OFFICIAL PUBLIC NOTICE

MEETING OF THE COMMON COUNCIL - SPECIAL SESSION - BUDGET ADOPTION

TUESDAY, NOVEMBER 17, 2026 AT 6:00 PM

COUNCIL ROOM, MUNICIPAL BUILDING, 450 S. MAIN ST., RICHLAND CENTER, WI 53581 & VIRTUALLY

TEAMS: http://bit.ly/RCTeamsMeeting

AGENDA

CALL TO ORDER *Pledge of Allegiance; Roll Call for the meeting, determine whether a quorum is present; determine whether the meeting has been properly noticed.*

APPROVAL OF AGENDA

RESOLUTION REQUESTED BY THE UTILITY COMMISSION

1. **RESOLUTION 2026-14:** City Utilities Declaring Official Intent to Reimburse Expenditures from Proceeds of Borrowing.

CONSIDER SELECTION OF FIRM(S) FOR INTERIM CITY ADMINISTRATOR SERVICES AND RECRUITMENT

2027 BUDGET

2. **Public Hearing** for the 2027 Budget
3. **Resolution 2026-15** Establishing A Percentage Cost of Living Adjustment (COLA) & Wage Increase for Employees
4. **Resolution 2026-16:** Adoption of the 2027 Budget and Establish the 2026 Tax Levy

ADJOURNMENT

Posted this 13th day of November 2026 by 4:30 PM.
Copy to the official newspaper the Richland Observer.

PLEASE NOTE: To request disability-related accommodations, please contact City Administrator Ashley Oliphant (608-647-3466 or 450 S. Main St.) at least 24 hours in advance. Notice is hereby given that a quorum of other city governmental bodies may be present at this meeting for informational and discussion purposes only, and no formal action will be taken by those bodies at this meeting. The City of Richland Center is an equal opportunity employer, provider, and lender.

RESOLUTION NO. 2026-14

RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES FROM PROCEEDS OF BORROWING

WHEREAS, City of Richland Center, Richland County, Wisconsin (the "Issuer") plans to undertake Substation Improvements at the Olson Substation, replacing Transformer T1.

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt Bonds or other tax-exempt obligations (collectively, the "Bonds");

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the City of Richland Center (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed $2,800,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

ADOPTED by the Common Council of the City of Richland Center, Wisconsin, this 17th day of November, 2026, by the following vote: AYES: _____, NOS: ____, Abstain/Absent: ____.

CITY OF RICHLAND CENTER
RICHLAND COUNTY, WISCONSIN

Attest:

Karin Tepley, Mayor
Date: _____

Amanda Keller, Clerk
Date: _____

Richland Center
HOMETOWN CHARM. NATURAL BEAUTY.

2027 Proposed Budget

Budget Summary | Public Hearing, November 17, 2026

$11,703,529
Total budget
Balanced: revenue equals spending

$2,423,652
Property tax levy
Up $87,798 (3.76%), at the state limit

$5.51
City mill rate
Per $1,000 of value. Up $0.27

$1,102
City tax, $200,000 home
Up $54 a year (about $4.50 a month)

Where the money comes from

Source	2027
Grant / Exp. Restraint placeholder *	$4,280,250
Property tax levy	$2,423,652
State and federal aid	$2,331,675
Pool 4 and designated fund transfers	$723,000
Other taxes (PILOTs)	$582,368
Enterprise funds	$540,990
Interest and miscellaneous	$426,866
Fees, permits, fines, charges	$394,728
Total revenue	**$11,703,529**

Where the money goes

Function	2027
Capital outlay and contingency *	$5,026,181
Public safety (police, fire, EMS)	$2,135,726
General government	$1,075,645
Culture, recreation, education	$1,058,497
Public works	$1,055,240
Other uses and enterprise funds	$607,800
Debt service	$498,810
Conservation and development	$245,630
Total spending	**$11,703,529**

* Includes a $4,280,250 placeholder for possible grants and Expenditure Restraint, matched on both sides. It has no effect on the levy. Planned capital outlay is $690,500, paid with Pool 4 cash.

What changed from 2026

- **Levy up $87,798.** Almost all of it ($79,966) covers debt payments, including the Panorama TID debt now levied to repay the General Fund for Valley View Drive.
- **Capital outlay of $690,500** for streets, floodplain, parks, police, and equipment, paid with Pool 4 cash set aside in prior years.
- **Shared Ride Taxi discontinued**, saving $397,220 in spending; taxi aid and fares end too.
- **Buildings and Grounds staff costs** are now charged to the departments they serve, showing the true cost of each service.
- **Balanced without general reserves.** The adopted 2026 budget used $82,367 of reserves.

Tax bill on a $200,000 home

Jurisdiction	2025 bill	2026 bill (est.)	Change
City	**$1,047.96**	**$1,101.80**	**+$53.84**
School District	$1,654.58	$1,608.08	-$46.50
County	$979.08	$1,044.10	+$65.02
Southwest Tech	$156.50	$157.28	+$0.78
State and other credits	($634.24)	($632.88)	+$1.36
Net tax bill	**$3,203.86**	**$3,278.38**	**+$74.52**

Within state limits

Levy limit: The levy equals the allowable levy of $2,423,652. No unused capacity.

Expenditure Restraint: Non-debt spending grows 3.48%, $2,210 under the 3.5% limit, so the City stays eligible.

Mill rates (per $1,000): City $5.51, gross $19.56, net $17.90 (est.)

Richland CENTER
HOMETOWN CHARM. NATURAL BEAUTY.

