CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Agenda Item: City Treasurer's Report

Committee Review: N/A

Meeting Date: Finance – July 1, 2025 and Council – July 1, 2025

Presented by: Misty Molzof, Treasurer

Items included:

1. Treasurer's Report for period ending May 31, 2025 – "Cash Balances" Report
2. Balance Sheet for period ending May 31, 2025 (4 pages)
    - **a.** City Funds - currently includes funds that will be separated out before the end of the year
        - **i.** TIF Fund
        - **ii.** Room Tax Fund
        - **iii.** Donations Fund
        - **iv.** RLF Fund
        - **v.** CDBG Fund
    - **b.** Library Fund
    - **c.** Greater Richland Tourism Fund
3. Revenue and Expenditures, Actual Versus Budget by Department (5 pages)
    - **a.** Period ending 05/31/2025
4. Items that I am currently working on
    - **a.** Revised Bill Listing for Finance and Council that includes columns indicating which committee reviewed and recommended approval of the invoices, and what date they met.
    - **b.** Standard Operating Procedures
        - **i.** Accounts Payable
        - **ii.** Accounts Receivable
        - **iii.** Misc Financial Processing and Reporting
    - **c.** Accounts Receivable
    - **d.** Audit Misc Requests via email
    - **e.** 2026 Budget
        - **i.** Will begin working on a timeline with City Administrator, Ashley Oliphant
        - **ii.** July – August – scheduling meetings with Department Heads, Committees, Boards, or Commissions as designated for each section of the budget
5. On June 19th, I Attended a meeting at the County for Clerks and Treasurers that was put on by Derek Kalish and Ashley Mott relating to Elections and Tax Roll Prep and Deadlines.

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	$ 592,388.52	**$ 273,241.84**
State Investments #1 Unassigned	4.36%	**$ 4,496,672.16**	$ 106,824.48	$ 803,299.74	**$ 3,800,196.90**
Property Tax Account (partial unassigned)	3.51%	**$ 573,814.81**	$ 1,710.60		**$ 575,525.41**
#2 Landfill long term care (for landfill issues)	4.36%	**$ 652,192.52**	$ 2,415.30		**$ 654,607.82**
#3 TIF-Panorama Estates (TIF 6)	4.36%	**$ 276,557.86**	$ 1,024.19		**$ 277,582.05**
#6 TIF 2-5 (only #4)	4.36%	**$ 150,529.13**	$ 557.46		**$ 151,086.59**
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 Hous	4.39%	**$ 848,922.18**	$ 3,143.86		**$ 852,066.04**
Renew RC Loan Program-Checking	3.51%	**$ 78,697.91**	$ 234.61		**$ 78,932.52**
COMMITTED: (by resolution of the Council)					
#4 Projects committed	4.36%	**$ 1,788,082.97**	**$ 811,073.23**		**$ 2,599,156.20**
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**	$ 8.64		**$ 2,904.20**
Canine Fund	0%	**$ 44,622.07**		$ 513.13	**$ 44,108.94**
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**

nsfers are made between Funds that are accounted for in both Receipts and Disbursements

LOANS	Total Debt 4/30/2025	2025 Principle	Loan Term End	**5/31/2025** Balance
Loans:				
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
MAY 31, 2025

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	100.00	
10-11002-000	FUND CASH - CITY GENERAL CHECK	265,545.50	
10-11010-000	STATE POOL #1 - GENERAL	3,800,196.90	
10-11030-000	STATE POOL #3 - PANORAMA EST	277,582.05	
10-11040-000	STATE POOL #4 - PROJECTS	2,599,156.11	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	852,066.04	
10-11060-000	STATE POOL #6 - TID 2-5	151,086.59	
10-11100-000	TAX COLLECTION	575,525.41	
10-11110-000	CDBG ACCOUNT	165,970.13	
10-11200-000	RLF SAVINGS	176,670.94	
10-11300-000	RLF CHECKING	1,669.45	
10-11400-000	RENEW RC ACCOUNT	78,932.52	
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	88,957.19	
10-14500-000	A/R - GENERAL RECEIPTS	(71,817.38)	
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	654,607.82	
10-18100-000	PARKS/REC/CC ACCOUNT	12,083.96	
10-18115-000	AQUATIC CENTER FUND	235,452.89	
10-18130-000	RDA FUND	73,800.29	
10-18140-000	ROOM TAX ACCOUNT	55,421.64	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,904.20	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	44,108.94	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58	
10-18850-000	BOWEN CEMETERY	839.93	
10-18900-000	LANDFILL ESCROW	625,085.52	
	TOTAL ASSETS		11,774,721.14

