

# CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

**Agenda Item:** City Treasurer's Report

**Committee Review:** N/A

**Meeting Date:** Finance & Council – March 3, 2026

**Presented by:** Misty Molzof, Treasurer

**Recommended Action Items:**

1. Approve Payment of Bills in the amount of \$2,927,118.25, of which \$3,217.22 are Greater Richland Tourism Bills.

Items included:

1. Treasurer's Report for period ending January 31, 2026 – "Cash Balances" Report
  - a. Beginning Balance - \$13,106,117.47
  - b. Total receipts in October - \$3,699,128.56: includes **total interest earned of \$39,117.45**
  - c. Total Disbursements in October - \$2,474,508.00
  - d. Ending Balance - \$14,330,738.03
2. Treasurer's Report for period ending February 28, 2026 – "Cash Balances" Report – PRELIMINARY – before all statements are in
  - a. Beginning Balance - \$14,330,738.03
  - b. Total receipts in October - \$909977.62: includes **total interest earned of \$9,540.02**
  - c. Total Disbursements in October - \$702,741.72
  - d. Ending Balance - \$14,537,973.93
3. Balance Sheet for period ending December 31, 2025 (4 pages)
  - a. City Funds
  - b. Greater Richland Tourism Fund
  - c. Library Fund
4. Balance Sheet for period ending January 31, 2026 (4 pages)
  - a. City Funds
  - b. Greater Richland Tourism Fund
  - c. Library Fund
5. Revenue and Expenditures, Actual Versus Budget by Department for period ending December 31, 2025 & January 31, 2026 (5 pages).
  - a. 2025 is still subject to change with Accounts Payable entries, and Audit entries.
  - b. Admin / City Office
    - i. Licenses & Permit Revenues were down in 2025 compared to Budget Amount
    - ii. Interest & Dividend Income was up quite a bit in 2025, ending out the year with approximately \$4,400 in dividends and \$437,000 in interest
    - iii. Expenses came in under budget by a little over \$4,000
  - c. Elected Officials - Under Budget a little over \$14,000 is primarily made up of discretionary funds that were not spent.
  - d. Assessor- Expenses were under budget due to Gretchen only providing assessor services the 1<sup>st</sup> couple of months in 2025, and Accurate Assessor was budgeted for and booked to Outlay for the 1<sup>st</sup> year which was 2025.
  - e. Airport
    - i. Revenues are up due to crop land lease with Chad Johnson
    - ii. Expenses are down due to fuel purchases. Attempting to use up old inventory, we did not purchase any fuel in 2025.
  - f. Public Works – Buildings & Grounds & Streets
    - i. State Aid Revenues increased a little in 2025
    - ii. Buildings & Grounds Expenses under budget due to staffing shortages and structural reorganization.

- iii. Streets Expenses under budget primarily due to fuel prices, equipment rentals, and employee benefits.
    - g. Building & Zoning – Increase of fees due to zoning administrator. Expenses are under budget due to Zoning Administrator changing positions, and vacancy for Q4 2025.
    - h. Cemetery
      - i. Revenues increased primarily due to City Administrator realizing that the Veterans graves had been underreported to the County for years, and with the new mapping software, we were able to update this and receive additional funds. Received about \$3,700 more than previous years.
      - ii. Expenses decreased due to less building repairs being done, and less flags being purchased.
    - i. Economic Development
      - i. Net overage due to survey work and adding an additional office/supplies/etc. for Darcy.
      - ii. Large increase in revenue and expense is for the Grants that we were a pass-through. We sent out the same amount as we received in Grant Monies.
    - j. Emergency Services -Police & Fire
      - i. Police Revenues increased primarily due to CRO wages and benefit reimbursement from School and donations (Canine).
      - ii. Police Expenses over budget primarily due to overtime
      - iii. Fire & EMS – over budget due to 2% Fire dues – offset in the revenues.
      - iv. Health & Human Services Underbudget – offset by revenue in donations (Canine)
    - k. Culture – Aquatic, CC/SC / Parks, Recreation
      - i. Revenue increase by about \$91,000 – brought in more revenues than anticipated
      - ii. Expenses under budget by about \$52,000 – due to staffing and wages of part-time staff.
    - l. Refuse – We charge a little more for garbage and refuse than what we collect, so you see a net of \$54,000 under budget in this category.
    - m. All Other Revenue & Expenses
      - i. Unallocated Contingency – this is where unbudgeted, approved items go
        - 1. Loader Repair – Brooks Tractor
        - 2. EDA Grant Admin – SWWRPC
        - 3. Rec Center Study – Innovative Public Advisors
        - 4. Generator additional expense – Wallace Electric
    - n. Net End of Year at this point is approximately \$411,000 in revenues over expenses. In essence, this adds to our fund balance and can be designated or undesignated funds by resolution at a later date.
6. Tax Collections
  - a. Dec 2024 – Feb 2025 for the 2024 Tax Bills, the City collected about \$5.3 million in 1<sup>st</sup> half settlement payments. This is of the \$8.5 million in total tax payments over all taxing jurisdictions.
  - b. Dec 2025 – Feb 2026 for the 2025 Tax Bills, the City collected about \$5.7 million in 1<sup>st</sup> half settlement payments. This is of the \$8.98 million in total tax payments over all taxing jurisdictions.
7. What else have we been doing:
  - i. Getting ready for the upcoming election on April 7, 2026. We are in need of poll workers, so if you are available, or know anyone that would be interested, please have them contact the city office.
    - 1. March 17, 2026 – 1<sup>st</sup> Set of Absentee Ballots will be mailed out, and any new requests are mailed out the next day until the time of the election.
    - 2. March 18, 2026 – I am planning on a poll worker training.
    - 3. March 24, 2026 – 1<sup>st</sup> Day for absentee voters to vote in person at the clerks office. This is not early voting, we do not have that. This is absentee voting.
  - ii. Cleaning, organizing, and filing. Getting old files scanned and saved.

iii. Server Upgrade occurred in last couple of weeks, so we are working through the bugs of that.

**b. Accounting**

i. Reconcile End of Year Accounts Payable

ii. Reconcile End of Year Accounts Receivable

iii. Reconciling Year-To-Date Budget Numbers

iv. Working on 2026 through February and keeping up with day-to-day accounting work.

