CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Agenda Item: City Treasurer's Report

Committee Review: N/A

Meeting Date: Finance – June 3, 2025 and Council – June 3, 2025

Presented by: Misty Molzof, Treasurer

Items included:

1. Treasurer's Report for period ending April 30, 2025 – "Cash Balances" Report – Final
2. Treasurer's Report for period ending May 31, 2025 – "Cash Balances" Report – Preliminary – State Pool, K-9, and Centennial balances will not be finalized until after the 7th of the month when statements are issued.
3. Balance Sheets for period ending December 31, 2024 (3 pages)
   - **a.** City Funds
     - **i.** Unaudited financials that include some audit entries.
     - **ii.** Audit work to continue
       - **1.** Accounts Receivable Reconciliation
       - **2.** Final Accounts Payable Listing (Nearing Completion)
   - **b.** Library Fund
4. Balance Sheet for period ending April 30, 2025 (3 pages)
   - **a.** City Funds - currently includes funds that will be separated out before the end of the year
     - **i.** TIF Fund
     - **ii.** Greater Richland Tourism Fund
     - **iii.** Room Tax Fund
     - **iv.** Donations Fund
     - **v.** RLF Fund
     - **vi.** CDBG Fund
   - **b.** Library Fund
5. Revenue and Expenditures, Actual Versus Budget by Department (5 pages)
   - **a.** Period ending 12/31/2024
   - **b.** Period ending 04/30/2025

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CITY OF RICHLAND CENTER - TREASURER'S REPORT					
4/30/2025					
FUNDS	**Int Rate**	BEG/MO BAL	RECEIPTS	DISBURSEMENTS	END/MO BAL
Deposits					
Disbursements					
City General Unassigned:	3.51%	**$ 978,375.00**	$ 276,971.64	$ 673,946.65	**$ 581,399.99**
State Investments #1 Unassigned	4.39%	**$ 4,371,211.92**	$ 125,460.24		**$ 4,496,672.16**
Property Tax Account (partial unassigned)	3.51%	**$ 572,161.97**	$ 1,652.84		**$ 573,814.81**
#2 Landfill long term care (for landfill issues	4.39%	**$ 649,848.28**	$ 2,344.24		**$ 652,192.52**
#3 TIF-Panorama Estates (TIF 6)	4.39%	**$ 275,563.80**	$ 994.06		**$ 276,557.86**
#6 TIF 2-5 (only #4)	4.39%	**$ 149,988.07**	$ 541.06		**$ 150,529.13**
RLF Business Savings	0.50%	**$ 176,520.99**	$ 72.54		**$ 176,593.53**
RLF Business Checking	0%	**$ 1,669.45**			**$ 1,669.45**
RESTRICTED FUNDS: (by outside entity)					
CDBG Housing RLF	3.51%	**$ 164,900.18**	$ 476.64	$ (100.00)	**$ 165,476.82**
Landfill Long Term Care CD to 2045	2.48%	**$ 316,352.56**			**$ 316,352.56**
Landfill Long Term Care CD to 2045	2.48%	**$ 308,732.96**			**$ 308,732.96**
Library Checking	3.51%	**$ 279,060.99**	$ 773.20	$ 57,004.38	**$ 222,829.81**
Room Tax	3.52%	**$ 38,522.06**	$ 16,541.71		**$ 55,063.77**
Greater Richland Tourism	3.52%	**$ 24,716.16**	$ 71.20	$ 212.71	**$ 24,574.65**
Redevelopment Authority	3.51%	**$ 73,369.00**	$ 211.94		**$ 73,580.94**
#5 Renew RC Loan Program-Affordable Hou	4.39%	**$ 845,870.81**	$ 3,051.37		**$ 848,922.18**
Renew RC Loan Program-Checking	3.51%	**$ 78,471.22**	$ 226.69		**$ 78,697.91**
COMMITTED: (by resolution of the Council)					
#4 Projects committed	4.39%	**$ 1,781,655.88**	**$ 6,427.09**		**$ 1,788,082.97**
ASSIGNED: (for specific use, not assigned)					
Cemetery CDs	2.34% & 3.51%	**$ 5,013.67**	$ 2.41		**$ 5,016.08**
Centennial Committee	3.51%	**$ 2,887.22**	$ 8.34		**$ 2,895.56**
Canine Fund	0%	**$ 44,023.07**	$ 600.00	$ 1.00	**$ 44,622.07**
Park/Rec/Comm Center	3.51%	**$ 12,013.34**	$ 34.70		**$ 12,048.04**
Aquatic Center	0.25%	**$ 235,352.93**	$ 48.36		**$ 235,401.29**
ansfers are made between Funds that are accounted for in both Receipts and Disbursements					
LOANS					**4/30/2025**
Loans:		Total Debt 3/31/2025	2025 Principle	Loan Term End	Balance
Richland County Bank (2%)		$ -	$ -	Paid off 2024	$ -
WPPI (no interest)		$ 12,648.20	$ 5,059.44	10/28/2027	$ 12,226.58
State Trust Fund Loan - Panorama Est TIF 6 (3.5%)		$ -	$ -	Paid off 2021	$ -
Bonding - Panorama Estates TIF 6 (1.8%)		$ 650,000.00	$ 52,075.00	4/1/2037	$ 650,000.00
CFB Haseltine 389,390/Westside Dr 362,610 (2.73%)		$ 452,000.00	$ 67,117.10	4/1/2028	$ 452,000.00
Aquatic Center Bonding (20 Years)		$ 3,345,000.00	$ 301,600.00	8/1/2038	$ 3,345,000.00
		$ 4,459,648.20	$ 425,851.54		**$ 4,459,226.58**
Debt Capacity - WI Department of Revenue - 2024					**$ 20,792,625.00**
				% of Total Debt Capacity used	***21%***
				65% Recommended Maximum	***$ 13,515,206.25***
				Amt Avail to Reach 65%	***$ 9,055,979.67***