2027 Proposed Budget

Public Hearing | Meeting of the Common Council
Tuesday, November 17, 2026 at 6:00 PM
Council Chambers, 450 South Main Street

Total 2027 budget

$11.70M

Balanced: revenues equal expenses

The 2027 budget at a glance

A balanced budget that stays within the state levy limit and the Expenditure Restraint limit

$11,703,529

Total budget

Revenues and expenses are equal, so the budget is balanced

$2,423,652

Property tax levy

Up $87,798 (3.76%) from 2026, which is the most allowed under the state levy limit

$5.51

City mill rate

Tax per $1,000 of assessed value. Up $0.27 from $5.24

$1,102

City tax on a $200,000 home

Up $54 from $1,048 last year, or about $4.50 more per month

Biggest change: $690,500 in capital outlay, paid with Pool 4 cash set aside in prior years. A $4.28 million grant contingency is offset by matching revenue and does not affect the levy.

What is a budget?



A policy document

It sets the City's priorities for the year.



A spending plan

It assigns money to programs, services, and projects based on those priorities.



A financial forecast

It estimates the revenue the City expects to receive and what it expects to spend.



A tool for accountability

It shows the public how money is used and holds elected and appointed officials accountable.

How the budget is built

Tonight's public hearing is part of Step 4

1

Formation

- Department heads prepare requests using past spending, expected needs, service changes, and market costs

2

Review

- Requests are reviewed and refined with the City Administrator
- Department heads review requests with their committees

3

Budget Hearings

- Administrator and department heads present to the Budget Committee
- Committee reviews and recommends a budget to the Council

4

Adoption

- Public hearing
- Council sets the mill rate
- Council adopts the budget

5

Implement

- Departments operate within the budget
- Regular revenue and expense reports
- Committee and Council monitoring

2026 in review

Policy and operations

- Adopted a Purchasing and Procurement Policy
- Approved extension of long-term power contract with WPPI
- Closed transfer station (landfill)
- Adopted new Council Rules
- Approved discontinuation of SRT
- Repealed and replaced floodplain zoning ordinance to comply with state & federal regulations
- Executed 6-month EMS contract with Richland County

Projects and property

- Designated property in the Industrial Park as location for future Public Safety Facility
- Eight units under development at Stori Field
- Panorama 2 under development
- Approved Hive Drive infrastructure project in collaboration with Richland School District
- Transverse grate repair at Mill St
- Valley View Drive street project under way

Staffing

- Clerk appointed (position vacant 10/25 to 07/26)
- Zoning Administrator hired (position vacant 10/25 to 07/26)
- Selected Murphy Desmond to provide City Attorney/legal services
- Tourism department transitioned to independent entity
- Resignation of City Administrator (12/21 - 01/27)

Looking forward: 2027 priorities

Infrastructure

- Deployment of HUD infrastructure grant to support redevelopment of the former Campus
- Continue street overlays
- Make repairs to storm channel spillway
- Complete engineering for future street projects
- Ballfield and dike light replacements
- Begin phase out of outdoor sirens

Growth and development

- Promote and support housing development
- Partner with Richland County on redevelopment of the former UW-Platteville Richland Campus
- Secure a hotel investment group
- Promote Connect Communities in the downtown
- Review the zoning code to remove barriers to development while protecting public safety

Operations and service

- Continue policy and SOP development
- Update fee schedules so fees cover the true cost of services
- Develop a multi-year capital improvement plan
- Improve IT security
- Improve emergency preparedness
- Pursue opportunities for shared services and cooperation
- Improve the City website and communication with residents

2026 budget compared with 2027 budget

	2026 Adopted	2027 Proposed	Change
Property tax levy	$2,335,854	$2,423,652	+$87,798
Other revenue (non-levy)	$8,584,390	$9,279,877	+$695,487
Total revenue	**$10,920,244**	**$11,703,529**	**+$783,285**
Total expenditures	**$11,002,610**	**$11,703,529**	**+$700,919**
Revenue less expenditures	**($82,367)**	**$0**	**Balanced**
City mill rate (incl. TIF) *	$5.24	$5.51	+$0.27
Net mill rate, all jurisdictions **	$17.53	$17.90 (est.)	+$0.37
Net tax bill on a $200,000 home ***	$3,203.86	$3,278.38 (est.)	+$74.52

* Mill rate = tax per $1,000 of assessed value. The 2026 column is the 2025 tax roll; the 2027 column is the 2026 tax roll.
** After the State school levy credit. The 2026 credit is not released until about November 20, so last year's credit is used as an estimate.
*** All taxing jurisdictions. Includes the Lottery and First Dollar credits (2025 amounts used for 2026).

What changed in spending, 2026 to 2027

Total expenditures go from $11,002,610 to $11,703,529

What changed	Change	Why
Capital outlay	**-$587,631**	$690,500 for streets, floodplain, parks, police, and equipment. Paid with Pool 4 cash.
Contingency and grant placeholder	**+$1,586,681**	2026: $2.75M placeholder. 2027: $4.28M placeholder plus $55,431. Offset by matching revenue.
Shared Ride Taxi	**-$397,220**	Program discontinued. Taxi aid and fares end too.
Public Works	**+$262,130**	Buildings and Grounds staff costs now charged to the areas they serve
Parks and Recreation	**-$232,770**	Same staff cost reassignment
Public safety	**-$92,032**	Police -$63,247 (CSA position not budgeted after a retirement); Fire, EMS, and fire calls -$28,785
Tourism / Room Tax	**+$45,035**	Tourism is now a separate entity (City no longer pays 50% of coordinator), so room tax is booked differently; rate up 1%
Garbage and recycling	**+$32,510**	Annual escalator in the garbage and recycling contract
Debt service	**+$84,182**	Panorama TID debt ($66,275) levied, not abated, to repay the General Fund for Valley View; Haseltine +$19,901
Insurance, audit, legal, IT	**-$16,100**	Insurance down $38,200; audit and legal up $21,000 from the new legal firm's rates
All other departments	**+$16,134**	Mostly wages and benefits
Total change	**+$700,919**	

The big picture

The increase comes from the grant placeholder, which has no levy impact. Day-to-day operating spending drops from about $6.98M to $6.68M, mostly because the taxi program ended.

