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		13,215.00	11,257.09	0.00	0.00	0.00	0.00
Expense Total:		15,462.43	12,820.98	3,000.00	1,158.93	2,500.00	2,000.00
Department: 1010 - POLICE OPERATIONS Surplus (Deficit):		-5,957.43	-5,320.98	2,850.00	3,881.07	5,500.00	3,850.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
178-4-9750-4-3000 INTEREST ON DEPOSITS	1,341.01	1,447.38	800.00	518.42	1,000.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,341.01	1,447.38	800.00	518.42	1,000.00	1,000.00
Revenue Total:	1,341.01	1,447.38	800.00	518.42	1,000.00	1,000.00
Department: 9750 - INTEREST INCOME Total:	1,341.01	1,447.38	800.00	518.42	1,000.00	1,000.00
Fund: 178 - CRIME PREV/SPEC PROJECTS Surplus (Deficit):	-4,616.42	-3,873.60	3,650.00	4,399.49	6,500.00	4,850.00

**DEBT SERVICE FUND
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	295,000.00	0.00	0.00	0.00	0.00	0.00
200-6-7215-48510	INTEREST PAYMENT	4,720.00	0.00	0.00	0.00	0.00	0.00
200-6-7215-48990	DEBT SERVICING FEE	500.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:		300,220.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		300,220.00	0.00	0.00	0.00	0.00	0.00
Department: 7215 - 2016B GO BONDS Total:		300,220.00	0.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 7442 - 2022A LOST GO BONDS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7442-48010	PRINCIPAL PAYMENT	210,000.00	215,000.00	225,000.00	0.00	225,000.00	230,000.00
200-6-7442-48510	INTEREST PAYMENT	187,112.50	178,712.50	170,113.00	85,056.25	170,113.00	161,113.00
200-6-7442-48990	DEBT SERVICING FEE	600.00	600.00	600.00	600.00	600.00	600.00
	ExpCategory: 4 - DEBT SERVICE Total:	397,712.50	394,312.50	395,713.00	85,656.25	395,713.00	391,713.00
	Expense Total:	397,712.50	394,312.50	395,713.00	85,656.25	395,713.00	391,713.00
	Department: 7442 - 2022A LOST GO BONDS Total:	397,712.50	394,312.50	395,713.00	85,656.25	395,713.00	391,713.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 7450 - 2020A - FIRE/ST IMPRVMT						
Expense						
ExpCategory: 4 - DEBT SERVICE						
200-6-7450-48010 PRINCIPAL PAYMENT	125,000.00	130,000.00	140,000.00	0.00	140,000.00	145,000.00
200-6-7450-48510 INTEREST PAYMENT	40,900.00	34,650.00	28,150.00	14,075.00	28,150.00	21,150.00
200-6-7450-48990 DEBT SERVICING FEE	600.00	600.00	600.00	0.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:	166,500.00	165,250.00	168,750.00	14,075.00	168,750.00	166,750.00
Expense Total:	166,500.00	165,250.00	168,750.00	14,075.00	168,750.00	166,750.00
Department: 7450 - 2020A - FIRE/ST IMPRVMT Total:	166,500.00	165,250.00	168,750.00	14,075.00	168,750.00	166,750.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 7451 - 2021A - REFUNDING 2018B						
Expense						
ExpCategory: 4 - DEBT SERVICE						
200-6-7451-48010 PRINCIPAL PAYMENT	245,000.00	245,000.00	250,000.00	0.00	250,000.00	260,000.00
200-6-7451-48510 INTEREST PAYMENT	42,300.00	37,400.00	32,500.00	16,250.00	32,500.00	27,500.00
200-6-7451-48990 DEBT SERVICING FEE	600.00	600.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:	287,900.00	283,000.00	283,100.00	16,850.00	283,100.00	288,100.00
Expense Total:	287,900.00	283,000.00	283,100.00	16,850.00	283,100.00	288,100.00
Department: 7451 - 2021A - REFUNDING 2018B Total:	287,900.00	283,000.00	283,100.00	16,850.00	283,100.00	288,100.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 7453 - 2024A - REC/FIRE VEHICLE						
Expense						
ExpCategory: 4 - DEBT SERVICE						
200-6-7453-48010 PRINCIPAL PAYMENT	530,000.00	600,000.00	0.00	0.00	0.00	0.00
200-6-7453-48510 INTEREST PAYMENT	3,383.72	29,400.00	0.00	0.00	0.00	0.00
200-6-7453-48990 DEBT SERVICING FEE	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 4 - DEBT SERVICE Total:	533,383.72	629,400.00	0.00	0.00	0.00	0.00
Expense Total:	533,383.72	629,400.00	0.00	0.00	0.00	0.00
Department: 7453 - 2024A - REC/FIRE VEHICLE Total:	533,383.72	629,400.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7454 - CBD STREETS/TRAFFIC SIGNALS							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7454-48010	PRINCIPAL PAYMENT	0.00	0.00	760,000.00	0.00	760,000.00	795,000.00
200-6-7454-48510	INTEREST PAYMENT	0.00	31,791.11	62,200.00	31,100.00	62,200.00	31,800.00
200-6-7454-48990	DEBT SERVICING FEE	0.00	300.00	600.00	600.00	600.00	600.00
ExpCategory: 4 - DEBT SERVICE Total:		0.00	32,091.11	822,800.00	31,700.00	822,800.00	827,400.00
Expense Total:		0.00	32,091.11	822,800.00	31,700.00	822,800.00	827,400.00
Department: 7454 - CBD STREETS/TRAFFIC SIGNALS Total:		0.00	32,091.11	822,800.00	31,700.00	822,800.00	827,400.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7455 - GO DEBT 2026A - STREETS/FIRE/WATER/WW							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-7455-48010	PRINCIPAL PAYMENT	0.00	0.00	385,000.00	0.00	0.00	1,020,000.00
200-6-7455-48510	INTEREST PAYMENT	0.00	0.00	30,708.00	0.00	0.00	365,184.00
200-6-7455-48990	DEBT SERVICING FEE	0.00	0.00	0.00	0.00	0.00	600.00
	ExpCategory: 4 - DEBT SERVICE Total:	0.00	0.00	415,708.00	0.00	0.00	1,385,784.00
	Expense Total:	0.00	0.00	415,708.00	0.00	0.00	1,385,784.00
Department: 7455 - GO DEBT 2026A - STREETS/FIRE/WATER/WW To...		0.00	0.00	415,708.00	0.00	0.00	1,385,784.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8535 - SEWER PLANT SRF LOAN							
Expense							
ExpCategory: 4 - DEBT SERVICE							
200-6-8535-48010	PRINCIPAL PAYMENT	699,000.00	721,000.00	0.00	0.00	0.00	0.00
200-6-8535-48510	INTEREST PAYMENT	24,850.00	12,617.50	0.00	0.00	0.00	0.00
200-6-8535-48990	DEBT SERVICING FEE	3,550.00	1,802.50	0.00	0.00	0.00	0.00
	ExpCategory: 4 - DEBT SERVICE Total:	727,400.00	735,420.00	0.00	0.00	0.00	0.00
	Expense Total:	727,400.00	735,420.00	0.00	0.00	0.00	0.00
	Department: 8535 - SEWER PLANT SRF LOAN Total:	727,400.00	735,420.00	0.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
200-4-9100-4-8305	TRNSFR FROM WUF	0.00	0.00	14,017.00	0.00	0.00	176,311.00
200-4-9100-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	32,091.11	822,800.00	0.00	822,800.00	931,721.00
200-4-9100-4-8309	TRNSFR FROM SUF	727,400.00	735,420.00	7,104.00	0.00	0.00	238,437.00
200-4-9100-4-8313	TRNSFR FROM LOST-RELIEF	477,888.00	235,000.00	0.00	0.00	0.00	0.00
200-4-9100-4-8319	TRNSFR FROM LOST-DEBT SERV	397,713.00	394,312.50	395,713.00	0.00	395,713.00	391,713.00
200-4-9100-4-8324	TRNSFR FROM ASHWOOD UR	1,977.72	1,807.84	1,816.00	0.00	1,817.00	1,740.00
200-4-9100-4-8325	TRNSFR FROM WESTFIELD UR	0.00	0.00	0.00	0.00	0.00	1,204.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		1,604,978.72	1,398,631.45	1,241,450.00	0.00	1,220,330.00	1,741,126.00
Revenue Total:		1,604,978.72	1,398,631.45	1,241,450.00	0.00	1,220,330.00	1,741,126.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		1,604,978.72	1,398,631.45	1,241,450.00	0.00	1,220,330.00	1,741,126.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9550 - PROPERTY TAX							
Revenue							
RevCategory: 1 - TAXES							
200-4-9550-4-1000	PROPERTY TAX	787,054.99	794,713.43	806,157.00	450,597.23	806,157.00	889,724.00
	RevCategory: 1 - TAXES Total:	787,054.99	794,713.43	806,157.00	450,597.23	806,157.00	889,724.00
RevCategory: 4 - INTERGOVERNMENTAL							
200-4-9550-4-4340	PROPERTY TAX REPLACEMENT	15,461.88	10,037.66	5,000.00	2,500.16	5,000.00	0.00
200-4-9550-4-4341	BPTC REPLACEMENT	27,867.86	28,426.10	20,000.00	13,956.59	27,913.00	25,000.00
	RevCategory: 4 - INTERGOVERNMENTAL Total:	43,329.74	38,463.76	25,000.00	16,456.75	32,913.00	25,000.00
	Revenue Total:	830,384.73	833,177.19	831,157.00	467,053.98	839,070.00	914,724.00
	Department: 9550 - PROPERTY TAX Total:	830,384.73	833,177.19	831,157.00	467,053.98	839,070.00	914,724.00