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CITY OF RICHLAND CENTER - TREASURER'S REPORT					
5/31/2025					
FUNDS	**Int Rate**	BEG/MO BAL	RECEIPTS	DISBURSEMENTS	END/MO BAL
Deposits					
Disbursements					
City General Unassigned:	3.51%	**$ 581,399.99**	$ 284,230.37	$ 592,978.67	**$ 272,651.69**
State Investments #1 Unassigned	4.39%	$ 4,496,672.16			$ 4,496,672.16
Property Tax Account (partial unassigned)	3.51%	**$ 573,814.81**	$ 1,710.60		**$ 575,525.41**
#2 Landfill long term care (for landfill issues	4.39%	$ 652,192.52			$ 652,192.52
#3 TIF-Panorama Estates (TIF 6)	4.39%	$ 276,557.86			$ 276,557.86
#6 TIF 2-5 (only #4)	4.39%	$ 150,529.13			$ 150,529.13
RLF Business Savings	0.50%	**$ 176,593.53**	$ 77.41		**$ 176,670.94**
RLF Business Checking	0%	**$ 1,669.45**			**$ 1,669.45**
RESTRICTED FUNDS: (by outside entity)					
CDBG Housing RLF	3.51%	**$ 165,476.82**	$ 493.31		**$ 165,970.13**
Landfill Long Term Care CD to 2045	2.48%	**$ 316,352.56**			**$ 316,352.56**
Landfill Long Term Care CD to 2045	2.48%	**$ 308,732.96**			**$ 308,732.96**
Library Checking	3.51%	**$ 222,829.81**	$ 2,421.25	$ 32,174.58	**$ 193,076.48**
Room Tax	3.52%	**$ 55,063.77**	$ 357.87		**$ 55,421.64**
Greater Richland Tourism	3.52%	**$ 24,574.65**	$ 5,758.55	$ 7,401.15	**$ 22,932.05**
Redevelopment Authority	3.51%	**$ 73,580.94**	$ 219.35		**$ 73,800.29**
#5 Renew RC Loan Program-Affordable Hou	4.39%	$ 848,922.18			$ 848,922.18
Renew RC Loan Program-Checking	3.51%	**$ 78,697.91**	$ 234.61		**$ 78,932.52**
COMMITTED: (by resolution of the Council)					
#4 Projects committed	4.39%	**$ 1,788,082.97**			**$ 1,788,082.97**
ASSIGNED: (for specific use, not assigned)					
Cemetery CDs	2.34% & 3.51%	**$ 5,016.08**	$ 9.43		**$ 5,025.51**
Centennial Committee	3.51%	$ 2,895.56			$ 2,895.56
Canine Fund	0%	$ 44,622.07			$ 44,622.07
Park/Rec/Comm Center	3.51%	**$ 12,048.04**	$ 35.92		**$ 12,083.96**
Aquatic Center	0.25%	**$ 235,401.29**	$ 51.60		**$ 235,452.89**
ansfers are made between Funds that are accounted for in both Receipts and Disbursements					