What changed in revenue, 2026 to 2027

Total revenue goes from $10,920,244 to $11,703,529

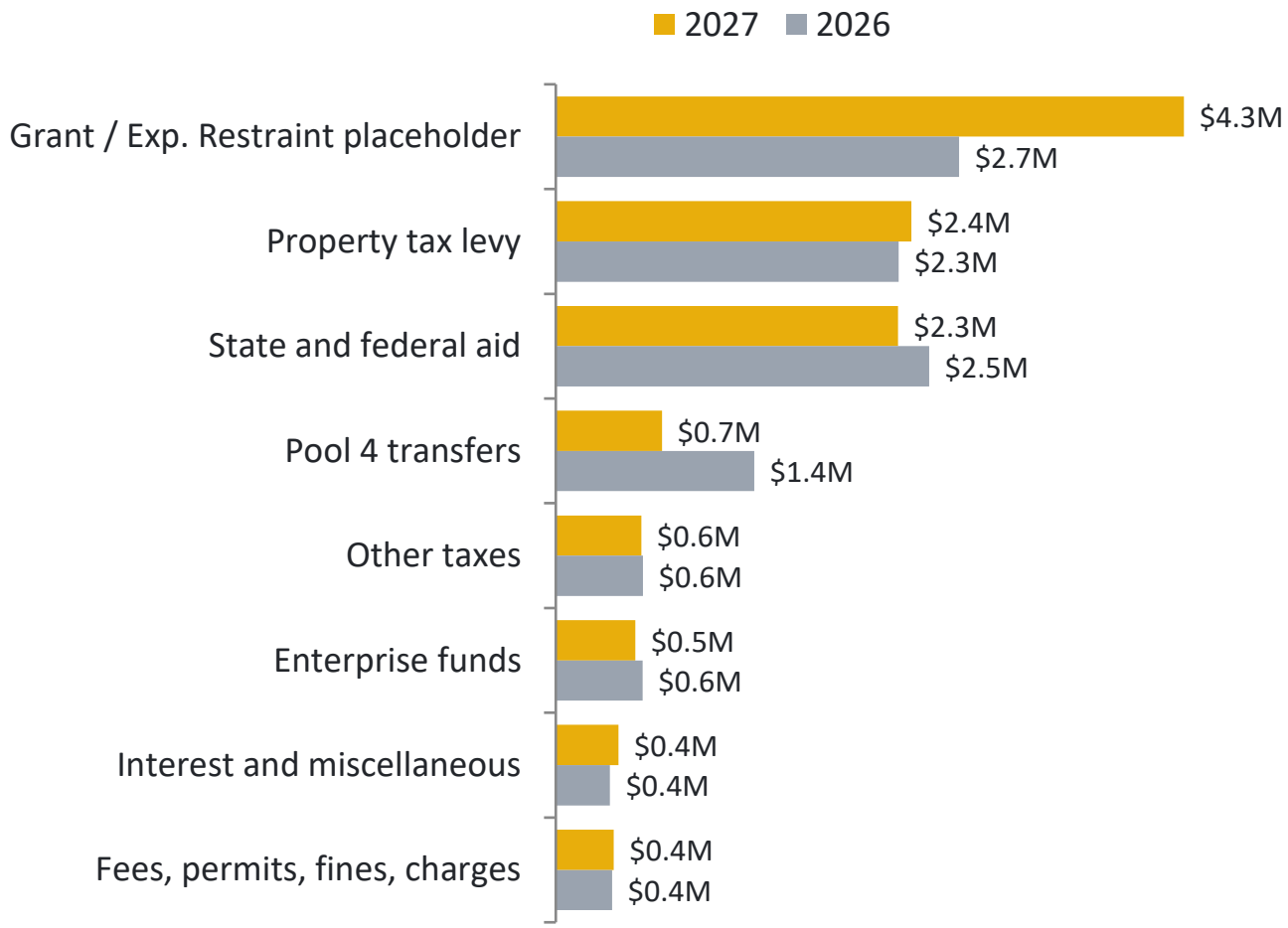
What changed	Change	Why
Grant / Exp. Restraint placeholder	**+$1,531,250**	Was $2.75M inside aid and grants in 2026; now its own line ($4.28M). No levy impact.
State and federal aid	**-$212,398**	Taxi aid ends (-$214,498); other aid about the same
Pool 4 and designated fund transfers	**-$629,434**	$723,000 pays for capital outlay and other planned uses
Property tax levy	**+$87,798**	The most allowed under the state levy limit (3.76%)
Interest and miscellaneous	**+$57,600**	Sale of City property up $67,500; donations up $9,500; interest down $19,400
Enterprise funds	**-$50,962**	Taxi fares end (-$127,110), partly offset by room tax up $67,430 and garbage and recycling up $14,720
Other taxes	**-$11,332**	Utility PILOT down $8,122; mobile home and other PILOTs down $3,210
Fees, permits, fines, charges	**+$10,763**	Small changes
Total change	**+$783,285**	

Closing the gap

The 2026 budget used $82,367 of general reserves, driven in part by a large increase in ambulance costs. The 2027 budget balances without using general reserves.