	Fund: 200 - DEBT SERVICE FUND Surplus (Deficit):	22,247.23	-7,664.97	-13,464.00	318,772.73	389,037.00	-403,897.00

**CAPITAL PROJECT FUNDS
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 301 - C.P. - EQUIPMENT PURCHASE						
Department: 7510 - EQUIPMENT PURCHASES						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
301-4-7510-3-8100 SALE OF CAPITAL ASSET	0.00	190,010.00	0.00	0.00	0.00	0.00
301-4-7510-3-8215 GO BONDS	616,500.00	0.00	400,000.00	0.00	0.00	200,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	616,500.00	190,010.00	400,000.00	0.00	0.00	200,000.00
Revenue Total:	616,500.00	190,010.00	400,000.00	0.00	0.00	200,000.00
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
301-6-7510-37271 EQUIPMENT REPLACEMENT	14,504.00	586,982.79	215,000.00	147,084.32	147,084.00	272,124.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	14,504.00	586,982.79	215,000.00	147,084.32	147,084.00	272,124.00
Expense Total:	14,504.00	586,982.79	215,000.00	147,084.32	147,084.00	272,124.00
Department: 7510 - EQUIPMENT PURCHASES Surplus (Deficit):	601,996.00	-396,972.79	185,000.00	-147,084.32	-147,084.00	-72,124.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
301-4-9750-4-3000 INTEREST INCOME	4,028.05	10,157.14	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	4,028.05	10,157.14	0.00	0.00	0.00	0.00
Revenue Total:	4,028.05	10,157.14	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	4,028.05	10,157.14	0.00	0.00	0.00	0.00
Fund: 301 - C.P. - EQUIPMENT PURCHASE Surplus (Deficit):	606,024.05	-386,815.65	185,000.00	-147,084.32	-147,084.00	-72,124.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 302 - C.P. - BUILDING IMPROVEMENTS						
Department: 7500 - HOUSING PROJECTS						
Expense						
ExpCategory: 3 - CAPITAL OUTLAY						
302-6-7500-37501 ROOF REPLACEMENT PROJECT	0.00	175,485.59	555,500.00	542,994.55	542,995.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:	0.00	175,485.59	555,500.00	542,994.55	542,995.00	0.00
Expense Total:	0.00	175,485.59	555,500.00	542,994.55	542,995.00	0.00
Department: 7500 - HOUSING PROJECTS Total:	0.00	175,485.59	555,500.00	542,994.55	542,995.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 7551 - CAPITAL IMPROVEMENTS						
Revenue						
RevCategory: 7 - MISCELLANEOUS REVENUES						
302-4-7551-3-7200 INSURANCE SETTLEMENTS	561,595.16	0.00	56,791.00	0.00	75,095.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	561,595.16	0.00	56,791.00	0.00	75,095.00	0.00
Revenue Total:	561,595.16	0.00	56,791.00	0.00	75,095.00	0.00
Department: 7551 - CAPITAL IMPROVEMENTS Total:	561,595.16	0.00	56,791.00	0.00	75,095.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
302-4-9200-4-8305 TRANSFR FROM WUF	0.00	138,000.00	0.00	0.00	8,991.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	0.00	138,000.00	0.00	0.00	8,991.00	0.00
Revenue Total:	0.00	138,000.00	0.00	0.00	8,991.00	0.00
Department: 9200 - OFS/TRANSFERS Total:	0.00	138,000.00	0.00	0.00	8,991.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
302-4-9750-4-3000 INTEREST INCOME	9,514.21	20,725.04	1,000.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	9,514.21	20,725.04	1,000.00	0.00	0.00	0.00
Revenue Total:	9,514.21	20,725.04	1,000.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	9,514.21	20,725.04	1,000.00	0.00	0.00	0.00
Fund: 302 - C.P. - BUILDING IMPROVEMENTS Surplus (Deficit):	571,109.37	-16,760.55	-497,709.00	-542,994.55	-458,909.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 303 - C.P. - AIRPORT							
Department: 2080 - AIRPORT							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
303-4-2080-3-4001	FAA GRANT - AIP FUNDS	0.00	0.00	104,500.00	0.00	0.00	477,739.00
303-4-2080-3-4002	FAA GRANT - BIL FUNDS	0.00	0.00	0.00	0.00	0.00	339,605.00
303-4-2080-3-4021	FAA - 13/31 LED GRANT	140,967.00	533,561.00	0.00	0.00	0.00	0.00
303-4-2080-3-4022	FAA LED INFRASTRUCTURE GR...	71,706.00	297,809.00	0.00	0.00	0.00	0.00
303-4-2080-3-4461	IA DOT AIRPORT GRANT	0.00	0.00	0.00	0.00	0.00	360,000.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		212,673.00	831,370.00	104,500.00	0.00	0.00	1,177,344.00
Revenue Total:		212,673.00	831,370.00	104,500.00	0.00	0.00	1,177,344.00
Department: 2080 - AIRPORT Total:		212,673.00	831,370.00	104,500.00	0.00	0.00	1,177,344.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7553 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
303-6-7553-37967	AIRPORT CORP HANGAR	0.00	0.00	110,000.00	0.00	125,000.00	1,475,000.00
303-6-7553-37979	RUNWAY 13/31 LED CONVERSI...	365,928.89	664,415.53	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		365,928.89	664,415.53	110,000.00	0.00	125,000.00	1,475,000.00
Expense Total:		365,928.89	664,415.53	110,000.00	0.00	125,000.00	1,475,000.00
Department: 7553 - CAPITAL PROJECTS Total:		365,928.89	664,415.53	110,000.00	0.00	125,000.00	1,475,000.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
303-4-9200-4-8312	TRNSFR FROM GENERAL FUND	18,133.00	9,331.94	5,500.00	0.00	0.00	0.00
303-4-9200-4-8321	TRNSFR FROM LOST SR FUND	0.00	0.00	0.00	0.00	32,500.00	390,156.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		18,133.00	9,331.94	5,500.00	0.00	32,500.00	390,156.00
Revenue Total:		18,133.00	9,331.94	5,500.00	0.00	32,500.00	390,156.00
Department: 9200 - OFS/TRANSFERS Total:		18,133.00	9,331.94	5,500.00	0.00	32,500.00	390,156.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
303-4-9750-4-3000 INTEREST ON DEPOSITS	1,254.47	0.00	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,254.47	0.00	0.00	0.00	0.00	0.00
Revenue Total:	1,254.47	0.00	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	1,254.47	0.00	0.00	0.00	0.00	0.00
Fund: 303 - C.P. - AIRPORT Surplus (Deficit):	-133,868.42	176,286.41	0.00	0.00	-92,500.00	92,500.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 304 - C.P. - STREETS							
Department: 7525 - STREET REHABILITATION							
Revenue							
RevCategory: 4 - INTERGOVERNMENTAL							
304-4-7525-3-4005	FA - STBG	0.00	0.00	800,000.00	0.00	1,000,000.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	800,000.00	0.00	1,000,000.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE							
304-4-7525-1-5007	MISC. CHARGES FOR SERVICES	0.00	10,583.00	0.00	0.00	0.00	0.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		0.00	10,583.00	0.00	0.00	0.00	0.00
RevCategory: 6 - SPECIAL ASSESSMENTS							
304-4-7525-1-6000	SPECIAL ASSESSMENT - ADAMS...	0.00	22,167.74	0.00	551.23	551.00	551.00
RevCategory: 6 - SPECIAL ASSESSMENTS Total:		0.00	22,167.74	0.00	551.23	551.00	551.00
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-7525-4-8215	G.O. BONDS	0.00	1,576,377.65	2,000,000.00	0.00	0.00	4,627,700.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	1,576,377.65	2,000,000.00	0.00	0.00	4,627,700.00
Revenue Total:		0.00	1,609,128.39	2,800,000.00	551.23	1,000,551.00	4,628,251.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
304-6-7525-37577	SIDEWALK TRANS PLAN	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
304-6-7525-37652	ADAMS STREET RECON - 22	2,279,249.90	1,381,340.43	0.00	0.00	0.00	0.00
304-6-7525-37653	STREET RESTORATION - 22	3,017.14	0.00	0.00	0.00	0.00	0.00
304-6-7525-37656	STREET RESURFACING - 24	0.00	0.00	0.00	0.00	0.00	0.00
304-6-7525-37657	CBD STREET RESURFACING	248,000.00	2,157,259.36	108,000.00	107,940.31	107,940.00	0.00
304-6-7525-37658	US 30 TRAFFIC SIGNALS	0.00	7,280.00	500,000.00	34,477.40	74,800.00	659,000.00
304-6-7525-37659	12TH ST RECONSTR - 25	0.00	127,240.00	1,380,000.00	236,601.59	2,065,000.00	2,999,000.00
304-6-7525-37660	STREET RESTORATION - 27	0.00	0.00	0.00	0.00	0.00	75,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		2,530,267.04	3,673,119.79	2,038,000.00	379,019.30	2,297,740.00	3,783,000.00
