



OFFICIAL PUBLIC NOTICE

MEETING OF THE BUDGET COMMITTEE

TUESDAY, OCTOBER 06, 2026 AT 5:30 PM

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

TEAMS: <http://bit.ly/RCTeamsMeeting>

AGENDA

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

APPROVAL OF MINUTES

- [1.](#) Meeting Minutes

REPORTS

- [2.](#) Accounts Payable (Bills List)
- [3.](#) Treasurer's Report
- [4.](#) Budget vs Actual
5. Status of 2026 Capital Expenditures

DISCUSSION & POSSIBLE ACTION ITEMS

- [6.](#) **Resolution 2026-12:** Authorizing an Advance from the General Fund to Fund to Finance the Valley View Drive Street Project
7. Cost Containment Opportunities for 2027 Budget

SET NEXT MEETING DATE - *Regular meeting on 11/3/2026 and 2027 Budget meeting on 10/21/2026*

ADJOURNMENT

Posted this 2nd day of October, 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.



MINUTES OF THE BUDGET COMMITTEE

TUESDAY, SEPTEMBER 01, 2026 AT 5:30 PM

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

CALL TO ORDER: Call was conducted, and a quorum was determined to be present. Present: Ryan Cairns, Frank Hoffman, and Melony Walters. Absent: None

Keller confirmed the meeting was properly noticed on Friday, August 28, 2026, and no amendments were made.

APPROVAL OF MINUTES: *Motion by Cairns, Second by Hoffman, to approve the August 18, 2026 meeting minutes as presented. Motion carried Unanimously (3-0).*

REPORTS

Treasurer's Report: Administrator Oliphant reported that August financial statements were not yet available due to the timing of the meeting and would be presented at the next regular meeting. The Committee reviewed the delinquent personal property tax listing. Letters were mailed September 1 for accounts totaling \$5,472.67. Accounts for closed businesses without available contact information, totaling \$39,826.64, may be presented to the Common Council for write-off after available collection methods have been pursued.

Accounts Payable (Bills List): The Committee reviewed the bills list for approval. Discussion included an Innovation Planning Grant expense for Southwest Wisconsin Regional Planning Commission GIS services and lawn-care expenses for three unmaintained properties whose owners are deceased. Oliphant explained that lawn-care costs will be placed on the applicable properties as special assessments.

Motion by Cairns, second by Walters to approve the payment of the bills listed. Upon roll call vote, motioned carried 3-0.

Budget Versus Actual: No updated budget-versus-actual report was presented. Oliphant reviewed the 2027 budget development schedule, including department-head meetings and a proposed special Common Council meeting on November 17, 2026, to adopt the budget. The Committee discussed proposed meeting dates and confirmed October 6 as the next regular meeting. Additional budget sessions will be scheduled as needed.

Status of 2026 Capital Expenditures: The Committee reviewed the capital expenditure report provided by Treasurer Molzof. Oliphant explained that approximately \$380,000 had been spent and approximately \$87,000 received from the sale of replaced equipment. Several purchases and projects remain pending, and some may carry forward into the 2027 capital plan. The Committee requested that the report be provided monthly to track expenditure, proceeds, project status, and any necessary reallocations.

DISCUSSION & POSSIBLE ACTION ITEMS

WEC Election Security Subgrant Funds

Keller reported that the city was awarded a \$2,000 Election Security Subgrant from the Wisconsin Elections Commission. Staff recommended purchasing an HP ProBook 4 G2i, three-year onsite warranty, and docking station from PDS/Pellera for election administration. The existing Clerk's computer would be reassigned to another department. As the grant is reimbursement-based, the initial cost will be paid from the Election Budget with expected reimbursement on or after December 1, 2026.

Motion by Walters, second by Cairns to recommend approval of the purchase of the HP ProBook 4 G2i from PDS/Pellera for an amount not to exceed \$2,000, using Election Security Subgrant funds, and to authorize the use of any remaining grant funds be applied to eligible managed IT services. Upon roll call vote, motion carried 3-0.

Adoption of Purchasing & Procurement Policy

Oliphant presented the revised Purchasing and Procurement Policy, noting updates made to Section 3.2, allowing the Mayor to designate another Council member when overlapping committee leadership would otherwise reduce the number of required approvers. Oliphant confirmed that the proposed policy replaces the Procurement section of the Financial Policies adopted November 3, 2020, while leaving the accounting section unchanged.

Motion by Hoffman, second by Walters to recommend that the Common Council adopt the Purchasing and Procurement Policy as presented, replacing the Procurement section of the existing Financial Policies. Motion carried unanimously (3-0).

SET NEXT MEETING DATES: October 6, 2026

With a tentative budget development meeting September 29, 2026

ADJOURNMENT: *Motion by Walters, second by Cairns to adjourn the meeting at approximately 6:00 PM.*

Motion carried unanimously (3-0).

Meeting adjourned at approximately 6:00 PM.

Meeting Minutes Recorded by Clerk Amanda Keller



MINUTES OF THE BUDGET COMMITTEE

TUESDAY, SEPTEMBER 29, 2026 AT 6:15 PM

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

CALL TO ORDER: Roll Call was conducted, and a quorum was determined to be present. Present: Ryan Cairns, Frank Hoffman, and Melony Walters. Absent: None. Cairns was excused at 7:30 PM.

Keller confirmed the meeting was properly noticed and no amendments were made.

Others Present: Council members Bradly Wegner, Chris Jarvis, and Steve Downs, Mayor Karin Tepley, Administrator Ashley Oliphant, Treasurer/Deputy Clerk Misty Molzof, and Clerk/Deputy Treasurer Amanda Keller.

PRELIMINARY 2027 BUDGET REVIEW AND DISCUSSION

Administrator Oliphant reviewed preliminary department requests showing an operating budget gap of approximately \$407,000 before incorporating savings from the health insurance change approved by Council. The gap excluded capital expenditures. The preliminary budget included a proposed 3.5% cost-of-living adjustment. Ongoing police collective bargaining could affect final personnel costs.

Members discussed the City's limited ability to absorb rising costs under levy limits and reviewed potential revenue increases and expenditure reductions. Discussion included mandated and discretionary services, user fees, staffing and departmental structure, contracted services, volunteer assistance, and City support for programs and facilities. Members considered the effects of possible changes on service levels, public safety, employee workload, and long-term costs.

The Committee discussed operating and maintenance costs for recreational facilities, including the Aquatic Center, along with usage, donations, and resident and nonresident fees. Staff clarified that the operating figures presented excluded debt service and that year-to-date results were not final.

Staff will prepare a list of potential reductions, fee adjustments, and estimated financial impacts for further review. Members will bring additional suggestions to the next discussion.

No action taken.

SET NEXT MEETING DATE – Tuesday, October 21, 2026, at 5:30 PM.

ADJOURNMENT: *Motion by Walters, second by Hoffman to adjourn the meeting at approximately 7:51 PM.*

Motion carried unanimously (2-0).

Meeting adjourned at approximately 7:51 PM.

Meeting Minutes Recorded by Clerk Amanda Keller

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
Accurate Appraisal LLC	9/1/2026	Accurate Appraisal - Mo Assessment Services	\$ 3,750.00			Gen Gov't	9/22/2026
<i>TOTAL</i>	<i>Accurate Appraisal LLC</i>			\$ 3,750.00			
<i>TOTAL</i>	<i>AFLAC</i>			\$ 262.70		Payroll	
ALL AMERICAN DO IT CENTER	9/25/2026	PW/Streets: Side Rail For Truck	\$ 37.98				
<i>TOTAL</i>	<i>ALL AMERICAN DO IT CENTER</i>			\$ 37.98			
<i>TOTAL</i>	<i>ALLIANT ENERGY/WPL</i>			\$ 654.95			
AMAZON CAPITAL SERVICES	8/27/2026	PW/B&G: Landfill Camera for Drop-Off	\$ 159.99		9/17/2026	Public Works	9/17/2026
AMAZON CAPITAL SERVICES	9/14/2026	Office: Cabinet Locks with Keys	\$ 19.38			Gen Gov't	9/22/2026
AMAZON CAPITAL SERVICES	9/16/2026	Office: Chair	\$ 154.35			Gen Gov't	9/22/2026
AMAZON CAPITAL SERVICES	9/25/2026	PW: Streets: Fenwal Control Board - Patch Wagon	\$ 235.34				
AMAZON CAPITAL SERVICES	9/24/2026	POLICE: Ergonomic Office Chairs	\$ 160.12			Public Safety	10/5/2026
AMAZON CAPITAL SERVICES	9/24/2026	POLICE: Ergonomic Office Chairs	\$ 625.99			Public Safety	10/5/2026
AMAZON CAPITAL SERVICES	10/2/2026	PW/B&G: Bungee Cords, Shade Cloth, Exit Sign - BLDG-PROP/SUPPLIES	\$ 70.36				
<i>TOTAL</i>	<i>AMAZON CAPITAL SERVICES</i>			\$ 1,425.53			
<i>TOTAL</i>	<i>American Heritage Life Insurance Company</i>			\$ 183.48		Payroll	
<i>TOTAL</i>	<i>ASSURITY LIFE INSURANCE COMPANY</i>			\$ (101.75)		Payroll	
AUTO VALUE PARTS STORES	8/25/2026	PW/Streets: Leaf Vac Relay	\$ 12.99		9/24/2026	Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/4/2026	PW/B&G: Oil Filter & Air Filter	\$ 47.25			Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/8/2026	PW/Streets: 2023 Chevy Silverado Oil Filter	\$ 13.30			Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/9/2026	PW/Streets: Brakleen Brake	\$ 59.88			Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/9/2026	PW/Streets: Fuel Fleet Power Blast	\$ 77.06			Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/8/2026	PW/Streets: Fuel Filter	\$ 166.20			Public Works	9/17/2026
AUTO VALUE PARTS STORES	9/17/2026	PW/Streets: Jaw Wrench	\$ 32.99				
AUTO VALUE PARTS STORES	9/30/2026	PW/B&G: Oil Filters for Fore	\$ 5.73				
AUTO VALUE PARTS STORES	10/1/2026	PW/B&G: Truck Battery - BLDG-PROP/EQUIP MAINT-REPAIR	187.99				
<i>TOTAL</i>	<i>AUTO VALUE PARTS STORES</i>			\$ 603.39			
B L SIGNS, LLC	8/26/2026	PW/Streets: New Truck Decals	\$ 135.00		9/17/2026	Public Works	9/17/2026
<i>TOTAL</i>	<i>B L SIGNS, LLC</i>			\$ 135.00			
BADGER WELDING SUPPLY, INC	8/26/2026	PW/B&G: Acetylene, Oxygen	\$ 25.00		9/17/2026	Public Works	9/17/2026
BADGER WELDING SUPPLY, INC	8/31/2026	PW/Street: Monthly Cylinder Rental - STREETS GARAGE/SUPPLIES	\$ 31.55		9/17/2026	Gen Gov't	9/22/2026
<i>TOTAL</i>	<i>BADGER WELDING SUPPLY, INC</i>			\$ 56.55			
BFI Waste Services	8/31/2026	PW/Refuse: Garbage & Recycling Services 1,835 X \$9.16	\$ 16,808.60		9/17/2026	Public Works	9/17/2026
BFI Waste Services	8/31/2026	PW/Refuse: Garbage & Recycling Services - Landfill Staffing	\$ 889.92		9/17/2026	Public Works	9/17/2026
BFI Waste Services	8/31/2026	PW/Refuse: Garbage & Recycling Services 1,835 X \$3.11	\$ 5,706.85		9/17/2026	Public Works	9/17/2026
BFI Waste Services	9/30/2026	PW/Refuse: Garbage & Recycling Services 1,835 X \$3.11	\$ 5,706.85				
BFI Waste Services	9/30/2026	PW/Refuse: Garbage & Recycling Services 1,835 X \$9.16	\$ 16,808.60				
BFI Waste Services	9/30/2026	PW/Refuse: Garbage & Recycling Services - Landfill Staffing	\$ 889.92				
BFI Waste Services	10/6/2026	PW/Refuse: Garbage & Recycling Services - Landfill Staffing - 7 Mo Credit	\$ (6,229.44)				
<i>TOTAL</i>	<i>BFI Waste Services</i>			\$ 40,581.30			
BOARDMAN & CLARK LLP	9/9/2026	Police: Union Negotiations	\$ 270.00		9/17/2026	Gen Gov't	9/22/2026
BOARDMAN & CLARK LLP	9/24/2026	Police: Union Negotiations	\$ 1,829.00				
<i>TOTAL</i>	<i>BOARDMAN & CLARK LLP</i>			\$ 2,099.00			
<i>TOTAL</i>	<i>Champion Health</i>			\$ 512.00		Payroll	
COMMUNITY FIRST BANK	10/1/2026	Debt: Westside/Haseltine Loan Interest Payment	\$ 3,365.92				

