CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Agenda Item: City Treasurer's Report

Committee Review: N/A

Meeting Date: Budget Committee & Common Council – July 7, 2026

Presented by: Misty Molzof, Treasurer
Recommended Action Items:

1. ***Budget Committee Action:*** Approve Treasurer's Report
2. ***Common Council Action:*** Approve Payment of Bills in the amount of $920,031.69.

Items included:

1. Treasurer's Report for period ending May 31, 2026 – "Cash Balances"
    a. Beginning Balance - $11,338,080.04
    b. Total monthly receipts - $372,656.05: includes **total interest earned of $32,125.56**
    c. Total monthly Disbursements - $571,314.73
    d. Ending Balance - $11,139,421.36
2. May 31, 2026 balance sheets for three funds: City General, Greater Richland Tourism, and the Library are included in the materials with nothing to note that is out of the ordinary.
    a. Delinquent Personal Property Tax – this is no longer an allowable tax in the State of WI and our auditors recommend writing off delinquent accounts. Will bring forth at the August Meeting for write-off total amount of $45,300.26 (See List on last pages of this report)
        i. Gordy's Richland Center from 2017 - $39,284.96
        ii. Dairy Queen - $4,204.70 (2018 & 2019)
        iii. Misc. Businesses from 2020 & 2021 - $1,809.67
        iv. Variance - $0.93
    b. Accounts Receivable
        i. 10-14100-000 – Accounts that make up the balance of $118,327.78 can be found at the end of this document. Collection options are listed below. I will be looking into these hopefully later this month or in October and pursuing collections.
            1. TRIP – Tax Refund Intercept Program
            2. SDC – State Debt Collection
            3. Special Assessment – Against Property Taxes
        ii. 10-14500-000 – A/R General Receipts – this is primarily the balance of what the utilities owes us for employee benefit programs paid by the city and later reimbursed by the utilities.
    c. **Greater Richland Tourism –** this will be zeroing out in the next month or so as I make sure everything is paid and I can close the bank account transferring the funds to the organization.
    d. **Library –** Their cash / income will increase significantly when the city makes their annual contribution after July taxes are paid and settled in August.
3. Expenditure summary by department is provided which shows 2025 pre-audit figures and 2026 through May. At five (5) months, you would expect to see most areas around 40-45%; however, some differences include:
    a. Administration Office:
        i. Licenses and permits those revenues are in, therefore, the % of collections is more than the 40-45%
        ii. Interest, Dividends, and Miscellaneous revenues are higher than 25% due to interest rates and us collecting taxes in January and February earning interest on those monies.
        iii. Wages and Benefits are down to due Quarter 1 & Quarter 2 without a Clerk.
    b. Public Works
        i. Buildings and Grounds expenses are up due to wages and benefits and the way that we are splitting them now to more accurately reflect where crews are working. There haven't been many hours allocated to the Cemetery, Parks, and Airport until around this

time of year, so most of the work is going into Various buildings in the winter / early spring months.

c. Building and Zoning – Expenses are Less than 25% due to no zoning administrator currently hired.
d. Cemetery – Less than 25% due to the time of the year. You will see this start gaining some expenses now that Spring is here.
e. Economic Development – nothing out of the ordinary. You will see that there are grant revenues in the same amount of expenditures. This is for a couple of pass-through grants that we received and had to pay them out.
f. Public Safety – Right where it should be- around the 40% range
g. Culture – most of the revenues and expenses will be coming in now through the summer, so you will see this increase drastically over the next couple of months.
h. Refuse – Right where it should be and the landfill closure has impact on this section of the budget
i. Taxi – There has been quite a bit more revenues coming in with fares; therefore, the cost that the City has been subsidizing has been going down drastically the last couple of months.
j. Room Tax / Tourism – nothing out of the ordinary.
k. All Other
    i. Revenues – Right were we should be in May – around the 40-45% range
    ii. Expenditures – Right where they should be. We added quite a bit of allowance to unallocated contingency in case we received some grant revenue we thought we would apply for. Therefore, in total, this section looks lower, but that is how it should be right now.
l. In Summary – we have collected about $472,480 more in revenues that we have spent so far, which is good since the remaining balance of our taxes doesn't come until August, and most of our state aids do not come until October.

As Always, I would like to remind everyone if you have any questions, concerns, or would just like to go over this in more detail, please reach out to me so that we can set up a time to go over it together.