Expense Total:		2,530,267.04	3,673,119.79	2,038,000.00	379,019.30	2,297,740.00	3,783,000.00
Department: 7525 - STREET REHABILITATION Surplus (Deficit):		-2,530,267.04	-2,063,991.40	762,000.00	-378,468.07	-1,297,189.00	845,251.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
304-4-9200-4-8305	TRANSFR FROM WUF	605,000.00	0.00	500,000.00	0.00	500,000.00	0.00
304-4-9200-4-8307	TRANSFR FROM WUF/TIF	1,000,000.00	0.00	0.00	0.00	0.00	0.00
304-4-9200-4-8309	TRANSFR FROM SUF	450,000.00	0.00	500,000.00	0.00	500,000.00	0.00
304-4-9200-4-8312	TRANSFR FROM GENERAL FUND	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
304-4-9200-4-8314	TRANSFR FROM RUT	0.00	0.00	800,000.00	0.00	800,000.00	0.00
304-4-9200-4-8321	TRANSFR FROM LOST SR FUND	0.00	300,000.00	700,000.00	0.00	200,000.00	75,000.00
304-4-9200-4-8337	TRANSFR FROM ELECTRIC FRAN...	0.00	0.00	100,000.00	0.00	100,000.00	0.00
304-4-9200-4-8339	TRANSFR FROM CP-CORRIDOR O...	1,170,725.80	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		3,275,725.80	350,000.00	2,650,000.00	0.00	2,150,000.00	125,000.00
Revenue Total:		3,275,725.80	350,000.00	2,650,000.00	0.00	2,150,000.00	125,000.00
Department: 9200 - OFS/TRANSFERS Total:		3,275,725.80	350,000.00	2,650,000.00	0.00	2,150,000.00	125,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
304-4-9750-4-3000 INTEREST ON DEPOSITS	72,740.00	80,921.44	50,000.00	24,830.74	50,000.00	50,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	72,740.00	80,921.44	50,000.00	24,830.74	50,000.00	50,000.00
Revenue Total:	72,740.00	80,921.44	50,000.00	24,830.74	50,000.00	50,000.00
Department: 9750 - INTEREST INCOME Total:	72,740.00	80,921.44	50,000.00	24,830.74	50,000.00	50,000.00
Fund: 304 - C.P. - STREETS Surplus (Deficit):	818,198.76	-1,633,069.96	3,462,000.00	-353,637.33	902,811.00	1,020,251.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	203,000.00	0.00	203,000.00	0.00
311-4-4030-3-4650	FROM COUNTY	0.00	0.00	0.00	50,000.00	50,000.00	0.00
311-4-4030-4-4401	MISC. GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 4 - INTERGOVERNMENTAL Total:		0.00	0.00	203,000.00	50,000.00	253,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
311-4-4030-3-7050	DONATIONS	45,000.00	320,300.00	193,000.00	82,500.00	159,500.00	0.00
311-4-4030-3-7200	INSURANCE SETTLEMENTS	0.00	0.00	0.00	0.00	190,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		45,000.00	320,300.00	193,000.00	82,500.00	349,500.00	0.00
Revenue Total:		45,000.00	320,300.00	396,000.00	132,500.00	602,500.00	0.00
Department: 4030 - PARKS & OPEN SPACES Total:		45,000.00	320,300.00	396,000.00	132,500.00	602,500.00	0.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 7554 - CAPITAL PROJECTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
311-6-7554-37450	GOLF COURSE PUMP STATION ...	44,091.15	594,339.75	33,000.00	4,225.03	46,586.00	0.00
311-6-7554-37451	BANDSHELL RENOVATIONS	0.00	0.00	150,000.00	3,109.96	90,000.00	0.00
311-6-7554-37501	SHELTER HOUSE	0.00	0.00	0.00	0.00	190,000.00	700,000.00
311-6-7554-37504	MERCHANTS PARK IMPROVEM...	76,620.78	1,358,185.74	12,300.00	12,293.20	12,293.00	0.00
311-6-7554-37582	CARROLL TRAILS III	0.00	10,125.00	0.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		120,711.93	1,962,650.49	195,300.00	19,628.19	338,879.00	700,000.00
Expense Total:		120,711.93	1,962,650.49	195,300.00	19,628.19	338,879.00	700,000.00
Department: 7554 - CAPITAL PROJECTS Total:		120,711.93	1,962,650.49	195,300.00	19,628.19	338,879.00	700,000.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9200 - OFS/TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
311-4-9200-3-8321	TRNSFR FROM LOST SR FUND	425,000.00	0.00	0.00	0.00	0.00	700,000.00
311-4-9200-3-8327	TRNSFR FROM HOTEL/MOTEL	100,000.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		525,000.00	0.00	0.00	0.00	0.00	700,000.00
Revenue Total:		525,000.00	0.00	0.00	0.00	0.00	700,000.00
Department: 9200 - OFS/TRANSFERS Total:		525,000.00	0.00	0.00	0.00	0.00	700,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
311-4-9750-4-3000 INTEREST ON DEPOSITS	34,158.90	17,587.99	3,000.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	34,158.90	17,587.99	3,000.00	0.00	0.00	0.00
Revenue Total:	34,158.90	17,587.99	3,000.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	34,158.90	17,587.99	3,000.00	0.00	0.00	0.00
Fund: 311 - C.P. - PARKS & RECREATION Surplus (Deficit):	483,446.97	-1,624,762.50	203,700.00	112,871.81	263,621.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	513,500.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		513,500.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		513,500.00	0.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
313-6-7556-37501	BUILDING RENOVATIONS	3,875,685.77	6,151.93	141,200.00	0.00	4,400.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		3,875,685.77	6,151.93	141,200.00	0.00	4,400.00	0.00
Expense Total:		3,875,685.77	6,151.93	141,200.00	0.00	4,400.00	0.00
Department: 7556 - REC CENTER BLDG Surplus (Deficit):		-3,362,185.77	-6,151.93	-141,200.00	0.00	-4,400.00	0.00

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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
313-6-9100-59100 TRANSFR TO GENERAL FUND	0.00	0.00	132,330.00	0.00	136,778.00	0.00
ExpCategory: 5 - TRANSFERS Total:	0.00	0.00	132,330.00	0.00	136,778.00	0.00
Expense Total:	0.00	0.00	132,330.00	0.00	136,778.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:	0.00	0.00	132,330.00	0.00	136,778.00	0.00

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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
313-4-9750-4-3000 INTEREST ON DEPOSITS	26,081.60	252.63	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	26,081.60	252.63	0.00	0.00	0.00	0.00
Revenue Total:	26,081.60	252.63	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	26,081.60	252.63	0.00	0.00	0.00	0.00
Fund: 313 - C.P. - REC CENTER BLDG Surplus (Deficit):	-3,336,104.17	-5,899.30	-273,530.00	0.00	-141,178.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	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	196,533.49	17,764.75	34,175.00	11,001.81	16,235.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		196,533.49	17,764.75	34,175.00	11,001.81	16,235.00	0.00
Expense Total:		196,533.49	17,764.75	34,175.00	11,001.81	16,235.00	0.00
Department: 7522 - STREET MAINT BLDG Total:		196,533.49	17,764.75	34,175.00	11,001.81	16,235.00	0.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9100 - GOVERNMENTAL TRANSFERS							
Expense							
ExpCategory: 5 - TRANSFERS							
314-6-9100-59100	TRNSFR TO GENERAL FUND	0.00	0.00	17,940.00	0.00	17,940.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	0.00	17,940.00	0.00	17,940.00	0.00
Expense Total:		0.00	0.00	17,940.00	0.00	17,940.00	0.00
Department: 9100 - GOVERNMENTAL TRANSFERS Total:		0.00	0.00	17,940.00	0.00	17,940.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
314-4-9750-4-3000 INTEREST ON DEPOSITS	1,986.08	0.00	0.00	0.00	0.00	0.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	1,986.08	0.00	0.00	0.00	0.00	0.00
Revenue Total:	1,986.08	0.00	0.00	0.00	0.00	0.00
Department: 9750 - INTEREST INCOME Total:	1,986.08	0.00	0.00	0.00	0.00	0.00
Fund: 314 - C.P. - STREETS MAINT BLDG Surplus (Deficit):	-194,547.41	-17,764.75	-52,115.00	-11,001.81	-34,175.00	0.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 316 - C.P. - UTILITY FUND							
Department: 7557 - UTILITY CONSTRUCTION							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
316-4-7557-4-8215	G.O. BONDS	0.00	0.00	1,030,000.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	1,030,000.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	1,030,000.00	0.00	0.00	0.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
