CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Agenda Item: City Treasurer's Report

Committee Review: N/A

Meeting Date: Finance & Council – November 4, 2025

Presented by: Misty Molzof, Treasurer

Recommended Action Items:

1. Approve Payment of Bills in the amount of $301,887.37

Items included:

1. Treasurer's Report for period ending September 30, 2025 – "Cash Balances" Report
   a. Beginning Balance - $10,567,196.54
   b. Total receipts in July - $604,570.59: includes **total interest earned of $33,856.47**
   c. Total Disbursements in July - $907,586.90
   d. Transfer between accounts in July - $20,000.00
   e. Ending Balance - $10,264,180.23
2. Balance Sheet for period ending September 30, 2025 (4 pages)
   a. City Funds
   b. Greater Richland Tourism Fund
   c. Library Fund
3. Revenue and Expenditures, Actual Versus Budget by Department for period ending September 30, 2025 (5 pages)
   a. Each area should be about 75%, since we are 9 months into the year. I really do not see anything out of the ordinary at this time of the year. If you have any questions, or would like to get more detail, please reach out and I will be happy to provide it to you.
4. Audit Update: it is complete, and Johnson & Block are here tonight to brief you on it. Now to start planning for the 2025 audit 😊
5. Copiers: Ashley and I are still scheduling time to review the lease agreement and will hopefully be able to bring something later this year or early next year.

CITY OF RICHLAND CENTER - TREASURER'S REPORT

9/30/2025

FUNDS	Int Rate	BEH/MO BAL	RECEIPTS	Transfers In/(Out) Between Accounts	DISBURSEMENTS	END/MO BAL
City General Unassigned:	2.86%	**$ 399,199.23**	$ 525,224.31	$ 20,000.00	$ 859,892.09	**$ 84,531.45**
State Investments #1 Unassigned	4.35%	**$ 3,693,537.15**	$ 52,149.70			**$ 3,745,686.85**
Property Tax Account (partial unassigned)	2.86%	**$ 20,612.52**	$ 47.51	$ (20,000.00)		**$ 660.03**
#2 Landfill long term care (for landfill issues)	4.35%	**$ 661,829.41**	$ 2,367.77			**$ 664,197.18**
#3 TIF-Panorama Estates (TIF 6)	4.35%	**$ 280,644.31**	$ 1,004.04			**$ 281,648.35**
#6 TIF 2-5 (only #4)	4.35%	**$ 152,753.37**	$ 546.49			**$ 153,299.86**
RLF Business Savings	0.50%	**$ 176,893.69**	$ 70.27			**$ 176,963.96**
RLF Business Checking	0.00%	**$ 1,669.45**				**$ 1,669.45**
RESTRICTED FUNDS: (by outside entity)						
CDBG Housing RLF	2.86%	**$ 167,432.12**	$ 478.90			**$ 167,911.02**
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	2.86%	**$ 392,000.31**	$ 1,881.51		$ 35,063.11	**$ 358,818.71**
Room Tax	2.86%	**$ 5,152.52**	$ 3,752.72			**$ 8,905.24**
Greater Richland Tourism	3.52%	**$ 34,877.07**	$ 3,931.48		$ 12,852.31	**$ 25,956.24**
Redevelopment Authority	2.86%	**$ 74,450.38**	$ 212.95			**$ 74,663.33**
#5 Renew RC Loan Program-Affordable Hous	4.39%	**$ 861,465.97**	$ 3,081.99			**$ 864,547.96**
Renew RC Loan Program-Checking	2.86%	**$ 79,627.81**	$ 227.76			**$ 79,855.57**
COMMITTED: (by resolution of the Council)						
#4 Projects committed	4.35%	**$ 2,627,829.89**	**$ 9,401.37**			**$ 2,637,231.26**
ASSIGNED: (for specific use, not assigned)						
Cemetery CDs	2.34% & 2.86%	**$ 5,032.91**	$ 2.42			**$ 5,035.33**
Centennial Committee	2.86%	**$ 2,929.78**	$ 8.38			**$ 2,938.16**
Canine Fund	0%	**$ 48,489.93**			$ (220.61)	**$ 48,710.54**
Park/Rec/Comm Center	2.86%	**$ 12,190.40**	$ 34.87			**$ 12,225.27**
Aquatic Center	4.35%	**$ 239,602.27**	$ 146.15			**$ 239,748.42**
Total Interest Earned in Current Month			***$ 33,856.47***	$ -		