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
TOTAL	COMMUNITY FIRST BANK			\$ 3,365.92			
COMPUTER DOCTORS LLC	8/27/2026	Office: Flash Drives - Floppy Drive Contents Copied to Flash Drives Admin: Microsoft 365 Business - 10 Subscriptions, 1 User, 21 Annual	\$ 75.00		9/17/2026		
COMPUTER DOCTORS LLC	9/18/2026	Standard, 2 Exchange Plans	\$ 4,464.00				
COMPUTER DOCTORS LLC	9/28/2026	PW/Airport: Airport Network Repair	\$ 375.00				
TOTAL	COMPUTER DOCTORS LLC			\$ 4,914.00			
DON'S TIRE	8/29/2026	PW/Streets: John Deere Endloader Repair	\$ 355.00		9/17/2026	Gen Gov't	9/22/2026
TOTAL	DON'S TIRE			\$ 355.00			
DRIFTLESS AREA PROFESSIONAL SERVICES LLC	9/21/2026	Zoning: CSM Review Richland County	\$ 300.00		9/24/2026		
TOTAL	DRIFTLESS AREA PROFESSIONAL SERVICES LLC			\$ 300.00			
ELLIOTT, JUDY	9/24/2026	Police: Richland Area Rescue - 2026-8/6, 8/11, 8/13, 7/14	\$ 180.00		9/24/2026	Public Safety	10/5/2026
TOTAL	ELLIOTT, JUDY			\$ 180.00			
FIRE PROTECTION SPECIALISTS INC	9/8/2026	PW/B&G: Annual Fire Extinguisher Inspection - Airport	\$ 284.94			Public Works	9/17/2026
TOTAL	FIRE PROTECTION SPECIALISTS INC			\$ 284.94			
FIRST ADVANTAGE OCC HEAL	8/31/2026	Payroll: EE Drug Testing CDL - City & Utility	\$ 47.61		9/17/2026	Public Safety	10/5/2026
TOTAL	FIRST ADVANTAGE OCC HEAL			\$ 47.61			
FRONTIER	9/1/2026	Police: Voice Grade Channel Termination	\$ 10.70		9/17/2026	Gen Gov't	9/22/2026
FRONTIER	9/9/2026	PW/Airport: 608-647-4237 Phone Line	\$ 149.53		9/17/2026	Public Works	9/17/2026
FRONTIER	9/9/2026	PW/Airport: 608-383-0969 Phone Line	\$ 149.53		9/17/2026	Public Works	9/17/2026
TOTAL	FRONTIER			\$ 309.76			
Gary's Lawn Care LLC	9/3/2026	B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon Street	\$ 75.00				
Gary's Lawn Care LLC	9/16/2026	B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon Street	\$ 75.00				
Gary's Lawn Care LLC	9/15/2026	PW/B&G: Lawncare Services: RC Airport	\$ 440.00				
Gary's Lawn Care LLC	9/3/2026	B&G: Spec Assess Mowing: 276-1663-1000, Nicholson, 472 E 4th Street	\$ 75.00				
Gary's Lawn Care LLC	9/16/2026	B&G: Spec Assess Mowing: 276-1663-1000, Nicholson, 472 E 4th Street	\$ 75.00				
Gary's Lawn Care LLC	9/26/2026	B&G: Spec Assess Mowing: 276-1663-1000, Nicholson, 472 E 4th Street	\$ 75.00				
Gary's Lawn Care LLC	9/10/2026	PW/B&G: Lawncare Services: Bowen Cemetery / Landing	\$ 220.00				
Gary's Lawn Care LLC	9/10/2026	PW/B&G: Lawncare Services: Airport	\$ 440.00				
Gary's Lawn Care LLC	9/15/2026	PW/B&G: Lawncare Services: Bowen Cemetery / Landing	\$ 220.00				
Gary's Lawn Care LLC	9/26/2026	B&G: Spec Assess Mowing: 276-2100-6711, Mark Prouty, 610 S Sheldon Street	\$ 75.00				
Gary's Lawn Care LLC	9/26/2026	PW/B&G: Lawncare Services - Bowen Cemetery / Landing	\$ 220.00				
Gary's Lawn Care LLC	9/4/2026	PW/B&G: Lawncare Services - Bowen Cemetery / Landing	\$ 220.00				
Gary's Lawn Care LLC	9/5/2026	PW/B&G: Lawncare Services: Airport	\$ 440.00				
Gary's Lawn Care LLC	9/7/2026	PW/B&G: Lawncare Services: RC Cemetery	\$ 2,200.00				
Gary's Lawn Care LLC	9/3/2026	B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street	\$ 75.00				
Gary's Lawn Care LLC	9/16/2026	B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street	\$ 75.00				
Gary's Lawn Care LLC	9/26/2026	B&G: Spec Assess Mowing: 276-1683-1200, Sue Carter, 441 W Third Street	\$ 75.00				
TOTAL	Gary's Lawn Care LLC			\$ 5,075.00			

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
TOTAL	GENUINE TELECOM			\$ 845.09			
Greater Richland Area Tourism	9/2/2026	Greater Richland Tourism - Disburse Final funds in Account Per Agreement	\$ 1,653.92		9/8/2026		
Greater Richland Area Tourism	7/31/2026	Room Tax \$'s: 70% of Total Q2, 2026	\$ 16,698.40		9/8/2026	Gen Gov't	9/22/2026
Greater Richland Area Tourism	7/31/2026	Room Tax \$'s: 70% of Total Q1, 2026	\$ 1,086.72		9/8/2026	Gen Gov't	9/22/2026
TOTAL	Greater Richland Area Tourism			\$ 19,439.04			
HOLIDAY WHOLESale	8/26/2026	Parks & Rec: senior center coffee	\$ 154.10		9/17/2026	Parks & Rec	9/28/2026
HOLIDAY WHOLESale	8/13/2026	Parks & Rec: WAC Concessions/Freezer Cedar Crest IC Bunker Bskt	\$ 300.00		9/17/2026	Parks & Rec	9/28/2026
TOTAL	HOLIDAY WHOLESale			\$ 454.10			
TOTAL	INTERNAL REVENUE SERVICE			\$ 37,617.53		Payroll	
Iverson Construction	8/31/2026	PW/Streets: Cold Mix	\$ 1,643.99		9/17/2026	Gen Gov't	9/22/2026
TOTAL	Iverson Construction			\$ 1,643.99			
JOHNSON BLOCK & COMPANY,	9/8/2026	City Admin/Office - Audit	\$ 11,092.00			Gen Gov't	9/22/2026
TOTAL	JOHNSON BLOCK & COMPANY,			\$ 11,092.00			
JOHNSON CONTROLS FIRE PROTECTION	8/8/2026	PW/B&G: Municipal Building Fire Alarm Upgrade	\$ 4,186.00				
TOTAL	JOHNSON CONTROLS FIRE PROTECTION			\$ 4,186.00			
KOELSCH, BEN	9/15/2026	Elected: Sponsor of Government Mtgs on You Tube	\$ 966.87			Gen Gov't	9/22/2026
TOTAL	KOELSCH, BEN			\$ 966.87			
Kraemer's Water Store	8/31/2026	Parks & Rec: Water Softener Tank Service	\$ 111.50		9/17/2026	Parks & Rec	9/28/2026
TOTAL	Kraemer's Water Store			\$ 111.50			
KWIK TRIP	9/24/2026	Police:Restitution RCPD Case #2026-1023, Francis Tross	\$ 199.86				
TOTAL	KWIK TRIP			\$ 199.86			
LAMAR COMPANIES	8/31/2026	Admin/City office: Hwy 14 digital sign	\$ 500.00		9/17/2026	Gen Gov't	9/22/2026
LAMAR COMPANIES	9/28/2026	Admin/City office: Hwy 14 digital sign	\$ 500.00				
TOTAL	LAMAR COMPANIES			\$ 1,000.00			
METCO, INC	9/8/2026	PW/Airport: Airport Fuel Pump Maintenance - AIRPORT/MAINT-REPAIRS	\$ 100.00		9/17/2026	Gen Gov't	9/22/2026
TOTAL	METCO, INC			\$ 100.00			
TOTAL	MetLife			\$ 272.76		Payroll	
MI-TECH SERVICES, INC	5/19/2026	PW/Refuse: miTech Landfill Monitoring Services 50% Complete - LANDFILL/TESTING/MONITORING	\$ 5,302.50			Parks & Rec	9/28/2026
TOTAL	MI-TECH SERVICES, INC			\$ 5,302.50			
NEUMAN POOLS INC	9/17/2026	Parks & Rec: Manhole Gasket	\$ 276.60			Parks & Rec	9/28/2026
TOTAL	NEUMAN POOLS INC			\$ 276.60			
NOWARE, LLC	9/9/2026	Police: Computer IT - WIFI Accesspoint Updates	\$ 582.00		9/17/2026	Public Safety	10/5/2026
NOWARE, LLC	9/8/2026	Police: Computer IT - M8 Mini PC Ryzen Pro 6650 H	\$ 1,000.00		9/17/2026	Public Safety	10/5/2026
TOTAL	NOWARE, LLC			\$ 1,582.00			
PARAGON DEVELOPMENT SYSTEMS, INC	9/8/2026	Clerk: Election Computer Dock - WEC Grant 2026	\$ 162.00			Gen Gov't	9/22/2026
PARAGON DEVELOPMENT SYSTEMS, INC	9/9/2026	Clerk: Election Computer - WEC Grant 2026	\$ 1,379.00			Gen Gov't	9/22/2026
TOTAL	PARAGON DEVELOPMENT SYSTEMS, INC			\$ 1,541.00			
PEPSI-COLA OF LACROSSE	9/24/2026	PW/Aquatic: Concessions	\$ (48.00)			Parks & Rec	9/28/2026
TOTAL	PEPSI-COLA OF LACROSSE			\$ (48.00)			
Pine River Tire & Auto LLC	9/3/2026	PW/B&G: Firestone Tube	\$ 56.92		9/17/2026	Public Works	9/17/2026
Pine River Tire & Auto LLC	9/29/2026	PW/B&G: Repair Boot	\$ 34.00				
TOTAL	Pine River Tire & Auto LLC			\$ 90.92			
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 1.57		9/17/2026	Public Works	9/17/2026