316-6-7557-37502	WEST GOLFOVIEW SUBDIVISION	102,258.75	6,410.39	0.00	0.00	0.00	0.00
316-6-7557-37800	US 30 W SEWER & WATERMAIN...	56,475.00	56,376.00	575,000.00	0.00	0.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		158,733.75	62,786.39	575,000.00	0.00	0.00	0.00
Expense Total:		158,733.75	62,786.39	575,000.00	0.00	0.00	0.00
Department: 7557 - UTILITY CONSTRUCTION Surplus (Deficit):		-158,733.75	-62,786.39	455,000.00	0.00	0.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9200 - OFS/TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
316-4-9200-3-8338 TRNSFR FROM FEDERAL SR FU...	102,258.75	6,410.39	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	102,258.75	6,410.39	0.00	0.00	0.00	0.00
Revenue Total:	102,258.75	6,410.39	0.00	0.00	0.00	0.00
Department: 9200 - OFS/TRANSFERS Total:	102,258.75	6,410.39	0.00	0.00	0.00	0.00
Fund: 316 - C.P. - UTILITY FUND Surplus (Deficit):	-56,475.00	-56,376.00	455,000.00	0.00	0.00	0.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 500 - PERPETUAL CARE FUND							
Department: 4050 - CEMETERY							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
500-4-4050-1-7400	SALE OF CEMETERY LOTS	11,587.50	14,975.00	20,000.00	9,300.00	20,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		11,587.50	14,975.00	20,000.00	9,300.00	20,000.00	20,000.00
Revenue Total:		11,587.50	14,975.00	20,000.00	9,300.00	20,000.00	20,000.00
Department: 4050 - CEMETERY Total:		11,587.50	14,975.00	20,000.00	9,300.00	20,000.00	20,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
500-4-9750-4-3000 INTEREST ON DEPOSITS	23,116.95	26,855.75	20,000.00	9,213.18	20,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	23,116.95	26,855.75	20,000.00	9,213.18	20,000.00	20,000.00
Revenue Total:	23,116.95	26,855.75	20,000.00	9,213.18	20,000.00	20,000.00
Department: 9750 - INTEREST INCOME Total:	23,116.95	26,855.75	20,000.00	9,213.18	20,000.00	20,000.00
Fund: 500 - PERPETUAL CARE FUND Total:	34,704.45	41,830.75	40,000.00	18,513.18	40,000.00	40,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	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	5,000.00	5,000.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Revenue Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00
Department: 4040 - RECREATION CENTER Total:		0.00	0.00	0.00	5,000.00	5,000.00	0.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9750 - INTEREST INCOME						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
510-4-9750-4-3000 INTEREST ON DEPOSITS	2,429.32	2,763.25	2,000.00	940.05	2,000.00	2,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	2,429.32	2,763.25	2,000.00	940.05	2,000.00	2,000.00
Revenue Total:	2,429.32	2,763.25	2,000.00	940.05	2,000.00	2,000.00
Department: 9750 - INTEREST INCOME Total:	2,429.32	2,763.25	2,000.00	940.05	2,000.00	2,000.00
Fund: 510 - REC CNTR TRST-PERMANENT Total:	2,429.32	2,763.25	2,000.00	5,940.05	7,000.00	2,000.00

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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 600 - WATER UTILITY FUND							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
600-4-8010-4-3000	INTEREST ON DEPOSITS	118,687.96	87,491.14	50,000.00	19,352.18	50,000.00	50,000.00
600-4-8010-4-3200	WATER TOWER LEASE	62,400.00	62,400.00	62,400.00	33,300.00	62,400.00	62,400.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		181,087.96	149,891.14	112,400.00	52,652.18	112,400.00	112,400.00
RevCategory: 5 - CHARGES FOR SERVICE							
600-4-8010-1-5050	METERED WATER SALES	1,476,854.44	1,483,935.51	1,500,000.00	942,856.83	1,612,500.00	1,685,000.00
600-4-8010-1-5100	NON-METERED WATER	2,201.86	2,190.03	2,000.00	745.33	2,000.00	2,000.00
600-4-8010-1-5600	TAX ON WATER	2.09	0.00	100.00	0.00	0.00	0.00
600-4-8010-1-5610	WATER EXCISE TAX	80,574.00	81,404.35	81,100.00	51,152.50	87,200.00	91,100.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		1,559,632.39	1,567,529.89	1,583,200.00	994,754.66	1,701,700.00	1,778,100.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
600-4-8010-1-7500	SALE OF MDSE. & SERV.	20,619.84	19,386.03	25,000.00	15,656.37	25,000.00	25,000.00
600-4-8010-1-7600	CREDIT CARD PROCESSING FEES	16,801.13	18,524.32	18,000.00	11,493.21	20,000.00	20,000.00
600-4-8010-1-7800	INSUF. FUND/ LATE FEE	10,739.31	12,014.21	10,000.00	6,107.11	10,000.00	10,000.00
600-4-8010-4-7150	REFUNDS	-703.26	-58.65	500.00	0.00	500.00	500.00
600-4-8010-4-7275	MISC. REVENUES	1,916.43	5,861.75	2,000.00	0.00	2,000.00	2,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		49,373.45	55,727.66	55,500.00	33,256.69	57,500.00	57,500.00
Revenue Total:		1,790,093.80	1,773,148.69	1,751,100.00	1,080,663.53	1,871,600.00	1,948,000.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8010-10100	REGULAR SALARY & WAGES	55,611.21	66,997.30	55,131.00	35,778.09	55,181.00	57,444.00
600-6-8010-10400	OVERTIME PAY	360.18	1,151.61	500.00	0.00	500.00	500.00
600-6-8010-11100	FICA - CITY'S CONTRIB.	4,324.20	5,118.10	4,256.00	2,675.20	4,260.00	4,433.00
600-6-8010-11300	IPERS - CITY'S CONTRIB.	5,360.64	6,246.81	5,252.00	3,455.61	5,256.00	5,470.00
600-6-8010-11501	MEDICAL INS. PREMIUMS	43,827.32	51,616.87	57,563.00	28,775.22	57,550.00	57,550.00
600-6-8010-11503	INS. SELF FUNDING	127.34	0.00	0.00	0.00	0.00	0.00
600-6-8010-11602	INS - OPT OUT PMT	2,346.68	1,942.08	1,942.00	1,132.88	1,942.00	1,942.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		111,957.57	133,072.77	124,644.00	71,817.00	124,689.00	127,339.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8010-24901	CONSULT. & PROF. FEES	0.00	0.00	1,100.00	0.00	1,100.00	15,000.00
600-6-8010-24958	MISC. CONTRACT LABOR	900.00	29.00	1,000.00	0.00	1,000.00	1,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
600-6-8010-25067 OPER. & MAINT. SUPPLIES	0.00	0.00	500.00	0.00	500.00	500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:	900.00	29.00	2,600.00	0.00	2,600.00	16,500.00
Expense Total:	112,857.57	133,101.77	127,244.00	71,817.00	127,289.00	143,839.00
Department: 8010 - WATER ADMIN Surplus (Deficit):	1,677,236.23	1,640,046.92	1,623,856.00	1,008,846.53	1,744,311.00	1,804,161.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8011 - WTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8011-10100	REGULAR SALARY & WAGES	184,417.77	192,057.07	223,320.00	115,785.53	209,554.00	217,348.00
600-6-8011-10400	OVERTIME PAY	4,215.55	1,989.78	3,000.00	1,901.22	3,000.00	3,000.00
600-6-8011-11100	FICA - CITY'S CONTRIB.	14,142.31	14,545.11	17,313.00	8,806.62	16,260.00	16,856.00
600-6-8011-11300	IPERS - CITY'S CONTRIB.	17,255.95	18,201.83	21,365.00	11,054.19	20,065.00	20,801.00
600-6-8011-12101	DUES, MEMBERSHIPS, ETC.	655.00	845.00	800.00	465.00	800.00	800.00
600-6-8011-12400	TRAVEL & CONFERENCE	805.42	726.91	1,000.00	668.08	1,000.00	1,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		221,492.00	228,365.70	266,798.00	138,680.64	250,679.00	259,805.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8011-23100	RPR. & MAINT. OF BLDGS.	115.26	950.00	22,000.00	535.02	22,000.00	83,500.00
600-6-8011-23400	RPR. & MAINT. OF EQUIP.	1,338.56	3,226.81	5,000.00	4,953.59	7,500.00	5,000.00
600-6-8011-23711	UTIL. SERV. - ELECTRIC	20,777.65	19,982.15	26,000.00	12,598.17	26,000.00	26,000.00
600-6-8011-23712	UTIL. SERV. - GAS	1,037.80	1,301.51	1,700.00	255.90	1,500.00	1,500.00
600-6-8011-23730	TELEPHONE	5,669.19	5,946.98	5,500.00	3,199.90	5,500.00	5,500.00
600-6-8011-24958	MISC. CONTRACT LABOR	18,153.98	6,113.85	19,000.00	4,220.66	19,000.00	14,000.00
600-6-8011-25015	WATER TRTMNT SUPPLIES	51,185.43	62,377.63	65,000.00	22,324.35	75,000.00	75,000.00