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
MAY 31, 2025

CITY GENERAL FUND

LIABILITIES

10-21000-000	VOUCHERS PAYABLE-CITY GENERAL		162,458.41	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R		(31.00)	
10-22110-000	W/H TAXES-FEDERAL		(6,602.86)	
10-22120-000	W/H TAXES-STATE		(3,297.76)	
10-22130-000	W/H TAXES-FICA/MSS		(13,699.42)	
10-22200-000	EMPLOYEE SHARE-RETIREMENT		(15,644.61)	
10-22210-000	EMPLOYEE SHARE-HEALTH INS		(96,967.14)	
10-22230-000	EMPLOYEE SHARE-LIFE INS		1,706.36	
10-22240-000	EMPLOYEE SHARE-AFLAC		45.81	
10-22250-000	EMPLOYEE SHARE-COMBINED INS		1,521.51	
10-22260-000	EMPLOYEE SHARE-DENTAL INS		(141.99)	
10-22270-000	EMPLOYEE SHARE-VISION INS		(234.26)	
10-22310-000	PYRL DED-WI DEF COMP		(586.64)	
10-22320-000	PYRL DED-125 PLAN/MEDICAL		(830.38)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP		8,578.95	
10-22410-000	POLICE DEPT UNION DUES		(218.25)	
10-22900-000	WAGE GARNISHMENTS		(133.85)	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP		750.00	
10-25000-000	DUE TO OTHER GOVERNMENT		6.18	
10-25100-000	SALES TAX		21.13	
10-26000-000	DEFERRED REVENUE (PANORAMA)		320,940.50	
10-26006-000	UNAPPLIED AR		6,170.18	
10-26140-000	POSTPONED ARPA AID		287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS		(2,101,708.78)	
	TOTAL LIABILITIES			(1,450,668.48)

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		8,039,197.66	
	REVENUE OVER EXPENDITURES - YTD	2,766,648.49		
	BALANCE - CURRENT DATE		2,766,648.49	
	TOTAL FUND EQUITY			13,225,389.62
	TOTAL LIABILITIES AND EQUITY			11,774,721.14

CITY OF RICHLAND CENTER
BALANCE SHEET
MAY 31, 2025

GREATER RICHLAND TOURISM

	ASSETS			
15-11002-000	CASH ALLOCATED TO OTHER FUNDS		22,932.05	
	TOTAL ASSETS			22,932.05
	LIABILITIES AND EQUITY			
	LIABILITIES			
15-21000-000	TOURISM VOUCHERS PAYABLE		3,638.96	
	TOTAL LIABILITIES			3,638.96
	FUND EQUITY			
15-31000-000	TOURISM RETAINED EARNINGS		40,123.26	
	REVENUE OVER EXPENDITURES - YTD	(20,830.17)		
	BALANCE - CURRENT DATE		(20,830.17)	
	TOTAL FUND EQUITY			19,293.09
	TOTAL LIABILITIES AND EQUITY			22,932.05

CITY OF RICHLAND CENTER
BALANCE SHEET
MAY 31, 2025

LIBRARY FUND

	ASSETS			
20-11002-000	FUND CASH		195,925.18	
20-16670-000	DUE FROM CITY GENL FUND		(8,221.16)	
	TOTAL ASSETS			187,704.02
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21000-000	LIBRARY VOUCHERS PAYABLE		5,862.78	
20-22110-000	LIBRARY FEDERAL W/H TAXES		(420.43)	
20-22120-000	LIBRARY STATE W/H TAXES		(272.98)	
20-22130-000	LIBRARY FICA/MSS W/H TAXES		(236.38)	
20-22140-000	W/H VARIANCES-LIBRARY		2.95	
20-22200-000	LIB EMPLOYEE SHARE-RETIREMENT		(196.98)	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS		(585.89)	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS		121.71	
20-22320-000	LIB PYRL DEDUCTION-125 PLAN/M		153.61	
20-22325-000	LIB PYRL DEDUCTION-125 PLAN/HI		3,164.25	
	TOTAL LIABILITIES			7,592.64
	FUND EQUITY			
20-31000-000	LIBRARY RETAINED EARNINGS		205,610.50	
	REVENUE OVER EXPENDITURES - YTD	(25,499.12)		
	BALANCE - CURRENT DATE		(25,499.12)	
	TOTAL FUND EQUITY			180,111.38
	TOTAL LIABILITIES AND EQUITY			187,704.02