LOANS					**5/31/2025**
Loans:		Total Debt 4/30/2025	2025 Principle	Loan Term End	Balance
Richland County Bank (2%)		$ -	$ -	Paid off 2024	$ -
WPPI (no interest)		$ 12,226.58	$ 5,059.44	10/28/2027	$ 11,804.96
State Trust Fund Loan - Panorama Est TIF 6 (3.5%)		$ -	$ -	Paid off 2021	$ -
Bonding - Panorama Estates TIF 6 (1.8%)		$ 650,000.00	$ 52,075.00	4/1/2037	$ 650,000.00
CFB Haseltine 389,390/Westside Dr 362,610 (2.73%)		$ 452,000.00	$ 67,117.10	4/1/2028	$ 452,000.00
Aquatic Center Bonding (20 Years)		$ 3,345,000.00	$ 301,600.00	8/1/2038	$ 3,345,000.00
		$ 4,459,226.58	$ 425,851.54		**$ 4,458,804.96**
Debt Capacity - WI Department of Revenue - 2024					**$ 20,792,625.00**
				% of Total Debt Capacity used	***21%***
				65% Recommended Maximum	***$ 13,515,206.25***
				Amt Avail to Reach 65%	***$ 9,056,401.29***

CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2024

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	100.00	
10-11002-000	FUND CASH - CITY GENERAL CHECK	323,642.98	
10-11010-000	STATE POOL #1 - GENERAL	4,410,605.44	
10-11030-000	STATE POOL #3 - PANORAMA EST	272,600.25	
10-11040-000	STATE POOL #4 - PROJECTS	1,762,495.09	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	836,773.90	
10-11060-000	STATE POOL #6 - TID 2-5	148,375.03	
10-11100-000	TAX COLLECTION	1,602,068.94	
10-11110-000	CDBG ACCOUNT	163,537.76	
10-11200-000	RLF SAVINGS	181,295.73	
10-11300-000	RLF CHECKING	1,669.45	
10-11400-000	RENEW RC ACCOUNT	60,204.73	
10-11900-000	CASH ON HAND - AQUATIC CENTER	282.89	
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26	
10-14100-000	A/R - OTHER A/R	200,591.34	
10-14500-000	A/R - GENERAL RECEIPTS	353,726.22	
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	277,803.00	
10-14950-000	EST UNCOLLECTIBLE RECEIVABLES	(67,069.90)	
10-15000-000	CDBG FUND - ECON DEVELOPMENT	152,308.62	
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	(8,262.00)	
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	
10-16500-000	STATE AID RECEIVABLE	131,369.19	
10-17100-000	PREPAID INSURANCE	114,461.23	
10-18000-000	STATE POOL #2 - LANDFILL L/T	642,859.49	
10-18100-000	PARKS/REC/CC ACCOUNT	11,906.86	
10-18115-000	AQUATIC CENTER FUND	199,958.75	
10-18130-000	RDA FUND	72,718.72	
10-18140-000	ROOM TAX ACCOUNT	16,415.47	
10-18145-000	GREATER RICHLAND TOURISM ACCT	40,123.26	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,861.63	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	47,494.62	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,148.57	
10-18850-000	BOWEN CEMETERY	827.62	
10-18900-000	LANDFILL ESCROW	621,179.35	
	TOTAL ASSETS		13,316,502.08

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2024

CITY GENERAL FUND

	LIABILITIES			
10-21000-000	VOUCHERS PAYABLE-CITY GENERAL		350,002.20	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R		(31.00)	
10-22000-000	ACCRUED WAGES PAYABLE		80,783.82	
10-22130-000	W/H TAXES-FICA/MSS		(760.10)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP		8,375.95	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP		750.00	
10-24200-000	VOUCHERS PAYABLE-TRANSIT		(309.03)	
10-25000-000	DUE TO OTHER GOVERNMENT		6.18	
10-25100-000	SALES TAX		21.13	
10-25300-000	SCHOOL DISTRICT TAXES		11,307.06	
10-26000-000	DEFERRED REVENUE (PANORAMA)		320,940.50	
10-26006-000	UNAPPLIED AR		72,665.31	
10-26140-000	POSTPONED ARPA AID		287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS		1,685,656.24	
	TOTAL LIABILITIES			2,816,637.69
	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		8,640,870.96	
	REVENUE OVER EXPENDITURES - YTD	(560,550.04)		
	BALANCE - CURRENT DATE		(560,550.04)	
	TOTAL FUND EQUITY			10,499,864.39
	TOTAL LIABILITIES AND EQUITY			13,316,502.08

CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2024

LIBRARY FUND

	ASSETS			
20-11002-000	FUND CASH		238,833.75	
	TOTAL ASSETS			238,833.75
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21000-000	LIBRARY VOUCHERS PAYABLE		16,669.53	
20-22000-000	LIBRARY ACCRUED WAGES PAYABLE		1,597.30	
20-22110-000	LIBRARY FEDERAL W/H TAXES		(.11)	
20-22130-000	LIBRARY FICA/MSS W/H TAXES		1,179.08	
20-22140-000	W/H VARIANCES-LIBRARY		2.95	
20-22200-000	LIB EMPLOYEE SHARE-RETIREMENT		911.52	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS		9,664.98	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS		20.60	
20-22270-000	EMPLOYEE SHARE-VISION INS		13.15	
20-22325-000	LIB PYRL DEDUCTION-125 PLAN/HI		3,164.25	
	TOTAL LIABILITIES			33,223.25
	FUND EQUITY			
20-31000-000	LIBRARY RETAINED EARNINGS		178,141.43	
	REVENUE OVER EXPENDITURES - YTD	27,469.07		
	BALANCE - CURRENT DATE		27,469.07	
	TOTAL FUND EQUITY			205,610.50
	TOTAL LIABILITIES AND EQUITY			238,833.75

CITY OF RICHLAND CENTER
BALANCE SHEET
APRIL 30, 2025

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	(311.31)	
10-11002-000	FUND CASH - CITY GENERAL CHECK	571,127.78	
10-11010-000	STATE POOL #1 - GENERAL	4,496,672.16	
10-11030-000	STATE POOL #3 - PANORAMA EST	276,557.86	
10-11040-000	STATE POOL #4 - PROJECTS	1,788,082.88	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	848,922.18	
10-11060-000	STATE POOL #6 - TID 2-5	150,529.13	
10-11100-000	TAX COLLECTION	573,814.81	
10-11110-000	CDBG ACCOUNT	165,476.82	
10-11200-000	RLF SAVINGS	176,593.53	
10-11300-000	RLF CHECKING	1,669.45	
10-11400-000	RENEW RC ACCOUNT	79,163.48	
10-11900-000	CASH ON HAND - AQUATIC CENTER	262.89	
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26	
10-14100-000	A/R - OTHER A/R	154,506.38	
10-14500-000	A/R - GENERAL RECEIPTS	3,935.27	
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	273,171.75	
10-14950-000	EST UNCOLLECTIBLE RECEIVABLES	(67,069.90)	
10-15000-000	CDBG FUND - ECON DEVELOPMENT	152,308.62	
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	(8,262.00)	
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	
10-17100-000	PREPAID INSURANCE	16,749.71	
10-18000-000	STATE POOL #2 - LANDFILL L/T	652,192.52	
10-18100-000	PARKS/REC/CC ACCOUNT	12,048.04	
10-18115-000	AQUATIC CENTER FUND	235,401.29	
10-18130-000	RDA FUND	73,369.00	
10-18140-000	ROOM TAX ACCOUNT	38,643.28	
10-18145-000	GREATER RICHLAND TOURISM ACCT	23,860.89	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,895.56	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	42,183.57	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,178.65	
10-18850-000	BOWEN CEMETERY	837.43	
10-18900-000	LANDFILL ESCROW	625,085.52	
	TOTAL ASSETS		12,102,025.09

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
APRIL 30, 2025

CITY GENERAL FUND

LIABILITIES

10-21000-000	VOUCHERS PAYABLE-CITY GENERAL		96,023.14	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R		(31.00)	
10-22130-000	W/H TAXES-FICA/MSS		(760.10)	
10-22210-000	EMPLOYEE SHARE-HEALTH INS		(96,002.78)	
10-22230-000	EMPLOYEE SHARE-LIFE INS		1,743.76	
10-22240-000	EMPLOYEE SHARE-AFLAC		105.04	
10-22250-000	EMPLOYEE SHARE-COMBINED INS		2,261.26	
10-22260-000	EMPLOYEE SHARE-DENTAL INS		1,147.63	
10-22270-000	EMPLOYEE SHARE-VISION INS		(1,314.24)	
10-22320-000	PYRL DED-125 PLAN/MEDICAL		(888.38)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP		8,578.95	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP		750.00	
10-24200-000	VOUCHERS PAYABLE-TRANSIT		(309.03)	
10-25000-000	DUE TO OTHER GOVERNMENT		6.18	
10-25100-000	SALES TAX		21.13	
10-25300-000	SCHOOL DISTRICT TAXES		11,307.06	
10-26000-000	DEFERRED REVENUE (PANORAMA)		320,940.50	
10-26006-000	UNAPPLIED AR		71,711.06	
10-26140-000	POSTPONED ARPA AID		287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS		(2,101,708.78)	
	TOTAL LIABILITIES			(1,399,189.17)