CITY OF RICHLAND CENTER - TREASURER'S REPORT						
1/31/2026						
FUNDS	Int Rate	BEG/MO BAL	RECEIPTS	Transfers In/(Out) Between Accounts	DISBURSEMENTS	END/MO BAL
City General Unassigned:	3.05%	\$ 280,106.96	\$ 427,179.35	\$ 2,033,756.60	\$ 2,417,439.29	\$ 323,603.62
State Investments #1 Unassigned	3.70%	\$ 4,387,300.42	\$ 152,105.89			\$ 4,539,406.31
Property Tax Account (partial unassigned)	3.05%	\$ 2,023,283.09	\$ 3,080,600.02	\$ (2,033,756.60)	\$ 3,372.21	\$ 3,066,754.30
#2 Landfill long term care (for landfill issues)	3.70%	\$ 670,952.94	\$ 2,109.52			\$ 673,062.46
#3 TIF-Panorama Estates (TIF 6)	3.70%	\$ 284,513.08	\$ 894.53			\$ 285,407.61
#6 TIF 2-5 (only #4)	3.70%	\$ 154,859.12	\$ 486.89			\$ 155,346.01
RLF Business Savings	0.50%	\$ 177,187.08	\$ 77.67			\$ 177,264.75
RLF Business Checking	0%	\$ 1,669.45				\$ 1,669.45
<b>RESTRICTED FUNDS: (by outside entity)</b>		\$ -				
CDBG Housing RLF	3.05%	\$ 178,409.02	\$ 473.11			\$ 178,882.13
Landfill Long Term Care CD to 2045	2.48%	\$ 320,243.09				\$ 320,243.09
Landfill Long Term Care CD to 2045	2.48%	\$ 308,732.96				\$ 308,732.96
Library Checking	3.05%	\$ 269,124.48	\$ 672.21		\$ 46,687.36	\$ 223,109.33
Room Tax	3.05%	\$ 7,518.59	\$ 19,807.76			\$ 27,326.35
Greater Richland Tourism	3.05%	\$ 38,538.13	\$ 102.72		\$ 6,855.00	\$ 31,785.85
Redevelopment Authority	3.05%	\$ 75,303.92	\$ 199.69			\$ 75,503.61
#5 Renew RC Loan Program-Affordable Housing	4.39%	\$ 873,341.55	\$ 2,745.84			\$ 876,087.39
Renew RC Loan Program-Checking	3.05%	\$ 80,540.71	\$ 213.58			\$ 80,754.29
<b>COMMITTED: (by resolution of the Council)</b>		\$ -				
#4 Projects committed	3.70%	\$ 2,663,907.68	\$ 8,375.49			\$ 2,672,283.17
<b>ASSIGNED: (for specific use, not assigned)</b>		\$ -				
Cemetery CDs	2.34% & 3.21%	\$ 5,042.62	\$ 2.28			\$ 5,044.90
Centennial Committee	3.05%	\$ 2,963.37	\$ 7.86			\$ 2,971.23
Canine Fund	0%	\$ 48,062.07	\$ 2,280.00		\$ 154.14	\$ 50,187.93
Park/Rec/Comm Center	3.05%	\$ 12,330.16	\$ 32.70			\$ 12,362.86
Aquatic Center	3.70%	\$ 242,186.98	\$ 761.45			\$ 242,948.43
<b>Total Interest Earned in Current Month</b>			\$ 39,117.45	\$ -		
<b>LOANS</b>						<b>1/31/2026</b>
Loans:		Total Debt	2025 Principle	Loan Term End		Balance
Richland County Bank (2%)		4/30/2025				
		\$ -	\$ -	Paid off 2024	\$ -	
WPPI (no interest)		\$ (3,794.58)	\$ 5,059.44	10/28/2027	\$ (4,216.20)	
State Trust Fund Loan - Panorama Est TIF 6 (3.5%)		\$ -	\$ -	Paid off 2021	\$ -	
Bonding - Panorama Estates TIF 6 (1.8%)		\$ 600,000.00	\$ 52,075.00	4/1/2037	\$ 600,000.00	As of 10/1/2025
CFB Haseltine 389,390/Westside Dr 362,610 (2.73%)		\$ 352,000.00	\$ 67,117.10	4/1/2028	\$ 352,000.00	As of 10/1/2025
Aquatic Center Bonding (20 Years)		\$ 3,145,000.00	\$ 301,600.00	8/1/2038	\$ 3,145,000.00	As of 8/1/2025
		\$ 4,093,205.42	\$ 425,851.54		\$ 4,092,783.80	
Debt Capacity - WI Department of Revenue - 2024					\$ 20,792,625.00	
			<b>% of Total Debt Capacity used</b>			<b>20%</b>
			<b>65% Recommended Maximum</b>		\$ 13,515,206.25	
			<b>Amt Avail to Reach 65%</b>		\$ 9,422,422.45	
		\$ 13,106,117.47	\$ 3,699,128.56	\$ -	\$ 2,474,508.00	\$ 14,330,738.03
		<b>Beg Bal</b>	<b>Receipts</b>	<b>Transfer</b>	<b>Expenditures</b>	<b>End Bal</b>
						Net Increase / (Decrease) in Funds Available \$ 1,224,620.56

