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AB

City of Mason City  
Finance Department

# Memorandum

To: Aaron Burnett, City Administrator  
From: Brent Hinson, Finance Director  
Date: September 26, 2024  
RE: July 2024 Financial Report

Attached are reports for the City’s financial condition and budgetary performance, updated through July 31, 2024. We were a little delayed this month due to audit year-end adjustments and cash allocation issues. Our first month of the fiscal year is typically lower than budget in revenue and higher in budget in expenditures, and this year is no exception. We are at 4.71% of general revenues and 8.85% of general expenditures with 8.33% of the year completed. This is primarily due to a lack of property tax revenue in the early part of the fiscal year and some expenditure payments that are quarterly or yearly and made in the first month of the new year.

In the General Fund, we are \$558,491 below in revenue pace for the year, but we are over \$582,000 behind in property tax revenue, which basically explains that shortfall. This revenue will start to catch up in September and October. We are strong in Local Option Sales and Service Tax (LOSST) for the year- we received a payment in July of \$612,754.34, which is ahead of our budgeted pace (we need an average of \$550,000 per month to keep to our budgeted pace). In other funds, highlights include us being strong on water and sewer revenues. We are slightly behind in storm sewer revenues, primarily because we delayed the start of the new rate structure for commercial and industrial to the beginning of the calendar year- this should catch up later. We are also behind in federal grant revenue for the new Fund 080, Transit. This revenue just arrived on September 26, so this will be corrected for the September financials.

On the general expenditure side, we are running ahead of budget by \$79,731, but we are ahead of budget by \$146,000 in payments for our police dispatch 28E because we made the first quarter payment in July, and we are ahead of budget by \$69,000 in Civil Defense due to our yearly payment being made to CG County Emergency Management. We are

actually running under budget in most departments. In other funds, we are running ahead of budget in 020 Recreation due to the seasonality of the pool operation and ahead in 110 Road Use & 640 Sanitation due to the yearly workers' compensation premium payments. You can only infer so much from one month of a fiscal year, but there are many more bright spots on the expenditure side of things than concerns thus far.

In an overall sense, we have \$52,619,943.67 in the City treasury at June 30, as compared to \$52,362,908.81 one year ago at this time. Again, while it is still early, we had a good start to the fiscal year.

**Attachments:**

Month-to-Date/Year-to-Date Treasurer's Report

Revenues- Operational Summary

Expenditures- Operational Summary

FY25 CIP Spending- Year to Date



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Brent Hinson, Finance Director



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Reviewed and Recommend Approval