LOANS	Total Debt 4/30/2025	2025 Principle	Loan Term End	**9/30/2025** Balance	
Loans:					
Richland County Bank (2%)	$ -	$ -	Paid off 2024	$ -	
WPPI (no interest)	$ 10,540.10	$ 5,059.44	10/28/2027	$ 10,118.48	
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	$ 600,000.00	As of 10/1/2025
CFB Haseltine 389,390/Westside Dr 362,610 (2.73%)	$ 452,000.00	$ 67,117.10	4/1/2028	$ 250,000.00	As of 10/1/2025
Aquatic Center Bonding (20 Years)	$ 3,345,000.00	$ 301,600.00	8/1/2038	$ 3,145,000.00	As of 8/1/2025
	$ 4,457,540.10	$ 425,851.54		**$ 4,005,118.48**	
Debt Capacity - WI Department of Revenue - 2024				**$ 20,792,625.00**	
			% of Total Debt Capacity used	***19%***	
			65% Recommended Maximum	***$ 13,515,206.25***	
			Amt Avail to Reach 65%	***$ 9,510,087.77***	

Beg of Month Cash Balances	End of Mo Cash Balances
$ 10,567,196.54	$ 10,264,180.23
	Beg Mo to End Mo Difference
	$ (303,016.31)

CITY OF RICHLAND CENTER
BALANCE SHEET
SEPTEMBER 30, 2025

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	100.00	
10-11002-000	FUND CASH - CITY GENERAL CHECK	80,642.65	
10-11010-000	STATE POOL #1 - GENERAL	3,745,686.85	
10-11030-000	STATE POOL #3 - PANORAMA EST	281,648.35	
10-11040-000	STATE POOL #4 - PROJECTS	2,637,231.26	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	864,547.96	
10-11060-000	STATE POOL #6 - TID 2-5	153,299.86	
10-11100-000	TAX COLLECTION	660.03	
10-11110-000	CDBG ACCOUNT	167,911.02	
10-11200-000	RLF SAVINGS	176,963.96	
10-11300-000	RLF CHECKING	1,669.45	
10-11400-000	RENEW RC ACCOUNT	79,855.57	
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	117,016.13	
10-14500-000	A/R - GENERAL RECEIPTS	25,505.26	
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	278,571.75	
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	(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	
10-17100-000	PREPAID INSURANCE	16,749.71	
10-18000-000	STATE POOL #2 - LANDFILL L/T	664,197.18	
10-18100-000	PARKS/REC/CC ACCOUNT	12,225.27	
10-18115-000	AQUATIC CENTER FUND	239,748.42	
10-18130-000	RDA FUND	74,663.33	
10-18140-000	ROOM TAX ACCOUNT	8,905.24	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,938.16	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	48,771.83	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58	
10-18850-000	BOWEN CEMETERY	849.75	
10-18900-000	LANDFILL ESCROW	628,976.05	
	TOTAL ASSETS		11,123,330.08