600-6-8011-25016	LAB SUPL. & EQUIP.	7,194.24	6,830.52	14,500.00	10,483.53	14,500.00	7,000.00
600-6-8011-25067	OPER. & MAINT. SUPPLIES	16,747.26	30,166.08	23,150.00	8,642.38	23,150.00	20,000.00
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.	2,648.70	1,396.24	3,000.00	781.27	3,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		124,868.07	138,291.77	184,900.00	67,994.77	197,200.00	239,550.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8011-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	150,000.00	0.00	150,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	150,000.00	0.00	150,000.00	0.00
Expense Total:		346,360.07	366,657.47	601,698.00	206,675.41	597,879.00	499,355.00
Department: 8011 - WTP OPER & MAINT Total:		346,360.07	366,657.47	601,698.00	206,675.41	597,879.00	499,355.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8012 - HS PUMP STATION O & M							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8012-23100	RPR. & MAINT. OF BLDGS.	1,977.76	0.00	2,000.00	0.88	2,000.00	3,500.00
600-6-8012-23400	RPR. & MAINT. OF EQUIP.	29,158.36	446.21	5,000.00	0.00	5,000.00	7,000.00
600-6-8012-23711	UTIL. SERV. - ELECTRIC	59,409.21	50,805.02	65,000.00	31,900.19	65,000.00	65,000.00
600-6-8012-23712	UTIL. SERV. - GAS	1,517.99	1,998.28	2,600.00	453.30	2,600.00	2,600.00
600-6-8012-23730	TELEPHONE	3,310.78	3,912.74	3,800.00	1,504.90	3,800.00	3,800.00
600-6-8012-24958	MISC. CONTRACT LABOR	3,042.99	0.00	1,000.00	0.00	1,000.00	1,000.00
600-6-8012-25067	OPER. & MAINT. SUPL.	2,073.28	633.66	2,500.00	967.20	2,500.00	2,500.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		100,490.37	57,795.91	81,900.00	34,826.47	81,900.00	85,400.00
Expense Total:		100,490.37	57,795.91	81,900.00	34,826.47	81,900.00	85,400.00
Department: 8012 - HS PUMP STATION O & M Total:		100,490.37	57,795.91	81,900.00	34,826.47	81,900.00	85,400.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8013 - WELL OPER & MAINT							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8013-23100	REPAIR & MAINT. OF BLDGS	0.00	0.00	0.00	0.00	0.00	5,000.00
600-6-8013-23400	RPR. & MAINT. OF EQUIP.	15,657.55	1,900.00	40,000.00	51,428.00	60,000.00	60,000.00
600-6-8013-23711	UTIL. SERV. - ELECTRIC	13,572.42	14,336.65	15,000.00	8,310.39	15,000.00	15,000.00
600-6-8013-24958	MISC. CONTRACT LABOR	1,296.53	3,645.50	9,500.00	7,100.50	9,500.00	10,000.00
600-6-8013-25067	OPER. & MAINT. SUPPLIES	1,406.73	8,986.35	5,150.00	2,956.30	5,150.00	2,700.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		31,933.23	28,868.50	69,650.00	69,795.19	89,650.00	92,700.00
Expense Total:		31,933.23	28,868.50	69,650.00	69,795.19	89,650.00	92,700.00
Department: 8013 - WELL OPER & MAINT Total:		31,933.23	28,868.50	69,650.00	69,795.19	89,650.00	92,700.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8014 - DIST SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8014-10100	REGULAR SALARY & WAGES	122,805.32	132,867.35	125,610.00	98,645.04	162,987.00	169,048.00
600-6-8014-10400	OVERTIME PAY	13,325.70	5,405.60	10,000.00	2,081.87	10,000.00	10,000.00
600-6-8014-11100	FICA - CITY'S CONTRIB.	10,119.09	10,108.46	10,374.00	7,356.71	13,234.00	13,697.00
600-6-8014-11300	IPERS - CITY'S CONTRIB.	12,754.00	12,990.11	12,802.00	9,459.38	16,330.00	16,902.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		159,004.11	161,371.52	158,786.00	117,543.00	202,551.00	209,647.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8014-23400	RPR. & MAINT. OF EQUIP.	2,556.12	243.64	500.00	1,126.44	1,500.00	1,000.00
600-6-8014-24958	MISC. CONTRACT LABOR	77,237.24	10,350.18	65,000.00	8,311.56	11,000.00	70,000.00
600-6-8014-25067	OPER. & MAINT. SUPPLIES	27,070.87	20,528.71	16,500.00	6,794.33	16,500.00	18,000.00
600-6-8014-25091	SAFETY SUPL. & EQUIP.	474.97	1,922.18	2,000.00	124.11	2,000.00	2,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		107,339.20	33,044.71	84,000.00	16,356.44	31,000.00	91,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8014-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	55,056.00	55,056.23	55,056.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	55,056.00	55,056.23	55,056.00	0.00
Expense Total:		266,343.31	194,416.23	297,842.00	188,955.67	288,607.00	300,647.00
Department: 8014 - DIST SYSTEM O & M Total:		266,343.31	194,416.23	297,842.00	188,955.67	288,607.00	300,647.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8015 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
600-6-8015-10100	REGULAR SALARY & WAGES	77,667.29	93,320.44	116,310.00	54,928.53	93,135.00	96,599.00
600-6-8015-10400	OVERTIME PAY	563.50	281.52	400.00	44.99	400.00	400.00
600-6-8015-11100	FICA - CITY'S CONTRIB.	5,768.02	6,880.04	8,928.00	4,028.55	7,155.00	7,420.00
600-6-8015-11300	IPERS - CITY'S CONTRIB.	7,383.97	8,835.13	11,017.00	5,189.41	8,830.00	9,157.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		91,382.78	109,317.13	136,655.00	64,191.48	109,520.00	113,576.00
ExpCategory: 2 - SERVICES & COMMODITIES							
600-6-8015-23400	RPR. & MAINT. OF EQUIP.	990.90	1,053.94	1,200.00	2,330.96	600.00	300.00
600-6-8015-24031	PROCESSING FEES	14,087.95	13,731.27	18,000.00	8,985.01	15,000.00	15,000.00
600-6-8015-24183	WATER EXCISE TAX	82,128.38	82,008.20	81,100.00	45,766.54	87,200.00	91,100.00
600-6-8015-24952	OFFICE MACHINE CONTRACTS	17,686.94	22,651.33	18,000.00	19,902.97	20,300.00	22,150.00
600-6-8015-24958	MISC. CONTRACT LABOR	1,925.00	11,576.77	3,000.00	2,891.01	10,100.00	12,700.00
600-6-8015-25067	OPER. & MAINT. SUPPLIES	6,024.12	10,012.95	10,000.00	1,060.55	2,000.00	2,000.00
600-6-8015-25075	POSTAGE & FREIGHT	27,638.48	28,482.16	28,000.00	20,847.55	28,000.00	28,000.00
600-6-8015-25999	CASH LONG & SHORT-REFNDS	-5.25	3.99	100.00	10.00	100.00	100.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		150,476.52	169,520.61	159,400.00	101,794.59	163,300.00	171,350.00
ExpCategory: 3 - CAPITAL OUTLAY							
600-6-8015-37271	EQUIPMENT - REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
600-6-8015-37802	METERS, ETC.	18,057.50	15,141.66	30,000.00	8,597.68	30,000.00	30,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		18,057.50	15,141.66	30,000.00	8,597.68	30,000.00	30,000.00
Expense Total:		259,916.80	293,979.40	326,055.00	174,583.75	302,820.00	314,926.00
Department: 8015 - ACCOUNTS & COLLECTIONS Total:		259,916.80	293,979.40	326,055.00	174,583.75	302,820.00	314,926.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	5,956.23	6,093.83	95,000.00	0.00	47,500.00	95,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		5,956.23	6,093.83	100,000.00	0.00	50,000.00	100,000.00
Expense Total:		5,956.23	6,093.83	100,000.00	0.00	50,000.00	100,000.00
Department: 8016 - GEOGRAPHIC INFO SYSTEM Total:		5,956.23	6,093.83	100,000.00	0.00	50,000.00	100,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9181 - WATER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
600-4-9181-4-8306	TRNSFR FROM DOWNTOWN UR	0.00	1,062,500.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	1,062,500.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	1,062,500.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 5 - TRANSFERS							
600-6-9181-59103	INS TRNSFR - GEN & TORT	57,922.00	80,998.00	80,998.00	0.00	76,772.00	76,772.00
600-6-9181-59107	TRNSFR TO CP-STREETS	605,000.00	0.00	500,000.00	0.00	500,000.00	0.00
600-6-9181-59108	TRNSFR CP STREETS/TIF	1,000,000.00	0.00	0.00	0.00	0.00	0.00
600-6-9181-59109	TRNSFR TO DEBT SERVICE	0.00	0.00	14,017.00	0.00	0.00	176,311.00
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	600,000.00	1,515,000.00	250,000.00	0.00	254,007.00	0.00