**CITY OF MASON CITY, IOWA**  
**MONTH TO DATE/YEAR TO DATE TREASURERS REPORT**  
**JULY 31, 2024**

FUND	7/1/2024	M-T-D	M-T-D	7/31/2024
	BEGINNING CASH BALANCE			REVENUES
010-GENERAL FUND	6,500,000.00	730,664.83	1,365,795.56	5,864,869.27
015- GENERAL- CAPITAL IMPROVMNT	5,301,726.70	69,293.41	392,190.36	4,978,829.75
020- RECREATION	493,481.75	95,021.96	223,916.59	364,587.12
030- LIBRARY	160,063.27	10,107.24	128,384.35	41,786.16
040- MUSEUM	56,583.60	15,653.02	49,926.73	22,309.89
050- AIRPORT	784,997.74	36,731.95	56,715.96	765,013.73
070- CEMETERY	62,284.36	26,644.99	34,181.18	54,748.17
080-CITY TRANSIT	-	5,976.33	105,877.16	(99,900.83)
090- TORT LIABILITY	442,243.97	2,262.17	39,459.46	405,046.68
110- ROAD USE TAX	2,269,090.40	317,378.34	312,939.33	2,273,529.41
112- EMPLOYEE RETIREMENT	21,565.95	4,761.86	61,649.76	(35,321.95)
114- POLICE RETIREMENT	2,109,795.05	3,444.31	61,118.19	2,052,121.17
116- FIRE RETIREMENT	1,865,530.31	2,287.43	47,226.37	1,820,591.37
117- 411 MEDICAL COST	685,596.55	899.66	15,583.40	670,912.81
119- EMERGENCY LEVY	-	2,494.64	-	2,494.64
120- HOTEL/MOTEL TAX	208,576.71	125,733.47	48,333.33	285,976.85
121- LOCAL OPTION SALES & SRVC	100,000.00	612,754.34	632,034.72	80,719.62
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	305,335.58	5,263.03	-	310,598.61
131- DOWNTOWN REINVESTMENT TIF	21,074.38	6,441.44	-	27,515.82
132- SOUTHSIDE GATEWAY TIF	-	-	-	-
142- CITY ADMINISTERED GRANTS	22,652.08	8,269.86	7,263.29	23,658.65
147- HOUSING FUND	124,221.86	323.57	904.15	123,641.28
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,656.14	6.82	-	2,662.96
155-DOWNTOWN REVITE PROGRAM	412,947.52	14,393.23	-	427,340.75
156-BUILDING RENOV-LIFE SAFETY PRO	469,547.60	1,205.17	-	470,752.77
210- DEBT SERVICE	417,592.53	292,183.36	-	709,775.89
310- RIVER CITY RENAISSANCE	4,185,105.82	25,965.39	104,790.44	4,106,280.77
315- ARPA CAPITAL PROJ	885,402.30	14,646.53	253,853.21	646,195.62
320- G.O. CAPITAL PROJECTS	4,619,307.95	1,650,054.24	1,944,741.87	4,324,620.32
325- LOSST CAPITAL PROJECTS	7,027,195.59	141,352.95	808,569.48	6,359,979.06
500- CEMETERY PERPETUAL CARE	546,508.34	700.00	-	547,208.34
510- LIBRARY TRUST	383,457.05	3,968.26	3,912.21	383,513.10
520- MUSEUM TRUST	1,160,292.48	6,142.16	-	1,166,434.64
530- SOFTBALL TRUST	4,264.93	1,676.00	2,020.04	3,920.89
535- YOUTH SOFTBALL COMPLEX	127,877.16	4,051.50	3,936.52	127,992.14
540- POLICE FORFEITURES	68,574.35	176.01	-	68,750.36
541- PENDING FORFEITURE	45,439.33	401.63	-	45,840.96
542- POLICE TASK FORCE	13,059.56	17,713.72	2,455.78	28,317.50
543- POLICE TASK FORCE EQUIP	40,734.09	104.55	-	40,838.64
600- WATER	1,868,427.40	775,813.65	445,769.79	2,198,471.26
601- WATER DEPOSITS	81,119.81	1,080.00	2,250.00	79,949.81
603-WATER CAPITAL PROJECTS	5,232,501.79	13,430.10	16,050.92	5,229,880.97
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	577,384.40	641,156.48	634,247.77	584,293.11
613-SEWER CAPITAL PROJECTS	277,677.15	265,119.39	497,460.79	45,335.75