Where the money comes from

General Fund revenue by source, 2026 vs. 2027



Placeholder: +$1.53M

Was $2.75M inside aid and grants in 2026. Now its own line at $4.28M. No levy impact.

State aid: -$212K

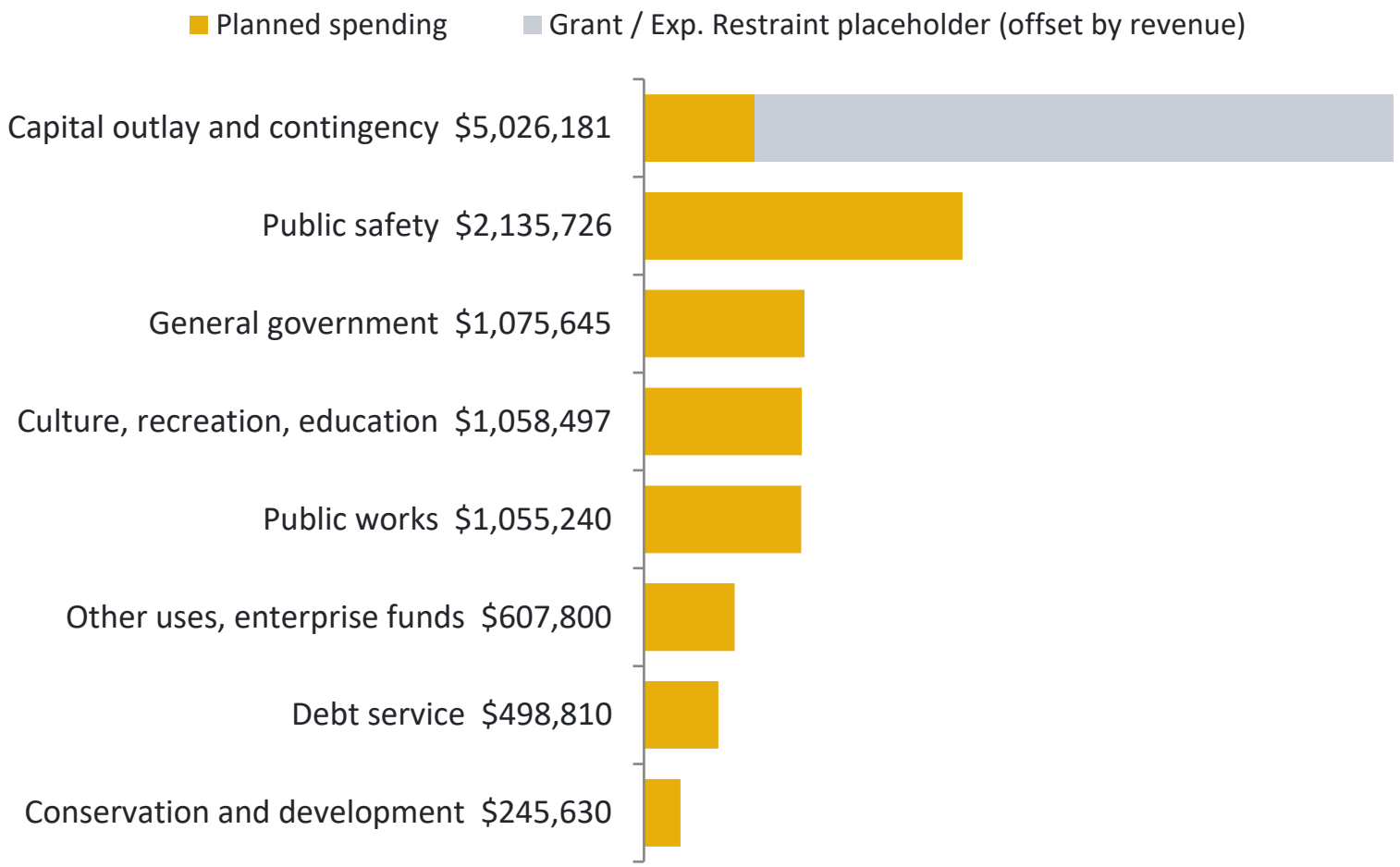
Mostly because taxi aid ended with the Shared Ride Taxi program.

Levy: +$87,798

The levy is 21% of total 2027 revenue.

Where the money goes

2027 General Fund spending by function: $11,703,529



Capital: mostly placeholder

Of the $5.03M, only $745,931 is planned spending ($690,500 capital, $55,431 contingency). The gray $4.28M is offset by matching revenue.

Public safety: 32% of operating spending

- Police 27.4% ($1,830,770)
- Fire 2.7% ($177,620)
- EMS 1.9% ($126,336)

Operating spending is $6.68M: everything except capital and contingency.