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Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 43.87				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 3.35				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 281.71				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 16.75				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 119.03				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 152.29				
PITNEY BOWES GLOBAL	10/1/2026	Office: Postage Refills	\$ 35.93				
TOTAL	PITNEY BOWES GLOBAL			\$ 654.50			
Portland Implement Inc.	9/3/2026	PW/Streets: Leaf Vac Repairs	\$ 1,294.00		9/17/2026	Public Works	9/17/2026
TOTAL	Portland Implement Inc.			\$ 1,294.00			
PREMIER CO-OP	8/31/2026	PW/Streets: Fuel	\$ 1,943.46		9/24/2026	Public Works	9/17/2026
PREMIER CO-OP	8/31/2026	PW/B&G: BLDG-PROP/GASOLINE	\$ 2,267.33				
TOTAL	PREMIER CO-OP			\$ 4,210.79			
QTPOD	10/5/2026	PW/Airport: QTPod Terminal Repair - AIRPORT/MAINT-REPAIRS	\$ 455.15				
TOTAL	QTPOD			\$ 455.15			
RHYME BUSINESS PRODUCTS-DALLAS	9/4/2026	Office: Copier Lease	\$ 472.58		9/17/2026	Gen Gov't	9/22/2026
RHYME BUSINESS PRODUCTS-DALLAS	9/25/2026	CC/SC: Copier Lease	\$ 180.03			Public Works	9/17/2026
RHYME BUSINESS PRODUCTS-DALLAS	9/25/2026	CC/SC: Copier Lease - Usage Overages	\$ 49.38				
RHYME BUSINESS PRODUCTS-DALLAS	9/30/2026	Police Dept: Copier Lease	\$ 213.14			Public Safety	10/5/2026
RHYME BUSINESS PRODUCTS-DALLAS	10/4/2026	Admin/City Office: Copier Lease	\$ 472.58				
RHYME BUSINESS PRODUCTS-DALLAS	10/4/2026	City Office: Copier Lease Color Copy Overage	\$ 201.60				
TOTAL	RHYME BUSINESS PRODUCTS-DALLAS			\$ 1,589.31			
RICHLAND CENTER POLICE PROFESSIONAL	9/8/2026	UNION DUES POLICE UNION DUES Pay Period: 09/04/2026	\$ 250.00		9/24/2026	Payroll	
RICHLAND CENTER POLICE PROFESSIONAL	9/23/2026	UNION DUES POLICE UNION DUES Pay Period: 09/18/2026	\$ 250.00		9/24/2026	Payroll	
TOTAL	RICHLAND CENTER POLICE PROFESSIONAL			\$ 500.00			
TOTAL	RICHLAND CENTER UTILITIE			\$ 20,377.35			
RICHLAND COUNTY TREASURER	9/29/2026	Clerk/Treas: 2026 Tax Season Envelopes	\$ 282.64		9/30/2026		
RICHLAND COUNTY TREASURER	9/29/2026	Clerk/Treas: 276-2100-0410 Taxpayer Paid City, City Cashed Check, Should have been paid to County	\$ 7,211.58		9/30/2026		
TOTAL	RICHLAND COUNTY TREASURER			\$ 7,494.22			
RICHLAND ELECTRIC CO-OP	9/2/2026	PW/Parks: RC Flood Control	\$ 47.23		9/17/2026	Public Works	9/17/2026
RICHLAND ELECTRIC CO-OP	10/2/2026	PW/Parks: RC Flood Control	\$ 34.99				
TOTAL	RICHLAND ELECTRIC CO-OP			\$ 82.22			
RICHLAND FIRE DISTRICT	7/29/2026	Incident #226124, 07/29/2026, Ms. Crystal Hernandez, 336 West 4th Street	\$ 800.00				
RICHLAND FIRE DISTRICT	10/1/2026	Incident #226166, 10/01/2026, WHPC, False Alarm	\$ 300.00				
TOTAL	RICHLAND FIRE DISTRICT			\$ 1,100.00			
RICHLAND OBSERVER	8/31/2026	PW/Streets: Seal Coat Bids	\$ 150.16		9/24/2026		
RICHLAND OBSERVER	8/31/2026	Clerk: Liquor License Publication - 8/6/2026	\$ 27.86		9/24/2026	Gen Gov't	9/22/2026
RICHLAND OBSERVER	8/31/2026	Elected: July 17, 2026 Meeting Minutes Published 8/27/2026	\$ 138.82		9/24/2026	Gen Gov't	9/22/2026
RICHLAND OBSERVER	8/31/2026	Elected: July 15, 2026 Meeting Minutes Published 08/27/2026	\$ 76.64		9/24/2026	Gen Gov't	9/22/2026
RICHLAND OBSERVER	8/31/2026	Clerk: Election Notice - Polling Location Published 08/06/2026	\$ 94.20		9/24/2026	Gen Gov't	9/22/2026
RICHLAND OBSERVER	8/31/2026	Elected: Ordinance #2026-09 Published 08/27/2026	\$ 63.80		9/24/2026	Gen Gov't	9/22/2026
TOTAL	RICHLAND OBSERVER			\$ 551.48			
RUNNING, INC	9/21/2026	Taxi: Shared Ride Taxi Service	\$ 37,026.00				
RUNNING, INC	9/21/2026	Taxi: Shared Ride Taxi Service - Fare Revenue	\$ (4,407.50)				

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
TOTAL	RUNNING, INC			\$ 32,618.50			
SCHILLING SUPPLY COMPANY	9/15/2026	PW/B&G: Paper & Cleaning Products for Restrooms/Breakrooms	\$ 949.63		9/24/2026	Gen Gov't	9/22/2026
SCHILLING SUPPLY COMPANY	8/18/2026	PW/B&G: Paper & Cleaning Products for Restrooms/Breakrooms	\$ 46.63				
TOTAL	SCHILLING SUPPLY COMPANY			\$ 996.26			
TOTAL	SECURIAN FINANCIAL GROUP, INC			\$ 3,271.15		Payroll	
		PW/B&G: WorkMaster 25S Tractor Part Shipped to Aben Farms West					
SIMPSON'S TRACTOR, INC	8/5/2026	Salem per Matt Williams	\$ 81.00		9/17/2026	Public Works	9/17/2026
SIMPSON'S TRACTOR, INC	9/29/2026	PW/B&G: Mini Endloader Service - BLDG-PROP/EQUIP MAINT-REPAIR	\$ 513.54				
TOTAL	SIMPSON'S TRACTOR, INC			\$ 594.54			
Sit & Git Portables, LLC	7/29/2026	PW/B&G: Parks Portable Units	\$ 120.00		9/8/2026	Public Works	9/17/2026
TOTAL	Sit & Git Portables, LLC			\$ 120.00			
SOUTHWEST WI TECHNICAL COLLEGE	9/3/2026	POLICE: Training - Shaylyn Isaacson Instructor Development Course	\$ 138.76		9/17/2026	Public Safety	10/5/2026
SOUTHWEST WI TECHNICAL COLLEGE	9/11/2026	POLICE: Training - Michael Wiegel Interview Techniques	\$ 45.00		9/17/2026	Public Safety	10/5/2026
TOTAL	SOUTHWEST WI TECHNICAL COLLEGE			\$ 183.76			
		Admin: Telephone Service - Switching phones for PW/Zoning/Mayor Office					
STRANG HEATING & ELECTRIC RC	9/14/2026	Moves	\$ 428.66		9/24/2026	Gen Gov't	9/22/2026
TOTAL	STRANG HEATING & ELECTRIC RC			\$ 428.66			
SUNSET LAW ENFORCEMENT	9/9/2026	Police: Ammunition	\$ 977.60			Public Safety	10/5/2026
TOTAL	SUNSET LAW ENFORCEMENT			\$ 977.60			
TC AUTOWORKS LLC	9/23/2026	Police: 2016 Ford Interceptor Oil Change	\$ 55.92			Public Safety	10/5/2026
TOTAL	TC AUTOWORKS LLC			\$ 55.92			
TOTAL	T-Mobile			\$ 930.11			
US BANK	8/31/2026	Office: Surge Protectors	\$ 74.32				
US BANK	9/2/2026	PW/Landfill: Closure Cameras Cloud Storage	\$ 67.67			Public Works	9/17/2026
US BANK	8/23/2026	PW/Econ Dev: Claude Pro Subscription	\$ 20.00			Gen Gov't	9/22/2026
US BANK	9/2/2026	PW/Landfill: Closure Cameras Cloud Storage	\$ 31.02			Public Works	9/17/2026
US BANK	8/28/2026	Parks & Rec: CC Supplies / Rec Programming / WAC Concessions	\$ 73.34			Parks & Rec	9/28/2026
US BANK	9/9/2026	Police: Shop with a Cop - Funded by Salvation Army Rcpt 09-15-2026	\$ 700.00			Public Safety	10/5/2026
US BANK	8/28/2026	Parks & Rec: CC Supplies / Rec Programming / WAC Concessions	\$ 69.00			Parks & Rec	9/28/2026
US BANK	8/28/2026	Parks & Rec: CC Supplies / Rec Programming / WAC Concessions	\$ 53.04			Parks & Rec	9/28/2026
US BANK	9/16/2026	City Hall: Television	\$ 199.00			Gen Gov't	9/22/2026
US BANK	9/9/2026	Police: Digital Camera Battery & Charger Kit	\$ 79.98			Public Safety	10/5/2026
US BANK	9/18/2026	Parks & Rec: WAC Maint & Repair	\$ 145.00			Parks & Rec	9/28/2026
US BANK	9/19/2026	Parks & Rec: WPRA Tickets	\$ 18.45			Parks & Rec	9/28/2026
US BANK	9/27/2026	PW/Landfill: Closure Cameras Cloud Storage	\$ 9.00				
US BANK	8/3/2026	Elected: Brad Wegner Business Cards	\$ 25.27				
US BANK	8/20/2026	PW/Streets/B&G: Live Location Activation	\$ 50.00				
US BANK	8/20/2026	PW/Streets/B&G: Live Location Activation	\$ 50.00				
US BANK	9/23/2026	PW/Econ Dev: Claude Pro Subscription	\$ 20.00				
US BANK	9/29/2026	PW/Airport: Testing for Fuel Farm Fuel Pumps	\$ 0.79				
US BANK	8/6/2026	Police: Monitors for Squad Room	\$ 172.52			Public Safety	10/5/2026
US BANK	8/5/2026	Parks & Rec: Summer Program Supplies	\$ 4.85				
US BANK	8/6/2026	Parks & Rec: Summer Program Supplies	\$ 4.85				
US BANK	9/10/2026	Police: Nikon Mirrorless Full Spectrum Conversion Z50 II	\$ 385.00			Public Safety	10/5/2026
US BANK	9/23/2026	Police: Batteries	\$ 19.98			Public Safety	10/5/2026
US BANK	9/11/2026	Police: Send Camera to Lifepixl for lens removal to fit for filters	\$ 42.11			Public Safety	10/5/2026