615- SEWER SINKING	-	70,276.66	-	70,276.66
620- STORM SEWER	195,242.22	43,213.72	37,120.10	201,335.84
630- PARKING	41,935.35	26,061.00	5,010.91	62,985.44
640- SANITATION	462,585.57	168,653.53	183,906.41	447,332.69
650- GOLF COURSE IMPROV TRUST	19,509.23	106,043.43	69,830.43	55,722.23
660- FIRE-AMBULANCE SERVICES	736,472.80	179,625.80	128,489.76	787,608.84
670- RC RENAISSANCE ARENA	-	93,718.66	31,333.15	62,385.51
800- EMPLOYEE HEALTH CARE TRUST	3,034,344.09	401,546.36	263,524.29	3,172,366.16

**CITY OF MASON CITY, IOWA**  
**MONTH TO DATE/YEAR TO DATE TREASURERS REPORT**  
**JULY 31, 2024**

FUND	7/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	7/31/2024 ENDING CASH BALANCE
820- INTERNAL SERVICE	53,670.30	77.96	22,209.42	31,538.84
840- UNEMPLOYMENT SELF-INS	89,792.32	230.47	-	90,022.79
<b>TOTAL BALANCE</b>	<b>54,621,730.27</b>	<b>7,043,196.58</b>	<b>9,044,983.18</b>	<b>52,619,943.67</b>

**Location of Funds**

		<u>Interest Rate</u>	
First Citizens - Operating Account	(1) 1,551,449.27	4.29%	31-Jul
First Citizens Payroll Account	(2) 144,362.90	4.28%	31-Jul
First Citizens Arena Account x6157	22,953.43		31-Jul
First Citizens Police CC Acct x6257	10,360.02		31-Jul
First Citizens Inspection Acct x3801	18,722.42		31-Jul
First Citizens Ambulance Acct x6024	115,394.20	4.29%	31-Jul
First Citizens Golf Account x8421	88,968.96		31-Jul
First Citizens Savings- Mus *2233			30-Jun
First Citizens Checking- Mus Cr *5203			31-Jul
Cash on Hand	7,450.00		
Investment in IPAIT	1,034,372.64	5.110%	31-Jul
First Citizens- CD 11/23/22 (2 years)	100,000.00	4.270%	520
US Bank- CD 4/28/23 (580 days)	100,000.00	4.790%	520
IPAIT- CD 9/6/23 (364 days)	5,000,000.00	5.512%	
IPAIT- CD 10/4/23 (364 days)	2,000,000.00	5.600%	
First Citizens- CD 11/8/23 (364 days)	2,000,000.00	5.460%	
NSB- CD 11/18/23 (547 days)	101,975.21	5.200%	
NSB- CD 2/7/24 (182 days)	2,000,000.00	5.200%	
First Citizens- CD 3/6/24 (182 days)	3,000,000.00	5.290%	
First Citizens- CD 3/6/24 (364 days)	2,000,000.00	5.070%	
IPAIT- T-Bill 4/4/24 (182 days)	4,999,717.38	5.280%	
First Citizens- CD 4/3/24 (364 days)	2,000,000.00	5.190%	
IPAIT- T-Bill 5/9/24 (91 days)	4,999,615.14	5.340%	
IPAIT- T-Bill 5/9/24 (182 days)	4,999,602.10	5.311%	
IPAIT- CD 5/9/24 (365 days)	3,000,000.00	5.105%	
Farmers SB- CD 5/23/24 (365 days)	75,000.00	4.850%	
First Citizens- CD 6/5/24 (91 days)	5,000,000.00	5.370%	
First Citizens- CD 6/5/24 (182 days)	2,000,000.00	5.410%	
First Citizens- CD 6/7/24 (548 days)	250,000.00	5.150%	520
First Citizens- CD 7/3/24 (91 days)	4,000,000.00	5.450%	
First Citizens- CD 7/3/24 (189 days)	2,000,000.00	5.460%	
<b>TOTAL CASH IN BANK</b>	<b>52,619,943.67</b>		Balance
(1) First Citizens General Account	2,859,873.07		
Outstanding Deposits & Checks/Wages payable	(1,308,423.80)		
	<u>1,551,449.27</u>		
(2) First Citizens Payroll Account	285,355.72		
Outstanding Deposits & Checks/Wages payable	(140,992.82)		
	<u>144,362.90</u>		