600-6-9181-59138	TNSFR TO CP-BUILDINGS	0.00	138,000.00	0.00	0.00	8,991.00	0.00
ExpCategory: 5 - TRANSFERS Total:		2,312,922.00	1,783,998.00	895,015.00	0.00	889,770.00	303,083.00
Expense Total:		2,312,922.00	1,783,998.00	895,015.00	0.00	889,770.00	303,083.00
Department: 9181 - WATER FUND TRANSFERS Surplus (Deficit):		-2,312,922.00	-721,498.00	-895,015.00	0.00	-889,770.00	-303,083.00
Fund: 600 - WATER UTILITY FUND Surplus (Deficit):		-1,646,685.78	-29,262.42	-748,304.00	334,010.04	-556,315.00	108,050.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 601 - WATER UTILITY DEPR.							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
601-4-8010-4-3000	INTEREST ON DEPOSITS	39,880.77	47,065.48	30,000.00	16,575.00	37,000.00	37,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		39,880.77	47,065.48	30,000.00	16,575.00	37,000.00	37,000.00
Revenue Total:		39,880.77	47,065.48	30,000.00	16,575.00	37,000.00	37,000.00
Department: 8010 - WATER ADMIN Total:		39,880.77	47,065.48	30,000.00	16,575.00	37,000.00	37,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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:	89,880.77	97,065.48	80,000.00	16,575.00	87,000.00	87,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		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	27,584.18	25,060.71	20,000.00	18,835.57	30,000.00	20,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		27,584.18	25,060.71	20,000.00	18,835.57	30,000.00	20,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
602-4-8010-3-7275	MISC. REVENUES	0.00	931.60	0.00	0.00	0.00	0.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		0.00	931.60	0.00	0.00	0.00	0.00
Revenue Total:		27,584.18	25,992.31	20,000.00	18,835.57	30,000.00	20,000.00
Department: 8010 - WATER ADMIN Total:		27,584.18	25,992.31	20,000.00	18,835.57	30,000.00	20,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8025 - CAPITAL IMPROVEMENTS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
602-4-8025-4-8219	GO DEBT	0.00	0.00	3,735,000.00	0.00	0.00	2,825,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	3,735,000.00	0.00	0.00	2,825,000.00
Revenue Total:		0.00	0.00	3,735,000.00	0.00	0.00	2,825,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
602-6-8025-37819	WATERMAIN REPLACE-2023	37,252.14	539,714.45	0.00	3,380.00	3,380.00	0.00
602-6-8025-37820	SYSTEM CL RESIDUALS	14,791.68	0.00	0.00	0.00	0.00	0.00
602-6-8025-37821	HSPS PUMP REPLACEMENT	49,514.20	80,285.54	0.00	92,374.77	373,307.00	0.00
602-6-8025-37822	NW PRESSURE ZONE	0.00	567,992.25	1,777,000.00	191,955.02	191,955.00	0.00
602-6-8025-37823	NW PRESSURE ZONE-GROUP A	0.00	0.00	0.00	0.00	587,860.00	587,861.00
602-6-8025-37824	NW PRESSURE ZONE-GROUP B	0.00	0.00	0.00	0.00	456,000.00	912,000.00
602-6-8025-37825	NW PRESSURE ZONE-GROUP C	0.00	0.00	0.00	0.00	371,100.00	742,300.00
602-6-8025-37826	WATERMAIN REPLACE-2027	0.00	0.00	0.00	0.00	0.00	30,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		101,558.02	1,187,992.24	1,777,000.00	287,709.79	1,983,602.00	2,272,161.00
Expense Total:		101,558.02	1,187,992.24	1,777,000.00	287,709.79	1,983,602.00	2,272,161.00
Department: 8025 - CAPITAL IMPROVEMENTS Surplus (Deficit):		-101,558.02	-1,187,992.24	1,958,000.00	-287,709.79	-1,983,602.00	552,839.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9181 - WATER FUND TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
602-4-9181-4-8305 TRANSFR FROM WUF	600,000.00	1,515,000.00	250,000.00	0.00	254,007.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	600,000.00	1,515,000.00	250,000.00	0.00	254,007.00	0.00
Revenue Total:	600,000.00	1,515,000.00	250,000.00	0.00	254,007.00	0.00
Department: 9181 - WATER FUND TRANSFERS Total:	600,000.00	1,515,000.00	250,000.00	0.00	254,007.00	0.00
Fund: 602 - WATER UTILITY CAP. IMP. Surplus (Deficit):	526,026.16	353,000.07	2,228,000.00	-268,874.22	-1,699,595.00	572,839.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 605 - WATER METER DEPOSIT							
Department: 8010 - WATER ADMIN							
Revenue							
RevCategory: 7 - MISCELLANEOUS REVENUES							
605-4-8010-1-7300	METER DEPOSITS	6,700.00	665.00	10,000.00	1,805.00	7,000.00	7,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		6,700.00	665.00	10,000.00	1,805.00	7,000.00	7,000.00
Revenue Total:		6,700.00	665.00	10,000.00	1,805.00	7,000.00	7,000.00
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
605-6-8010-25998	REFUNDS	6,375.00	0.00	10,000.00	0.00	7,000.00	7,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		6,375.00	0.00	10,000.00	0.00	7,000.00	7,000.00
Expense Total:		6,375.00	0.00	10,000.00	0.00	7,000.00	7,000.00
Department: 8010 - WATER ADMIN Surplus (Deficit):		325.00	665.00	0.00	1,805.00	0.00	0.00
Fund: 605 - WATER METER DEPOSIT Surplus (Deficit):		325.00	665.00	0.00	1,805.00	0.00	0.00

**SEWER UTILITY FUNDS
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**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Fund: 610 - SEWER UTILITY FUND							
Department: 8510 - SEWER ADMIN							
Revenue							
RevCategory: 3 - USE OF MONEY & PROPERTY							
610-4-8510-4-3000	INTEREST ON DEPOSITS	111,131.43	125,258.94	75,000.00	32,101.46	75,000.00	75,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		111,131.43	125,258.94	75,000.00	32,101.46	75,000.00	75,000.00
RevCategory: 5 - CHARGES FOR SERVICE							
610-4-8510-1-5060	SEWER RENTALS	2,040,829.18	2,092,271.35	2,075,000.00	1,201,179.88	2,075,000.00	2,075,000.00
610-4-8510-1-5100	NON-METERED SEWER	97,709.28	94,481.39	85,000.00	42,763.68	90,000.00	90,000.00
610-4-8510-1-5600	TAX ON SEWER	26,691.16	27,811.53	27,000.00	16,812.14	27,000.00	27,000.00
RevCategory: 5 - CHARGES FOR SERVICE Total:		2,165,229.62	2,214,564.27	2,187,000.00	1,260,755.70	2,192,000.00	2,192,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES							
610-4-8510-1-7500	SALE OF MDSE. & SERV.	3,631.10	3,992.89	5,000.00	1,599.58	5,000.00	5,000.00
610-4-8510-1-7800	INSUF. FUND/LATE FEE	17,347.06	18,592.30	17,000.00	8,647.77	17,000.00	17,000.00
610-4-8510-4-7150	REFUNDS	0.00	0.00	100.00	0.00	100.00	100.00
610-4-8510-4-7275	MISC. REVENUES	0.00	2,415.88	3,000.00	0.00	1,500.00	1,500.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		20,978.16	25,001.07	25,100.00	10,247.35	23,600.00	23,600.00
Revenue Total:		2,297,339.21	2,364,824.28	2,287,100.00	1,303,104.51	2,290,600.00	2,290,600.00
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8510-10100	REGULAR SALARY & WAGES	45,796.88	45,934.67	55,131.00	33,173.02	55,181.00	57,444.00
610-6-8510-10400	OVERTIME PAY	28.31	0.00	200.00	0.00	100.00	100.00
610-6-8510-11100	FICA - CITY'S CONTRIB.	3,620.57	3,648.60	4,233.00	2,620.14	4,229.00	4,402.00
610-6-8510-11300	IPERS - CITY'S CONTRIB.	4,473.32	4,674.67	5,223.00	3,362.08	5,219.00	5,432.00
610-6-8510-11501	MEDICAL INS. PREMIUMS	36,054.18	37,927.31	37,977.00	18,975.17	37,950.00	37,950.00
610-6-8510-11503	INS. SELF FUNDING	56.75	0.00	0.00	0.00	0.00	0.00
610-6-8510-11602	INS - OPT OUT PMT	2,994.04	4,207.84	4,855.00	2,832.20	4,855.00	4,855.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		93,024.05	96,393.09	107,619.00	60,962.61	107,534.00	110,183.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8510-24901	CONSULT. & PROF. FEES	0.00	0.00	1,000.00	0.00	1,000.00	0.00
610-6-8510-24958	MISC. CONTRACT LABOR	9,981.17	239.80	0.00	239.80	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		9,981.17	239.80	1,000.00	239.80	1,000.00	0.00
Expense Total:		103,005.22	96,632.89	108,619.00	61,202.41	108,534.00	110,183.00
Department: 8510 - SEWER ADMIN Surplus (Deficit):		2,194,333.99	2,268,191.39	2,178,481.00	1,241,902.10	2,182,066.00	2,180,417.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8511 - WWTP OPER & MAINT							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8511-10100	REGULAR SALARY & WAGES	253,843.94	274,815.89	304,259.00	183,365.18	307,503.00	319,089.00