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
US BANK	9/19/2026	Police: Postage	\$ 26.89			Public Safety	10/5/2026
US BANK	8/3/2026	Police: Email Address Licenses - Annual	\$ 1,510.32				
US BANK	8/11/2026	Police: TVRIP - Suspension of Registration for Unpaid Parking Tickets	\$ 9.18				
US BANK	8/13/2026	Police: TVRIP - Suspension of Registration for Unpaid Parking Tickets	\$ 3.08				
TOTAL	US BANK			\$ 3,864.66			
VERIZON WIRELESS	9/21/2026	POLICE: Cell Phones	\$ 592.96			Public Safety	10/5/2026
TOTAL	VERIZON WIRELESS			\$ 592.96			
VIERBICHER ASSOCIATES, INC	9/4/2026	Professional: HUD Grant Administration - Andrew R Kurtz	\$ 820.00		9/24/2026	Gen Gov't	9/22/2026
VIERBICHER ASSOCIATES, INC	9/4/2026	Professional: HUD Grant Administration - Jeffrey S Even	\$ 437.50		9/24/2026	Gen Gov't	9/22/2026
TOTAL	VIERBICHER ASSOCIATES, INC			\$ 1,257.50			
WAL-MART	9/21/2026	Police: Restitution for Case #2026-1500, Itzel M. Rodriguez Perez	\$ 3.55				
TOTAL	WAL-MART			\$ 3.55			
WALSH'S ACE HARDWARE	8/6/2026	PW/B&G: Bolts fpr Landfill	\$ 27.20		9/8/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	8/26/2026	PW/B&G: Landfill - Gls Blk Qt, Ace GLS Blk, Silica Sand	\$ 110.18		9/8/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	8/24/2026	PW/ B&G & Streets: Badger Welding Oxygen	\$ 211.15		9/8/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	8/24/2026	PW/ B&G & Streets: Badger Welding Oxygen	\$ 211.16		9/8/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	9/1/2026	PW/B&G: Fuse CC Split AC Unit	\$ 5.71		9/17/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	9/2/2026	PW/ B&G & Streets: Badger Welding Oxygen	\$ 415.34		9/17/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	9/2/2026	PW/ B&G & Streets: Badger Welding Oxygen	\$ 415.33		9/17/2026	Public Works	9/17/2026
WALSH'S ACE HARDWARE	8/26/2026	PW/Streets: Shop Supplies	\$ 2.05		9/17/2026	Gen Gov't	9/22/2026
WALSH'S ACE HARDWARE	9/11/2026	PW/City Hall: Fasteners - Screws for Blinds	\$ 2.94		9/24/2026	Gen Gov't	9/22/2026
WALSH'S ACE HARDWARE	9/17/2026	PW/B&G: Landfill - Gate Maintenance, Rust Stop, Spray Paint	\$ 30.47				
WALSH'S ACE HARDWARE	9/23/2026	Parks: Rec: Marine Antifreeze	\$ 192.00				
WALSH'S ACE HARDWARE	9/29/2026	PW/Streets: Mig Weld Wire	\$ 54.99				
WALSH'S ACE HARDWARE	9/25/2026	PW/Streets: Gloves, Poly, Varnish, Brushes	\$ 54.65				
WALSH'S ACE HARDWARE	8/28/2026	PW/B&G: Water Softener Salt	\$ 83.33				
TOTAL	WALSH'S ACE HARDWARE			\$ 1,816.50			
WARCO	9/16/2026	Parks & Rec: Senior Center Trips - 10/29/2026 Diamond Jo Trip	\$ 1,395.00		9/17/2026	Parks & Rec	9/28/2026
TOTAL	WARCO			\$ 1,395.00			
TOTAL	WE ENERGIES			\$ 2,661.51			
WEX BANK	9/30/2026	POLICE: Vehicle Fuel	\$ 3,366.78			Public Safety	10/5/2026
TOTAL	WEX BANK			\$ 3,366.78			
WI FIELD TRAINING OFFICERS	10/1/2026	Police: Training Registration Fees - Moe	\$ 225.00				
TOTAL	WI FIELD TRAINING OFFICERS			\$ 225.00			
WICONNECT WIRELESS LLC	10/1/2026	Airport Internet Service 3Mb/s Download	\$ 59.99				
TOTAL	WICONNECT WIRELESS LLC			\$ 59.99			
TOTAL	WI Deferred Compensation			\$ 2,421.21		Payroll	
TOTAL	WI Dept of EE Trust Funds			\$ 112,913.96		Payroll - Health Insurance	
TOTAL	WI Dept of EE Trust Funds			\$ 44,771.13		Payroll - WRS - Retirement	
TOTAL	WI DEPT OF REVENUE			\$ 6,461.43		Payroll	
WI DEPT OF REVENUE-AV FUEL	8/31/2026	Aviation Fuel Tax	\$ 34.32		9/18/2026	Public Works	9/17/2026
TOTAL	WI DEPT OF REVENUE-AV FUEL			\$ 34.32			
WICONNECT WIRELESS LLC	9/1/2026	Airport Internet Service 3Mb/s Download	\$ 59.99		9/8/2026	Public Works	9/17/2026
TOTAL	WICONNECT WIRELESS LLC			\$ 59.99			
WIL-KIL PEST CONTROL	8/12/2026	PW/Admin: Municipal Building Pest Control	\$ 73.44		9/24/2026	Gen Gov't	9/22/2026

City of Richland Center - Finance Committee Council Payment Approval Report - October 6, 2026

Invoices Approved by Dept Head Entered into System between 09/02/2026 and 10/06/2026

Item 2.

Vendor Name	Inv Date	Description	Amount	Vendor Total	Date Paid	Comm/Board	Date Approved
WIL-KIL PEST CONTROL	8/12/2026	PW/CC/SC: pest control Meyer Shelter	\$ 73.44		9/24/2026	Gen Gov't	9/22/2026
WIL-KIL PEST CONTROL	8/12/2026	Parks: Community Center / Senior Center Pest Control	\$ 88.90		9/24/2026	Parks & Rec	9/28/2026
TOTAL	WIL-KIL PEST CONTROL			\$ 235.78			
WISCONSIN METALS	9/11/2026	PW/B&G: Landfill Tubing for Gate Build	\$ 900.00				
TOTAL	WISCONSIN METALS			\$ 900.00			
WORKSITE SOLUTIONS	9/8/2026	COMBINED INSURANCE Pay Period: 09/04/2026	\$ 23.35			Payroll	
WORKSITE SOLUTIONS	9/23/2026	COMBINED INSURANCE Pay Period: 09/18/2026	\$ 23.35			Payroll	
TOTAL	WORKSITE SOLUTIONS			\$ 46.70			
WPPI ENERGY	10/1/2026	LED Street Light Loan Payment 0% Int	\$ 421.62				
WPPI ENERGY	9/1/2026	LED Street Light Loan Payment 0% Int	\$ 421.62		9/30/2026		
TOTAL	WPPI ENERGY			\$ 843.24			
WPRA	9/18/2026	PW/CC SC: CPI Training - Jodi	\$ 580.00			Parks & Rec	9/28/2026
TOTAL	WPRA			\$ 580.00			

TOTAL BILLS PRESENTED FOR APPROVAL:

\$ 414,702.85 General Fund

Of the Total bills presented for approval, excluding Library Bills, **\$113,814.03** have been reviewed and audited by the appropriate committee (Public Works, Public Safety, Park Board, and/or General Government) as noted on the invoice listing. The remaining **\$300,888.82** consists of invoices that have been reviewed and approved by the appropriate department head, or are payroll deduction related; but due to timing of meetings and payment due dates, have not yet been presented to the appropriate committee for review and audit. These invoices are authorized for payment by the Common Council and shall be presented to the Appropriate Committee at its next meeting for subsequent review and audit, with exceptions, (if any) listed below:

Total Bills Presented: \$414,702.85

Public Works Reviewed and Audited: \$30,442.28

Public Safety Reviewed and Audited: \$9,561.38

Park Board Reviewed and Audited: \$19,095.17

General Government Reviewed and Audited: \$54,715.20

Payroll Deduction Related: \$202,670.87

Exeptions:

Filed in the office of the City Clerk/Treasurer

CITY OF RICHLAND CENTER - AGENDA ITEM DATA SHEET

Item 3.

Agenda Item: City Treasurer's Report

Committee Review: N/A

Meeting Date: Budget Committee & Common Council – October 6, 2026

Presented by: Misty Molzof, Treasurer

Recommended Action Items:

1. **Budget Committee Action:** Approve Treasurer's Report
2. **Common Council Action:** Approve Payment of Bills in the amount of \$379,630.68.
3. **Common Council Action:** Approve Accounts Receivable/Delinquent Personal Property Tax Write-offs in the amount of \$44,499.05 (see 2c & 2d below).