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
SEPTEMBER 30, 2025

CITY GENERAL FUND

	LIABILITIES			
10-21000-000	VOUCHERS PAYABLE-CITY GENERAL		174,468.31	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R		(31.00)	
10-22130-000	W/H TAXES-FICA/MSS		(760.10)	
10-22200-000	EMPLOYEE SHARE-RETIREMENT		.17	
10-22210-000	EMPLOYEE SHARE-HEALTH INS		(99,362.56)	
10-22230-000	EMPLOYEE SHARE-LIFE INS		1,504.37	
10-22240-000	EMPLOYEE SHARE-AFLAC		131.30	
10-22250-000	EMPLOYEE SHARE-COMBINED INS		3,079.39	
10-22260-000	EMPLOYEE SHARE-DENTAL INS		569.99	
10-22270-000	EMPLOYEE SHARE-VISION INS		298.56	
10-22330-000	PYRL DED- SECTION 125/MED/DEP		7,653.48	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP		750.00	
10-25000-000	DUE TO OTHER GOVERNMENT		106.18	
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		131,238.10	
	TOTAL LIABILITIES			840,336.65
	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	(195,419.96)		
	BALANCE - CURRENT DATE		(195,419.96)	
	TOTAL FUND EQUITY			10,282,993.43
	TOTAL LIABILITIES AND EQUITY			11,123,330.08

CITY OF RICHLAND CENTER
BALANCE SHEET
SEPTEMBER 30, 2025

GREATER RICHLAND TOURISM

	ASSETS			
15-11002-000	CASH ALLOCATED TO OTHER FUNDS		25,956.24	
	TOTAL ASSETS			25,956.24
	LIABILITIES AND EQUITY			
	LIABILITIES			
15-21000-000	TOURISM VOUCHERS PAYABLE		943.68	
	TOTAL LIABILITIES			943.68
	FUND EQUITY			
15-31000-000	TOURISM RETAINED EARNINGS		40,123.26	
15-36000-000	TOURISM FUND BALANCE		(20,079.27)	
	REVENUE OVER EXPENDITURES - YTD	4,968.57		
	BALANCE - CURRENT DATE		4,968.57	
	TOTAL FUND EQUITY			25,012.56
	TOTAL LIABILITIES AND EQUITY			25,956.24

CITY OF RICHLAND CENTER
BALANCE SHEET
SEPTEMBER 30, 2025

LIBRARY FUND

	ASSETS			
20-11002-000	FUND CASH		365,405.03	
	TOTAL ASSETS			365,405.03
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21000-000	LIBRARY VOUCHERS PAYABLE		2,542.10	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS		10,799.60	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS		(61.51)	
20-22260-000	EMPLOYEE SHARE-DENTAL INS		(26.30)	
20-22270-000	EMPLOYEE SHARE-VISION INS		39.45	
20-22320-000	LIB PYRL DEDUCTION-125 PLAN/M		(245.62)	
20-22330-000	LIB PYRL DEDUCTION-125 PLAN/D		109.09	
	TOTAL LIABILITIES			13,156.81
	FUND EQUITY			
20-31000-000	LIBRARY RETAINED EARNINGS		210,655.92	
	REVENUE OVER EXPENDITURES - YTD	141,592.30		
	BALANCE - CURRENT DATE		141,592.30	
	TOTAL FUND EQUITY			352,248.22
	TOTAL LIABILITIES AND EQUITY			365,405.03