CITY OF RICHLAND CENTER - TREASURER'S REPORT						
2/28/2026						
FUNDS	Int Rate	BEG/MO BAL	RECEIPTS	Transfers In/(Out) Between Accounts	DISBURSEMENTS	END/MO BAL
City General Unassigned:	2.96%	\$ 323,603.62	\$ 444,251.42	\$ 2,738,712.52	\$ 619,507.60	\$ 2,887,059.96
State Investments #1 Unassigned	3.70%	\$ 4,539,406.31				\$ 4,539,406.31
Property Tax Account (partial unassigned)	2.96%	\$ 3,066,754.30	\$ 294,635.26	\$ (2,738,712.52)		\$ 622,677.04
#2 Landfill long term care (for landfill issues)	3.70%	\$ 673,062.46				\$ 673,062.46
#3 TIF-Panorama Estates (TIF 6)	3.70%	\$ 285,407.61				\$ 285,407.61
#6 TIF 2-5 (only #4)	3.70%	\$ 155,346.01				\$ 155,346.01
RLF Business Savings	0.50%	\$ 177,264.75	\$ 36.42	\$ (177,264.75)	\$ 10.00	\$ 26.42
RLF Business Checking	0%	\$ 1,669.45		\$ 177,264.75		\$ 178,934.20
<b>RESTRICTED FUNDS: (by outside entity)</b>		\$ -				
CDBG Housing RLF	2.96%	\$ 178,882.13	\$ 412.36			\$ 179,294.49
Landfill Long Term Care CD to 2045	2.48%	\$ 320,243.09				\$ 320,243.09
Landfill Long Term Care CD to 2045	2.48%	\$ 308,732.96				\$ 308,732.96
Library Checking	2.96%	\$ 223,109.33	\$ 143,362.74		\$ 41,169.48	\$ 325,302.59
Room Tax	2.96%	\$ 27,326.35	\$ 818.87		\$ 23,451.98	\$ 4,693.24
Greater Richland Tourism	2.96%	\$ 31,785.85	\$ 24,563.01		\$ 18,351.66	\$ 37,997.20
Redevelopment Authority	2.96%	\$ 75,503.61	\$ 174.06			\$ 75,677.67
#5 Renew RC Loan Program-Affordable Housing	4.39%	\$ 876,087.39				\$ 876,087.39
Renew RC Loan Program-Checking	2.96%	\$ 80,754.29	\$ 186.15			\$ 80,940.44
<b>COMMITTED: (by resolution of the Council)</b>		\$ -				
#4 Projects committed	3.70%	\$ 2,672,283.17				\$ 2,672,283.17
<b>ASSIGNED: (for specific use, not assigned)</b>		\$ -				
Cemetery CDs	2.34% & 3.21%	\$ 5,044.90	\$ 1.98			\$ 5,046.88
Centennial Committee	2.96%	\$ 2,971.23	\$ 6.85			\$ 2,978.08
Canine Fund	0%	\$ 50,187.93	\$ 1,500.00		\$ 251.00	\$ 51,436.93
Park/Rec/Comm Center	2.96%	\$ 12,362.86	\$ 28.50			\$ 12,391.36
Aquatic Center	3.70%	\$ 242,948.43				\$ 242,948.43
<b>Total Interest Earned in Current Month</b>			\$ 9,540.02	\$ -		
<b>LOANS</b>						<b>2/28/2026</b>
Loans:		Total Debt	2025 Principle	Loan Term End		Balance
Richland County Bank (2%)		\$ -	\$ -	Paid off 2024		\$ -
WPPI (no interest)		\$ (3,794.58)	\$ 5,059.44	10/28/2027		\$ (4,216.20)
State Trust Fund Loan - Panorama Est TIF 6 (3.5%)		\$ -	\$ -	Paid off 2021		\$ -
Bonding - Panorama Estates TIF 6 (1.8%)		\$ 600,000.00	\$ 52,075.00	4/1/2037		\$ 600,000.00
CFB Haseltine 389,390/Westside Dr 362,610 (2.73%)		\$ 352,000.00	\$ 67,117.10	4/1/2028		\$ 352,000.00
Aquatic Center Bonding (20 Years)		\$ 3,145,000.00	\$ 301,600.00	8/1/2038		\$ 3,145,000.00
		\$ 4,093,205.42	\$ 425,851.54			\$ 4,092,783.80
Debt Capacity - WI Department of Revenue - 2024						\$ 20,792,625.00
			<b>% of Total Debt Capacity used</b>			<b>20%</b>
			<b>65% Recommended Maximum</b>		\$ 13,515,206.25	
			<b>Amt Avail to Reach 65%</b>		\$ 9,422,422.45	
		\$ 14,330,738.03	\$ 909,977.62	\$ -	\$ 702,741.72	\$ 14,537,973.93
		<b>Beg Bal</b>	<b>Receipts</b>	<b>Transfer</b>	<b>Expenditures</b>	<b>End Bal</b>
						Net Increase / (Decrease) in Funds Available \$ 207,235.90

CITY OF RICHLAND CENTER  
BALANCE SHEET  
DECEMBER 31, 2025

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	300.00
10-11002-000	FUND CASH - CITY GENERAL CHECK	239,045.44
10-11010-000	STATE POOL #1 - GENERAL	4,387,300.42
10-11030-000	STATE POOL #3 - PANORAMA EST	284,513.08
10-11040-000	STATE POOL #4 - PROJECTS	2,663,907.68
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	873,341.55
10-11060-000	STATE POOL #6 - TID 2-5	154,859.12
10-11100-000	TAX COLLECTION	2,023,283.09
10-11110-000	CDBG ACCOUNT	178,409.02
10-11200-000	RLF SAVINGS	177,187.08
10-11300-000	RLF CHECKING	1,669.45
10-11400-000	RENEW RC ACCOUNT	80,540.71
10-11900-000	CASH ON HAND - AQUATIC CENTER	37.89
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26
10-14100-000	A/R - OTHER A/R	147,860.65
10-14300-000	A/R - ROOM TAX	29,616.49
10-14500-000	A/R - GENERAL RECEIPTS	45,136.85
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	308,203.00
10-14950-000	EST UNCOLLECTIBLE RECEIVABLES	( 67,069.90)
10-15000-000	CDBG FUND - ECON DEVELOPMENT	143,308.62
10-15200-000	LOAN RECEIVABLE - RERP	2,386.44
10-15325-000	RLF RECEIVABLE - KIDS STUFF #1	67,069.90
10-15370-000	RLF RECEIVABLE - BRICKHOUSE	6.10
10-15999-000	EST UNCOLLECTIBLE-LOANS	( 12,895.00)
10-16100-000	ACCTS REC - ELECTRIC UTILITY	106,878.00
10-16110-000	ACCTS REC - WATER UTILITY	123,096.00
10-16120-000	ACCTS REC - SEWER UTILITY	256.00
10-16300-000	CDBG RECEIVABLE	317,155.55
10-16350-000	RENEW RC LOAN RECEIVABLE	75,138.25
10-18000-000	STATE POOL #2 - LANDFILL L/T	670,952.94
10-18100-000	PARKS/REC/CC ACCOUNT	12,330.16
10-18115-000	AQUATIC CENTER FUND	242,186.98
10-18130-000	RDA FUND	75,303.92
10-18140-000	ROOM TAX ACCOUNT	7,518.59
10-18150-000	CC/SC GRANT	4.00
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,963.37
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35
10-18750-000	POLICE CANINE FUND	48,062.07
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58
10-18850-000	BOWEN CEMETERY	857.04
10-18900-000	LANDFILL ESCROW	628,976.05
		14,089,319.79
	TOTAL ASSETS	14,089,319.79

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER  
BALANCE SHEET  
DECEMBER 31, 2025