1. Financial Reports (August 31, 2026):

a. Cash Balances Report

Activity	Amount
Beginning balance	\$10,422,662.22
Receipts including interest	\$1,406,669.56
Disbursements	(\$1,111,405.87)
Ending balance	\$10,717,925.91
Increase during August	\$295,263.69
Interest included in receipts	\$31,442.84

- i. The cash report shows money held in the bank and investment accounts listed in the attachment. The ending balance includes accounts designated for projects, landfill care, housing programs, the Library, and other specific purposes. The full \$10.72 million should therefore not be treated as available for general operating expenses.
- ii. The cash report measures money received and paid during August. The balance sheet also includes amounts owed to and by the City. The budget summary measures recorded activity from January through August against the annual budget. Each report answers a different financial question.

b. Balance Sheet

2. Balance sheet item	Amount
Total assets	\$10,431,922.06
Less total liabilities	(\$338,552.39)
Total fund equity	\$10,093,369.67

- i. The General Fund equity section shows a fund balance of \$10,241,613.57 and a year-to-date revenue shortfall of \$148,243.90, producing current fund equity of \$10,093,369.67. The repeated "Balance — Current Date" line displays the same year-to-date result; it should not be subtracted a second time.
- ii. A year-to-date shortfall means recorded expenditures have exceeded recorded revenues through the reporting date. It does not, by itself, establish the year-end result because receipts and expenditures occur at different times during the year. For example, a large portion of our state aid comes in September and October.

Other reported funds

Fund	Total assets	Liabilities	Fund equity
Greater Richland Tourism	\$1,653.92	\$0.00	\$1,653.92

Fund	Total assets	Liabilities	Fund equity
Library Fund	\$434,529.48	\$3,588.42	\$430,941.06
Fund 30	\$180,533.51	\$10,000.00	\$170,533.51
Economic Development	\$445,822.94	\$0.00	\$445,822.94

- iii. These are the balances reported for each fund, not interchangeable spending accounts. This fund-level report does not present a complete inventory of City buildings, infrastructure, or long-term debt. The loan schedule on the cash report uses several different dates and should not be read as a reconciled August 31 debt total.

c. Revenue/Expense – Summary by Department

Understanding revenues and expenditures

The budget-versus-actual summary compares the 2026 annual budget with revenues and expenditures recorded from January 1 through August 31. Its 2025 columns show the full prior year through December 31, so the two actual columns cover different lengths of time.

Budget is the annual amount planned. Actual YTD is the amount recorded so far this year. Budget Less Actual is the difference between those amounts. For expenditures, a positive difference generally indicates budget remaining and a negative difference indicates spending above that budget. For revenues, a positive difference indicates revenue still needed to meet the budget; a negative difference indicates receipts above the budget.

The percentage column shows actual activity divided by the annual budget. Eight months represent 66.67% of the year, but that is only a rough reference. Tax settlements, state aid, grants, annual payments, and seasonal programs do not occur evenly each month. A percentage above or below 66.67% requires context before concluding that a department is over budget or that savings are available.

Reported activity through August 31

Summary item	2026 annual budget	2026 actual YTD
Revenues	\$11,042,743.50	\$4,608,242.62
Expenditures	\$10,930,151.00	\$4,586,514.87
Library transfer out	\$312,428.00	\$312,428.00
Net after Library transfer	(\$199,835.50)	(\$290,700.25)

Using the reported totals, revenues exceeded expenditures by \$21,727.75 before the Library transfer. After the \$312,428.00 transfer, the summary shows a net shortfall of \$290,700.25 this figure is different than on the balance sheet, due to some intermixing of funds on the Revenue & Expense Statement that are consider inter-fund transfers.

Items that warrant attention

1. Buildings and Grounds expenditures total \$167,223.45 against a \$115,410.00 annual budget, or \$51,813.45 above budget.
 - a. Allocations are done differently in 2026 than in past years, and now that are fully staffed again, we will be working on some internal account reconciliation and moving expenditures or preparing a budget amendment for your review and approval. This will occur during budget meetings with the department heads, and will likely conclude once the 20274 budget is adopted.
2. Economic Development expenditures total \$165,212.64 against \$129,425.00, or \$35,787.64 above budget. There is some grant revenues and expenditures coming in and going out of this section will causes the variance in budget versus actual.

3. A negative departmental net amount usually means that direct departmental revenue does not cover its expenditures and that other City revenue supports the service. Percentages on net rows can be difficult to interpret, especially when the budget is negative or zero. “#DIV/0!” means the percentage cannot be calculated because the budget denominator is zero or blank; it does not establish a financial loss.

The budget summary and General Fund balance sheet show different year-to-date results. The reconciliation items on the final page identify figures to confirm before finalizing the packet.

3. Update on Delinquent Personal Property Tax Listing - Letters were mailed requesting payment on 9/1/2026, since then:
 - a. Paid - **\$6.76** - Red Dragon Martial Arts \$6.76
 - b. Continue to pursue collections - **\$803.52**

Business	Amount
Anderson Realty LLC	\$167.82
Center Massage	\$11.59
Frame Corner Gallery	\$5.37
Fun in the Sun Tanning	\$185.47
Iverson Designs	\$68.57
K&K Furniture	\$43.47
Northern Leasing Systems	\$19.11
Oasis	\$211.54
Pinnacle Propane Express	\$26.57
Pitney Bowes Inc	\$23.44
Studio Graphics	\$40.57
Total	\$803.52

- c. Letters Returned via USPS - **\$4,667.78 – Request Council Approve Write off**

Business	Amount
Dairy Queen	\$4,204.70
Hicks Woodworking	\$18.19
Lady Fit	\$72.45
Northern Leasing Systems	\$21.29
Rock Star Nails	\$17.39
Smucker Foodservice Inc	\$113.52
The Hunter Shack	\$17.39
Wertz Floor & Home LLC	\$202.85
Total	\$4,667.78

- d. Request Council Approve Write-off - **\$39,821.27**

Business	Amount
Cinco de Mayo	\$448.14
Computer Recycling Store	\$5.20
DS Services of America	\$82.97
Gordy's Richland Center Foods	\$39,284.96
Total	\$39,821.27

Combined proposed delinquent personal property tax write-offs total \$44,499.05. The basis for the additional write-offs should be included in the final packet.

4. Update on General Fund Accounts Receivables

- a. I am requesting incident documentation from the Fire Department and seeking the information needed to pursue collection through the Wisconsin Tax Refund Intercept Program (TRIP). The accounts awaiting that information total \$8,474.00.

Account	Amount
Lisa Ermilio	\$600.00
Tavarn Rosenberry	\$800.00
Eric Rossing	\$40.00
Courtney Babino	\$485.00
Matthew Briggs	\$600.00
Brittany Munson	\$600.00
Casey Caley	\$1,625.00
Crystal Hernandez	\$260.00
Ronald Dwyer	\$616.00
Ravyn Nimocks	\$600.00
Joann Pepe	\$440.00
Rowin Edward	\$600.00
Cody VonBehren	\$608.00
Monique Walmer	\$600.00

Separately, the Richland County Coroner invoice of \$600.00 was paid to the Fire Department by both the County and the City. A refund from the Fire Department is pending. Including this item, the accounts described in this section total \$9,074.00.

- b. Collection letters for the following accounts, totaling \$4,747.00, were mailed October 1, 2026. Mailing a notice is a collection step and does not indicate that payment has been received.

Name	Date	Amount Due
		\$
Brandon Lee Adams	5/26/2025	600.00
		\$
Julio Cesar Diaz	3/7/2025	600.00
		\$
Destiny Irene Shannon	6/20/2026	600.00
		\$
Eric Sean Freel	9/7/2025	612.00
		\$
Isaah Matthew Foges	2/23/2026	612.00
		\$
Jennifer Linda Sidie	11/3/2024	400.00
		\$
Ralph Edward Smalley	4/29/2024	611.00
		\$
Logan Jay Thomas Hooks	4/6/2026	100.00
		\$
Aiden Xavior-Lee Lemmons	2/28/2026	612.00

- c. Notices of proposed collection through the property tax bill were mailed October 1, 2026, for the following accounts totaling \$26,629.98. The draft describes these as special assessment charges or liens; the final description should match the authorized collection method for each charge.

Tax Parcel ID	Owner Name	Property Address	Amount Charged
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276-1669-1010	Daniel Higby	695 N Chestnut Street	\$ 18,879.98
276-2100-6711	Mark Prouty	610 S Sheldon Street	\$ 1,650.00
276-1663-1000	Roger & Joanne Nicholson	472 E 4th Street	\$ 1,650.00
276-1683-1200	Sue Carter	441 W 3rd Street	\$ 1,650.00
276-2158-2100	Jax Richland Holdings, LLC	Joanne Harris, 1400 Veterans Drive, Lot 14	\$ 600.00
276-1674-7000	Tegan Lynn Marie Schlueter	645 N Central Avenue	\$ 2,200.00

d. Cropland Leases:

- i. Troy Clary - \$5,985.00 – making \$200 payments per month
- ii. Chad Johnson \$65,795.00 – Sent information to City Attorney for review and options.

Recommended Action Items:

1. **Budget Committee Action:** Approve Treasurer's Report
2. **Common Council Action:** Approve Payment of Bills in the amount of \$.
3. **Common Council Action:** Approve Accounts Receivable/Delinquent Personal Property Tax Write-offs in the amount of \$44,499.05 (see 2c & 2d below).