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%	2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
Administration Office								
Revenues								
Total Regulation - Licenses & Permits:	*59,466.00*	*67,916.60*	*(8,450.60)*	*114.21%*	*45,178.00*	*26,998.79*	*18,179.21*	*59.76%*
Total Public Charges for Services	*-*	*-*	*0.00*	*#DIV/0!*	*-*	*23.00*	*(23.00)*	*#DIV/0!*
Total Interest, Dividend, and Misc. Revenues	*229,900.00*	*544,282.63*	*(314,382.63)*	*236.75%*	*248,600.00*	*346,281.06*	*(97,681.06)*	*139.29%*
Administration Office Revenue Total	***289,366.00***	***612,199.23***	***(322,833.23)***	***211.57%***	***293,778.00***	***373,302.85***	***(79,524.85)***	***127.07%***
Expenses								
Total City Admin / Clerk / City Treasurer / Office	*436,322.00*	*363,450.87*	*72,871.13*	*83.30%*	*506,355.00*	*376,064.20*	*130,290.80*	*74.27%*
Total Elections	*20,500.00*	*12,626.66*	*7,873.34*	*61.59%*	*14,000.00*	*4,538.78*	*9,461.22*	*32.42%*
Total Municipal Building	*105,500.00*	*103,516.81*	*1,983.19*	*98.12%*	*20,000.00*	*11,867.64*	*8,132.36*	*59.34%*
Administration Office Expense Total	***562,322.00***	***479,594.34***	***82,727.66***	***85.29%***	***540,355.00***	***392,470.62***	***147,884.38***	***72.63%***
Net Total Administration Office	**(272,956.00)**	**132,604.89**	**(405,560.89)**	**-48.58%**	**(246,577.00)**	**(19,167.77)**	**(227,409.23)**	**7.77%**
Elected / Appointed Officials								
Revenues								
Expenses	***83,265.00***	***80,700.17***	***2,564.83***	***96.92%***	***89,825.00***	***52,460.81***	***37,364.19***	***58.40%***
Net Total Elected / Appointed Officials	**(83,265.00)**	**(80,700.17)**	**(2,564.83)**	**96.92%**	**(89,825.00)**	**(52,460.81)**	**(37,364.19)**	**58.40%**
Assessor								
Revenues								
Expenses	***174,800.00***	***26,376.36***	***148,423.64***	***15.09%***	***18,700.00***	***22,604.95***	***(3,904.95)***	***120.88%***
Net Total Assessor	**(174,800.00)**	**(26,376.36)**	**(148,423.64)**	**15.09%**	**(18,700.00)**	**(22,604.95)**	**3,904.95**	**120.88%**
Airport								
Revenues	*35,044.00*	*41,568.27*	*(6,524.27)*	*118.62%*	*39,044.00*	*40,032.84*	*(988.84)*	*102.53%*
Expenses	39,500.00	34,803.01	*4,696.99*	*88.11%*	55,075.00	18,847.72	*36,227.28*	*34.22%*
Net Total Airport	**(4,456.00)**	**6,765.26**	**(11,221.26)**	**-151.82%**	**(16,031.00)**	**21,185.12**	**(37,216.12)**	**-132.15%**

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%	2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
Public Works - Buildings & Grounds & Streets								
Revenues								
Total Buildings & Grounds	*2,000.00*	*1,302.77*	*697.23*	*65.14%*	*800.00*	*-*	*800.00*	*0.00%*
Total Streets	*431,528.00*	*443,339.20*	*(11,811.20)*	*102.74%*	*429,084.00*	*351,291.90*	*77,792.10*	*81.87%*
Buildings & Grounds RevenueTotal	***433,528.00***	***444,641.97***	***(11,113.97)***	***102.56%***	***429,884.00***	***351,291.90***	***78,592.10***	***81.72%***
Expenses								
Total Buildings & Grounds	*351,525.00*	*312,581.04*	*38,943.96*	*88.92%*	*447,500.00*	*279,437.79*	*168,062.21*	*62.44%*
Total Streets	*892,050.00*	*739,012.22*	*153,037.78*	*82.84%*	*837,431.00*	*568,298.34*	*269,132.66*	*67.86%*
Buildings & Grounds Expense Total	***1,243,575.00***	***1,051,593.26***	***191,981.74***	***84.56%***	***1,284,931.00***	***847,736.13***	***437,194.87***	***65.98%***
Net Total Public Works (B&G & Streets)	**(810,047.00)**	**(606,951.29)**	**(203,095.71)**	**74.93%**	**(855,047.00)**	**(496,444.23)**	**(358,602.77)**	**58.06%**
Building & Zoning								
Revenues	***4,850.00***	***7,961.55***	***(3,111.55)***	***164.16%***	***8,050.00***	***15,840.09***	***(7,790.09)***	***196.77%***
Expenses	***101,230.00***	***91,069.39***	***10,160.61***	***89.96%***	***104,000.00***	***72,609.71***	***31,390.29***	***69.82%***
Net Total Building & Zoning	**(96,380.00)**	**(83,107.84)**	**(13,272.16)**	**86.23%**	**(95,950.00)**	**(56,769.62)**	**(39,180.38)**	**59.17%**
Cemetery								
Revenues	***30,810.00***	***37,560.00***	***(6,750.00)***	***121.91%***	***32,810.00***	***30,280.00***	***2,530.00***	***92.29%***
Expenses	***7,250.00***	***5,375.28***	***1,874.72***	***74.14%***	***10,050.00***	***2,012.81***	***8,037.19***	***20.03%***
Net Total Cemetery	**23,560.00**	**32,184.72**	**(8,624.72)**	**136.61%**	**22,760.00**	**28,267.19**	**(5,507.19)**	**124.20%**
Economic Development								
Revenues	***-***	***-***	***0.00***		***-***	***91,496.05***	***0.00***	***#DIV/0!***
Expenses	***179,465.00***	***208,610.81***	***(29,145.81)***	***116.24%***	***80,770.00***	***158,199.23***	***(77,429.23)***	***195.86%***
Net Total Economic Development	**(179,465.00)**	**(208,610.81)**	**29,145.81**	**116.24%**	**(80,770.00)**	**(66,703.18)**	**77,429.23**	**82.58%**