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		8,080,320.92	
	REVENUE OVER EXPENDITURES - YTD	3,001,349.87		
	BALANCE - CURRENT DATE		3,001,349.87	
	TOTAL FUND EQUITY			13,501,214.26
	TOTAL LIABILITIES AND EQUITY			12,102,025.09

CITY OF RICHLAND CENTER
BALANCE SHEET
APRIL 30, 2025

LIBRARY FUND

	ASSETS			
20-11002-000	FUND CASH		226,461.50	
	TOTAL ASSETS			226,461.50
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21000-000	LIBRARY VOUCHERS PAYABLE		5,448.40	
20-22110-000	LIBRARY FEDERAL W/H TAXES		(.11)	
20-22130-000	LIBRARY FICA/MSS W/H TAXES		1,179.08	
20-22140-000	W/H VARIANCES-LIBRARY		2.95	
20-22200-000	LIB EMPLOYEE SHARE-RETIREMENT		911.52	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS		7,635.25	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS		121.71	
20-22320-000	LIB PYRL DEDUCTION-125 PLAN/M		44.52	
20-22325-000	LIB PYRL DEDUCTION-125 PLAN/HI		3,164.25	
	TOTAL LIABILITIES			18,507.57
	FUND EQUITY			
20-31000-000	LIBRARY RETAINED EARNINGS		205,610.50	
	REVENUE OVER EXPENDITURES - YTD	2,343.43		
	BALANCE - CURRENT DATE		2,343.43	
	TOTAL FUND EQUITY			207,953.93
	TOTAL LIABILITIES AND EQUITY			226,461.50

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 4/30/2025	2025 Budget (Current Year) 12/31/2025	2024 Budget Less Actual	% S/B 33.33%
Administration Office								
Revenues								
Total Licenses & Permits:	20,191.53	7,878.00	(12,313.53)	256.30%	1,137.00	9,303.00	8,166.00	12.22%
Total Public Charges for Services	21,356.00	14,006.00	(7,350.00)	152.48%	11,373.00	23,669.00	12,296.00	48.05%
Total Miscellaneous Revenues	7,650.00	2,500.00	(5,150.00)	306.00%	-	-	0.00	#DIV/0!
Administration Office Revenue Total	**49,197.53**	**24,384.00**	**(24,813.53)**	**201.76%**	**12,510.00**	**32,972.00**	**20,462.00**	**37.94%**
Expenses								
Total City Admin / Clerk / City Treasurer / Office	363,450.87	436,322.00	72,871.13	83.30%	132,247.08	506,355.00	374,107.92	26.12%
Total Elections	12,626.66	20,500.00	7,873.34	61.59%	4,221.43	14,000.00	9,778.57	30.15%
Total Data Processing	54,183.09	40,000.00	(14,183.09)	135.46%	19,601.75	54,300.00	34,698.25	36.10%
Total Municipal Building	103,516.81	105,500.00	1,983.19	98.12%	5,576.14	20,000.00	14,423.86	27.88%
Administration Office Expense Total	**533,777.43**	**602,322.00**	**68,544.57**	**88.62%**	**161,646.40**	**594,655.00**	**433,008.60**	**27.18%**
Net Total Administration Office	**(484,579.90)**	**(577,938.00)**	**(93,358.10)**	**83.85%**	**(149,136.40)**	**(561,683.00)**	**(412,546.60)**	**26.55%**
Airport								
Revenues	41,568.27	35,044.00	(6,524.27)	118.62%	15,287.60	39,044.00	23,756.40	39.15%
Expenses	34,803.01	39,500.00	4,696.99	88.11%	6,807.94	55,075.00	48,267.06	12.36%
Net Total Airport	**6,765.26**	**(4,456.00)**	**(11,221.26)**	**-151.82%**	**8,479.66**	**(16,031.00)**	**(24,510.66)**	**-52.90%**
Assessor — **Net Total Assessor**	**(26,376.36)**	**(174,800.00)**	**(11,221.26)**	**15.09%**	**(3,744.72)**	**(18,700.00)**	**(24,510.66)**	**20.03%**
Buildings & Grounds								
Revenues								
Buildings & Grounds Revenue Total	**32,171.99**	**23,100.00**	**(9,071.99)**	**139.27%**	**8,820.32**	**26,800.00**	**17,979.68**	**32.91%**
Expenses								
Total Buildings & Grounds	103,868.62	113,475.00	9,606.38	91.53%	15,334.88	124,600.00	109,265.12	12.31%
Total Parks & Grounds	263,399.64	290,800.00	27,400.36	90.58%	83,934.87	380,500.00	296,565.13	22.06%
Total Forestry	7,038.00	11,750.00	4,712.00	59.90%	2,112.88	9,400.00	7,287.12	22.48%
Buildings & Grounds Expense Total	**374,306.26**	**416,025.00**	**41,718.74**	**89.97%**	**101,382.63**	**514,500.00**	**413,117.37**	**19.71%**
Net Total Buildings & Grounds	**(342,134.27)**	**(392,925.00)**	**(50,790.73)**	**87.07%**	**(92,562.31)**	**(487,700.00)**	**(395,137.69)**	**18.98%**
Building & Zoning								
Revenues	**7,961.55**	**4,850.00**	**(3,111.55)**	**164.16%**	**8,585.82**	**8,050.00**	**(535.82)**	**106.66%**
Expenses	**90,621.39**	**101,230.00**	**10,608.61**	**89.52%**	**29,660.82**	**104,000.00**	**74,339.18**	**28.52%**
Net Total Building & Zoning	**(82,659.84)**	**(96,380.00)**	**(13,720.16)**	**85.76%**	**(21,075.00)**	**(95,950.00)**	**(74,875.00)**	**21.96%**