					+		-	
	CITY OF RICHLAND CENTER - TREASURER'S REPORT							
	8/31/2026							
Bank	FUNDS	Int Rate	BEG/MO BAL	Transfers In/(Out) Between Accounts		DISBURSEMENTS	END/MO BAL	
PCB	City General Unassigned:	2.94%	\$ 256,639.59	\$ 1,063,177.30		\$ 1,075,399.92	\$ 244,416.97	
LGIP	#1 State Investments - Unassigned	3.70%	\$ 3,621,191.59	\$ 11,371.92			\$ 3,632,563.51	
PCB	Property Tax Account (partial unassigned)	2.94%	\$ 254.20	\$ 0.63			\$ 254.83	
LGIP	#2 Landfill long term care (for landfill issues)	3.70%	\$ 685,413.15	\$ 2,152.46			\$ 687,565.61	
LGIP	#3 TIF-Panorama Estates (TIF 6)	3.70%	\$ 290,644.82	\$ 912.74			\$ 291,557.56	
LGIP	#6 TIF 2-5 (only #4)	3.70%	\$ 158,196.61	\$ 496.80			\$ 158,693.41	
CFB	RLF Business Savings	0.50%	\$ (0.00)				\$ (0.00)	
CFB	RLF Business Checking		\$ 5,000.00				\$ 5,000.00	
LGIP	#7 - RLF Account	0%	\$ 175,756.47	\$ 551.94			\$ 176,308.41	
	RESTRICTED FUNDS: (by outside entity)		\$ -					
PCB	CDBG Housing RLF	2.94%	\$ 9,091.10	\$ 22.66			\$ 9,113.76	
Richlan	Landfill Long Term Care CD to 2045	2.48%	\$ 326,006.41				\$ 326,006.41	
CFB	Landfill Long Term Care CD to 2045	1.40%	\$ 309,659.85				\$ 309,659.85	
PCB	Library Checking	2.94%	\$ 144,535.93	\$ 313,292.81		\$ 35,799.61	\$ 422,029.13	
PCB	Room Tax	2.94%	\$ 27,918.42	\$ 573.36			\$ 28,491.78	
PCB	Greater Richland Tourism	2.94%	\$ 1,649.81	\$ 4.11			\$ 1,653.92	
PCB	Redevelopment Authority	2.94%	\$ 76,614.56	\$ 191.01			\$ 76,805.57	
LGIP	#5 Renew RC Loan Program-Affordable Hous	4.39%	\$ 892,163.58	\$ 2,801.73			\$ 894,965.31	
PCB	Renew RC Loan Program-Checking	2.94%	\$ 81,942.49	\$ 204.29			\$ 82,146.78	
	COMMITTED: (by resolution of the Council)		\$ -					
LGIP	#4 Projects committed	3.70%	\$ 3,043,542.86	\$ 9,557.88			\$ 3,053,100.74	
	ASSIGNED: (for specific use, not assigned)		\$ -					
PCB	Cemetery CDs	2.34% & 3.21%	\$ 5,057.54	\$ 2.17			\$ 5,059.71	
PCB	Centennial Committee	2.94%	\$ 3,014.94	\$ 7.52			\$ 3,022.46	
Royal	Canine Fund	0%	\$ 48,417.01	\$ 540.00		\$ 206.34	\$ 48,750.67	
PCB	Park/Rec/Comm Center	2.94%	\$ 12,544.76	\$ 31.28			\$ 12,576.04	
LGIP	#8 - Aquatic Center	3.70%	\$ 247,406.53	\$ 776.95			\$ 248,183.48	
	Total Interest Earned in Current Month			\$ 31,442.84	\$ -			
	LOANS						5/31/2026	
	Loans:		Total Debt 4/30/2026	2026 Principle	Loan Term End	Balance		
	Richland County Bank (2%)		\$ -	\$ -	Paid off 2024	\$ -		
	WPPI (no interest)		\$ 6,323.90	\$ 421.62	10/28/2027	\$ 5,902.28		As of 4/1/2026
	State Trust Fund Loan - Panorama Est TIF 6 (3.5%)		\$ -	\$ -	Paid off 2021	\$ -		
Ehlers	Bonding - Panorama Estates TIF 6 (1.8%)		\$ 550,000.00	\$ 50,000.00	4/1/2037	\$ 550,000.00		As of 12/31/2026
CFB	CFB Haseltine 389,390/Westside Dr \$752,000(2.73%)		\$ 250,000.00	\$ 102,000.00	4/1/2028	\$ 250,000.00		As of 12/31/2026
Ehlers	Aquatic Center Bonding (20 Years)		\$ 2,940,000.00	\$ 205,000.00	8/1/2038	\$ 2,940,000.00		As of 12/31/2026 - F
			\$ 3,746,323.90	\$ 357,421.62		\$ 3,745,902.28		
	Debt Capacity - WI Department of Revenue - 2024					\$ 20,792,625.00		
				% of Total Debt Capacity used		18%		
				65% Recommended Maximum		\$ 13,515,206.25		
				Amt Avail to Reach 65%		\$ 9,769,303.97		

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	100.00	
10-11002-000	FUND CASH - CITY GENERAL CHECK	125,124.58	
10-11010-000	STATE POOL #1 - GENERAL	3,632,563.51	
10-11030-000	STATE POOL #3 - PANORAMA EST	291,557.56	
10-11040-000	STATE POOL #4 - PROJECTS	3,053,100.74	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	894,965.31	
10-11060-000	STATE POOL #6 - TID 2-5	158,693.41	
10-11100-000	TAX COLLECTION	254.83	
10-11400-000	RENEW RC ACCOUNT	82,146.78	
10-11900-000	CASH ON HAND - AQUATIC CENTER	200.00	
10-12000-000	TAXES RECEIVABLE - CURRENT YEA	24,699.38	
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26	
10-13000-000	DUE FROM COUNTY FOR SPECIAL AS	21,354.98	
10-14100-000	A/R - OTHER A/R	98,392.04	
10-14300-000	A/R - ROOM TAX	(23,451.98)	
10-14500-000	A/R - GENERAL RECEIPTS	79,465.22	
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	(69,490.95)	
10-16100-000	ACCTS REC - ELECTRIC UTILITY	100,820.00	
10-16110-000	ACCTS REC - WATER UTILITY	99,125.00	
10-16120-000	ACCTS REC - SEWER UTILITY	745.00	
10-16350-000	RENEW RC LOAN RECEIVABLE	57,316.31	
10-16715-000	GREATER RICH TOURISM A/R	9,068.11	
10-17100-000	PREPAID INSURANCE	3,609.04	
10-18000-000	STATE POOL #2 - LANDFILL L/T	687,565.61	
10-18100-000	PARKS/REC/CC ACCOUNT	12,576.04	
10-18115-000	AQUATIC CENTER FUND	248,183.48	
10-18130-000	RDA FUND	76,805.57	
10-18140-000	ROOM TAX ACCOUNT	28,491.78	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	3,022.46	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	48,750.67	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58	
10-18850-000	BOWEN CEMETERY	874.13	
10-18900-000	LANDFILL ESCROW	635,666.26	
	TOTAL ASSETS		10,431,922.06

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

CITY GENERAL FUND

LIABILITIES

10-21000-000	VOUCHERS PAYABLE-CITY GENERAL	112,133.35	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R	(62.00)	
10-22000-000	ACCRUED WAGES PAYABLE	.01	
10-22210-000	EMPLOYEE SHARE-HEALTH INS	14,633.61	
10-22230-000	EMPLOYEE SHARE-LIFE INS	738.90	
10-22240-000	EMPLOYEE SHARE-AFLAC	131.31	
10-22250-000	EMPLOYEE SHARE-COMBINED INS	(621.52)	
10-22260-000	EMPLOYEE SHARE-DENTAL INS	(342.98)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP	6,894.55	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP	750.00	
10-25000-000	DUE TO OTHER GOVERNMENT	(13,035.14)	
10-25100-000	SALES TAX	21.13	
10-25500-000	POLICE RESTITUTION/TRIP/TVRP	196.48	
10-26006-000	UNAPPLIED AR	12,499.40	
10-26140-000	POSTPONED ARPA AID	204,615.29	
	TOTAL LIABILITIES		338,552.39

FUND EQUITY

10-36000-000	GENERAL FUND BALANCE	10,241,613.57	
	REVENUE OVER EXPENDITURES - YTD	(148,243.90)	
	BALANCE - CURRENT DATE	(148,243.90)	
	TOTAL FUND EQUITY		10,093,369.67
	TOTAL LIABILITIES AND EQUITY		10,431,922.06

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

GREATER RICHLAND TOURISM

ASSETS

15-11002-000	CASH ALLOCATED TO OTHER FUNDS	1,653.92	
	TOTAL ASSETS		1,653.92

LIABILITIES AND EQUITY

FUND EQUITY

15-31000-000	TOURISM RETAINED EARNINGS	40,123.26	
15-36000-000	TOURISM FUND BALANCE	(2,665.02)	
	REVENUE OVER EXPENDITURES - YTD	(35,804.32)	
	BALANCE - CURRENT DATE	(35,804.32)	
	TOTAL FUND EQUITY		1,653.92
	TOTAL LIABILITIES AND EQUITY		1,653.92

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

LIBRARY FUND

ASSETS

20-11002-000	FUND CASH	434,529.48	
	TOTAL ASSETS		434,529.48

LIABILITIES AND EQUITY

LIABILITIES

20-21000-000	LIBRARY VOUCHERS PAYABLE	2,719.65	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS	697.60	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS	144.06	
20-22320-000	LIB PYRL DEDUCTION-125 PLAN/M	(350.00)	
20-22330-000	LIB PYRL DEDUCTION-125 PLAN/D	377.11	
	TOTAL LIABILITIES		3,588.42

FUND EQUITY

20-31000-000	LIBRARY RETAINED EARNINGS	251,475.09	
	REVENUE OVER EXPENDITURES - YTD	179,465.97	
	BALANCE - CURRENT DATE	179,465.97	
	TOTAL FUND EQUITY		430,941.06
	TOTAL LIABILITIES AND EQUITY		434,529.48

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

FUND 30

ASSETS

30-11002-000	RLF CHECKING ACCOUNT	175,527.41	
30-11100-100	CDBG / RLF CHECKING ACCOUNT	5,000.00	
30-14900-000	EST UNCOLLECTIBLE RECEIVABLES	(67,069.90)	
30-15325-000	RLF RECEIVABLE - KIDS STUFF #1	67,069.90	
30-15370-000	RLF RECEIVABLE - BRICKHOUSE	6.10	
TOTAL ASSETS			180,533.51

LIABILITIES AND EQUITY

LIABILITIES

30-26005-000	DEFERRED REVENUE	10,000.00	
TOTAL LIABILITIES			10,000.00

FUND EQUITY

30-36000-000	RLF FUND BALANCE	168,862.63	
REVENUE OVER EXPENDITURES - YTD		1,670.88	
BALANCE - CURRENT DATE		1,670.88	
TOTAL FUND EQUITY			170,533.51
TOTAL LIABILITIES AND EQUITY			180,533.51

CITY OF RICHLAND CENTER
BALANCE SHEET
AUGUST 31, 2026

Item 3.