CITY GENERAL FUND

LIABILITIES

10-21000-000	VOUCHERS PAYABLE-CITY GENERAL	1,908,255.72	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R	( 31.00)	
10-22000-000	ACCRUED WAGES PAYABLE	102,971.31	
10-22110-000	W/H TAXES-FEDERAL	( 6,821.45)	
10-22120-000	W/H TAXES-STATE	( 3,214.04)	
10-22130-000	W/H TAXES-FICA/MSS	( 12,566.06)	
10-22200-000	EMPLOYEE SHARE-RETIREMENT	( 15,016.27)	
10-22210-000	EMPLOYEE SHARE-HEALTH INS	( 67,826.06)	
10-22230-000	EMPLOYEE SHARE-LIFE INS	( 817.93)	
10-22240-000	EMPLOYEE SHARE-AFLAC	131.31	
10-22250-000	EMPLOYEE SHARE-COMBINED INS	( 567.73)	
10-22260-000	EMPLOYEE SHARE-DENTAL INS	( 436.98)	
10-22310-000	PYRL DED-WI DEF COMP	( 705.37)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP	7,806.48	
10-22410-000	POLICE DEPT UNION DUES	( 250.00)	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP	750.00	
10-26000-000	DUE TO OTHER GOVERNMENT	15,866.60	
10-25100-000	SALES TAX	21.13	
10-26000-000	DEFERRED REVENUE (PANORAMA)	320,940.50	
10-26006-000	UNAPPLIED AR	12,499.40	
10-26140-000	POSTPONED ARPA AID	287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS	625,922.55	

TOTAL LIABILITIES

3,174,141.54

FUND EQUITY

10-31100-000	RESERVED FB-ADVANCE TIF DIST	1,381,265.72	
10-31110-000	RESERVED FB-SPECIAL PURPOSE	624,662.23	
10-32100-000	RESERVED SPECIAL FB-CDBG	602,432.42	
10-32110-000	RESERVED SPECIAL FB-RERP	2,386.44	
10-32120-000	RESERVED SPECIAL FB-RLF	608,090.70	
10-33100-000	DESIGNATED FB - CEMETERY	3,855.80	
10-33105-000	DESIGNATED FB - RECYCLING	29,257.04	
10-33110-000	DESIGNATED FB - COMM CENTER	24,701.68	
10-33120-000	DESIGNATED FB - POOL	5,000.00	
10-33125-000	DESIGNATED FB - DATA PROC	24,139.73	
10-33130-000	DESIGNATED FB - HISTORIC PRES	10,647.50	
10-33200-000	DESIGNATED FB - BLDGS/PROP	38,421.00	
10-33300-000	DESIGNATED FB - FUTURE PROJECT	410,922.00	
10-34100-000	DESIGNATED SPECIAL FB - CDBG	62,041.04	
10-34110-000	DESIGNATED SPECIAL FB - RLF	195,631.56	
10-35100-000	UNDESIGNATED SPECIAL FB - TIF	( 1,603,911.39)	
10-36000-000	GENERAL FUND BALANCE	8,058,869.92	

REVENUE OVER EXPENDITURES - YTD

436,764.86

BALANCE - CURRENT DATE

436,764.86

TOTAL FUND EQUITY

10,915,178.25

TOTAL LIABILITIES AND EQUITY

14,089,319.79

CITY OF RICHLAND CENTER  
BALANCE SHEET  
DECEMBER 31, 2025

GREATER RICHLAND TOURISM

ASSETS

15-11002-000	CASH ALLOCATED TO OTHER FUNDS	38,538.13	
15-16670-000	DUE TO / FROM CITY GENERAL FUN	14,383.87	
	TOTAL ASSETS		<u>52,922.00</u>

LIABILITIES AND EQUITY

LIABILITIES

15-21000-000	TOURISM VOUCHERS PAYABLE	6,395.65	
15-23900-000	TOURISM DUE TO CITY GENERAL	9,068.11	
	TOTAL LIABILITIES		15,463.76

FUND EQUITY

15-31000-000	TOURISM RETAINED EARNINGS	40,123.26	
15-36000-000	TOURISM FUND BALANCE	( 20,079.27)	
	REVENUE OVER EXPENDITURES - YTD	<u>17,414.25</u>	
	BALANCE - CURRENT DATE	<u>17,414.25</u>	
	TOTAL FUND EQUITY		<u>37,458.24</u>
	TOTAL LIABILITIES AND EQUITY		<u>52,922.00</u>

CITY OF RICHLAND CENTER  
BALANCE SHEET  
DECEMBER 31, 2025

LIBRARY FUND

ASSETS

20-11002-000	FUND CASH	274,167.02	
	TOTAL ASSETS		274,167.02

LIABILITIES AND EQUITY

LIABILITIES

20-21000-000	LIBRARY VOUCHERS PAYABLE	10,445.78	
20-21100-000	LIBRARY ACCOUNTS PAYABLE	3,232.20	
20-22000-000	LIBRARY ACCRUED WAGES PAYABLE	16,247.67	
20-22110-000	LIBRARY FEDERAL W/H TAXES	( 252.07)	
20-22120-000	LIBRARY STATE W/H TAXES	( 167.81)	
20-22130-000	LIBRARY FICA/MSS W/H TAXES	( 1,100.40)	
20-22200-000	LIB EMPLOYEE SHARE-RETIREMENT	( 797.62)	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS	( 4,839.76)	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS	( 63.17)	
20-22330-000	LIB PYRL DEDUCTION-125 PLAN/D	27.11	
	TOTAL LIABILITIES		22,731.93

FUND EQUITY

20-31000-000	LIBRARY RETAINED EARNINGS	210,655.92	
	REVENUE OVER EXPENDITURES - YTD	40,779.17	
	BALANCE - CURRENT DATE	40,779.17	
	TOTAL FUND EQUITY		251,435.09
	TOTAL LIABILITIES AND EQUITY		274,167.02

