



City of Richland Center

2026 Budget / 2025 Tax Levy

Public Hearing / Budget Adoption

Tuesday, November 25, 2025 @ 6:00 pm

1

What is a Budget?



A budget is a policy document setting the City's priorities.



Its purpose is to appropriate resources to various programs, services, and projects based upon the City's priorities.



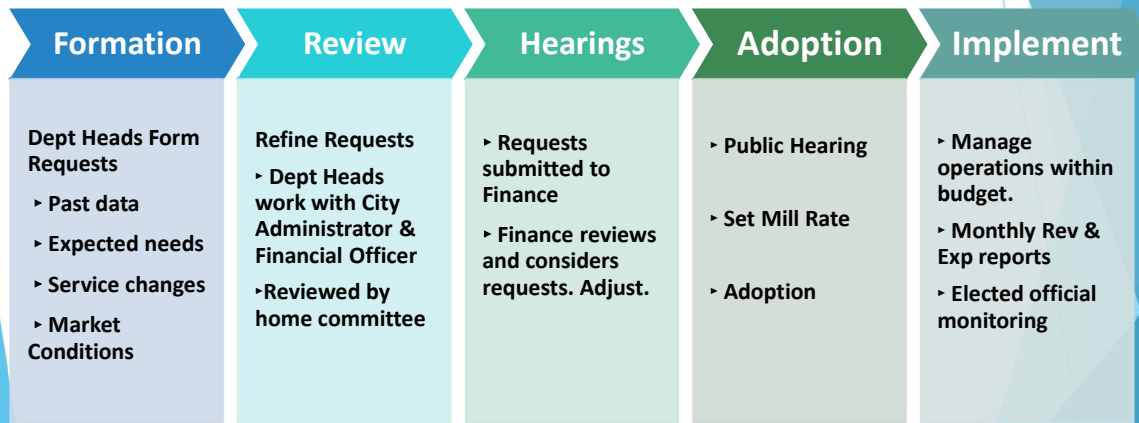
It is a financial plan that forecasts the anticipated revenues and expenditures for a specific period.



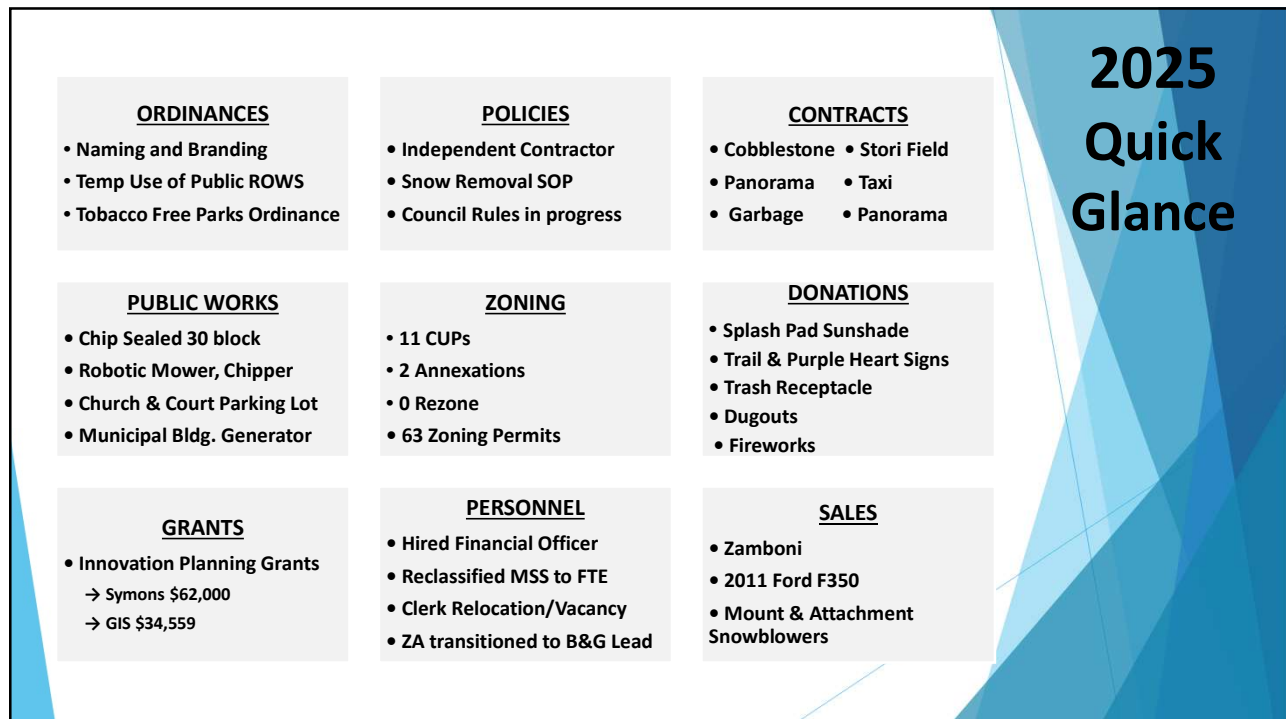
It provides transparency for the public and accountability for elected and appointed officials.