ECONOMIC DEVELOPMENT FUND

ASSETS

40-11002-000	FUND CASH	7,919.97	
40-11010-000	CDBG CHECKING	9,113.76	
40-14900-000	EST UNCOLL CDBG LOANS	(12,895.00)	
40-15000-000	CDBG FUND - ECON DEVELOPMENT	(7,613.50)	
40-15100-000	ADVANCE - CDBG TO GENERAL	141,142.16	
40-16400-000	ALLOWANCE FOR UNCOLLECTIBLE CD	308,155.55	
TOTAL ASSETS			445,822.94

LIABILITIES AND EQUITY

FUND EQUITY

40-36000-000	GENERAL FUND BALANCE	625,978.19	
40-37000-000	RERP FUND BALANCE	2,386.44	
REVENUE OVER EXPENDITURES - YTD		(182,541.69)	
BALANCE - CURRENT DATE		(182,541.69)	
TOTAL FUND EQUITY			445,822.94
TOTAL LIABILITIES AND EQUITY			445,822.94

			+		-	
CITY OF RICHLAND CENTER - TREASURER'S REPORT						Item 3.
9/30/2026						
FUNDS	Int Rate	BEG/MO BAL	Transfers In/(Out) Between Accounts			END/MO BAL
			RECEIPTS	DISBURSEMENTS		
City General Unassigned:	2.96%	\$ 244,416.97	\$ 218,375.39	\$ 300,000.00	\$ 584,110.18	\$ 178,682.18
#1 State Investments - Unassigned	3.70%	\$ 3,632,563.51	\$ 50,905.00	\$ (300,000.00)		\$ 3,383,468.51
Property Tax Account (partial unassigned)	2.96%	\$ 254.83	\$ 0.62			\$ 255.45
#2 Landfill long term care (for landfill issues)	3.70%	\$ 687,565.61				\$ 687,565.61
#3 TIF-Panorama Estates (TIF 6)	3.70%	\$ 291,557.56				\$ 291,557.56
#6 TIF 2-5 (only #4)	3.70%	\$ 158,693.41				\$ 158,693.41
RLF Business Savings	0.50%	\$ (0.00)				\$ (0.00)
RLF Business Checking		\$ 5,000.00				\$ 5,000.00
#7 - RLF Account	0%	\$ 176,308.41				\$ 176,308.41
RESTRICTED FUNDS: (by outside entity)		\$ -				
CDBG Housing RLF	2.96%	\$ 9,113.76	\$ 22.10			\$ 9,135.86
Landfill Long Term Care CD to 2045	2.48%	\$ 326,006.41	\$ 5,286.39			\$ 331,292.80
Landfill Long Term Care CD to 2045	1.40%	\$ 309,659.85	\$ 2,161.68			\$ 311,821.53
Library Checking	2.96%	\$ 422,029.13	\$ 2,441.36		\$ 29,945.58	\$ 394,524.91
Room Tax	2.96%	\$ 28,491.78	\$ 28.83		\$ 17,785.12	\$ 10,735.49
Greater Richland Tourism	2.96%	\$ 1,653.92			\$ 1,653.92	\$ 0.00
Redevelopment Authority	2.96%	\$ 76,805.57	\$ 183.81		\$ 1,785.00	\$ 75,204.38
#5 Renew RC Loan Program-Affordable Hous	4.39%	\$ 894,965.31				\$ 894,965.31
Renew RC Loan Program-Checking	2.96%	\$ 82,146.78	\$ 199.22			\$ 82,346.00
COMMITTED: (by resolution of the Council)		\$ -				
#4 Projects committed	3.70%	\$ 3,053,100.74				\$ 3,053,100.74
ASSIGNED: (for specific use, not assigned)		\$ -				
Cemetery CDs	2.34% & 3.21%	\$ 5,059.71	\$ 99.41			\$ 5,159.12
Centennial Committee	2.96%	\$ 3,022.46	\$ 7.33			\$ 3,029.79
Canine Fund	0%	\$ 48,750.67	\$ 2.58		\$ 37.73	\$ 48,715.52
Park/Rec/Comm Center	2.96%	\$ 12,576.04	\$ 30.50			\$ 12,606.54
#8 - Aquatic Center	3.70%	\$ 248,183.48				\$ 248,183.48
Total Interest Earned in Current Month			\$ 9,588.03	\$ -		

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 8/31/2026	2026 Budget Less Actual	% S/B 66.67%
Administration Office								
Revenues								
Total Regulation - Licenses & Permits:	45,178.00	51,980.83	(6,802.83)	115.06%	44,998.00	20,685.92	24,312.08	45.97%
Total Public Charges for Services	-	23.00	(23.00)	#DIV/0!	-	-	0.00	#DIV/0!
Total Interest, Dividend, and Misc. Revenues	248,600.00	417,145.81	(168,545.81)	167.80%	250,000.00	267,981.12	(17,981.12)	107.19%
Administration Office Revenue Total	293,778.00	469,149.64	(175,371.64)	159.70%	294,998.00	288,667.04	6,330.96	97.85%
Expenses								
Total City Admin / Clerk / City Treasurer / Office	506,355.00	502,499.95	3,855.05	99.24%	562,090.00	292,399.75	269,690.25	52.02%
Total Elections	14,000.00	6,250.63	7,749.37	44.65%	12,400.00	6,329.51	6,070.49	51.04%
Total Municipal Building	20,000.00	19,612.69	387.31	98.06%	38,550.00	16,536.54	22,013.46	42.90%
Administration Office Expense Total	540,355.00	528,363.27	11,991.73	97.78%	613,040.00	315,265.80	297,774.20	51.43%
Net Total Administration Office	(246,577.00)	(59,213.63)	(187,363.37)	24.01%	(318,042.00)	(26,598.76)	(291,443.24)	8.36%
Elected / Appointed Officials								
Revenues								
Expenses	89,825.00	82,288.66	7,536.34	91.61%	81,035.00	38,821.49	42,213.51	47.91%
Net Total Elected / Appointed Officials	(89,825.00)	(82,288.66)	(7,536.34)	91.61%	(81,035.00)	(38,821.49)	(42,213.51)	47.91%
Assessor								
Revenues								
Expenses	18,700.00	4,002.90	14,697.10	21.41%	49,600.00	35,023.36	14,576.64	70.61%
Net Total Assessor	(18,700.00)	(4,002.90)	(14,697.10)	21.41%	(49,600.00)	(35,023.36)	(14,576.64)	70.61%
Airport								
Revenues	39,044.00	45,698.97	(6,654.97)	117.04%	39,312.00	35,835.92	3,476.08	91.16%
Expenses	55,075.00	26,664.27	28,410.73	48.41%	61,900.00	36,198.01	25,701.99	58.48%
Net Total Airport	(16,031.00)	19,034.70	(35,065.70)	-118.74%	(22,588.00)	(362.09)	(22,225.91)	1.60%
Public Works - Buildings & Grounds & Streets								
Revenues								
Total Buildings & Grounds	800.00	692.77	107.23	86.60%	1,000.00	-	1,000.00	0.00%
Total Streets	429,084.00	441,659.13	(12,575.13)	102.93%	431,200.00	301,184.68	130,015.32	69.85%
Buildings & Grounds Revenue Total	429,884.00	442,351.90	(12,467.90)	102.90%	432,200.00	301,184.68	131,015.32	69.69%
Expenses								
Total Buildings & Grounds	447,500.00	383,867.04	63,632.96	85.78%	115,410.00	167,223.45	(51,813.45)	144.90%
Total Streets	837,431.00	848,648.06	(11,217.06)	101.34%	677,700.00	429,493.88	248,206.12	63.38%
Buildings & Grounds Expense Total	1,284,931.00	1,232,515.10	52,415.90	95.92%	793,110.00	596,717.33	196,392.67	75.24%
Net Total Public Works (B&G & Streets)	(855,047.00)	(790,163.20)	(64,883.80)	92.41%	(360,910.00)	(295,532.65)	(65,377.35)	81.89%
Building & Zoning								
Revenues	8,050.00	18,657.13	(10,607.13)	231.77%	12,000.00	17,116.64	(5,116.64)	142.64%
Expenses	104,000.00	89,162.76	14,837.24	85.73%	97,550.00	12,743.89	84,806.11	13.06%
Net Total Building & Zoning	(95,950.00)	(70,505.63)	(25,444.37)	73.48%	(85,550.00)	4,372.75	(89,922.75)	-5.11%
Cemetery								
Revenues	32,810.00	42,080.00	(9,270.00)	128.25%	34,500.00	31,275.00	3,225.00	90.65%
Expenses	10,050.00	4,656.72	5,393.28	46.34%	87,650.00	45,511.83	42,138.17	51.92%
Net Total Cemetery	22,760.00	37,423.28	(14,663.28)	164.43%	(53,150.00)	(14,236.83)	(38,913.17)	26.79%
Economic Development								
Revenues	-	204,814.02	(204,814.02)		-	117,052.03	0.00	#DIV/0!
Expenses	80,770.00	290,434.41	(209,664.41)	359.58%	129,425.00	165,212.64	(35,787.64)	127.65%
Net Total Economic Development	(80,770.00)	(85,620.39)	4,850.39	106.01%	(129,425.00)	(48,160.61)	35,787.64	37.21%

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 8/31/2026	2026 Budget Less Actual	% S/B 66.67%
Public Safety								
Revenues								
Total Police Department	121,041.00	134,183.01	(13,142.01)	110.86%	137,902.00	72,878.67	65,023.33	52.85%
Total Fire & EMS	18,000.00	19,118.84	(1,118.84)	106.22%	17,800.00	20,946.07	(3,146.07)	117.67%
Total Health & Human Services								
Public Safety Revenue Total	139,041.00	153,301.85	(14,260.85)	110.26%	155,702.00	93,824.74	61,877.26	60.26%
Expenses								
Total Police Department	1,665,179.00	1,674,331.68	(9,152.68)	100.55%	1,894,017.00	1,162,328.15	731,688.85	61.37%
Total Fire & EMS	268,685.00	282,368.30	(13,683.30)	105.09%	327,741.00	266,115.71	61,625.29	81.20%
Total Health & Human Services	2,000.00	5,977.28	(3,977.28)	298.86%	1,000.00	3,722.46	(2,722.46)	372.25%
Public Safety Expense Total	1,935,864.00	1,962,677.26	(26,813.26)	101.39%	2,222,758.00	1,432,166.32	790,591.68	64.43%
Net Total Public Safety	(1,796,823.00)	(1,809,375.41)	12,552.41	100.70%	(2,067,056.00)	(1,338,341.58)	(728,714.42)	64.75%
Culture - Aquatic, CC/SC, Parks, Recreation								
Revenues								
Total Aquatic Center	167,000.00	240,311.61	(73,311.61)	143.90%	175,000.00	131,658.00	43,342.00	75.23%
Total Symons Center								
Total Community / Senior Center	32,500.00	42,303.79	(9,803.79)	130.17%	48,140.00	30,590.68	17,549.32	63.55%
Total Recreation	14,300.00	21,313.01	(7,013.01)	149.04%	23,300.00	20,721.50	2,578.50	88.93%
Total Parks	25,500.00	26,683.03	(1,183.03)	104.64%	24,000.00	12,930.50	11,069.50	53.88%
Parks & Recreation Revenue Total	239,300.00	330,611.44	(91,311.44)	138.16%	270,440.00	195,900.68	74,539.32	72.44%
Expenses								
Total Aquatic Center	224,510.00	186,040.28	38,469.72	82.87%	244,250.00	173,079.47	71,170.53	70.86%
Total Symons Center	55,000.00	53,960.41	1,039.59	98.11%	53,200.00	12,091.13	41,108.87	22.73%
Total Community / Senior Center	266,766.00	259,609.92	7,156.08	97.32%	339,220.00	200,388.86	138,831.14	59.07%
Total Recreation	47,250.00	36,409.25	10,840.75	77.06%	45,500.00	42,071.44	3,428.56	92.46%
Total Parks	60,500.00	65,180.97	(4,680.97)	107.74%	296,250.00	40,107.88	256,142.12	13.54%
Parks & Recreation Expense Total:	654,026.00	601,200.83	52,825.17	91.92%	978,420.00	467,738.78	510,681.22	47.81%
Net Total Culture	(414,726.00)	(270,589.39)	(144,136.61)	65.25%	(707,980.00)	(271,838.10)	(436,141.90)	38.40%
Refuse								
Revenues								
Total Garbage & Recycling	287,000.00	328,180.29	(41,180.29)	114.35%	331,280.00	229,097.44	102,182.56	69.16%
Total Landfill	69,000.00	81,919.95	(12,919.95)	118.72%	15,250.00	20,055.00	(4,805.00)	131.51%
Refuse Revenue Total	356,000.00	410,100.24	(54,100.24)	115.20%	346,530.00	249,152.44	97,377.56	71.90%
Expenses								
Total Garbage & Recycling	282,000.00	288,065.32	(6,065.32)	102.15%	295,000.00	194,024.20	100,975.80	65.77%
Total Landfill	85,770.00	74,058.64	11,711.36	86.35%	31,650.00	9,238.51	22,411.49	29.19%
Refuse Expense Total	367,770.00	362,123.96	5,646.04	98.46%	326,650.00	203,262.71	123,387.29	62.23%
Net Total Refuse	(11,770.00)	47,976.28	(59,746.28)	-407.61%	19,880.00	45,889.73	(26,009.73)	230.83%
Fire Calls								
Revenues	25,000.00	21,194.00			25,000.00	8,584.00	16,416.00	34.34%
Expenses	20,000.00	19,494.00	506.00	97.47%	25,000.00	7,784.00	17,216.00	31.14%
Net Total Fire Calls	5,000.00	1,700.00	(506.00)	34.00%	-	800.00	(800.00)	#DIV/0!
Taxi								
Revenues	375,000.00	277,005.45			341,608.00	40,020.50	301,587.50	11.72%
Expenses	375,000.00	355,760.66	19,239.34	94.87%	397,220.00	129,293.15	267,926.85	32.55%
Net Total Taxi	-	(78,755.21)	(19,239.34)	#DIV/0!	(55,612.00)	(89,272.65)	33,660.65	160.53%