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%		2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
Public Safety									
Revenues									
Total Police Department	*115,578.00*	*128,717.86*	*(13,139.86)*	*111.37%*		*121,041.00*	*78,392.97*	*42,648.03*	*64.77%*
Total Fire & EMS	*-*	*17,836.43*	*(17,836.43)*	*#DIV/0!*		*18,000.00*	*-*	*18,000.00*	*0.00%*
Total Health & Human Services				*#DIV/0!*					*#DIV/0!*
Public Safety Revenue Total	***115,578.00***	***146,554.29***	***(30,976.29)***	***126.80%***		***139,041.00***	***78,392.97***	***60,648.03***	***56.38%***
Expenses									
Total Police Department	*1,653,194.00*	*1,645,433.69*	*7,760.31*	*99.53%*		*1,665,179.00*	*1,198,551.59*	*466,627.41*	*71.98%*
Total Fire & EMS	*278,600.00*	*280,688.54*	*(2,088.54)*	*100.75%*		*268,685.00*	*243,998.30*	*24,686.70*	*90.81%*
Total Health & Human Services	*600.00*	*4,448.56*	*(3,848.56)*	*741.43%*		*2,000.00*	*4,067.48*	*(2,067.48)*	*203.37%*
Public Safety Expense Total	***1,932,394.00***	***1,930,570.79***	***1,823.21***	***99.91%***		***1,935,864.00***	***1,446,617.37***	***489,246.63***	***74.73%***
Net Total Public Safety	**(1,816,816.00)**	**(1,784,016.50)**	**(32,799.50)**	**98.19%**		**(1,796,823.00)**	**(1,368,224.40)**	**(428,598.60)**	**76.15%**
Culture - Aquatic, CC/SC, Parks, Recreation									
Revenues									
Total Aquatic Center	*165,000.00*	*190,232.39*	*(25,232.39)*	*115.29%*		*167,000.00*	*170,430.50*	*(3,430.50)*	*102.05%*
Total Symons Center									
Total Community / Senior Center	*26,400.00*	*43,521.63*	*(17,121.63)*	*164.85%*		*32,500.00*	*29,270.19*	*3,229.81*	*90.06%*
Total Recreation	*14,200.00*	*19,583.71*	*(5,383.71)*	*137.91%*		*14,300.00*	*19,041.01*	*(4,741.01)*	*133.15%*
Total Parks	*19,500.00*	*30,280.22*	*(10,780.22)*	*155.28%*		*25,500.00*	*24,954.02*	*545.98*	*97.86%*
Parks & Recreation Revenue Total	***225,100.00***	***283,617.95***	***(58,517.95)***	***126.00%***		***239,300.00***	***243,695.72***	***(4,395.72)***	***101.84%***
Expenses									
Total Aquatic Center	*250,225.00*	*230,787.47*	*19,437.53*	*92.23%*		*224,510.00*	*178,452.42*	*46,057.58*	*79.49%*
Total Symons Center	*100,000.00*	*54,492.06*	*45,507.94*	*54.49%*		*55,000.00*	*26,980.21*	*28,019.79*	*49.05%*
Total Community / Senior Center	*260,000.00*	*251,596.17*	*8,403.83*	*96.77%*		*266,766.00*	*195,784.87*	*70,981.13*	*73.39%*
Total Recreation	*44,500.00*	*32,594.47*	*11,905.53*	*73.25%*		*47,250.00*	*36,055.90*	*11,194.10*	*76.31%*
Total Parks	*60,000.00*	*63,443.49*	*(3,443.49)*	*105.74%*		*60,500.00*	*56,208.14*	*4,291.86*	*92.91%*
Parks & Recreation Expense Total:	***714,725.00***	***632,913.66***	***81,811.34***	***88.55%***		***654,026.00***	***493,481.54***	***160,544.46***	***75.45%***
Net Total Culture	**(489,625.00)**	**(349,295.71)**	**(140,329.29)**	**71.34%**		**(414,726.00)**	**(249,785.82)**	**(164,940.18)**	**60.23%**