2

Budget Process



3



4

Looking Forward

2026 Projects, Plans, Priorities

Capital Planning & Infrastructure

Finalize comprehensive Capital Improvement Plan (CIP); update PACER pavement ratings and complete sidewalk/curb/gutter inventory; prioritize and implement sidewalk, curb, and gutter improvements; continue street overlays and chip sealing; Conduct fleet analysis and establish long-term vehicle/equipment replacement schedule.

Economic Development & Housing

Secure hotel developer and support ongoing projects; actively solicit new developers with continued emphasis on housing growth and affordability; effectively manage and deploy HUD grant funding for eligible initiatives; seek new grant opportunities.

Technology & Service Delivery

Continue improving digital systems for day-to-day functions like permits, payments, and public access; continue digitizing records and streamlining records management systems; enhance customer service efficiency; update citywide fee schedule.

Organizational Culture, Cohesion & Unification

Foster a unified city team culture through enhanced communication, cross-departmental collaboration, and shared goals; systematically evaluate all processes and programs for efficiency, cost-sharing opportunities, and potential reductions to maximize resources and reinforce a culture of fiscal responsibility and continuous improvement.

5

Revenues: 2025 Vs. 2026

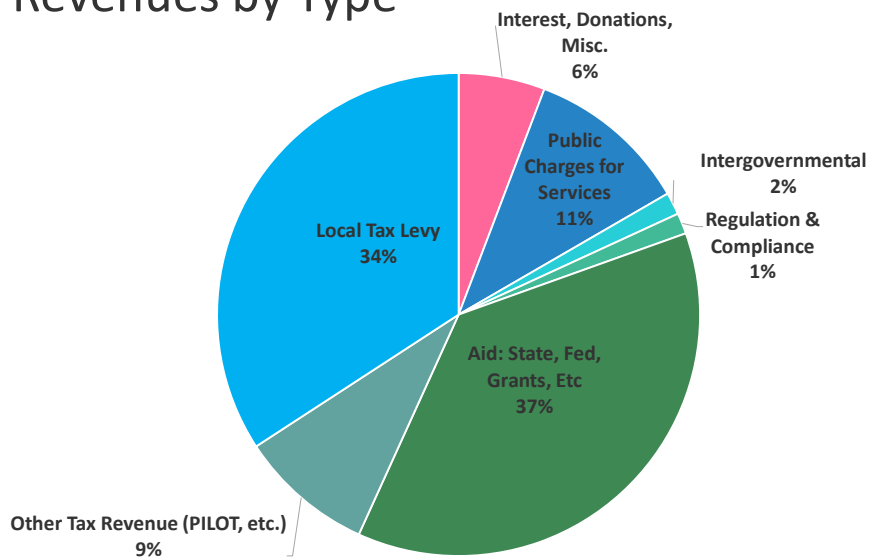
2025

2026

Revenues	2025 Gross Budget	2025 Exp Restraint/Grants /Remove Cap Outlay	2025 Net Budget (Operating)	2026 Gross Budget	2026 Exp Restraint/Grants /Remove Cap Outlay	2026 Net Budget (Operating)
Tax Levy	\$ 2,332,552.00	\$ -	\$ 2,332,552.00	\$ 2,335,854.00	\$ -	\$ 2,335,854.00
Other Tax Revenue	661,875.00	93,875.00	\$ 568,000.00	617,700.00	-	\$ 617,700.00
Aid: State, Fed, Grants, Etc	5,808,483.00	3,361,102.00	\$ 2,447,381.00	5,293,073.00	2,749,000.00	\$ 2,544,073.00
Regulation & Compliance	88,747.00		\$ 88,747.00	95,547.00		\$ 95,547.00
Intergovernmental	260,717.00	173,200.00	\$ 87,517.00	101,078.00		\$ 101,078.00
Public Charges / Services	662,932.00		\$ 662,932.00	742,980.00		\$ 742,980.00
Interest, Donations, Misc	380,281.00		\$ 380,281.00	1,734,012.00	1,352,434.00	\$ 381,578.00
Total Revenue	\$ 10,195,587.00	\$ 3,628,177.00	\$ 6,567,410.00	\$ 10,920,244.00	\$ 4,101,434.00	\$ 6,818,810.00