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 4/30/2025	2025 Budget (Current Year) 12/31/2025	2024 Budget Less Actual	% S/B 33.33%
Cemetery								
Revenues	*36,560.00*	*30,810.00*	*(5,750.00)*	*118.66%*	*8,900.00*	*32,810.00*	*23,910.00*	*27.13%*
Expenses	*2,419.89*	*2,750.00*	*330.11*	*88.00%*	*906.72*	*3,550.00*	*2,643.28*	*25.54%*
Net Total Cemetery	**34,140.11**	**28,060.00**	**(6,080.11)**	**121.67%**	**7,993.28**	**29,260.00**	**21,266.72**	**27.32%**
Economic Development								
Revenues								
Expenses	*208,313.13*	*179,465.00*	*(28,848.13)*	*116.07%*	*33,089.33*	*80,770.00*	*47,680.67*	*40.97%*
Net Total Economic Development	**(208,313.13)**	**(179,465.00)**	**28,848.13**	**116.07%**	**(33,089.33)**	**(80,770.00)**	**(47,680.67)**	**40.97%**
Elected / Appointed Officials								
Revenues								
Expenses	*80,700.17*	*83,265.00*	*2,564.83*	*96.92%*	*19,003.12*	*89,825.00*	*70,821.88*	*21.16%*
Net Total Elected / Appointed Officials	**(80,700.17)**	**(83,265.00)**	**(2,564.83)**	**96.92%**	**(19,003.12)**	**(89,825.00)**	**(70,821.88)**	**21.16%**
Public Safety								
Revenues								
Public Safety Revenue Total	*172,552.29*	*137,578.00*	*(34,974.29)*	*125.42%*	*43,615.70*	*164,041.00*	*120,425.30*	*26.59%*
Expenses								
Total Police Department	*1,645,362.69*	*1,653,194.00*	*7,831.31*	*99.53%*	*520,890.28*	*1,665,179.00*	*1,144,288.72*	*31.28%*
Total Fire & EMS	*310,776.54*	*303,600.00*	*(7,176.54)*	*102.36%*	*108,774.73*	*288,685.00*	*179,910.27*	*37.68%*
Total Health & Human Services	*4,448.56*	*600.00*	*(3,848.56)*	*741.43%*	*5,991.05*	*2,000.00*	*(3,991.05)*	*299.55%*
Public Safety Expense Total	*1,960,587.79*	*1,957,394.00*	*(3,193.79)*	*100.16%*	*635,656.06*	*1,955,864.00*	*1,320,207.94*	*32.50%*
Net Total Public Safety	**(1,788,035.50)**	**(1,819,816.00)**	**(31,780.50)**	**98.25%**	**(592,040.36)**	**(1,791,823.00)**	**(1,199,782.64)**	**33.04%**
Parks & Recreation								
Revenues								
Total Public Charges for Services	*176,618.46*	*134,300.00*	*(42,318.46)*	*131.51%*	*19,570.63*	*143,100.00*	*123,529.37*	*13.68%*
Total Donations	*75,678.00*	*70,200.00*	*(5,478.00)*	*107.80%*	*48,175.00*	*70,200.00*	*22,025.00*	*68.63%*
Parks & Recreation Revenue Total	*252,296.46*	*204,500.00*	*(47,796.46)*	*123.37%*	*67,745.63*	*213,300.00*	*145,554.37*	*31.76%*
Expenses								
Total Community Center	*258,654.05*	*279,800.00*	*21,145.95*	*92.44%*	*74,859.56*	*288,725.00*	*213,865.44*	*25.93%*
Total Senior Center	*25,536.59*	*24,700.00*	*(836.59)*	*103.39%*	*7,995.69*	*25,291.00*	*17,295.31*	*31.61%*
Total Aquatic Center	*230,787.47*	*250,225.00*	*19,437.53*	*92.23%*	*4,807.87*	*224,510.00*	*219,702.13*	*2.14%*
Total Symons Center	*54,492.06*	*100,000.00*	*45,507.94*	*54.49%*	-	*55,000.00*	*55,000.00*	*0.00%*
Parks & Recreation Expense Total:	*569,470.17*	*654,725.00*	*85,254.83*	*86.98%*	*87,663.12*	*593,526.00*	*505,862.88*	*14.77%*
Net Total Parks & Recreation	**(317,173.71)**	**(450,225.00)**	**(133,051.29)**	**70.45%**	**(19,917.49)**	**(380,226.00)**	**(360,308.51)**	**5.24%**