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%	2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
Refuse								
Revenues								
Total Garbage & Recycling	*279,000.00*	*291,448.80*	*(12,448.80)*	*104.46%*	*287,000.00*	*244,317.11*	*42,682.89*	*85.13%*
Total Landfill	*59,000.00*	*63,729.28*	*(4,729.28)*	*108.02%*	*69,000.00*	*66,944.95*	*2,055.05*	*97.02%*
Refuse Revenue Total	***338,000.00***	***355,178.08***	***(17,178.08)***	***105.08%***	***356,000.00***	***311,262.06***	***44,737.94***	***87.43%***
Expenses								
Total Garbage & Recycling	*256,500.00*	*169,884.58*	*86,615.42*	*66.23%*	*282,000.00*	*214,586.37*	*67,413.63*	*76.09%*
Total Landfill	*74,420.00*	*96,888.18*	*(22,468.18)*	*130.19%*	*85,770.00*	*55,528.79*	*30,241.21*	*64.74%*
Refuse Expense Total	***330,920.00***	***266,772.76***	***64,147.24***	***80.62%***	***367,770.00***	***270,115.16***	***97,654.84***	***73.45%***
Net Total Refuse	**7,080.00**	**88,405.32**	**(81,325.32)**	**1248.66%**	**(11,770.00)**	**41,146.90**	**(52,916.90)**	**-349.59%**
Fire Calls								
Revenues	***22,000.00***	***25,998.00***			***25,000.00***	***14,594.00***	***10,406.00***	***58.38%***
Expenses	***25,000.00***	***30,088.00***	***(5,088.00)***	***120.35%***	***20,000.00***	***12,894.00***	***7,106.00***	***64.47%***
Net Total Fire Calls	**(3,000.00)**	**(4,090.00)**	**5,088.00**	**136.33%**	**5,000.00**	**1,700.00**	**3,300.00**	**34.00%**
Taxi								
Revenues	***119,000.00***	***290,053.69***			***375,000.00***	***103,444.00***	***271,556.00***	***27.59%***
Expenses	***160,000.00***	***339,965.62***	***(179,965.62)***	***212.48%***	***375,000.00***	***223,577.86***	***151,422.14***	***59.62%***
Net Total Streets	**(41,000.00)**	**(49,911.93)**	**179,965.62**	**121.74%**	**1.00**	**(120,133.86)**	**120,133.86**	**########**
Room Tax / Tourism (City Portion Only - 30% Revenue, 50% Wages & Benefits GRT Director & 100% RR Depot Building)								
Revenues	***54,060.00***	***102,850.10***	***(48,790.10)***	***190.25%***	***122,375.00***	***27,644.08***	***94,730.92***	***22.59%***
Expenses	***159,707.00***	***817,165.86***	***(657,458.86)***	***511.67%***	***150,843.00***	***41,347.97***	***109,495.03***	***27.41%***
Net Room Tax /Tourism	**(105,647.00)**	**(714,315.76)**	**608,668.76**	**676.13%**	**(28,468.00)**	**(13,703.89)**	**(14,764.11)**	**48.14%**