Spending by department

Department	2026	2027	Change
Administration / Office	$613,040	$616,220	+$3,180
Elected / Appointed Officials	$81,035	$67,475	-$13,560
Assessor	$49,600	$49,950	+$350
Airport	$61,900	$66,530	+$4,630
Public Works (Bldgs, Grounds, Streets)	$793,110	$1,055,240	+$262,130
Building and Zoning	$97,550	$108,705	+$11,155
Cemetery	$87,650	$90,110	+$2,460
Economic Development	$129,425	$136,925	+$7,500
Library	$312,428	$312,847	+$419
Public Safety (Police, Fire, EMS)	$2,247,758	$2,155,726	-$92,032
Parks and Recreation	$978,420	$745,650	-$232,770
Refuse (Landfill, Garbage, Recycling)	$326,650	$359,160	+$32,510
Shared Ride Taxi	$397,220	$0	-$397,220
Tourism / Room Tax	$26,965	$72,000	+$45,035
All Other (Insurance, Audit, Legal, IT, Contingency)	$3,107,100	$4,677,681	+$1,570,581
Debt Service	$414,628	$498,810	+$84,182
Capital Outlay	$1,278,131	$690,500	-$587,631
Total expenditures	**$11,002,610**	**$11,703,529**	**+$700,919**

Largest changes

All Other: +$1.57M
$4.28M grant placeholder replaces the 2026 $2.75M placeholder

Capital Outlay: -$588K
$690,500, paid with Pool 4 cash (next slide)

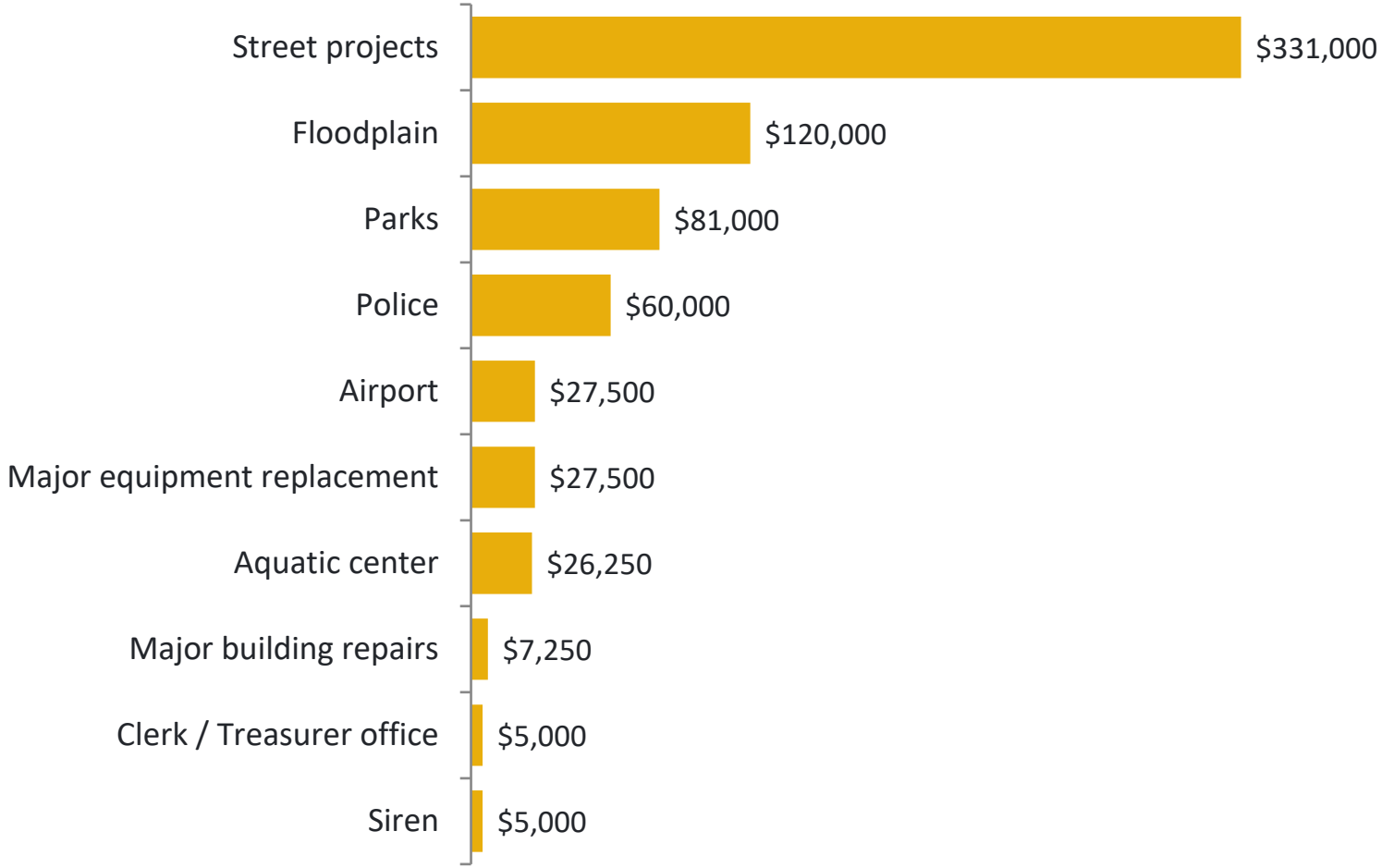
Shared Ride Taxi: -$397K
Program discontinued

Public Works: +$262K
Staff costs reassigned among departments

Parks and Rec: -$233K
Same staff cost reassignment

2027 capital outlay: $690,500

One-time investments in projects, buildings, and equipment



Paid with Pool 4 cash

$723,000 in transfers from Pool 4 and other designated funds covers capital and other planned uses.

Why it matters

Using Pool 4 cash lets the City invest in streets, parks, and safety without a larger levy increase.

Staying within state limits

Levy limit

State law caps how much the City can raise from property tax each year.