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 4/30/2025	2025 Budget (Current Year) 12/31/2025	2024 Budget Less Actual	% S/B 33.33%
Refuse								
Revenues								
Total Licenses & Permits	4,090.00	4,050.00	(40.00)	100.99%	4,000.00	4,050.00	50.00	98.77%
Total Garbage & Recycling	269,373.60	279,000.00	9,626.40	96.55%	92,090.65	287,000.00	194,909.35	32.09%
Total Landfill	59,729.28	55,000.00	(4,729.28)	108.60%	22,147.95	65,000.00	42,852.05	34.07%
Refuse Revenue Total	333,192.88	338,050.00	4,857.12	98.56%	118,238.60	356,050.00	237,811.40	33.21%
Expenses								
Total Landfill	95,791.18	74,420.00	(21,371.18)	128.72%	16,184.06	85,770.00	69,585.94	18.87%
Total Garbage & Recycling	169,884.58	256,500.00	86,615.42	66.23%	92,418.60	282,000.00	189,581.40	32.77%
Refuse Expense Total	265,675.76	330,920.00	65,244.24	80.28%	108,602.66	367,770.00	259,167.34	29.53%
Net Total Refuse	67,517.12	7,130.00	(60,387.12)	946.94%	9,635.94	(11,720.00)	(21,355.94)	-82.22%
Streets								
Revenues	443,339.20	431,528.00			222,212.04	429,084.00		
Expenses	717,167.70	892,050.00	174,882.30	80.40%	193,493.34	837,431.00	643,937.66	23.11%
Net Total Streets	(273,828.50)	(460,522.00)	(174,882.30)	59.46%	28,718.70	(408,347.00)	(643,937.66)	-7.03%
Taxi								
Revenues	216,333.69	119,200.00			12,679.00	375,200.00		
Expenses	266,245.62	160,000.00	(106,245.62)	166.40%	44,983.51	375,000.00	330,016.49	12.00%
Net Total Streets	(49,911.93)	(40,800.00)	106,245.62	122.33%	(32,304.51)	200.00	(330,016.49)	-16152.26%
Room Tax / Tourism								
Revenues	102,850.10	54,060.00			33,512.69	122,375.00		
Expenses	833,894.89	159,707.00	(674,187.89)	522.14%	51,002.29	152,193.00	101,190.71	33.51%
Net Room Tax /Tourism	(731,044.79)	(105,647.00)	674,187.89	691.97%	(17,489.60)	(29,818.00)	(101,190.71)	58.65%