GENERAL FUND

8.33% >>> % of Budget Year

\*\* Ahead of budget is Good! (AB)  
UB - Under Budget!

Category	Fund No	Rev Code	Amended Budget	1 Month Budg	1 Month Actual	% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Property Taxes	010	0100	7,448,710	620,726	52,464	0.70%	(568,262)	Prop Tax UB \$568.3K (timing)
Non-Property Taxes	010	0200	170,818	14,235	-	0.00%	(14,235)	Util Repl UB \$14.2K (timing)
Licenses & Permits	010	0300	631,025	52,585	54,365	8.62%	1,779	Liquor AB \$2.1K, Building AB \$18.3K, Cable TV UB \$20K
Grants & Contributions	010	0410	843,600	70,300	31,266	3.71%	(39,034)	Pol Gr UB \$9.1K, Comm Ribk UB \$25K, Backfill 22 UB \$17.2K, DOT Gr AB \$14.7K
Charges for Estl Service	010	0500	116,000	9,667	31,576	27.22%	21,910	Fire Srvc AB \$18.6K, Hazmat AB \$4.7K
Charges for Opt Service	010	0550	66,900	5,575	9,170	13.71%	3,595	Rent Insp AB \$1.3K, Weed Mowing AB 1.4K
Fines & Forfeitures	010	0600	23,000	1,917	1,536	6.68%	(380)	Pol Fines UB \$0.3K
Use of Money & Prop	010	0700	389,001	32,417	31,607	8.13%	(810)	Interest UB \$0.8K
Misc Revenues	010	0800	37,900	3,158	5,850	15.43%	2,692	Sale Prop AB \$1.2K, Gift- Trees UB \$1.3K, YTF Don. AB \$3.1K
Non-Rev Receipts	010	0900	5,684,235	473,686	507,942	8.94%	34,256	Reg TRF In UB \$7.5K, TRF In-SR AB \$41.3K (LOSST)
<b>TTL General Fund</b>			<b>15,411,189</b>	<b>1,284,266</b>	<b>725,775</b>	<b>4.71%</b>	<b>(558,491)</b>	<b>Prop Tax UB (timing), LOSST AB</b>
						<b>Fiscal Year 24 Jul</b>	<b>4.80%</b>	
<b>Other Property Tax-Supported Services</b>								
Recreation	020		1,797,444	149,787	95,022	5.29%	(54,765)	Prop Tax UB \$81.8K, Pool RV AB \$45.3K, Rec Prog RV UB \$12.6K, Campg RV AB \$5.6K
Library	030		1,406,689	117,224	10,107	0.72%	(107,117)	Prop Tax UB \$88.3K, Grants & Cont UB \$12.3K, TRF UB \$3.8K
Museum	040		660,583	55,049	15,653	2.37%	(39,396)	Prop Tax UB \$28.6K, Grants & Cont UB \$11.3K, Ch Srvc AB 4.7K, Misc RV AB \$0.6K
Airport	050		896,857	74,738	36,732	4.10%	(38,006)	Prop Tax UB \$27.5K, Grants UB \$4.8K, Farm Inc UB \$7K
Cemetery	070		444,250	37,021	26,645	6.00%	(10,376)	Prop Tax UB \$15.3K, Intermnt AB \$2.9K, Foundations AB \$1.6K, Vases AB \$2.9K
Transit	080		1,289,041	107,420	5,976	0.46%	(101,444)	Prop Tax UB \$24.7K, Fed Grants UB \$52K, State Grant UB \$25.1K (all timing)
<b>ROAD USE</b>	110		<b>3,830,440</b>	<b>319,203</b>	<b>317,378</b>	<b>8.29%</b>	<b>(1,825)</b>	<b>RUT UB \$1.1K, Other UB</b>
<b>ENTERPRISE/UTILITY FUNDS</b>								
Water	600		7,904,571	658,714	775,814	9.81%	117,099	Ch Srvc AB \$119.2K, Bank Int UB \$4.2K
Sewer	610		6,179,300	514,942	641,156	10.38%	126,215	Ch Srvc AB \$125.4K, Bank Int UB \$3.5K, Sales Tax AB \$5.1K
Storm Sewer	620		703,550	58,629	43,214	6.14%	(15,415)	Charges UB \$15.3K
Sanitation	640		1,938,169	161,514	168,654	8.70%	7,139	Garb Fees AB \$12.3K, Garb Surch UB \$5.7K
Golf	650		565,105	47,092	106,043	18.77%	58,951	Grn Fee AB \$22.9K, Membrs UB \$12.3K, Carts AB \$19.5K, Conc AB \$17.4K
Ambulance	660		2,584,750	215,396	179,626	6.95%	(35,770)	Ch Srvc UB \$46.5K, Sale of Prop AB \$11K
RCR Arena	670		694,872	57,906	93,719	13.49%	35,813	Fees AB \$9.8K, Concess UB \$14.3K, Misc RV UB \$4.2K, TRF AB \$50K (timing)