Allowable levy (2026 tax roll)	**$2,423,652**
Proposed levy	**$2,423,652**
Unused levy capacity	**$0**
Increase over last year	**$87,798 (3.76%)**

Result: City mill rate rises $0.27

Expenditure Restraint

To receive this state aid payment, non-debt General Fund spending can only grow by a set percentage.

Allowed increase	**$378,978 (3.50%)**
Budgeted increase	**$376,768 (3.48%)**
Room under the limit	**$2,210**
2027 non-debt spending	**$11,204,719**

Result: City stays eligible for the payment

Why the allowable levy grew more this year

Under state law, the levy limit grows with new construction plus changes in payments on borrowed money

Last year (2025 levy)

+$3,302

0.14%. New construction was only 0.25%, and debt payments did not go up.

This year (2026 levy)

+$87,798

3.76%. Most of the increase is for debt payments, not new spending on services.

How this year's limit was built	Amount	What it means
2025 levy (starting point)	**$2,335,854**	
Increase in debt service payments	**+$79,966**	Payments on general obligation debt go from $414,628 to $494,594
New construction (0.273%)	**+$5,472**	Growth in the tax base from new buildings
Refunded or rescinded taxes	**+$2,360**	Share of taxes refunded to property owners, certified by DOR
2026 allowable levy	**$2,423,652**	The City levies the full amount

Source: 2026 Municipal Levy Limit Worksheet (DOR Form SL-202m). Personal property aid is added and then subtracted, so it has no net effect.

Mill rates by taxing jurisdiction

Tax per $1,000 of assessed value. The City sets only its own portion.

Taxing jurisdiction	2025 tax roll	2026 tax roll	Change
City of Richland Center	**5.24**	**5.51**	**+0.27**
Richland School District	8.27	8.04	-0.23
Southwest Tech	0.78	0.79	+0.01
Richland County	4.90	5.22	+0.32
Gross mill rate	**19.19**	**19.56**	**+0.37**
State school levy credit	-1.66	-1.66 (est.)	pending
Net mill rate	**17.53**	**17.90 (est.)**	**+0.37**

City share

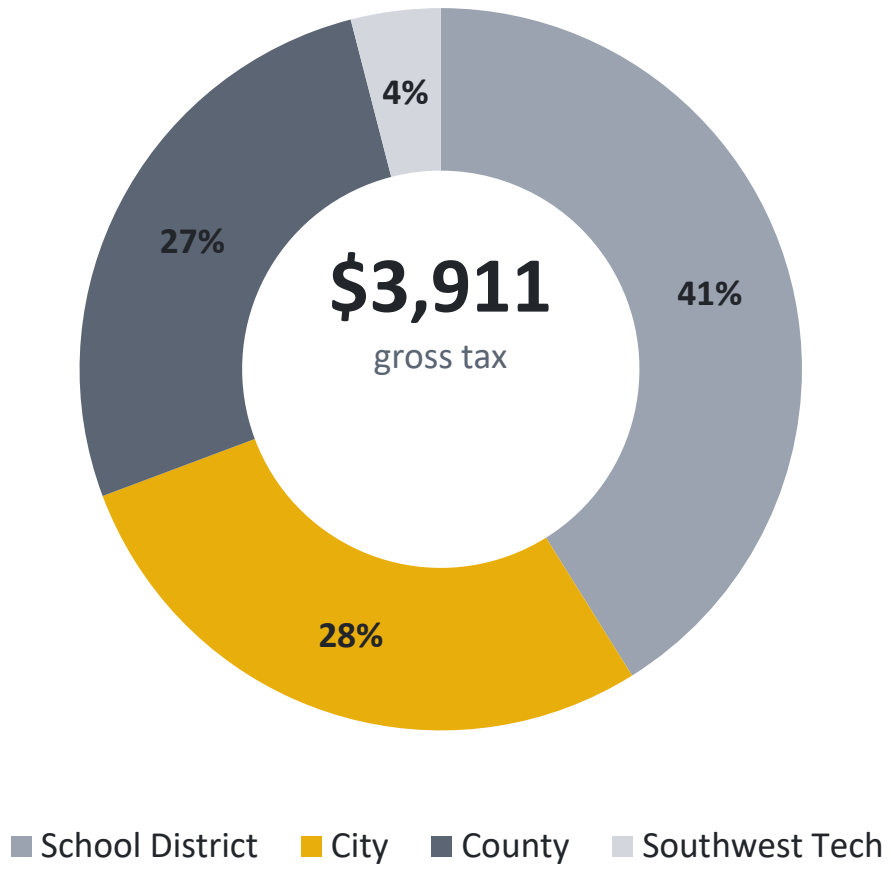
The City's rate is 28% of the gross rate. School, County, and Southwest Tech set the rest.

Credit pending

The State releases the school levy credit around November 20. The final net rate may change.

Who gets your tax dollar?

2026 tax roll on a home assessed at $200,000, before credits



Taxing jurisdiction	Tax
Richland School District	$1,608
City of Richland Center	**$1,102**
Richland County	$1,044
Southwest Tech	$157
Gross tax bill	**$3,911**
State school levy credit (est.)	($331)
Net before Lottery and First Dollar credits	**$3,580**

The City portion is about 28 cents of every gross tax dollar. The school levy credit is estimated using last year's rate.