CITY OF RICHLAND CENTER  
BALANCE SHEET  
JANUARY 31, 2026

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	100.00
10-11002-000	FUND CASH - CITY GENERAL CHECK	279,182.79
10-11010-000	STATE POOL #1 - GENERAL	4,539,406.31
10-11030-000	STATE POOL #3 - PANORAMA EST	285,407.61
10-11040-000	STATE POOL #4 - PROJECTS	2,672,283.17
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	876,087.39
10-11060-000	STATE POOL #6 - TID 2-5	155,346.01
10-11100-000	TAX COLLECTION	3,066,754.30
10-11110-000	CDBG ACCOUNT	178,882.13
10-11200-000	RLF SAVINGS	177,264.75
10-11300-000	RLF CHECKING	1,669.45
10-11400-000	RENEW RC ACCOUNT	80,754.29
10-11900-000	CASH ON HAND - AQUATIC CENTER	37.89
10-12000-000	TAXES RECEIVABLE - CURRENT YEA	24,699.38
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26
10-14100-000	A/R - OTHER A/R	143,480.42
10-14300-000	A/R - ROOM TAX	9,837.36
10-14500-000	A/R - GENERAL RECEIPTS	40,216.59
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	308,203.00
10-14950-000	EST UNCOLLECTIBLE RECEIVABLES	( 67,069.90)
10-15000-000	CDBG FUND - ECON DEVELOPMENT	143,308.62
10-15200-000	LOAN RECEIVABLE - RERP	2,386.44
10-15325-000	RLF RECEIVABLE - KIDS STUFF #1	67,069.90
10-15370-000	RLF RECEIVABLE - BRICKHOUSE	6.10
10-15999-000	EST UNCOLLECTIBLE-LOANS	( 12,895.00)
10-16100-000	ACCTS REC - ELECTRIC UTILITY	106,878.00
10-16110-000	ACCTS REC - WATER UTILITY	123,096.00
10-16120-000	ACCTS REC - SEWER UTILITY	256.00
10-16300-000	CDBG RECEIVABLE	317,155.55
10-16350-000	RENEW RC LOAN RECEIVABLE	75,138.25
10-18000-000	STATE POOL #2 - LANDFILL L/T	673,062.46
10-18100-000	PARKS/REC/CC ACCOUNT	12,362.86
10-18115-000	AQUATIC CENTER FUND	242,948.43
10-18130-000	RDA FUND	75,503.61
10-18140-000	ROOM TAX ACCOUNT	27,326.35
10-18150-000	CC/SC GRANT	4.00
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,971.23
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35
10-18750-000	POLICE CANINE FUND	50,187.93
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58
10-18850-000	BOWEN CEMETERY	859.32
10-18900-000	LANDFILL ESCROW	628,976.05
		15,358,768.23
	TOTAL ASSETS	15,358,768.23

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER  
BALANCE SHEET  
JANUARY 31, 2026

CITY GENERAL FUND

LIABILITIES

10-21000-000	VOUCHERS PAYABLE-CITY GENERAL	204,918.30	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R	( 31.00)	
10-22210-000	EMPLOYEE SHARE-HEALTH INS	( 67,276.20)	
10-22230-000	EMPLOYEE SHARE-LIFE INS	( 817.94)	
10-22240-000	EMPLOYEE SHARE-AFLAC	262.67	
10-22250-000	EMPLOYEE SHARE-COMBINED INS	( 115.00)	
10-22260-000	EMPLOYEE SHARE-DENTAL INS	( 436.98)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP	8,064.49	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP	750.00	
10-26000-000	DUE TO OTHER GOVERNMENT	15,866.60	
10-25100-000	SALES TAX	21.13	
10-26000-000	DEFERRED REVENUE (PANORAMA)	320,940.50	
10-26006-000	UNAPPLIED AR	12,499.40	
10-26140-000	POSTPONED ARPA AID	287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS	12,676.78	
	TOTAL LIABILITIES		794,552.18

FUND EQUITY

10-31100-000	RESERVED FB-ADVANCE TIF DIST	1,381,265.72	
10-31110-000	RESERVED FB-SPECIAL PURPOSE	624,662.23	
10-32100-000	RESERVED SPECIAL FB-CDBG	602,432.42	
10-32110-000	RESERVED SPECIAL FB-RERP	2,386.44	
10-32120-000	RESERVED SPECIAL FB-RLF	608,090.70	
10-33100-000	DESIGNATED FB - CEMETERY	3,855.80	
10-33105-000	DESIGNATED FB - RECYCLING	29,257.04	
10-33110-000	DESIGNATED FB - COMM CENTER	24,701.68	
10-33120-000	DESIGNATED FB - POOL	5,000.00	
10-33125-000	DESIGNATED FB - DATA PROC	24,139.73	
10-33130-000	DESIGNATED FB - HISTORIC PRES	10,647.50	
10-33200-000	DESIGNATED FB - BLDGS/PROP	38,421.00	
10-33300-000	DESIGNATED FB - FUTURE PROJECT	410,922.00	
10-34100-000	DESIGNATED SPECIAL FB - CDBG	62,041.04	
10-34110-000	DESIGNATED SPECIAL FB - RLF	195,631.56	
10-35100-000	UNDESIGNATED SPECIAL FB - TIF	( 1,603,911.39)	
10-36000-000	GENERAL FUND BALANCE	8,495,634.78	
	REVENUE OVER EXPENDITURES - YTD	3,649,037.80	
	BALANCE - CURRENT DATE	3,649,037.80	
	TOTAL FUND EQUITY		14,564,216.05
	TOTAL LIABILITIES AND EQUITY		15,358,768.23

CITY OF RICHLAND CENTER  
BALANCE SHEET  
JANUARY 31, 2026

GREATER RICHLAND TOURISM

ASSETS

15-11002-000	CASH ALLOCATED TO OTHER FUNDS	31,785.85	
15-16670-000	DUE TO / FROM CITY GENERAL FUN	14,383.87	
	TOTAL ASSETS		46,169.72

LIABILITIES AND EQUITY

LIABILITIES

15-21000-000	TOURISM VOUCHERS PAYABLE	7,961.31	
15-23900-000	TOURISM DUE TO CITY GENERAL	9,068.11	
	TOTAL LIABILITIES		17,029.42

FUND EQUITY

15-31000-000	TOURISM RETAINED EARNINGS	40,123.26	
15-36000-000	TOURISM FUND BALANCE	( 2,665.02)	
	REVENUE OVER EXPENDITURES - YTD	( 8,317.94)	
	BALANCE - CURRENT DATE	( 8,317.94)	
	TOTAL FUND EQUITY		29,140.30
	TOTAL LIABILITIES AND EQUITY		46,169.72

CITY OF RICHLAND CENTER  
BALANCE SHEET  
JANUARY 31, 2026

LIBRARY FUND

ASSETS

20-11002-000	FUND CASH	231,616.18	
	TOTAL ASSETS		231,616.18

LIABILITIES AND EQUITY

LIABILITIES

20-21000-000	LIBRARY VOUCHERS PAYABLE	5,419.86	
20-22000-000	LIBRARY ACCRUED WAGES PAYABLE	5,821.91	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS	( 4,780.47)	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS	( 65.10)	
20-22330-000	LIB PYRL DEDUCTION-125 PLAN/D	77.11	
	TOTAL LIABILITIES		6,473.31