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 5/31/2025	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%	6,834.50	9,303.00	2,468.50	73.47%
Total Public Charges for Services	21,356.00	14,006.00	(7,350.00)	152.48%	12,873.00	23,669.00	10,796.00	54.39%
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%	19,707.50	32,972.00	13,264.50	59.77%
Expenses								
Total City Admin / Clerk / City Treasurer / Office	363,450.87	436,322.00	72,871.13	83.30%	193,124.22	506,355.00	313,230.78	38.14%
Total Elections	12,626.66	20,500.00	7,873.34	61.59%	4,429.49	14,000.00	9,570.51	31.64%
Total Data Processing	54,183.09	40,000.00	(14,183.09)	135.46%	21,958.24	54,300.00	32,341.76	40.44%
Total Municipal Building	103,516.81	105,500.00	1,983.19	98.12%	6,545.40	20,000.00	13,454.60	32.73%
Administration Office Expense Total	533,777.43	602,322.00	68,544.57	88.62%	226,057.35	594,655.00	368,597.65	38.01%
Net Total Administration Office	(484,579.90)	(577,938.00)	(93,358.10)	83.85%	(206,349.85)	(561,683.00)	(355,333.15)	36.74%
Airport								
Revenues	41,568.27	35,044.00	(6,524.27)	118.62%	18,221.91	39,044.00	20,822.09	46.67%
Expenses	34,803.01	39,500.00	4,696.99	88.11%	15,016.40	55,075.00	40,058.60	27.27%
Net Total Airport	6,765.26	(4,456.00)	(11,221.26)	-151.82%	3,205.51	(16,031.00)	(19,236.51)	-20.00%
Assessor — **Net Total Assessor**	(26,376.36)	(174,800.00)	(11,221.26)	15.09%	(11,245.74)	(18,700.00)	(19,236.51)	60.14%
Buildings & Grounds								
Revenues								
Buildings & Grounds Revenue Total	32,171.99	23,100.00	(9,071.99)	139.27%	14,283.82	26,800.00	12,516.18	53.30%
Expenses								
Total Buildings & Grounds	104,448.62	113,475.00	9,026.38	92.05%	26,801.67	124,600.00	97,798.33	21.51%
Total Parks & Grounds	263,399.64	290,800.00	27,400.36	90.58%	112,402.86	380,500.00	268,097.14	29.54%
Total Forestry	7,038.00	11,750.00	4,712.00	59.90%	4,818.88	9,400.00	4,581.12	51.26%
Buildings & Grounds Expense Total	374,886.26	416,025.00	41,138.74	90.11%	144,023.41	514,500.00	370,476.59	27.99%
Net Total Buildings & Grounds	(342,714.27)	(392,925.00)	(50,210.73)	87.22%	(129,739.59)	(487,700.00)	(357,960.41)	26.60%
Building & Zoning								
Revenues	7,961.55	4,850.00	(3,111.55)	164.16%	9,259.27	8,050.00	(1,209.27)	115.02%
Expenses	90,621.39	101,230.00	10,608.61	89.52%	37,213.13	104,000.00	66,786.87	35.78%
Net Total Building & Zoning	(82,659.84)	(96,380.00)	(13,720.16)	85.76%	(27,953.86)	(95,950.00)	(67,996.14)	29.13%