**Expenditure Summary**  
For Operating Departments

City of Mason City  
As of July 31, 2024

**MONTH-END ANALYSIS - 8.33% OF FY25 COMPLETED**

**8.33%** >>>> of Budget Year

UB = Under-budget is good!!  
AB =  
ahead of  
budget

**GENERAL FUND**

Department	Fund No	Dept No	Amended Budget	1 Month Budg	1 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Police, Anim Cont	010	1101	7,175,011	597,918	688,651	9.60%	90,733	Sals UB \$50.6K, Dispatch AB \$146.1K (timing), Computer XP AB \$19.7K
Flre, Civil Defense	010	1501	3,878,587	323,216	336,222	8.67%	13,006	Civil Def AB \$69.3K (timing), Sals UB \$39.1K, Health UB \$5K
Development Services & Safety	010	Var.	1,093,336	91,111	76,928	7.04%	(14,184)	Demo UB \$6K, Various XP UB
Engineering	010	2601	564,069	47,006	39,821	7.06%	(7,185)	Sals UB \$3.2K, Health UB \$2.2K, Various UB
Deputy Clerk & Human Rghts	010	6204	108,855	9,071	7,192	6.61%	(1,879)	Office Ep Maint UB \$0.8K, Various UB
Youth Task Force	010	3990	187,851	15,654	13,540	7.21%	(2,114)	Sals UB \$0.8K, Various UB
General Admin & City Admin	010	6101	1,525,434	127,120	135,112	8.86%	7,992	Legal XP AB \$2.4K, Adm Sals UB \$2K, Prof Srvc AB \$5.5K, CH Gas & Elec UB \$4.7K
Finance & IT	010	6201	491,695	40,975	42,002	8.54%	1,028	Sals UB \$2.2K, Eq Rental AB \$4.3K, Tech XP UB 1.2K
Human Resources	010	6401	349,201	29,100	18,220	5.22%	(10,880)	Sals UB \$4.4K, Adv- Civil Srv UB \$3.3K, Office Eq Maint UB \$1.2K
Misc	010	Var.	37,150	3,096	6,310	16.99%	3,215	Band PA AB \$1.5K, Band Misc AB \$3.9K
<b>TTL General Fund</b>			<b>15,411,189</b>	<b>1,284,266</b>	<b>1,363,997</b>	<b>8.85%</b>	<b>79,731</b>	<b>Dispatch quarterly pymt, Emerg Mgmt yearly pymt</b>
						<b>Fiscal Year 24 Jul</b>	<b>8.88%</b>	
<b>Other Property Tax-Supported Services</b>								
Recreation	020	Var	1,857,066	154,755	223,917	12.06%	69,161	Pool AB \$62.6K (timing), Park Supplies AB \$2.5K, Campground AB \$2.2K
Library	030	4101	1,479,206	123,267	128,384	8.68%	5,117	Sals UB \$8.3K, Rep & Maint AB \$6.1K, Digital Info AB \$14.2K
Museum	040	4202	660,450	55,038	49,927	7.56%	(5,111)	Pd to Artist AB \$2.3K, Various UB
Airport	050	2801	2,348,758	195,730	56,716	2.41%	(139,014)	TRF UB \$120.7K (timing), Promo UB \$5.3K, Gaso UB \$2.9K, Maint Mat AB \$4.2K
Cemetery	070	4501	443,758	36,980	34,181	7.70%	(2,799)	Op Sals UB \$1.4K, Various UB
Transit	080	5801/2	1,289,041	107,420	105,877	8.21%	(1,543)	Sals UB \$6.5K, Subsidy AB \$21.4K, Prof Srv UB \$5.3K, Gaso UB \$8.2K
<b>ROAD USE</b>	110		<b>4,506,141</b>	<b>375,512</b>	<b>312,939</b>	<b>6.94%</b>	<b>(62,572)</b>	<b>2101 Projects UB \$61.3K, Work Comp AB \$80.3K (timing), Various UB</b>
<b>ENTERPRISE/UTILITY FUNDS</b>								
Water	600		8,132,082	677,674	445,770	5.48%	(231,904)	Gas & Elec UB \$45.3K, Chem UB \$18.2K, Work Comp AB \$14.9K, TRF UB \$119.2K
Sewer	610		6,653,896	554,491	634,248	9.53%	79,756	Sales Tax AB \$13.4K, TRF Out AB \$108.5K, Various UB
Storm Sewer	620		359,156	29,930	37,120	10.34%	7,190	Prof Srv AB \$5K, Eng Proj AB \$6K, Labor- SS UB \$7.1K
Sanitation	640		2,092,548	174,379	183,906	8.79%	9,527	Landfill UB \$6.1K, Recyc Ch UB \$5.5K, Work Comp AB \$49.6K, Prof Srv UB \$12.9K
Golf	650		565,105	47,092	69,830	12.36%	22,738	Maint Mat AB \$1.5K, Sales Tax AB \$1.4K, Conc Supp AB \$4.4K
Ambulance	660		2,902,165	241,847	128,490	4.43%	(113,357)	Sals UB \$16.4K, Prof Srv UB \$16.9K, Svc XP UB \$15.8K, Motor Eq UB \$23.3K
RCR Arena	670		693,272	57,773	31,333	4.52%	(26,440)	Gas & Elec UB \$10K, Contract Agr UB \$7.7K, Concess Supp UB \$4.8K