6

Revenues by Type



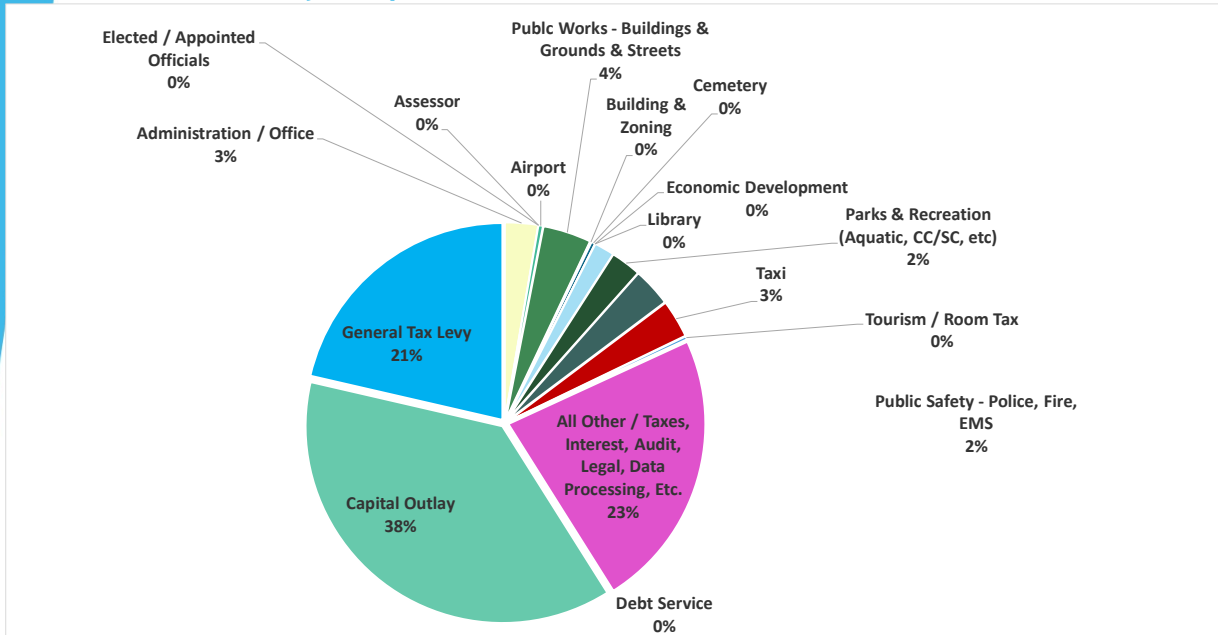
7

Revenue by Department 2025 to 2026 Comparison

Department	2025 Budgeted Revenues	2026 Budgeted Revenues	% Change 2025 to 2026	\$ Change 2025 to 2026
Administration / Office	293,778.00	294,998.00	0.42%	1,220.00
Elected / Appointed Officials	-	-	-	-
Assessor	-	-	-	-
Airport	39,044.00	39,312.00	0.69%	268.00
Public Works - Buildings & Grounds & Streets	429,884.00	432,200.00	0.54%	2,316.00
Building & Zoning	8,050.00	12,000.00	49.07%	3,950.00
Cemetery	32,810.00	34,500.00	5.15%	1,690.00
Economic Development	-	-	-	-
Library	-	-	-	-
Public Safety - Police, Fire, EMS	164,041.00	180,702.00	10.16%	16,661.00
Parks & Recreation (Aquatic, CC/SC, etc)	239,300.00	270,440.00	13.01%	31,140.00
Refuse - Landfill & Garbage & Recycling	356,000.00	346,530.00	-2.66%	(9,470.00)
Taxi	375,000.00	341,608.00	-8.90%	(33,392.00)
Tourism / Room Tax	122,375.00	28,760.00	-76.50%	(93,615.00)
All Other / Taxes, Interest, Audit, Legal, Data Processing, Etc.	2,534,753.00	2,501,906.00	-1.30%	(32,847.00)
Debt Service	-	-	-	-
General Tax Levy	2,332,552.00	2,335,854.00	0.14%	3,302.00
Total Revenues By Department (less Capital Outlay)	\$ 6,927,587.00	\$ 6,818,810.00	-1.57%	\$ (108,777.00)