Delinquent Personal Property Tax Listing (Item #2a)

Anderson Realty, LLC	**167.82**
2020	77.97
2021	89.85
Center massage	**11.59**
2021	11.59
Cinco de Mayo	**448.14**
2020	210.51
2021	237.63
Computer & Recycling Store	**5.20**
2020	5.20
Dairy Queen	**4,204.70**
2017	2,137.89
2018	2,066.81
DS Services of America	**82.97**
2021	82.97
Frame Corner & Gallery	**5.37**
2021	5.37
Fun In the Sun Tanning	**185.47**
2021	185.47
Gordy's Richland Center Foods	**39,284.96**

2017	39,284.96
Hicks Woodworking	**18.19**
2020	18.19
Iverson Designs	**68.57**
2020	33.79
2021	34.78
K & K Furniture	**43.47**
2021	43.47
Lady Fit	**72.45**
2021	72.45
Northern Leasing Systems	**19.11**
2021	19.11
Northern Leasing Systems, Inc	**21.29**
2020	21.29
Oasis	**211.54**
2021	211.54
Pinnacle Propane Express	**13.85**
2020	13.85
Pinnacle Proper Express	**12.72**
2021	12.72
Pitney Bows, Inc	**23.44**
2021	23.44
Red Dragon Martial Arts	**6.76**
2021	6.76
Rock Star Nails	**17.39**
2021	17.39
Smucker Foodservice, Inc	**113.52**
2021	113.52
Studio Graphics	**40.57**
2021	40.57
The Hunter Shack	**17.39**
2021	17.39
Wertz Floor & Home LLC	**202.85**
2021	202.85
Grand Total	**45,299.33**

General Fund Misc Accounts Receivable (10-14100-000) May 31, 2026 Balance

	5/31/2026
Name	Balance
PERKINS, BRIAN (4001)	$ 375.00
WERTZ, TRAVIS (4003)	$ 156.25
WILSON, ZACH (4004)	$ 156.25
SHERWOOD, ALAN (4005)	$ (93.75)
BUENA VISTA FLYING CLUB-AV FUEL (4100)	$ 931.71
CENTER COURT MOBILE HOME PARK (5000)	$ 1,663.50
JAE MOBILE HOME PARKS (5001)	$ (475.22)
EDGEWATER MOBILE HOME PARK (5002)	$ (32.30)

CLARY, TROY (5500)	$	6,585.00
JOHNSON, CHAD (5501)	$	65,795.00
RICHLAND SCHOOL DISTRICT (5503)	$	23,067.56
MENGEL, JACOB (7002)	$	(20.00)
BABINO, COURTNEY (7003)	$	485.00
RICHLAND COUNTY CORONER (7005)	$	600.00
CALEY, CASEY (7010)	$	1,625.00
VONBEHREN, CODY (7011)	$	608.00
NIMOCKS, RAVYN (7012)	$	600.00
ROWIN, EDWARD A (7014)	$	600.00
DWYER, RONALD (7017)	$	616.00
PEPE, JOANN (7018)	$	440.00
BRIGGS, MATTHEW (7019)	$	600.00
WEMMER, DAWN (7021)	$	385.00
Jax Reverse Holdings (7030)	$	800.00
SORDAHL, JINITTA (7031)	$	800.00
ROSSING, ERIC (7032)	$	40.00
BRITTANY MUNSON (7034)	$	600.00
Walmer, Monique (7035)	$	600.00
ADVANCED PUMP AND WELL SOLUTIONS, INC. (7039)	$	1,500.00
Smalley, Ralph (7049)	$	611.00
Sidie, Jennifer (7055)	$	400.00
Rosenberry, Tavarn (7056)	$	800.00
Cesar Diaz, Julio	$	600.00
Brandon Adams	$	600.00
Tom Woodman Villa	$	-
Freel, Eric	$	612.00
Harris, Joanne	$	600.00
Nicks, Tony & Tegan (7077) - Fire Calls	$	2,200.00
Lisa Ermilio (7081) - Fire Calls	$	600.00
Xavior Aiden Lee Lemmons (7082)	$	612.00
Isaah Foges (7083) - Fire Calls	$	612.00
Tara Hooks (7086) - Fire Calls	$	600.00
Unreconciled Beginning Balance	$	472.78
Grand Total	**$**	**118,327.78**