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 5/31/2025	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%*	*11,700.00*	*32,810.00*	*21,110.00*	*35.66%*
Expenses	*2,419.89*	*2,750.00*	*330.11*	*88.00%*	*1,081.07*	*3,550.00*	*2,468.93*	*30.45%*
Net Total Cemetery	**34,140.11**	**28,060.00**	**(6,080.11)**	**121.67%**	**10,618.93**	**29,260.00**	**18,641.07**	**36.29%**
Economic Development								
Revenues								
Expenses	*208,313.13*	*179,465.00*	*(28,848.13)*	*116.07%*	*112,637.20*	*80,770.00*	*(31,867.20)*	*139.45%*
Net Total Economic Development	**(208,313.13)**	**(179,465.00)**	**28,848.13**	**116.07%**	**(112,637.20)**	**(80,770.00)**	**31,867.20**	**139.45%**
Elected / Appointed Officials								
Revenues								
Expenses	*80,700.17*	*83,265.00*	*2,564.83*	*96.92%*	*25,227.15*	*89,825.00*	*64,597.85*	*28.08%*
Net Total Elected / Appointed Officials	**(80,700.17)**	**(83,265.00)**	**(2,564.83)**	**96.92%**	**(25,227.15)**	**(89,825.00)**	**(64,597.85)**	**28.08%**
Public Safety								
Revenues								
Public Safety Revenue Total	*172,552.29*	*137,578.00*	*(34,974.29)*	*125.42%*	*50,217.07*	*164,041.00*	*113,823.93*	*30.61%*
Expenses								
Total Police Department	*1,645,433.69*	*1,653,194.00*	*7,760.31*	*99.53%*	*645,218.11*	*1,665,179.00*	*1,019,960.89*	*38.75%*
Total Fire & EMS	*310,776.54*	*303,600.00*	*(7,176.54)*	*102.36%*	*120,597.73*	*288,685.00*	*168,087.27*	*41.77%*
Total Health & Human Services	*4,448.56*	*600.00*	*(3,848.56)*	*741.43%*	*4,160.97*	*2,000.00*	*(2,160.97)*	*208.05%*
Public Safety Expense Total	*1,960,658.79*	*1,957,394.00*	*(3,264.79)*	*100.17%*	*769,976.81*	*1,955,864.00*	*1,185,887.19*	*39.37%*
Net Total Public Safety	**(1,788,106.50)**	**(1,819,816.00)**	**(31,709.50)**	**98.26%**	**(719,759.74)**	**(1,791,823.00)**	**(1,072,063.26)**	**40.17%**
Parks & Recreation								
Revenues								
Total Public Charges for Services	*177,070.73*	*134,300.00*	*(42,770.73)*	*131.85%*	*30,661.48*	*143,100.00*	*112,438.52*	*21.43%*
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	*252,748.73*	*204,500.00*	*(48,248.73)*	*123.59%*	*78,836.48*	*213,300.00*	*134,463.52*	*36.96%*
Expenses								
Total Community Center	*258,654.05*	*279,800.00*	*21,145.95*	*92.44%*	*91,817.35*	*288,725.00*	*196,907.65*	*31.80%*
Total Senior Center	*25,536.59*	*24,700.00*	*(836.59)*	*103.39%*	*9,863.09*	*25,291.00*	*15,427.91*	*39.00%*
Total Aquatic Center	*230,787.47*	*250,225.00*	*19,437.53*	*92.23%*	*11,098.02*	*224,510.00*	*213,411.98*	*4.94%*
Total Symons Center	*54,492.06*	*100,000.00*	*45,507.94*	*54.49%*	*26,980.21*	*55,000.00*	*28,019.79*	*49.05%*
Parks & Recreation Expense Total:	*569,470.17*	*654,725.00*	*85,254.83*	*86.98%*	*139,758.67*	*593,526.00*	*453,767.33*	*23.55%*
Net Total Parks & Recreation	**(316,721.44)**	**(450,225.00)**	**(133,503.56)**	**70.35%**	**(60,922.19)**	**(380,226.00)**	**(319,303.81)**	**16.02%**

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 5/31/2025	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%	4,040.00	4,050.00	10.00	99.75%
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%	29,517.95	65,000.00	35,482.05	45.41%
Refuse Revenue Total	333,192.88	338,050.00	4,857.12	98.56%	125,648.60	356,050.00	230,401.40	35.29%
Expenses								
Total Landfill	96,888.18	74,420.00	(22,468.18)	130.19%	25,998.77	85,770.00	59,771.23	30.31%
Total Garbage & Recycling	169,884.58	256,500.00	86,615.42	66.23%	117,824.85	282,000.00	164,175.15	41.78%
Refuse Expense Total	266,772.76	330,920.00	64,147.24	80.62%	143,823.62	367,770.00	223,946.38	39.11%
Net Total Refuse	66,420.12	7,130.00	(59,290.12)	931.56%	(18,175.02)	(11,720.00)	6,455.02	155.08%
Streets								
Revenues	443,339.20	431,528.00			222,312.04	429,084.00	206,771.96	51.81%
Expenses	739,012.22	892,050.00	153,037.78	82.84%	245,306.69	837,431.00	592,124.31	29.29%
Net Total Streets	(295,673.02)	(460,522.00)	(153,037.78)	64.20%	(22,994.65)	(408,347.00)	(385,352.35)	5.63%
Taxi								
Revenues	216,333.69	119,200.00			12,679.00	375,200.00	362,521.00	3.38%
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	32,504.51	-16152.26%
Room Tax / Tourism								
Revenues	102,850.10	54,060.00			43,188.24	122,375.00	79,186.76	35.29%
Expenses	833,894.89	159,707.00	(674,187.89)	522.14%	29,147.45	152,193.00	123,045.55	19.15%
Net Room Tax /Tourism	(731,044.79)	(105,647.00)	674,187.89	691.97%	14,040.79	(29,818.00)	(43,858.79)	-47.09%