8

Revenues by Department



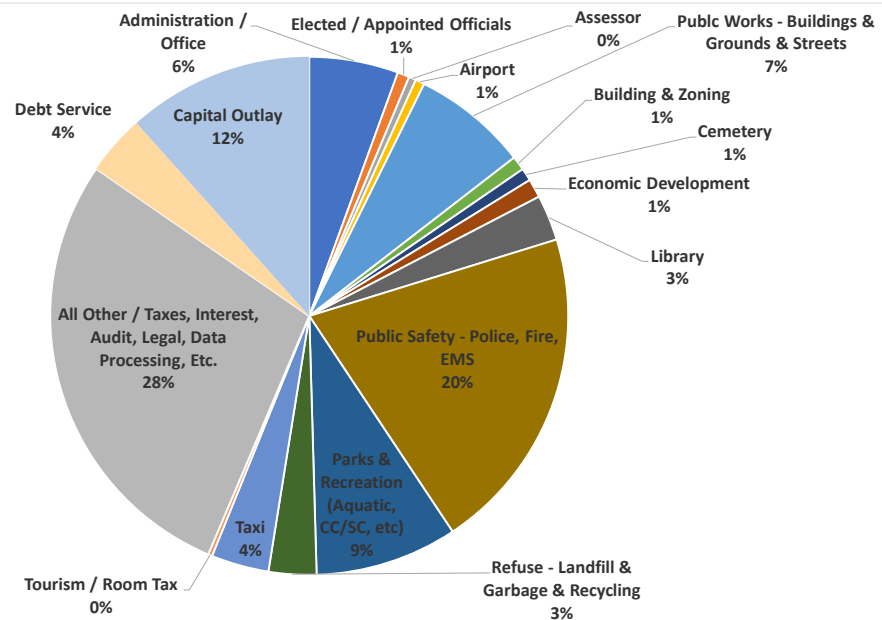
9

Expenses by Department 2025 to 2026 Comparison

Department	2025 Budget	2026 Budget	+ / (-) from Prev YEAR	\$ Change from Prev Year
Administration / Office	540,355.00	613,040.00	13.45%	72,685.00
Elected / Appointed Officials	89,825.00	81,035.00	-9.79%	(8,790.00)
Assessor	18,700.00	49,600.00	165.24%	30,900.00
Airport	55,075.00	61,900.00	12.39%	6,825.00
Public Works - Buildings & Grounds & Streets	1,284,931.00	793,110.00	-38.28%	(491,821.00)
Building & Zoning	104,000.00	97,550.00	-6.20%	(6,450.00)
Cemetery	10,050.00	87,650.00	772.14%	77,600.00
Economic Development	80,770.00	129,425.00	60.24%	48,655.00
Library	306,969.00	312,428.00	1.78%	5,459.00
Public Safety - Police, Fire, EMS	1,955,864.00	2,247,758.00	14.92%	291,894.00
Parks & Recreation (Aquatic, CC/SC, etc)	654,026.00	978,420.00	49.60%	324,394.00
Refuse - Landfill & Garbage & Recycling	367,770.00	326,650.00	-11.18%	(41,120.00)
Taxi	375,000.00	397,220.00	5.93%	22,220.00
Tourism / Room Tax	150,843.00	26,965.00	-82.12%	(123,878.00)
All Other / Taxes, Interest, Audit, Legal, Data Processing, Etc.	543,170.00	3,107,100.00	472.03%	2,563,930.00
Debt Service	416,384.00	414,628.00	-0.42%	(1,756.00)
Total Expenses (Less Capital Outlay)	6,953,732.00	9,724,479.00	39.85%	2,770,747.00