FUND EQUITY

20-31000-000	LIBRARY RETAINED EARNINGS	251,435.09	
	REVENUE OVER EXPENDITURES - YTD	( 26,292.22)	
	BALANCE - CURRENT DATE	( 26,292.22)	
	TOTAL FUND EQUITY		225,142.87
	TOTAL LIABILITIES AND EQUITY		231,616.18

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
<b>Administration Office</b>								
<b>Revenues</b>								
Total Regulation - Licenses & Permits:	45,178.00	34,976.19	10,201.81	77.42%	44,998.00	202.50	44,795.50	0.45%
Total Public Charges for Services	-	23.00	(23.00)	#DIV/0!	-	-	0.00	#DIV/0!
Total Interest, Dividend, and Misc. Revenues	248,600.00	441,440.48	(192,840.48)	177.57%	250,000.00	40,531.21	209,468.79	16.21%
<b>Administration Office Revenue Total</b>	<b>293,778.00</b>	<b>476,439.67</b>	<b>(182,661.67)</b>	<b>162.18%</b>	<b>294,998.00</b>	<b>40,733.71</b>	<b>254,264.29</b>	<b>13.81%</b>
<b>Expenses</b>								
Total City Admin / Clerk / City Treasurer / Office	506,355.00	514,349.66	(7,994.66)	101.58%	562,090.00	32,386.06	529,703.94	5.76%
Total Elections	14,000.00	6,333.43	7,666.57	45.24%	12,400.00	-	12,400.00	0.00%
Total Municipal Building	20,000.00	15,529.17	4,470.83	77.65%	38,550.00	3,130.32	35,419.68	8.12%
<b>Administration Office Expense Total</b>	<b>540,355.00</b>	<b>536,212.26</b>	<b>4,142.74</b>	<b>99.23%</b>	<b>613,040.00</b>	<b>35,516.38</b>	<b>577,523.62</b>	<b>5.79%</b>
<b>Net Total Administration Office</b>	<b>(246,577.00)</b>	<b>(59,772.59)</b>	<b>(186,804.41)</b>	<b>24.24%</b>	<b>(318,042.00)</b>	<b>5,217.33</b>	<b>(323,259.33)</b>	<b>-1.64%</b>
<b>Elected / Appointed Officials</b>								
<b>Revenues</b>								
<b>Expenses</b>								
<b>Net Total Elected / Appointed Officials</b>	<b>(89,825.00)</b>	<b>(82,288.66)</b>	<b>(7,536.34)</b>	<b>91.61%</b>	<b>(81,035.00)</b>	<b>(1,308.25)</b>	<b>(79,726.75)</b>	<b>1.61%</b>
<b>Assessor</b>								
<b>Revenues</b>								
<b>Expenses</b>								
<b>Net Total Assessor</b>	<b>(18,700.00)</b>	<b>(4,005.23)</b>	<b>(14,694.77)</b>	<b>21.42%</b>	<b>(49,600.00)</b>	<b>(5,973.79)</b>	<b>(43,626.21)</b>	<b>12.04%</b>
<b>Airport</b>								
<b>Revenues</b>								
<b>Expenses</b>								
<b>Net Total Airport</b>	<b>(16,031.00)</b>	<b>19,034.70</b>	<b>(35,065.70)</b>	<b>-118.74%</b>	<b>(22,588.00)</b>	<b>1,413.67</b>	<b>(24,001.67)</b>	<b>-6.26%</b>

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
<b>Public Works - Buildings &amp; Grounds &amp; Streets</b>								
<b>Revenues</b>								
Total Buildings & Grounds	800.00	-	800.00	0.00%	1,000.00	-	1,000.00	0.00%
Total Streets	429,084.00	441,659.13	(12,575.13)	102.93%	431,200.00	100,086.56	331,113.44	23.21%
<b>Buildings &amp; Grounds Revenue Total</b>	<b>429,884.00</b>	<b>441,659.13</b>	<b>(11,775.13)</b>	<b>102.74%</b>	<b>432,200.00</b>	<b>100,086.56</b>	<b>332,113.44</b>	<b>23.16%</b>
<b>Expenses</b>								
Total Buildings & Grounds	447,500.00	384,847.66	62,652.34	86.00%	115,410.00	14,492.47	100,917.53	12.56%
Total Streets	837,431.00	806,489.24	30,941.76	96.31%	677,700.00	62,091.76	615,608.24	9.16%
<b>Buildings &amp; Grounds Expense Total</b>	<b>1,284,931.00</b>	<b>1,191,336.90</b>	<b>93,594.10</b>	<b>92.72%</b>	<b>793,110.00</b>	<b>76,584.23</b>	<b>716,525.77</b>	<b>9.66%</b>
<b>Net Total Public Works (B&amp;G &amp; Streets)</b>	<b>(855,047.00)</b>	<b>(749,677.77)</b>	<b>(105,369.23)</b>	<b>87.68%</b>	<b>(360,910.00)</b>	<b>23,502.33</b>	<b>(384,412.33)</b>	<b>-6.51%</b>
<b>Building &amp; Zoning</b>								
Revenues	8,050.00	18,657.13	(10,607.13)	231.77%	12,000.00	705.00	11,295.00	5.88%
Expenses	104,000.00	84,870.07	19,129.93	81.61%	97,550.00	36.88	97,513.12	0.04%
<b>Net Total Building &amp; Zoning</b>	<b>(95,950.00)</b>	<b>(66,212.94)</b>	<b>(29,737.06)</b>	<b>69.01%</b>	<b>(85,550.00)</b>	<b>668.12</b>	<b>(86,218.12)</b>	<b>-0.78%</b>
<b>Cemetery</b>								
Revenues	32,810.00	42,080.00	(9,270.00)	128.25%	34,500.00	4,300.00	30,200.00	12.46%
Expenses	10,050.00	4,656.72	5,393.28	46.34%	87,650.00	1,714.69	85,935.31	1.96%
<b>Net Total Cemetery</b>	<b>22,760.00</b>	<b>37,423.28</b>	<b>(14,663.28)</b>	<b>164.43%</b>	<b>(53,150.00)</b>	<b>2,585.31</b>	<b>(55,735.31)</b>	<b>-4.86%</b>
<b>Economic Development</b>								
Revenues	-	204,814.02	(204,814.02)		-	-	0.00	#DIV/0!
Expenses	80,770.00	292,884.42	(212,114.42)	362.62%	129,425.00	4,964.99	124,460.01	3.84%
<b>Net Total Economic Development</b>	<b>(80,770.00)</b>	<b>(88,070.40)</b>	<b>7,300.40</b>	<b>109.04%</b>	<b>(129,425.00)</b>	<b>(4,964.99)</b>	<b>(124,460.01)</b>	<b>3.84%</b>