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%	2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
All Other - Not listed within a Specific Department								
Revenues								
Total Tax Levy	*2,375,000.00*	*2,375,000.13*	*(0.13)*	*100.00%*	*2,332,552.00*	*2,332,552.00*	*0.00*	*100.00%*
Total Other Taxes (PILOT, Mobile Homes, Etc)	*642,853.00*	*637,178.27*	*5,674.73*	*99.12%*	*544,000.00*	*443,309.90*	*100,690.10*	*81.49%*
Total Intergvmnt'l - State & Fed Aid + Grants + Utility Reimb	*41,248.00*	*136,646.75*	*(95,398.75)*	*331.28%*			*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	*1,778,688.00*	*1,633,361.67*	*145,326.33*	*91.83%*	*1,990,753.00*	*545,590.35*	*1,445,162.65*	*27.41%*
All Other Revenue Total	***4,837,789.00***	***4,782,186.82***	***55,602.18***	***98.85%***	***4,867,305.00***	***3,321,452.25***	***1,545,852.75***	***68.24%***
Expenses								
Total Insurance	*205,600.00*	*123,781.49*	*81,818.51*	*60.21%*	*293,700.00*	*216,310.71*	*77,389.29*	*73.65%*
Total Audit & Legal	*146,000.00*	*117,051.94*	*28,948.06*	*80.17%*	*152,500.00*	*92,496.00*	*60,004.00*	*60.65%*
Total Data Processing	*40,000.00*	*54,183.09*	*(14,183.09)*	*135.46%*	*54,300.00*	*32,777.95*	*21,522.05*	*60.36%*
Total Celebrations	*-*	*-*	*0.00*	*#DIV/0!*	*-*	*-*	*0.00*	*#DIV/0!*
Total Debt Service	*531,175.00*	*421,100.00*	*110,075.00*	*79.28%*	*416,384.00*	*363,130.26*	*53,253.74*	*87.21%*
Total Unallocated Contingency	*125,000.00*	*7,242.42*	*117,757.58*	*5.79%*	*42,670.00*	*4,083.52*	*38,586.48*	*9.57%*
All Other Expense Total	***1,047,775.00***	***723,358.94***	***324,416.06***	***69.04%***	***959,554.00***	***708,798.44***	***250,755.56***	***73.87%***
Net Total All Other	**3,790,014.00**	**4,058,827.88**	**(268,813.88)**	**107.09%**	**3,907,751.00**	**2,612,653.81**	**1,295,097.19**	**66.86%**
Capital Outlay								
Revenues								
ARPA Funds	*30,000.00*	*70,320.50*	*(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%*	*3,140,000.00*	*96,559.73*	*3,043,440.27*	*3.08%*
Other Miscellaneous	*1,910,000.00*	*(676.86)*	*1,910,676.86*	*-0.04%*	*5,000.00*	*2,810.98*	*2,189.02*	*56.22%*
Transfers In	*-*	*-*	*0.00*	*#DIV/0!*	*-*	*-*	*0.00*	*#DIV/0!*
Capital Outlay Revenue Total	***6,091,590.00***	***69,643.64***	***6,021,946.36***	***1.14%***	***3,268,000.00***	***99,370.71***	***3,168,629.29***	***3.04%***
Expenses								
Capital Outlay Expense Total	***3,480,000.00***	***758,966.30***	***2,721,033.70***	***21.81%***	***3,781,250.00***	***107,201.16***	***3,674,048.84***	***2.84%***
Net Total All Other	**2,611,590.00**	**(689,322.66)**	**3,300,912.66**	**-26.39%**	**(513,250.00)**	**(7,830.45)**	**(505,419.55)**	**1.53%**