## City of Mason City, FY25 Capital Improvements Plan Spending to Date

Dept	Dept Code	Line	Project	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Jul
Police	1102	015.1103.4010	In-Car Computer Replacement	37,292.00	001	-	37,292.00	
Police	1102	015.1103.4010	Taser Replacement	30,676.00	002	-	30,676.00	
Police	1102	015.1103.4090	Vehicle Replacement	216,000.00	003	-	216,000.00	
Police	1103	015.1103.4510	Building Renovation	350,000.00	004	-	350,000.00	
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	005	-	10,000.00	
			Police	<u>643,968.00</u>				
Fire	1502	015.1502.4510	Training Tower Maintenance	12,000.00	006	-	12,000.00	
			Fire	<u>12,000.00</u>				
Ambulance	1508	660.1509.4010	Furniture Replacement	8,750.00	007	-	8,750.00	
Ambulance	1509	660.1509.4040	Ambulance Replacement	252,943.33	008	-	252,943.33	
Ambulance	1509	660.1509.4010	Power Cots	34,500.00	009	-	34,500.00	
Ambulance	1509	660.4509.4010	LUCAS Chest Compression Syst.	21,400.00	010	-	21,400.00	
Ambulance	1509	660.1509.4010	Command Vehicles Repl.	54,000.00	011	-	54,000.00	
Ambulance	1509	660.1509.4010	Stair Chair Repl.	15,250.00	012	-	15,250.00	
Ambulance	1509	660.1509.4010	Cardiac Monitors	41,200.00	013	-	41,200.00	
			Ambulance	<u>428,043.33</u>				
Engineering	2101	325.2101.4925	Bike North Iowa/Destination IA	5,306,443.00	014	-	5,306,443.00	
Engineering	2101	320.2101.4580	4th Street NE Retaining Wall	500,000.00	015	-	500,000.00	
			Engineering- Other	<u>5,806,443.00</u>				
Eng- Street	2101	320.2101.4582	Highway 122 Mercy Reconstruction	1,000,000.00	016	-	1,000,000.00	
Eng-Street	2101	320.2101.4550	Pierce Bridge Railings	163,256.75	082	-	163,256.75	
Eng- Street	2101	320.2101.4582	Highway 122 West Planning	424,006.74	083	42,294.57	381,712.17	42,294.57
Eng- Street	2101	320.2101.4582	US 65 Reconstruction- City Share	1,580,000.00	017	4,179.41	1,575,820.59	4,179.41
Eng- Street	2101	110.2101.4600	Traffic Operations Mgmt System	10,500.00	018	-	10,500.00	
Eng- Street	2101	325.2101.4644	Pavement Marking Program	210,000.00	019	-	210,000.00	
Eng- Street	2101	110.2101.4577	Sidewalk & Ped Ramp Program	20,000.00	020	-	20,000.00	
Eng- Street	2101	110.2101.4670	Street Light Program	30,000.00	021	-	30,000.00	
Eng- Street	2101	110.2101.4575	Downtown Ped Ramp Compliance	100,000.00	022	-	100,000.00	
O&M- Street	2101	320.2101.4660	Street Patching Program	150,000.00	023	-	150,000.00	
O&M- Street	2101	320.2101.4660	Curb Replacement Program	150,000.00	024	-	150,000.00	
O&M- Street	2101	110.2101.4860	City Dead Tree Removal	120,000.00	025	-	120,000.00	
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	50,000.00	026	-	50,000.00	
O&M- Street	2101	110.2101.4860	Citywide Reforestation	55,000.00	027	-	55,000.00	
Eng- Street	2103	110.2101.4600	Traffic Signal Upgrades	125,000.00	028	-	125,000.00	
Eng-Street	2103	110.2101.4650	UPRR Quiet Zone Maintenance	9,520.00	029	-	9,520.00	
Eng- Street	2105	110.2101.4590	Traffic & Street Sign Compliance	25,000.00	030	3,190.95	21,809.05	3,190.95
O&M- Street	2107	320.2107.4040	Vehicle Replacement	350,000.00	031	-	350,000.00	
			Street	<u>4,572,283.49</u>				
Airport	2816	320.2816.4510	Terminal Building Capstones	1,315,450.00	032	-	1,315,450.00	
Airport	2816	320.2816.4010	Firefighting Gear	55,000.00	033	-	55,000.00	
			Airport	<u>1,370,450.00</u>				
Library	4101	015.4101.4510	Woodman Controls Replacement	45,000.00	034	-	45,000.00	
			Library	<u>45,000.00</u>				
Museum	4203	015.4203.4510	Security Cameras	18,000.00	035	-	18,000.00	
Museum	4203	015.4203.4510	Off-Site Storage Building	300,000.00	036	-	300,000.00	
Museum	4203	015.4203.4010	Door Security Update	49,810.00	037	-	49,810.00	
Museum	4203	015.4203.4090	Phone System	7,380.30	085	1,412.00	5,968.30	1,412.00
			Museum	<u>375,190.30</u>				
O&M- Park	4350	325.4350.4040	Trail Maint. Equipment	30,000.00	038	27,476.19	2,523.81	27,476.19
O&M- Park	4350	325.4350.4040	Zero Turn Mower	18,500.00	039	17,176.54	1,323.46	17,176.54
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	70,500.00	040	43,160.65	27,339.35	43,160.65
Rec- Pool	4350	325.4350.4644	Pool Heating System	281,000.00	041	140,063.34	140,936.66	140,063.34
			Park & Rec	<u>400,000.00</u>				
Cemetery	4504	015.4504.4090	Mower Replacement	9,800.00	042	5,150.80	4,649.20	5,150.80
Cemetery	4504	620.8125.4620	Storm Sewer Improvements	40,000.00	043	-	40,000.00	
			Cemetery	<u>49,800.00</u>				
Dev Services	5401	154.7518.2910	CoRL Program	95,000.00	044	-	95,000.00	
Dev Services	5401	155.7518.2910	DoRL Program	160,000.00	045	-	160,000.00	