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 4/30/2025	2025 Budget (Current Year) 12/31/2025	2024 Budget Less Actual	% S/B 33.33%
All Other								
Revenues								
Total Tax Levy	2,375,000.13	2,375,000.00	(0.13)	100.00%	3,736,045.06	2,332,552.00	(1,403,493.06)	160.17%
Total Other Taxes (PILOT, Mobile Homes, Etc)	637,178.27	642,853.00	5,674.73	99.12%	214,356.00	544,000.00	329,644.00	39.40%
Total Intergovernmental - State & Fed Aid + Utility Pc	1,740,557.42	1,787,605.00	47,047.58	97.37%	41,263.82	1,951,709.00	1,910,445.18	2.11%
Total Franchise Fees	48,080.07	51,663.00	3,582.93	93.06%	-	36,000.00	36,000.00	0.00%
Total Interest Income	544,282.63	229,900.00	(314,382.63)	236.75%	170,257.49	248,600.00	78,342.51	68.49%
Total Miscellaneous Revenues	-	15,000.00	15,000.00	0.00%	49,192.00	15,000.00	(34,192.00)	327.95%
All Other Revenue Total	**5,345,098.52**	**5,102,021.00**	**(243,077.52)**	**104.76%**	**4,211,114.37**	**5,127,861.00**	**916,746.63**	**82.12%**
Expenses								
Total Insurance	123,781.49	205,600.00	81,818.51	60.21%	131,050.50	293,700.00	162,649.50	44.62%
Total Audit & Legal	113,434.15	146,000.00			27,261.70	152,500.00		
Total Celebrations	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!
Total Debt Service	421,100.00	531,175.00	110,075.00	79.28%	107,434.66	416,384.00	308,949.34	25.80%
Total Unallocated Contingency	7,242.42	125,000.00	117,757.58	5.79%	-	42,670.00	42,670.00	0.00%
All Other Expense Total	**665,558.06**	**1,007,775.00**	**342,216.94**	**66.04%**	**265,746.86**	**905,254.00**	**639,507.14**	**29.36%**
Net Total All Other	**4,679,540.46**	**4,094,246.00**	**(585,294.46)**	**114.30%**	**3,945,367.51**	**4,222,607.00**	**277,239.49**	**93.43%**
Capital Outlay								
Revenues								
ARPA Funds	70,320.50	30,000.00	(40,320.50)	234.40%	-	123,000.00	123,000.00	0.00%
Grant Funds	-	4,151,590.00	4,151,590.00	0.00%	62,000.00	3,140,000.00	3,078,000.00	1.97%
Other Miscellaneous	(676.86)	1,910,000.00	1,910,676.86	-0.04%	1,536.74	5,000.00	3,463.26	30.73%
Transfers In	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!
Capital Outlay Revenue Total	**69,643.64**	**6,091,590.00**	**6,021,946.36**	**1.14%**	**63,536.74**	**3,268,000.00**	**3,204,463.26**	**1.94%**
Expenses								
Capital Outlay Expense Total	**749,035.56**	**3,480,000.00**	**2,730,964.44**	**21.52%**	**23,129.14**	**3,781,250.00**	**3,758,120.86**	**0.61%**
Net Total All Other	**(679,391.92)**	**2,611,590.00**	**3,290,981.92**	**-26.01%**	**40,407.60**	**(513,250.00)**	**(553,657.60)**	**-7.87%**
Revenues	$ 7,102,766.12	$ 12,596,715.00	$ 5,493,948.88	56.39%	$ 4,826,758.51	$ 10,195,587.00	$ 4,710,573.22	47.34%
Expenditures	$ 7,378,953.19	$ 10,241,928.00	$ 2,862,974.81	72.05%	$ 1,766,518.66	$ 10,429,363.00	$ 8,672,399.72	16.94%
Library Transfer Out	$ 290,000.00	$ 290,000.00	$ -	100.00%	$ -	$ 306,969.00	$ 306,969.00	0.00%
			$ -					
Net Revenue Less Expenditure	**$ (566,187.07)**	**$ 2,064,787.00**	**$ 2,630,974.07**		**$ 3,060,239.85**	**$ (540,745.00)**	**$ (4,268,795.50)**	
Ferguson Land Purchase (Contingency Funds)	$ 646,468.29							
Actual Net / Revenue Over Expense	***$ 80,281.22***							

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 4/30/2025	2025 Budget (Current Year) 12/31/2025	2024 Budget Less Actual	% S/B 33.33%
Library								
Revenues								
Total Levy Funds from City	*290,000.00*	*290,000.00*	*0.00*	*100.00%*	-	*306,969.00*	*306,969.00*	*0.00%*
Total County Funds	*134,594.78*	*134,591.00*	*(3.78)*	*100.00%*	*136,386.10*	*143,836.00*	*7,449.90*	*94.82%*
Total MISCELLANEOUS REVENUES:	*21,662.58*	*13,200.00*	*(8,462.58)*	*164.11%*	*13,749.67*	*16,000.00*	*2,250.33*	*85.94%*
Library Revenue Total:	***446,257.36***	***437,791.00***	***(8,466.36)***	***101.93%***	***150,135.77***	***466,805.00***	***316,669.23***	***32.16%***
Expenses - Library	***418,433.77***	***437,791.00***	***19,357.23***	***95.58%***	***147,792.34***	***466,805.00***	***319,012.66***	***31.66%***
Net Total Library	**27,823.59**	**-**	**(27,823.59)**	**#DIV/0!**	**2,343.43**	**-**	**(2,343.43)**	**#DIV/0!**