10

Expenses by Department



11

Notable Changes from 2025 to 2026

- ▶ Wage & Benefit Changes
 - ▶ City Employees 2.75%
 - ▶ Represented Police Officer 6%
 - ▶ Health Insurance 14%
 - ▶ WRS Avg 1%
- ▶ Department Changes
 - ▶ Dissolution of Tourism Department Q1/Q2
 - ▶ Closure of Landfill Transfer Station Q1/Q2
 - ▶ Q1 hiring freeze for Clerk and Zoning Administrator
- ▶ Capital Outlay
 - ▶ Street Overlays moved from operating to capital budget
 - ▶ All expenses coming from designated fund balance with possible short-term borrowing

12

Total

► Revenues

- 2025 - \$10,195,587.00
- 2026 - \$10,920,243.50
 - Increase of 7.1% or \$724,656.50

► Tax Levy

- 2025 - \$2,332,552.00
- 2026 - \$2,335,854.00
 - Increase of \$3,302.00

► Expenses

- 2025 - \$10,734,982.00
- 2026 - \$11,002,610.00
 - Increase of 2.5% or \$267,628.00

► Net Budget

- 2025 - \$(539,395.00)
- 2026 - \$(82,366.50)

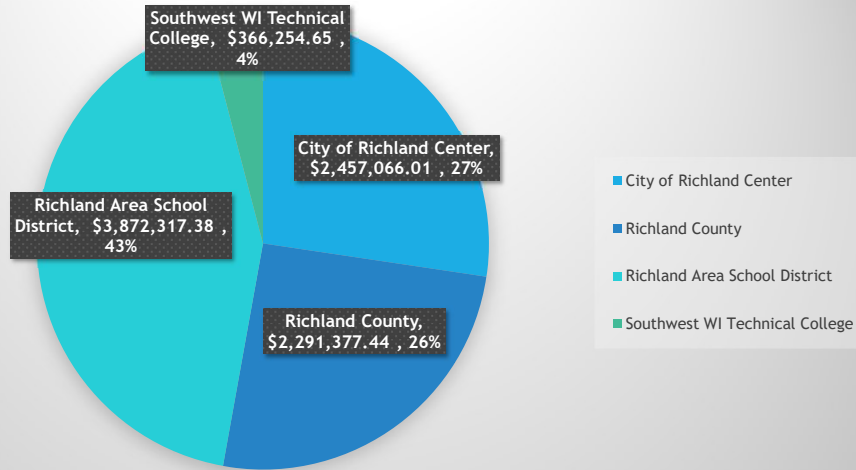
13

How much will my taxes be?

Tax Bill Year	2025	2024
Budget Year	2026	2025
Assessed Value	\$ 250,000.00	\$ 156,000.00
% Change	160%	100%
City (+TIF)	\$ 1,310.00	\$ 1,438.32
Richland County	\$ 1,225.00	\$ 1,243.32
Richland School District	\$ 2,067.50	\$ 2,130.96
SWTC	\$ 195.00	\$ 205.92
School Credit	\$ (415.00)	\$ (449.28)
Gross Tax Bill	\$ 4,382.50	\$ 4,569.24
1st \$ Credit	\$ 75.40	\$ 79.79
Lottery Credit	\$ 226.20	\$ 256.75
Net Tax Bill	\$ 4,080.90	\$ 4,232.70
Change from Prev Yr to Cur Yr	\$ (151.80)	\$ (8.22)

14

Tax Levy by Jurisdiction



15

City Tax Levy By Department

Department	% of Levy Needed	Total on \$250,000 Assessed Value Home (City Share)
Administration / Office	6.07%	79.48
Elected / Appointed Officials	1.55%	20.25
Assessor	0.95%	12.40
Airport	0.43%	5.65
Public Works - Buildings & Grounds & Streets	6.89%	90.20
Building & Zoning	1.63%	21.38
Cemetery	1.01%	13.28
Economic Development	2.47%	32.35
Library	5.96%	78.08
Public Safety - Police, Fire, EMS	39.44%	516.59
Parks & Recreation (Aquatic, CC/SC, etc)	13.51%	176.94
Refuse - Landfill & Garbage & Recycling	-0.38%	(4.97)
Taxi	1.06%	13.90
Tourism / Room Tax	-0.03%	(0.45)
All Other / Taxes, Interest, Audit, Legal, Data Processing, Etc.	11.55%	151.25
Debt Service	7.91%	103.62

100.00% \$ 1,309.94

16