**City of Mason City, FY25  
Capital Improvements Plan Spending to Date**

Dept	Code	Line	Project	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Jul
Dev Services	5401	015.5401.4010	Nat'l Register Surveys & Noms.	10,000.00	046	-	10,000.00	
Dev Services	5801	015.5401.4010	Permitting Software Upgrade	45,000.00	047	-	45,000.00	
			Development Services	310,000.00				
Finance	6201	210.7112	2019 CIP Debt Repay- Non-Levy	722,560.00	048	-	722,560.00	
Finance	6201	210.7116	2020 CIP Debt Repay- Non-Levy	631,800.00	049	-	631,800.00	
Finance	6201	210.7105	2020 (19A) RCR Debt- Non-Levy	497,426.00	050	-	497,426.00	
Finance	6201	210.7113	2020 (19D) RCR Debt- Non-Levy	199,207.00	051	-	199,207.00	
Finance	6201	210.7101	2021 (21B) RCR Debt- Non-Levy	71,633.00	052	-	71,633.00	
Finance	6201	210.7221	2021 CIP Debt Repay- Non-Levy	805,155.00	053	-	805,155.00	
Finance	6201	210.7126	FY24 CIP Debt Repay- Non-Levy	509,984.00	054	-	509,984.00	
Finance	6201	210.7127	2023B LOSST/GO Bond	634,600.00	055	-	634,600.00	
Finance	6201	210.7128	FY25 CIP Debt Repay- Non-Levy	1,158,350.00	056	-	1,158,350.00	
			Non-Levy Debt Service	5,230,715.00				
Finance	6201	015.6900.3990	Leased Vehicles (Various Depts)	79,264.00	057	26,272.94	52,991.06	26,272.94
GIS	6203	110/600/610	GIS Data Conversion	114,000.00	058	17,595.50	96,404.50	17,595.50
City Hall	6900	015.6900.4510	City Hall Interior Improvements	35,000.00	059	-	35,000.00	
City Hall	6900	015.6900.4060	Computer Replacement	100,000.00	060	10,606.90	89,393.10	10,606.90
Finance	6900	015.6900.4060	Equipment Replacement	10,000.00	061	-	10,000.00	
Finance	6900	015.6900.2732	Electronic Records Conversion	96,450.00	062	-	96,450.00	
Finance	6900	015.6900.4060	RSM Network Refresh	91,000.00	084	-	91,000.00	
			Admin & Finance	525,714.00				
Eng- Water	8011	600.8011.3199	Radio Read Meters	75,000.00	063	-	75,000.00	
Eng- Water	8061	603.8061.4560	Drill & Develop New Well	300,000.00	064	-	300,000.00	
Eng- Water	8061	603.8061.4510	EDR Treatment Upgrades	100,000.00	065	-	100,000.00	
Eng- Water	8061	603.8061.4625	Taft Avenue Loop	3,500,000.00	066	-	3,500,000.00	
Eng- Water	8061	603.8061.4560	Well A-3 Improvements	150,000.00	067	-	150,000.00	
Eng- Water	8061	600.8001.2735	Distribution Model Support	15,000.00	068	-	15,000.00	
O&M- Water	8061	603.8061.4630	Valve Repl. Equipment	31,000.00	069	-	31,000.00	
O&M- Water	8061	603.8061.4630	Water Main Repl.	369,000.00	070	-	369,000.00	
O&M- Water	8061	603.8061.4630	Valve Replacement	65,000.00	071	-	65,000.00	
			Water	4,605,000.00				
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	1,100,000.00	072	-	1,100,000.00	
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	50,000.00	073	-	50,000.00	
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	750,000.00	074	-	750,000.00	
O&M- Sewer	8125	613.8125.4040	Tractor Lease- Biosolids Disposal	131,000.00	075	132,796.68	(1,796.68)	132,796.68
O&M- Sewer	8125	613.8125.4199	Replace Collection System Camera	160,000.00	076	131,610.00	28,390.00	131,610.00
Eng- Sewer	8125	613.8125.4535	43rd St SW Lift Station & Force Main	155,500.00	077	37,197.64	118,302.36	37,197.64
			Sanitary Sewer	2,346,500.00				
Eng- Storm	8125	620.8125.4620	Subdrain Installation	100,000.00	078	-	100,000.00	
Eng- Storm	8125	620.8125.4620	Intake Repl Project	50,000.00	079	-	50,000.00	
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	60,000.00	080	-	60,000.00	
			Storm Sewer	210,000.00				
O&M- Sanit.	8305	640.8305.2740	Automated Collection	170,000.00	081	-	170,000.00	
			Sanitation	170,000.00				
			Total	27,101,107.12		640,184.11	26,460,923.01	640,184.11
			Adj- Budgeted 122 Mercy & Well Bonding	7,000,000.00				
			Adj- FY25 Budget Amend #1	(685,643.79)				
			Adj- FY24 CoRL Advance	5,000.00				
			Adj- FY24 2304 Amb Adv	27,056.67				
			FY25 Budgeted CIP	33,447,520.00				
<b>Carrvover Projects</b>						<b>Total XP</b>	<b>Amt</b>	<b>Jul</b>
Dept	Code	Line	Project	Carryover Amt.	Proj #	for Year	Remaining	
Police	1102	015.1103.4010	In-Car Computer Replacement	30,292.00	24-001	-	30,292.00	
Police	1103	015.1103.4510	Police Building Renovation	611,236.50	24-002	279,840.44	331,396.06	279,840.44
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	24-003	5,780.86	4,219.14	5,780.86
Fire	1501	015.1502.4090	Mobile Data Units	12,320.00	24-004	-	12,320.00	
Fire	1502	015.1502.4510	Fire Facility Improvements- Gen CP	3,089,135.59	24-005	15,926.52	3,073,209.07	15,926.52
Fire	1502	315.1502.4510	Facility Improvements- ARPA	244,865.21	24-005	244,865.21	-	244,865.21
Ambulance	1509	660.1509.4010	Power Cots	25,900.00	24-007	-	25,900.00	