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
<b>Public Safety</b>								
<b>Revenues</b>								
Total Police Department	121,041.00	134,183.01	(13,142.01)	110.86%	137,902.00	6,703.03	131,198.97	4.86%
Total Fire & EMS	18,000.00	19,118.84	(1,118.84)	106.22%	17,800.00	-	17,800.00	0.00%
Total Health & Human Services				#DIV/0!				#DIV/0!
<b>Public Safety Revenue Total</b>	<b>139,041.00</b>	<b>153,301.85</b>	<b>(14,260.85)</b>	<b>110.26%</b>	<b>155,702.00</b>	<b>6,703.03</b>	<b>148,998.97</b>	<b>4.31%</b>
<b>Expenses</b>								
Total Police Department	1,665,179.00	1,674,437.63	(9,258.63)	100.56%	1,894,017.00	171,746.17	1,722,270.83	9.07%
Total Fire & EMS	268,685.00	282,368.30	(13,683.30)	105.09%	327,741.00	39,318.75	288,422.25	12.00%
Total Health & Human Services	2,000.00	5,977.28	(3,977.28)	298.86%	1,000.00	154.14	845.86	15.41%
<b>Public Safety Expense Total</b>	<b>1,935,864.00</b>	<b>1,962,783.21</b>	<b>(26,919.21)</b>	<b>101.39%</b>	<b>2,222,758.00</b>	<b>211,219.06</b>	<b>2,011,538.94</b>	<b>9.50%</b>
<b>Net Total Public Safety</b>	<b>(1,796,823.00)</b>	<b>(1,809,481.36)</b>	<b>12,658.36</b>	<b>100.70%</b>	<b>(2,067,056.00)</b>	<b>(204,516.03)</b>	<b>(1,862,539.97)</b>	<b>9.89%</b>
<b>Culture - Aquatic, CC/SC, Parks, Recreation</b>								
<b>Revenues</b>								
Total Aquatic Center	167,000.00	240,349.50	(73,349.50)	143.92%	175,000.00	10,706.00	164,294.00	6.12%
Total Symons Center								
Total Community / Senior Center	32,500.00	42,303.79	(9,803.79)	130.17%	48,140.00	2,705.34	45,434.66	5.62%
Total Recreation	14,300.00	21,313.01	(7,013.01)	149.04%	23,300.00	817.00	22,483.00	3.51%
Total Parks	25,500.00	26,683.03	(1,183.03)	104.64%	24,000.00	1,955.00	22,045.00	8.15%
<b>Parks &amp; Recreation Revenue Total</b>	<b>239,300.00</b>	<b>330,649.33</b>	<b>(91,349.33)</b>	<b>138.17%</b>	<b>270,440.00</b>	<b>16,183.34</b>	<b>254,256.66</b>	<b>5.98%</b>
<b>Expenses</b>								
Total Aquatic Center	224,510.00	185,524.46	38,985.54	82.64%	244,250.00	1,144.14	243,105.86	0.47%
Total Symons Center	55,000.00	53,960.41	1,039.59	98.11%	53,200.00	-	53,200.00	0.00%
Total Community / Senior Center	266,766.00	260,099.13	6,666.87	97.50%	339,220.00	19,844.51	319,375.49	5.85%
Total Recreation	47,250.00	36,409.25	10,840.75	77.06%	45,500.00	194.00	45,306.00	0.43%
Total Parks	60,500.00	65,180.97	(4,680.97)	107.74%	296,250.00	2,556.29	293,693.71	0.86%
<b>Parks &amp; Recreation Expense Total:</b>	<b>654,026.00</b>	<b>601,174.22</b>	<b>52,851.78</b>	<b>91.92%</b>	<b>978,420.00</b>	<b>23,738.94</b>	<b>954,681.06</b>	<b>2.43%</b>
<b>Net Total Culture</b>	<b>(414,726.00)</b>	<b>(270,524.89)</b>	<b>(144,201.11)</b>	<b>65.23%</b>	<b>(707,980.00)</b>	<b>(7,555.60)</b>	<b>(700,424.40)</b>	<b>1.07%</b>

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
<b>Refuse</b>								
<b>Revenues</b>								
Total Garbage & Recycling	287,000.00	322,806.59	(35,806.59)	112.48%	331,280.00	25,853.15	305,426.85	7.80%
Total Landfill	69,000.00	81,919.95	(12,919.95)	118.72%	15,250.00	4,560.00	10,690.00	29.90%
<b>Refuse Revenue Total</b>	<b>356,000.00</b>	<b>404,726.54</b>	<b>(48,726.54)</b>	<b>113.69%</b>	<b>346,530.00</b>	<b>30,413.15</b>	<b>316,116.85</b>	<b>8.78%</b>
<b>Expenses</b>								
Total Garbage & Recycling	282,000.00	288,065.32	(6,065.32)	102.15%	295,000.00	24,658.65	270,341.35	8.36%
Total Landfill	85,770.00	74,058.64	11,711.36	86.35%	31,650.00	791.02	30,858.98	2.50%
<b>Refuse Expense Total</b>	<b>367,770.00</b>	<b>362,123.96</b>	<b>5,646.04</b>	<b>98.46%</b>	<b>326,650.00</b>	<b>25,449.67</b>	<b>301,200.33</b>	<b>7.79%</b>
<b>Net Total Refuse</b>	<b>(11,770.00)</b>	<b>42,602.58</b>	<b>(54,372.58)</b>	<b>-361.96%</b>	<b>19,880.00</b>	<b>4,963.48</b>	<b>14,916.52</b>	<b>24.97%</b>
<b>Fire Calls</b>								
Revenues	25,000.00	21,194.00			25,000.00	-	25,000.00	0.00%
Expenses	20,000.00	19,494.00	506.00	97.47%	25,000.00	-	25,000.00	0.00%
<b>Net Total Fire Calls</b>	<b>5,000.00</b>	<b>1,700.00</b>	<b>(506.00)</b>	<b>34.00%</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>Taxi</b>								
Revenues	375,000.00	198,228.49			341,608.00	38,913.79	302,694.21	11.39%
Expenses	375,000.00	355,760.66	19,239.34	94.87%	397,220.00	-	397,220.00	0.00%
<b>Net Total Streets</b>	<b>-</b>	<b>(157,532.17)</b>	<b>(19,239.34)</b>	<b>#DIV/0!</b>	<b>1.00</b>	<b>38,913.79</b>	<b>(94,525.79)</b>	<b>3891379.00%</b>
<b>Room Tax / Tourism (City Portion Only - 30% Revenue, 50% Wages &amp; Benefits GRT Director &amp; 100% RR Depot Building)</b>								
Revenues	122,375.00	40,969.70	81,405.30	33.48%	28,760.00	260.00	28,500.00	0.90%
Expenses	149,207.00	58,961.99	90,245.01	39.52%	75,343.00	6,309.28	69,033.72	8.37%
<b>Net Room Tax /Tourism</b>	<b>(26,832.00)</b>	<b>(17,992.29)</b>	<b>(8,839.71)</b>	<b>67.06%</b>	<b>(46,583.00)</b>	<b>(6,049.28)</b>	<b>(40,533.72)</b>	<b>12.99%</b>