610-6-8511-10400	OVERTIME PAY	1,126.21	2,712.77	2,000.00	940.97	2,000.00	2,000.00
610-6-8511-11100	FICA - CITY'S CONTRIB.	18,899.15	20,703.59	23,429.00	13,795.52	23,677.00	24,563.00
610-6-8511-11300	IPERS - CITY'S CONTRIB.	23,725.47	26,000.48	28,936.00	17,241.13	29,217.00	30,311.00
610-6-8511-12101	DUES, MEMBERSHIPS, ETC.	0.00	240.00	350.00	0.00	350.00	350.00
610-6-8511-12400	TRAVEL & CONFERENCE	1,329.07	3,778.55	2,500.00	2,777.30	3,800.00	3,800.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		298,923.84	328,251.28	361,474.00	218,120.10	366,547.00	380,113.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8511-23100	RPR. & MAINT. OF BLDGS.	888.98	4,602.10	1,500.00	648.29	1,500.00	21,500.00
610-6-8511-23400	RPR. & MAINT. OF EQUIP.	17,163.53	63,239.29	26,900.00	28,566.20	30,000.00	11,000.00
610-6-8511-23711	UTIL. SERV. - ELECTRIC	94,045.17	86,190.56	95,000.00	56,118.80	100,000.00	100,000.00
610-6-8511-23712	UTIL. SERV. - GAS	36,955.50	39,065.09	45,000.00	5,103.51	40,000.00	40,000.00
610-6-8511-23730	TELEPHONE	6,044.25	5,180.63	6,000.00	2,074.74	6,000.00	6,000.00
610-6-8511-24958	MISC. CONTRACT LABOR	41,654.40	36,100.58	43,500.00	23,281.21	43,500.00	43,500.00
610-6-8511-25016	LAB SUPL. AND EQUIP.	9,364.78	10,743.26	8,300.00	5,566.97	10,000.00	8,800.00
610-6-8511-25067	OPER. & MAINT. SUPPLIES	41,773.33	19,634.25	12,200.00	18,614.28	25,000.00	46,000.00
610-6-8511-25075	POSTAGE AND FREIGHT	1,107.56	1,111.74	1,000.00	584.03	1,000.00	1,000.00
610-6-8511-25091	SAFETY SUPL. & EQUIP.	1,927.37	1,417.14	2,000.00	1,191.78	2,000.00	2,000.00
610-6-8511-25953	CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		250,924.87	267,284.64	241,400.00	141,749.81	259,000.00	279,800.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8511-37271	EQUIPMENT - REPLACEMENT	0.00	54,795.00	154,500.00	4,800.00	154,500.00	0.00
610-6-8511-37853	LAGOON CLEANING	52,954.00	74,445.00	60,000.00	37,289.00	60,000.00	60,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		52,954.00	129,240.00	214,500.00	42,089.00	214,500.00	60,000.00
Expense Total:		602,802.71	724,775.92	817,374.00	401,958.91	840,047.00	719,913.00
Department: 8511 - WWTP OPER & MAINT Total:		602,802.71	724,775.92	817,374.00	401,958.91	840,047.00	719,913.00

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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8512 - COLLECTION SYSTEM O & M							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8512-10100	REGULAR SALARY & WAGES	70,727.91	97,156.74	101,420.00	50,451.52	102,501.00	106,363.00
610-6-8512-10400	OVERTIME PAY	92.51	423.43	1,000.00	110.31	500.00	500.00
610-6-8512-11100	FICA - CITY'S CONTRIB.	5,321.48	7,332.08	7,835.00	3,800.14	7,880.00	8,175.00
610-6-8512-11300	IPERS - CITY'S CONTRIB.	6,629.12	9,121.46	9,668.00	4,729.44	9,723.00	10,088.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		82,771.02	114,033.71	119,923.00	59,091.41	120,604.00	125,126.00
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.	4,253.82	19,785.94	7,500.00	778.92	7,500.00	7,500.00
610-6-8512-23711	UTIL. SERV. - ELECTRIC	1,634.27	1,787.43	2,000.00	1,066.80	2,000.00	2,000.00
610-6-8512-24958	MISC. CONTRACT LABOR	13,183.75	0.00	1,000.00	0.00	1,000.00	1,000.00
610-6-8512-25067	OPER. & MAINT. SUPPLIES	10,613.81	16,611.34	14,500.00	2,984.88	14,500.00	20,000.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		29,685.65	38,184.71	25,500.00	4,830.60	25,500.00	31,000.00
ExpCategory: 3 - CAPITAL OUTLAY							
610-6-8512-37272	EQUIPMENT - ADDITIONAL	0.00	0.00	40,000.00	0.00	40,000.00	0.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		0.00	0.00	40,000.00	0.00	40,000.00	0.00
Expense Total:		112,456.67	152,218.42	185,423.00	63,922.01	186,104.00	156,126.00
Department: 8512 - COLLECTION SYSTEM O & M Total:		112,456.67	152,218.42	185,423.00	63,922.01	186,104.00	156,126.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8513 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 1 - PERSONNEL SERVICES							
610-6-8513-10100	REGULAR SALARY & WAGES	27,192.91	28,285.62	29,413.00	16,957.96	29,413.00	30,299.00
610-6-8513-11100	FICA - CITY'S CONTRIB.	2,019.81	2,165.29	2,250.00	1,266.26	2,250.00	2,318.00
610-6-8513-11300	IPERS - CITY'S CONTRIB.	2,478.58	2,581.68	2,777.00	1,549.09	2,777.00	2,860.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		31,691.30	33,032.59	34,440.00	19,773.31	34,440.00	35,477.00
ExpCategory: 2 - SERVICES & COMMODITIES							
610-6-8513-24181	SALES TAX	32,958.95	33,085.74	31,250.00	16,834.93	31,500.00	31,500.00
610-6-8513-25067	OPER. & MAINT. SUPPLIES	6.83	1.37	50.00	0.43	50.00	50.00
610-6-8513-25075	POSTAGE & FREIGHT	147.73	53.94	200.00	3.50	200.00	200.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		33,113.51	33,141.05	31,500.00	16,838.86	31,750.00	31,750.00
Expense Total:		64,804.81	66,173.64	65,940.00	36,612.17	66,190.00	67,227.00
Department: 8513 - ACCOUNTS & COLLECTIONS Total:		64,804.81	66,173.64	65,940.00	36,612.17	66,190.00	67,227.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 9185 - SEWER FUND TRANSFERS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
610-4-9185-4-8306	TRNSFR FROM DOWNTOWN UR	990,125.00	75,750.00	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		990,125.00	75,750.00	0.00	0.00	0.00	0.00
Revenue Total:		990,125.00	75,750.00	0.00	0.00	0.00	0.00
Expense							
ExpCategory: 5 - TRANSFERS							
610-6-9185-59103	INS TRNSFR - GEN & TORT	73,416.00	107,937.00	107,937.00	0.00	105,145.00	105,145.00
610-6-9185-59107	TRNSFR TO CP-STREETS	450,000.00	0.00	500,000.00	0.00	500,000.00	0.00
610-6-9185-59109	TRNSFR TO DEBT SERVICE	727,400.00	735,420.00	7,104.00	0.00	0.00	238,437.00
610-6-9185-59111	TRNSFR TO SU DEPR	35,000.00	35,000.00	35,000.00	0.00	35,000.00	50,000.00
610-6-9185-59114	TRNSFR TO SU CAP IMP	701,000.00	860,000.00	250,000.00	0.00	250,000.00	700,000.00
ExpCategory: 5 - TRANSFERS Total:		1,986,816.00	1,738,357.00	900,041.00	0.00	890,145.00	1,093,582.00
Expense Total:		1,986,816.00	1,738,357.00	900,041.00	0.00	890,145.00	1,093,582.00
Department: 9185 - SEWER FUND TRANSFERS Surplus (Deficit):		-996,691.00	-1,662,607.00	-900,041.00	0.00	-890,145.00	-1,093,582.00
Fund: 610 - SEWER UTILITY FUND Surplus (Deficit):		417,578.80	-337,583.59	209,703.00	739,409.01	199,580.00	143,569.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	29,746.93	35,027.81	20,000.00	12,306.92	28,000.00	28,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	29,746.93	35,027.81	20,000.00	12,306.92	28,000.00	28,000.00
Revenue Total:	29,746.93	35,027.81	20,000.00	12,306.92	28,000.00	28,000.00
Department: 8510 - SEWER ADMIN Total:	29,746.93	35,027.81	20,000.00	12,306.92	28,000.00	28,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	50,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	50,000.00
Revenue Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	50,000.00
Department: 9185 - SEWER FUND TRANSFERS Total:	35,000.00	35,000.00	35,000.00	0.00	35,000.00	50,000.00
Fund: 611 - SEWER UTILITY DEPR. Total:	64,746.93	70,027.81	55,000.00	12,306.92	63,000.00	78,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	47,485.70	69,921.07	25,000.00	36,077.93	40,000.00	40,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	47,485.70	69,921.07	25,000.00	36,077.93	40,000.00	40,000.00
Revenue Total:	47,485.70	69,921.07	25,000.00	36,077.93	40,000.00	40,000.00
Department: 8510 - SEWER ADMIN Total:	47,485.70	69,921.07	25,000.00	36,077.93	40,000.00	40,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 8525 - CAPITAL IMPROVEMENTS							