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 5/31/2025	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%	3,736,145.06	2,332,552.00	(1,403,593.06)	160.17%
Total Other Taxes (PILOT, Mobile Homes, Etc)	637,178.27	642,853.00	5,674.73	99.12%	217,714.20	544,000.00	326,285.80	40.02%
Total Intergovernmental - State & Fed Aid + Utility Pc	1,740,557.42	1,787,605.00	47,047.58	97.37%	132,293.46	1,951,709.00	1,819,415.54	6.78%
Total Franchise Fees	48,080.07	51,663.00	3,582.93	93.06%	8,725.67	36,000.00	27,274.33	24.24%
Total Interest Income	544,282.63	229,900.00	(314,382.63)	236.75%	205,858.52	248,600.00	42,741.48	82.81%
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%**	**4,349,928.91**	**5,127,861.00**	**777,932.09**	**84.83%**
Expenses								
Total Insurance	124,781.49	205,600.00	80,818.51	60.69%	131,050.50	293,700.00	162,649.50	44.62%
Total Audit & Legal	117,051.94	146,000.00			32,235.70	152,500.00	120,264.30	21.14%
Total Celebrations	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!
Total Debt Service	421,100.00	531,175.00	110,075.00	79.28%	107,856.28	416,384.00	308,527.72	25.90%
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	**670,175.85**	**1,007,775.00**	**337,599.15**	**66.50%**	**271,142.48**	**905,254.00**	**634,111.52**	**29.95%**
Net Total All Other	**4,674,922.67**	**4,094,246.00**	**(580,676.67)**	**114.18%**	**4,078,786.43**	**4,222,607.00**	**143,820.57**	**96.59%**
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%	135,607.71	3,140,000.00	3,004,392.29	4.32%
Other Miscellaneous	(676.86)	1,910,000.00	1,910,676.86	-0.04%	1,542.74	5,000.00	3,457.26	30.85%
Transfers In	-	-			-	-		
Capital Outlay Revenue Total	**69,643.64**	**6,091,590.00**	**6,021,946.36**	**1.14%**	**137,150.45**	**3,268,000.00**	**3,130,849.55**	**4.20%**
Expenses								
Capital Outlay Expense Total	**749,035.56**	**3,480,000.00**	**2,730,964.44**	**21.52%**	**50,629.14**	**3,781,250.00**	**3,730,620.86**	**1.34%**
Net Total All Other	**(679,391.92)**	**2,611,590.00**	**3,290,981.92**	**-26.01%**	**86,521.31**	**(513,250.00)**	**(599,771.31)**	**-16.86%**
Revenues	$ 7,103,218.39	$ 12,596,715.00	$ 5,493,496.61	56.39%	$ 5,093,133.29	$ 10,195,587.00	$ 5,102,453.71	49.95%
Expenditures	$ 7,407,163.50	$ 10,241,928.00	$ 2,834,764.50	72.32%	$ 2,267,269.82	$ 10,429,363.00	$ 8,173,875.43	21.74%
Library Transfer Out	$ 290,000.00	$ 290,000.00	$ -	100.00%	$ -	$ 306,969.00	$ 306,969.00	0.00%
			$ -					
Net Revenue Less Expenditure	**$ (593,945.11)**	**$ 2,064,787.00**	**$ 2,658,732.11**		**$ 2,825,863.47**	**$ (540,745.00)**	**$ (3,378,390.72)**	
Ferguson Land Purchase (Contingency Funds)	$ 646,468.29							
Actual Net / Revenue Over Expense	***$ 52,523.18***							

	2024 Actual YTD 12/31/2024	2024 Budget Prev Year 12/31/2024	2024 Budget Less Actual	%	2025 Actual YTD 5/31/2025	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%	15,142.92	16,000.00	857.08	94.64%
Library Revenue Total:	446,257.36	437,791.00	(8,466.36)	101.93%	151,529.02	466,805.00	315,275.98	32.46%
Expenses - Library	418,433.77	437,791.00	19,357.23	95.58%	177,028.14	466,805.00	289,776.86	37.92%
Net Total Library	27,823.59	-	(27,823.59)	#DIV/0!	(25,499.12)	-	25,499.12	#DIV/0!