	2025 Budget Prev Year 12/31/2025	2025 Actual YTD 12/31/2025	2025 Budget Less Actual	%	2026 Budget (Current Year) 12/31/2026	2026 Actual YTD 8/31/2026	2026 Budget Less Actual	% S/B 66.67%
Room Tax / Tourism (City Portion Only - 30%, Greater Richland Tourism 70%)								
Revenues	122,375.00	57,698.76	64,676.24	47.15%	28,760.00	34,709.89	(5,949.89)	120.69%
Expenses	150,843.00	44,260.76	106,582.24	29.34%	26,965.00	20,029.75	6,935.25	74.28%
Net Room Tax /Tourism	(28,468.00)	13,438.00	(41,906.00)	-47.20%	1,795.00	14,680.14	(12,885.14)	817.84%
All Other - Not listed within a Specific Department								
Revenues								
Total Tax Levy	2,332,552.00	2,332,552.00	0.00	100.00%	2,335,854.00	2,168,511.48	167,342.52	92.84%
Total Other Taxes (PILOT, Mobile Homes, Etc)	544,000.00	571,070.58	(27,070.58)	104.98%	593,700.00	365,927.96	227,772.04	61.64%
Total Intergvmnt'l - State & Fed Aid + Grants + Utility Reimb	139,495.00	150,576.13	(11,081.13)	107.94%			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	1,851,258.00	1,763,712.82	87,545.18	95.27%	2,030,706.00	658,831.57	1,371,874.43	32.44%
All Other Revenue Total	4,867,305.00	4,817,911.53	49,393.47	98.99%	4,960,260.00	3,193,271.01	1,766,988.99	64.38%
Expenses								
Total Insurance	293,700.00	120,948.13	172,751.87	41.18%	158,700.00	111,916.34	46,783.66	70.52%
Total Audit & Legal	152,500.00	113,163.69	39,336.31	74.21%	130,000.00	92,971.00	37,029.00	71.52%
Total Data Processing	54,300.00	55,582.97	(1,282.97)	102.36%	69,400.00	30,337.50	39,062.50	43.71%
Total Celebrations	-	-	0.00	#DIV/0!	-	-	0.00	#DIV/0!
Total Debt Service	416,384.00	369,742.87	46,641.13	88.80%	414,628.00	409,481.18	5,146.82	98.76%
Total Unallocated Contingency	42,670.00	693.64	41,976.36	1.63%	2,749,000.00	43,091.25	2,705,908.75	1.57%
All Other Expense Total	959,554.00	660,131.30	299,422.70	68.80%	3,521,728.00	687,797.27	2,833,930.73	19.53%
Net Total All Other	3,907,751.00	4,157,780.23	(250,029.23)	106.40%	1,438,532.00	2,505,473.74	(1,066,941.74)	174.17%
Capital Outlay								
Revenues								
ARPA Funds	123,000.00	82,614.14	40,385.86	67.17%	-	-	0.00	#DIV/0!
Grant Funds	3,140,000.00	96,559.73	3,043,440.27	3.08%	2,749,000.00	-	2,749,000.00	0.00%
Other Miscellaneous	5,000.00	13,318.45	(8,318.45)	266.37%	-	1,648.05	(1,648.05)	#DIV/0!
Transfers In	-	17,479.00	(17,479.00)	#DIV/0!	1,352,433.50	-	1,352,433.50	0.00%
Capital Outlay Revenue Total	3,268,000.00	209,971.32	3,058,028.68	6.43%	4,101,433.50	1,648.05	4,099,785.45	0.04%
Expenses								
Capital Outlay Expense Total	3,781,250.00	196,785.81	3,584,464.19	5.20%	1,518,100.00	392,948.54	1,125,151.46	25.88%
Net Capital Outlay	(513,250.00)	13,185.51	(526,435.51)	-2.57%	2,583,333.50	(391,300.49)	2,974,633.99	-15.15%
Revenues	\$ 10,195,587.00	\$ 7,500,546.25	\$ 2,593,240.20	73.57%	\$ 11,042,743.50	\$ 4,608,242.62	\$ 6,551,552.91	41.73%
Expenditures	\$ 10,428,013.00	\$ 6,460,522.67	\$ 3,967,490.33	61.95%	\$ 10,930,151.00	\$ 4,586,514.87	\$ 6,343,636.13	41.96%
Library Transfer Out	\$ 306,969.00	\$ 306,969.00	\$ -	100.00%	\$ 312,428.00	\$ 312,428.00	\$ -	100.00%
Net Revenue Less Expenditure	\$ (539,395.00)	\$ 733,054.58	\$ (1,374,250.13)		\$ (199,835.50)	\$ (290,700.25)	\$ 207,916.78	
Ferguson Land Purchase (Contingency Funds)		\$ 646,468.29						
Actual Net / Revenue Over Expense	\$ (539,395.00)	\$ 1,379,522.87	\$ (1,374,250.13)		\$ (199,835.50)	\$ (290,700.25)	\$ 207,916.78	

CITY OF RICHLAND CENTER AGENDA ITEM DATA SHEET

Agenda Item: Resolution No. 2026-12, A Resolution Authorizing an Advance from the General Fund to Finance the Valley View Drive Street Project

Meeting Date(s): Budget Committee on 10/6/2026 and Common Council on 10/6/2026

Requested by: Ashley Oliphant, City Administrator

Background: The Council previously approved a \$191,500 interfund loan from the Water Utility with an anticipated 3.68% interest rate to finance the 2026 Valley View Drive street project. The City's financial advisor, Ehlers, has since recommended advancing the funds from the General Fund instead.

The request outlined in Resolution 2026-12 advances \$191,407.15 from the General Fund to the Pool 4 Projects Fund. The City will repay the General Fund by levying in full for debt service on its General Obligation Community Development Bonds, Series 2017A (TID debt), rather than abating that levy with tax increment as in past years. The repayment schedule is as follows: 2027: \$66,275.00; 2028: \$65,075.00; 2029: \$60,057.15.

The debt levy is the portion of the City's property tax that pays the principal and interest on borrowed funds. Unlike the operating levy, it is exempt from levy limits, which allows the City to borrow up to its debt limit of 5% of equalized value. The City's debt limit is \$24,879,515. That's 5% of the City's 2026 equalized value of \$497,590,300, which includes the TID. Currently, the City has used about 15% of its total debt capacity. For this reason, municipalities finance capital expenditures, such as street reconstruction, facility construction, and major equipment, through borrowing rather than the operating budget.

Unlike a household budget, where you might save in advance for a large purchase, a municipal budget constrained by levy limits cannot absorb inflation-driven increases in operating costs while also building reserves for capital projects. While borrowing carries an added cost in interest, aside from a referendum, it is the most reliable mechanism available to fund costly projects and equipment. It is an essential relief valve within a restrictive levy framework.

Financial Impact: With this advance, the total 2027 debt levy will rise from \$428,319 to \$494,594. This increase amounts to about 13 cents per \$1,000 in value.

Funding Source: General Fund

Recommended Action:

BUDGET COMMITTEE: Motion to recommend that the Common Council adopt Resolution No. 2026-12, authorizing an advance of \$191,407.15 from the General Fund to the Pool 4 Projects Fund in place of the previously approved Water Utility loan.

COUNCIL: Motion to adopt Resolution No. 2026-12, authorizing an advance of \$191,407.15 from the General Fund to the Pool 4 Projects Fund to finance the Valley View Drive street project, to be repaid without interest from the debt service levy in 2027 through 2029, in place of the previously approved Water Utility loan.

Attachment(s): Resolution No. 2026-12

RESOLUTION NO. 2026-12**A RESOLUTION AUTHORIZING AN ADVANCE FROM THE GENERAL FUND TO FINANCE THE
VALLEY VIEW DRIVE STREET PROJECT**

WHEREAS, the City of Richland Center needs \$191,407.15 to finance the 2026 Valley View Drive street project; and

WHEREAS, the City has sufficient General Fund balance to finance the project without outside borrowing; and

WHEREAS, the City will repay the General Fund through its debt service levy for the General Obligation Community Development Bonds, Series 2017A, which will be levied in full rather than abated with tax increment;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Richland Center as follows:

1. The City authorizes an advance of \$191,407.15 from the General Fund to Pool 4 Projects Fund to finance the Valley View Drive street project.
2. The advance shall be repaid to the General Fund, without interest, from the debt service levy described above, as follows: \$66,275.00 in 2027, \$65,075.00 in 2028, and \$60,057.15 in 2029.
3. The City Treasurer is authorized to make the transfers and accounting entries needed to carry out this resolution.

ADOPTED by the Common Council of the City of Richland Center, Wisconsin, this 6th day of October, 2026, by the following vote: AYES: _____, NOS: _____, Abstain/Absent: _____.

**CITY OF RICHLAND CENTER
RICHLAND COUNTY, WISCONSIN**

Karin Tepley, Mayor

Date: _____

ATTEST:

Amanda Keller, Clerk

Date: _____