Revenue							
RevCategory: 8 - OTHER FINANCING SOURCES							
612-4-8525-4-8215	G.O. BONDS	0.00	0.00	1,675,000.00	0.00	0.00	1,675,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:		0.00	0.00	1,675,000.00	0.00	0.00	1,675,000.00
Revenue Total:		0.00	0.00	1,675,000.00	0.00	0.00	1,675,000.00
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
612-6-8525-37856	WWTP COPPER COMPLIANCE	4,978.00	0.00	100,000.00	0.00	0.00	100,000.00
612-6-8525-37857	WWTP NUTRIENT REDUCTION	0.00	0.00	100,000.00	0.00	0.00	100,000.00
612-6-8525-37858	US 30 EAST SANITARY SWR EXT...	42,267.83	0.00	0.00	0.00	0.00	0.00
612-6-8525-37859	VLR AERATION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
612-6-8525-37860	WWTP DIGESTER & VLR	90,729.71	290,445.57	2,079,000.00	1,993,484.50	2,926,000.00	150,000.00
612-6-8525-37861	SAN SEWER REHABILITATION	0.00	0.00	50,000.00	0.00	50,000.00	500,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		137,975.54	290,445.57	2,329,000.00	1,993,484.50	2,976,000.00	850,000.00
Expense Total:		137,975.54	290,445.57	2,329,000.00	1,993,484.50	2,976,000.00	850,000.00
Department: 8525 - CAPITAL IMPROVEMENTS Surplus (Deficit):		-137,975.54	-290,445.57	-654,000.00	-1,993,484.50	-2,976,000.00	825,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9185 - SEWER FUND TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
612-4-9185-4-8309 TRNSFR FROM SUF	701,000.00	860,000.00	250,000.00	0.00	250,000.00	700,000.00
612-4-9185-4-8338 TRNSFR FROM FEDERAL SR FU...	0.00	977,351.78	0.00	0.00	0.00	0.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	701,000.00	1,837,351.78	250,000.00	0.00	250,000.00	700,000.00
Revenue Total:	701,000.00	1,837,351.78	250,000.00	0.00	250,000.00	700,000.00
Department: 9185 - SEWER FUND TRANSFERS Total:	701,000.00	1,837,351.78	250,000.00	0.00	250,000.00	700,000.00
Fund: 612 - SEWER UTILITY CAP. IMP. Surplus (Deficit):	610,510.16	1,616,827.28	-379,000.00	-1,957,406.57	-2,686,000.00	1,565,000.00

**STORM WATER UTILITY FUND
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	55,318.56	71,509.38	40,000.00	26,517.42	40,000.00	40,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	55,318.56	71,509.38	40,000.00	26,517.42	40,000.00	40,000.00
RevCategory: 5 - CHARGES FOR SERVICE						
620-4-8710-1-5070 STORM WATER FEES	260,579.86	263,676.89	260,000.00	157,952.42	268,500.00	268,500.00
620-4-8710-1-5600 STORM WTR TAX	7,023.22	7,072.92	6,890.00	4,255.00	7,115.00	7,115.00
RevCategory: 5 - CHARGES FOR SERVICE Total:	267,603.08	270,749.81	266,890.00	162,207.42	275,615.00	275,615.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
620-4-8710-1-7800 INSUF. FUND/LATE FEE	1,445.65	1,876.23	1,400.00	1,011.94	1,400.00	1,400.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:	1,445.65	1,876.23	1,400.00	1,011.94	1,400.00	1,400.00
Revenue Total:	324,367.29	344,135.42	308,290.00	189,736.78	317,015.00	317,015.00
Department: 8710 - STORM WATER ADMIN Total:	324,367.29	344,135.42	308,290.00	189,736.78	317,015.00	317,015.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8715 - ACCOUNTS & COLLECTIONS							
Expense							
ExpCategory: 2 - SERVICES & COMMODITIES							
620-6-8715-24181	SALES TAX	6,753.98	7,134.88	6,890.00	3,668.04	7,115.00	7,115.00
620-6-8715-25067	OPER. & MAINT. SUPPLIES	3,520.20	0.00	0.00	0.00	0.00	0.00
ExpCategory: 2 - SERVICES & COMMODITIES Total:		10,274.18	7,134.88	6,890.00	3,668.04	7,115.00	7,115.00
Expense Total:		10,274.18	7,134.88	6,890.00	3,668.04	7,115.00	7,115.00
Department: 8715 - ACCOUNTS & COLLECTIONS Total:		10,274.18	7,134.88	6,890.00	3,668.04	7,115.00	7,115.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9189 - STORM WATER TRANSFERS						
Expense						
ExpCategory: 5 - TRANSFERS						
620-6-9189-59122 TRNSFR TO SWU CAP IMP	55,000.00	0.00	0.00	0.00	0.00	100,000.00
ExpCategory: 5 - TRANSFERS Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Expense Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Department: 9189 - STORM WATER TRANSFERS Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Fund: 620 - STORM WATER UTILITY Surplus (Deficit):	259,093.11	337,000.54	301,400.00	186,068.74	309,900.00	209,900.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 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	5,848.49	1,808.38	2,500.00	410.02	1,000.00	1,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:	5,848.49	1,808.38	2,500.00	410.02	1,000.00	1,000.00
Revenue Total:	5,848.49	1,808.38	2,500.00	410.02	1,000.00	1,000.00
Department: 8710 - STORM WATER ADMIN Total:	5,848.49	1,808.38	2,500.00	410.02	1,000.00	1,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027
		Total Activity	Total Activity	Total Budget	YTD Activity	Re-Estimate	Recommended
Department: 8725 - CAPITAL IMPROVEMENTS							
Expense							
ExpCategory: 3 - CAPITAL OUTLAY							
621-6-8725-37966	SOUTHGATE RD RECONSTRUCT...	225,880.68	72,288.68	0.00	0.00	0.00	0.00
621-6-8725-37969	TENTH STREET STORM SEWER	0.00	0.00	0.00	0.00	0.00	100,000.00
ExpCategory: 3 - CAPITAL OUTLAY Total:		225,880.68	72,288.68	0.00	0.00	0.00	100,000.00
Expense Total:		225,880.68	72,288.68	0.00	0.00	0.00	100,000.00
Department: 8725 - CAPITAL IMPROVEMENTS Total:		225,880.68	72,288.68	0.00	0.00	0.00	100,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
AS OF JANUARY 26, 2026**

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Department: 9189 - STORM WATER TRANSFERS						
Revenue						
RevCategory: 8 - OTHER FINANCING SOURCES						
621-4-9189-4-8317 TRNSFR FROM SWU	55,000.00	0.00	0.00	0.00	0.00	100,000.00
RevCategory: 8 - OTHER FINANCING SOURCES Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Revenue Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Department: 9189 - STORM WATER TRANSFERS Total:	55,000.00	0.00	0.00	0.00	0.00	100,000.00
Fund: 621 - STORM WATER CAP. IMP. Surplus (Deficit):	-165,032.19	-70,480.30	2,500.00	410.02	1,000.00	1,000.00

**CITY OF CARROLL FY 2027 RECOMMENDED BUDGET
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	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2025-2026 Re-Estimate	2026-2027 Recommended
Fund: 850 - MEDICAL INSURANCE FUND						
Department: 9300 - MEDICAL INSURANCE						
Revenue						
RevCategory: 3 - USE OF MONEY & PROPERTY						
850-4-9300-4-3000	INTEREST ON DEPOSITS	37,257.34	44,004.37	35,000.00	14,745.43	35,000.00
RevCategory: 3 - USE OF MONEY & PROPERTY Total:		37,257.34	44,004.37	35,000.00	14,745.43	35,000.00
RevCategory: 7 - MISCELLANEOUS REVENUES						
850-4-9300-4-7900	INSURANCE ALLOCATIONS	528,405.80	531,117.17	574,863.00	268,634.70	583,700.00
850-4-9300-4-7910	PREMIUM RECEIPTS	151,779.54	162,319.84	170,067.00	95,066.04	184,100.00
RevCategory: 7 - MISCELLANEOUS REVENUES Total:		680,185.34	693,437.01	744,930.00	363,700.74	731,655.00
Revenue Total:		717,442.68	737,441.38	779,930.00	378,446.17	802,800.00
Expense						
ExpCategory: 1 - PERSONNEL SERVICES						
850-6-9300-11501	MED INS PREMIUMS	518,094.89	602,724.72	662,610.00	364,901.05	640,470.00
850-6-9300-11505	INS - HRA PD BY CITY	108,620.68	100,422.42	125,000.00	85,088.85	125,000.00
ExpCategory: 1 - PERSONNEL SERVICES Total:		626,715.57	703,147.14	787,610.00	449,989.90	835,100.00
ExpCategory: 5 - TRANSFERS						
850-6-9300-59000	TRANSFR TO MED INS-IGHCP	0.00	4,500.00	0.00	0.00	0.00
ExpCategory: 5 - TRANSFERS Total:		0.00	4,500.00	0.00	0.00	0.00
Expense Total:		626,715.57	707,647.14	787,610.00	449,989.90	835,100.00
Department: 9300 - MEDICAL INSURANCE Surplus (Deficit):		90,727.11	29,794.24	-7,680.00	-71,543.73	1,185.00
Fund: 850 - MEDICAL INSURANCE FUND Surplus (Deficit):		90,727.11	29,794.24	-7,680.00	-71,543.73	1,185.00