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
<b>All Other - Not listed within a Specific Department</b>								
<b>Revenues</b>								
Total Tax Levy	2,375,000.00	2,332,552.00	42,448.00	98.21%	2,335,854.00	2,332,552.00	3,302.00	99.86%
Total Other Taxes (PILOT, Mobile Homes, Etc)	642,853.00	604,775.46	38,077.54	94.08%	593,700.00	443,309.90	150,390.10	74.67%
Total Intergvmnt'l - State & Fed Aid + Grants + Utility Reimb	41,248.00	151,889.67	(110,641.67)	368.24%			0.00	#DIV/0!
Total Franchise Fees			0.00	#DIV/0!			0.00	#DIV/0!
Total Interest Income			0.00	#DIV/0!			0.00	#DIV/0!
Total Miscellaneous Revenues	1,808,204.00	1,812,564.02	(4,360.02)	100.24%	1,908,206.00	1,146,585.66	761,620.34	60.09%
<b>All Other Revenue Total</b>	<b>4,867,305.00</b>	<b>4,901,781.15</b>	<b>(34,476.15)</b>	<b>100.71%</b>	<b>4,837,760.00</b>	<b>3,922,447.56</b>	<b>915,312.44</b>	<b>81.08%</b>
<b>Expenses</b>								
Total Insurance	293,700.00	251,625.67	42,074.33	85.67%	158,700.00	50,914.06	107,785.94	32.08%
Total Audit & Legal	152,500.00	149,349.69	3,150.31	97.93%	130,000.00	4,818.00	125,182.00	3.71%
Total Data Processing	54,300.00	46,081.46	8,218.54	84.86%	69,400.00	16,985.17	52,414.83	24.47%
Total Celebrations	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!
Total Debt Service	416,384.00	369,321.25	47,062.75	88.70%	414,628.00	47,596.62	367,031.38	11.48%
Total Unallocated Contingency	42,670.00	72,719.98	(30,049.98)	170.42%	2,749,000.00	-	2,749,000.00	0.00%
<b>All Other Expense Total</b>	<b>959,554.00</b>	<b>889,098.05</b>	<b>70,455.95</b>	<b>92.66%</b>	<b>3,521,728.00</b>	<b>120,313.85</b>	<b>3,401,414.15</b>	<b>3.42%</b>
<b>Net Total All Other</b>	<b>3,907,751.00</b>	<b>4,012,683.10</b>	<b>(104,932.10)</b>	<b>102.69%</b>	<b>1,316,032.00</b>	<b>3,802,133.71</b>	<b>(2,486,101.71)</b>	<b>288.91%</b>
<b>Capital Outlay</b>								
<b>Revenues</b>								
ARPA Funds	123,000.00	-	123,000.00	0.00%	-	-	0.00	#DIV/0!
Grant Funds	3,140,000.00	96,559.73	3,043,440.27	3.08%	2,749,000.00	-	2,749,000.00	0.00%
Other Miscellaneous	5,000.00	3,903.25	1,096.75	78.07%	-	8.00	(8.00)	#DIV/0!
Transfers In	-	-	0.00	#DIV/0!	1,352,433.50	-	1,352,433.50	0.00%
<b>Capital Outlay Revenue Total</b>	<b>3,268,000.00</b>	<b>100,462.98</b>	<b>3,167,537.02</b>	<b>3.07%</b>	<b>4,101,433.50</b>	<b>8.00</b>	<b>4,101,425.50</b>	<b>0.00%</b>
<b>Expenses</b>								
<b>Capital Outlay Expense Total</b>	<b>3,781,250.00</b>	<b>189,528.81</b>	<b>3,591,721.19</b>	<b>5.01%</b>	<b>1,278,131.00</b>	<b>-</b>	<b>1,278,131.00</b>	<b>0.00%</b>
<b>Net Capital Outlay</b>	<b>(513,250.00)</b>	<b>(89,065.83)</b>	<b>(424,184.17)</b>	<b>17.35%</b>	<b>2,823,302.50</b>	<b>8.00</b>	<b>2,823,294.50</b>	<b>0.00%</b>

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 1/31/2026	2026 Budget Less Actual	1 % S/B 8.33%
Revenues	\$ 10,195,587.00	\$ 7,380,662.96	\$ 2,634,346.53	72.39%	\$ 10,920,243.50	\$ 4,163,825.20	\$ 6,756,418.30	38.13%
Expenditures	\$ 10,426,377.00	\$ 6,661,843.43	\$ 3,764,533.57	63.89%	\$ 10,738,560.00	\$ 514,787.40	\$ 10,223,772.60	4.79%
Library Transfer Out	\$ 306,969.00	\$ 306,969.00	\$ -	100.00%	\$ 312,428.00	\$ -	\$ 312,428.00	0.00%
			\$ -					
<b>Net Revenue Less Expenditure</b>	<b>\$ (537,759.00)</b>	<b>\$ 411,850.53</b>	<b>\$ (1,130,187.04)</b>		<b>\$ (130,744.50)</b>	<b>\$ 3,649,037.80</b>	<b>\$ (3,779,782.30)</b>	