	2024 Budget Prev Year 12/31/2024	2024 Actual YTD 12/31/2024	2024 Budget Less Actual	%	2025 Budget (Current Year) 12/31/2025	2025 Actual YTD 9/30/2025	2025 Budget Less Actual	9 % S/B 75.00%
Revenues	$ 12,596,715.00	$ 7,200,013.59	$ 5,571,753.10	*57.16%*	$ 10,195,587.00	$ 5,102,099.52	$ 5,184,983.53	*50.04%*
Expenditures	$ 10,241,928.00	$ 7,477,924.55	$ 2,764,003.45	*73.01%*	$ 10,428,013.00	$ 4,870,975.48	$ 5,557,037.52	*46.71%*
Library Transfer Out	$ 290,000.00	$ 290,000.00	$ -	*100.00%*	$ 306,969.00	$ 306,969.00	$ -	*100.00%*
			$ -					
Net Revenue Less Expenditure	**$ 2,064,787.00**	**$ (567,910.96)**	**$ 2,807,749.65**		**$ (539,395.00)**	**$ (75,844.96)**	**$ (372,053.99)**	
Ferguson Land Purchase (Contingency Funds)		$ 646,468.29						
Actual Net / Revenue Over Expense		***$ 78,557.33***			$ 6,646,763.00			
	$ -	$ -			$ -	$ -		
	$ -	$ -			$ -	$ -		
Greater Richland Tourism								
Revenues								
Total City Room Tax Dollars	-	*58,362.31*	*(58,362.31)*	*#DIV/0!*	*60,000.00*	*44,328.82*	*15,671.18*	*73.88%*
Total Other Muni Room Tax Dollars	-	*103,629.88*	*(103,629.88)*	*#DIV/0!*	*45,000.00*	*34,233.61*	*10,766.39*	*76.07%*
Total MISCELLANEOUS REVENUES:	-	*1,381.39*	*(1,381.39)*	*#DIV/0!*	*600.00*	*730.49*	*(130.49)*	*121.75%*
GRT Revenue Total:	**-**	***163,373.58***	***(163,373.58)***	***#DIV/0!***	***105,600.00***	***79,292.92***	***26,307.08***	***75.09%***
Expenses - Greater Richland Tourism	**-**	***106,952.40***	***(106,952.40)***	***#DIV/0!***	***99,257.05***	***74,324.35***	***24,932.70***	***74.88%***
Net Total Greater Richland Tourism	**-**	**56,421.18**	**(56,421.18)**	**#DIV/0!**	**6,342.95**	**4,968.57**	**1,374.38**	**78.33%**
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*	*100.00%*
Total County Funds	*134,591.00*	*134,594.78*	*(3.78)*	*100.00%*	*143,836.00*	*136,386.10*	*7,449.90*	*94.82%*
Total MISCELLANEOUS REVENUES:	*13,200.00*	*21,662.58*	*(8,462.58)*	*164.11%*	*16,000.00*	*20,435.56*	*(4,435.56)*	*127.72%*
Library Revenue Total:	***437,791.00***	***446,257.36***	***(8,466.36)***	***101.93%***	***466,805.00***	***463,790.66***	***3,014.34***	***99.35%***
Expenses - Library	***437,791.00***	***413,388.35***	***24,402.65***	***94.43%***	***466,805.00***	***322,198.36***	***144,606.64***	***69.02%***
Net Total Library	**-**	**32,869.01**	**(32,869.01)**	**#DIV/0!**	**-**	**141,592.30**	**(141,592.30)**	**#DIV/0!**