Tax bill on a $200,000 home: last year vs. this year

All taxing jurisdictions

	2025 tax bill	2026 tax bill *	Change
City of Richland Center	**$1,047.96**	**$1,101.80**	**+$53.84**
Richland School District	$1,654.58	$1,608.08	-$46.50
Southwest Tech	$156.50	$157.28	+$0.78
Richland County	$979.08	$1,044.10	+$65.02
Gross tax	**$3,838.10**	**$3,911.26**	**+$73.16**
State school levy credit	($332.64)	($331.28)	+$1.36
Lottery and First Dollar credits	($301.60)	($301.60)	$0.00
Net tax bill	**$3,203.86**	**$3,278.38**	**+$74.52**

+$74.52

for the year, or about $6.21 a month (2.3%)

City share: +$53.84

About $4.49 a month. The school district portion goes down.

** 2026 credits are estimates. The State releases the school levy, Lottery, and First Dollar credits in late November. 2025 amounts are used.*

What property taxes look like at different values

2026 tax roll, all taxing jurisdictions

Assessed value	Rate	$125,000	$175,000	$225,000
City	**5.51**	**$688.62**	**$964.07**	**$1,239.52**
School	8.04	$1,005.05	$1,407.06	$1,809.08
Southwest Tech	0.79	$98.30	$137.62	$176.94
County	5.22	$652.56	$913.59	$1,174.61
Gross tax	**19.56**	**$2,444.53**	**$3,422.34**	**$4,400.15**
State school levy credit (est.)	-1.66	($207.05)	($289.86)	($372.68)
Net before Lottery and First Dollar credits	**17.90**	**$2,237.49**	**$3,132.48**	**$4,027.47**

Owner-occupied homes also receive the Lottery and First Dollar credits, about $301.60 combined in 2025. The school levy credit is estimated using last year's rate.

Summary of the 2027 proposed budget

$11,703,529
Total revenue

$11,703,529
Total expenditures

$2,423,652
Allowable levy

$2,423,652
Proposed levy

$5.51
City mill rate

$19.56
Gross mill rate

$17.90
Net mill rate (est.)

$1,102
City tax on $200,000 home

Balanced budget, at the levy limit, and under the Expenditure Restraint limit. Net mill rate is an estimate until the State releases the school levy credit.

Richland CENTER
HOMETOWN CHARM. NATURAL BEAUTY.

Questions and comments

The proposed budget is available for review at the City Clerk's office, 450 South Main Street, 8 AM to 4 PM, Monday through Friday.

RESOLUTION NO. 2026-15

A RESOLUTION TO ESTABLISH 2027 WAGE RATES

WHEREAS, the Common Council of the City of Richland Center adopted the 2027 budget on November 17, 2026; and

WHEREAS, the Common Council of the City of Richland Center approve the following wage rates for City employees effective December 26, 2026, to be paid on January 15, 2027 as follows:

EMPLOYEE GROUP	***INCREASE FROM 2026***
Full Time - Represented Employees (Set by Collective Bargaining Agreement)	4%
Full Time - Non-Represented Employees	3.5%
Permanent Part-Time Non-Represented Employees	3.5%
Temporary Part-Time / Seasonal	0%
Chief Election Inspector	0%
Poll Workers	0%
Elected Officials, Committees, etc.	0%

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Richland Center, Richland County, Wisconsin hereby adopts the wage rate schedule as listed above effective December 26, 2026.

ADOPTED by the Common Council of the City of Richland Center, Wisconsin, this 17th day of November 2026, by the following vote: AYES: _____, NOS: ____, Abstain/Absent: ____.

CITY OF RICHLAND CENTER
RICHLAND COUNTY, WISCONSIN

Attest:

Karin Tepley, Mayor
Date: _____

Amanda Keller, Clerk
Date: _____

RESOLUTION #2026-16

RESOLUTION TO ADOPT THE 2027 BUDGET AND ESTABLISH THE 2026 TAX LEVY

WHEREAS, pursuant to Wis. Stats. 65.90, the City Clerk published a notice of budget hearing in the Richland Observer on October 29, 2026 with the preliminary

WHEREAS, the Common Council of the City of Richland Center, Richland County, Wisconsin, held a public hearing on November 17, 2026 at 6:00 pm; and

WHEREAS, the Common Council of the City of Richland Center, Richland County, Wisconsin adopt the following General Fund (Operating & Capital) Budget for 2027:

	Budget 2026	Actual Through September 30th 2026	Projected End of Year 2026	% Projected Expended 2026	Budget 2027	+ / (-) $ From Prev Year	+ / (-) % From Prev Year
REVENUES							
Taxes							
Local Tax Levy	**2,335,854.00**	**2,143,812.10**	**2,335,854.00**	**100.0%**	**2,423,652.00**	**87,798.00**	**103.8%**
Non-Levy Tax Revenues	**593,700.00**	**457,032.70**	**609,376.93**	**102.6%**	**582,368.00**	**(11,332.00)**	**98.1%**
Special Assessments	-	-	-		-	-	
Intergovernmental Revenues	**5,293,073.00**	**1,045,168.49**	**1,393,557.99**	**26.3%**	**2,331,675.00**	**(2,961,398.00)**	**44.1%**
Licenses & Permits	**57,547.00**	**39,283.25**	**52,377.67**	**91.0%**	**62,048.00**	**4,501.00**	**107.8%**
Fines, Forefeitures, & Penalties	**38,000.00**	**22,938.97**	**30,585.29**	**80.5%**	**30,000.00**	**(8,000.00)**	**78.9%**
Public Charges for Services	**196,940.00**	**207,615.95**	**276,821.27**	**140.6%**	**202,940.00**	**6,000.00**	**103.0%**
Intergovernmental Charges	**91,478.00**	**73,147.21**	**97,529.61**	**106.6%**	**99,740.00**	**8,262.00**	**109.0%**
Miscellaneous Revenues	**369,266.00**	**505,475.89**	**673,967.85**	**182.5%**	**4,707,116.00**	**4,337,850.00**	**1274.7%**
Other Financing Sources	**1,352,433.50**	**1,888.05**	**2,517.40**	**0.2%**	**723,000.00**	**(629,433.50)**	**53.5%**
Enterprise Fund Revenues	**591,952.00**	**490,593.47**	**654,124.63**	**110.5%**	**540,990.00**	**(50,962.00)**	**91.4%**
Total General Fund Revenues	**10,920,243.50**	**4,986,956.08**	**6,126,712.64**	**56.1%**	**11,703,529.00**	**783,285.50**	**107.2%**
EXPENDITURES							
General Government:	**1,101,775.00**	**762,006.00**	**1,016,008.00**	**92.2%**	**1,075,645.00**	**(26,130.00)**	**97.6%**
Public safety	**2,222,758.00**	**1,742,652.56**	**2,323,536.75**	**104.5%**	**2,135,726.00**	**(87,032.00)**	**96.1%**
Public Works	**793,110.00**	**604,967.33**	**806,623.11**	**101.7%**	**1,055,240.00**	**262,130.00**	**133.1%**
Culture, Recreation & Education	**1,290,848.00**	**853,032.38**	**1,137,376.51**	**88.1%**	**1,058,497.00**	**(232,351.00)**	**82.0%**
Conservation & Development	**226,975.00**	**205,373.72**	**273,831.63**	**120.6%**	**245,630.00**	**18,655.00**	**108.2%**
Capital Outlay & Contingency	**4,027,131.00**	**464,791.78**	**619,722.37**	**15.4%**	**5,026,181.00**	**999,050.00**	**124.8%**
Debt Service & Long Term Liability Pd in Short Term	**414,628.00**	**413,690.34**	**551,587.12**	**133.0%**	**498,810.00**	**84,182.00**	**120.3%**
Other Financing Uses / Enterprise Funds	**925,385.00**	**527,850.87**	**703,801.16**	**76.1%**	**607,800.00**	**(317,585.00)**	**65.7%**
Total General Fund Expenditures	**11,002,610.00**	**5,574,364.98**	**7,432,486.64**	**67.6%**	**11,703,529.00**	**700,919.00**	**106.4%**
Excess (Deficiency) of Revenue Over Expenditures	(82,366.50)	(587,408.90)	(1,305,774.00)		-		

	Budget 2026	Actual Through September 30th 2026	Projected End of Year 2026	% Projected Expended 2026	Budget 2027	+ / (-) $ From Prev Year	+ / (-) % Prev Year
Undesignated Fund Balance - Beginning of Year	**4,919,943.00**	**4,919,943.00**	**4,919,943.00**		**4,919,943.00**		
Restricted	**5,300,186.51**	**5,091,537.57**	**5,091,537.57**		**4,240,018.37**		
Non-Spendable Funds	**234,899.00**	**234,899.00**	**234,899.00**		**234,899.00**		
Assigned	**231,658.00**	**231,658.00**	**231,658.00**		**231,658.00**		
			-		-		
TOTAL Restricted/Committed/Assigned - Beg of Year	**5,766,743.51**	**5,558,094.57**	**5,558,094.57**		**4,706,575.37**		
Total Fund Balance Beginning of Year	**10,686,686.51**	**10,478,037.57**	**10,478,037.57**		**9,626,518.37**		
Total Cash Balance		**10,264,180.23**	**9,967,196.54**				
Reserved / Designated Funds		**5,558,094.57**	**5,558,094.57**				
UnDesignated Cash		**4,706,085.66**	**4,409,101.97**				
30% of Annual Expenditures - Held back for Bills		**3,300,783.00**	**3,300,783.00**				
Net Cash Available		**$ 1,405,302.66**	**$ 1,108,318.97**				
**Outstanding General Obligation Debt Balances as of 12/31			4,148,442.00		3,742,951.00	(405,491.00)	
** Statutory Debt Limitation			23,415,455.00		24,879,515.00	1,464,060.00	
Equalized Value	468,309,100.00				497,590,300.00	29,281,200.00	
Assessed Value	468,072,100.00				470,015,100.00	1,943,000.00	
Ratio	99.95%				94.46%		
City Mill Rate With TIF (Before State Tax Credit)	5.24				5.51	0.27	
Allowable Levy Per Wis Stats	2,335,854.00				2,423,652.00	87,798.00	3.76%
Amount Levied	2,335,854.00				2,423,652.00	87,798.00	3.62%
Difference	-				-		
Expenditures Allowed Per Expenditure Restraint	10,617,837.00				11,206,929.29	589,092.29	5.3%
Total Expenditures (Less Debt Service)	10,587,982.00				11,204,719.00	616,737.00	5.5%
Difference (Exceeds) / Under Limit	**29,855.00**				**2,210.29**		

NOW, THEREFORE, BE IT RESOLVED, the Common Council of the City of Richland Center, Richland County, Wisconsin adopt the 2027 Budget Resolution and Establish the 2026 Tax Levy as listed above

APPROVED by the Common Council of the City of Richland Center, Richland County, WI on this 17th Day of November, 2026, by the following vote:

Ayes: _____
Nayes: _____

Attest:

Karin L. Tepley, Mayor

Amanda R. Keller, Clerk