**City of Mason City, FY25  
Capital Improvements Plan Spending to Date**

Dept	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Jul			
<u>Dept</u>	<u>Code</u>	<u>Line</u>	<u>Project</u>					
Ambulance	1509	660.1509.4010	Dash Cams	8,033.05	24-009	-	8,033.05	
Ambulance	1509	660.1509.4010	IV Pump Replacement	27,500.00	24-010	-	27,500.00	
Engineering	2101	325.2101.4923	HOME Grant Infrastructure**	623,722.91	24-097	-	623,722.91	
Engineering	2101	325.2101.4925	Destination Iowa	2,466,258.29	24-014	530,180.22	1,936,078.07	530,180.22
Eng- Street	2101	320.2101.4580	Street Rehab Program	-	24-015	13,230.44	(13,230.44)	13,230.44
Eng- Street	2101	320.2101.4585	12th St NE & Winn Way Str Rehabs	-	24-016	-	-	
Eng- Street	2101	320.2101.4582	Hwy 122 Mercy Final Engineering	388,694.31	24-098	-	388,694.31	
Eng- Street	2101	325.2101.4644	Pavement Marking Program	25,070.57	24-018	-	25,070.57	
O&M- Street	2101	320.2101.4660	Street Patching Program	133,950.77	24-024	73,342.43	60,608.34	73,342.43
O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	14,167.65	24-026	10,080.00	4,087.65	10,080.00
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	49,600.00	24-027	-	49,600.00	
O&M- Street	2101	110.2101.4860	Citywide Reforestation	29,600.00	24-028	-	29,600.00	
O&M- Street	2117	110.2117.2190	12th Street Viaduct Ret Wall Repair	17,000.00	24-029	-	17,000.00	
O&M- Street	2107	320.2107.4040	Vehicle Replacement	468,560.97	24-032	-	468,560.97	
Eng- Street	2117	110.2101.4550	Biennial Bridge Inspection Prog.	563.55	24-033	863.55	(300.00)	863.55
Airport	2816	320.2816.4644	Hangar Pavement Rehab Phase 1/2	572,773.20	24-034	427,751.22	145,021.98	427,751.22
Airport	2816	320.2816.4510	Construct Equipment Storage Bldg	18,455.99	24-035	1,500.00	16,955.99	1,500.00
Library	4101	015.4101.4510	Woodman Controls Network Mgr	19,650.00	24-037	-	19,650.00	
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	6,724.35	24-042	6,724.35	-	6,724.35
O&M- Park	4350	325.2101.4922	Central Park Lights	8,000.00	24-044	-	8,000.00	
O&M- Park	4350	325.2101.4922	Pickleball Court Improvements	25,525.81	24-045	25,525.81	-	25,525.81
Recreation	4350	325.4350.4644	Kayak & Bike Trail Improvements	100,000.00	24-046	-	100,000.00	
Recreation	4350	325.4350.4010	Aquatic Center Basin Painting	50,000.00	24-048	-	50,000.00	
Recreation	4350	325.4350.4010	Campground Bathhouse Repairs	33,473.00	24-049	-	33,473.00	
Recreation	4350	325.4350.4644	Arena Light Upgrades	130,000.00	24-050	12,978.63	117,021.37	12,978.63
Recreation	4350	325.4350.4644	Pavilion Stage (Donation Project)	8,189.56	24-102	-	8,189.56	
Cemetery	4504	015.4504.4510	Facility Improvements	21,549.28	24-052	4,828.67	16,720.61	4,828.67
Cemetery	4504	015.4504.4010	Columbariums	(26,127.62)	24-053	665.00	(26,792.62)	665.00
Dev Services	5401	154.7518.2910	CoRL Program	118,631.01	24-054	-	118,631.01	
Dev Services	5401	155.7518.2910	DoRL Program	428,854.64	24-055	-	428,854.64	
Dev Services	5401	015.5401.4010	Nat'l Register Surveys & Nomin.	20,000.00	24-056	-	20,000.00	
Finance	6900	015.6900.4510	City Hall Overhang Heating	-	24-068	-	-	
Finance	6900	015.6900.2732	Electronic Records Conversion	33,997.96	24-073	-	33,997.96	
Eng- Water	8001	600.8011.3199	Radio Read Meters	83,385.97	24-074	-	83,385.97	
Eng- Water	8061	603.8061.4625	Water Distribution Model Calib.	(825.00)	24-075	2,675.00	(3,500.00)	2,675.00
Eng- Water	8061	603.8061.4560	Well Siting Study	125,000.00	24-076	-	125,000.00	
Eng- Water	8061	603.8061.4622	Water Tower Maintenance	13,647.15	24-077	-	13,647.15	
Eng- Water	8061	603.8061.4510	EDR, Raw Feed, Process Valve Repl.	251,828.76	24-079	-	251,828.76	
Eng- Water	8061	603.8061.4560	Drill & Develop New Well	3,600,000.00	24-080	-	3,600,000.00	
Eng- Water	8061	603.8061.4510	EDR Treatment Upgrades	100,000.00	24-081	-	100,000.00	
Eng- Water	8061	603.8061.4625	Taft Avenue Water Main Loop	203,128.18	24-082	5,406.32	197,721.86	5,406.32
O&M- Water	8061	603.8061.4630	Water Main Repl.	488,016.97	24-085	-	488,016.97	
O&M- Water	8061	603.8061.4630	Valve Replacement	70,362.70	24-086	7,969.60	62,393.10	7,969.60
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	80,498.33	24-087	3,334.00	77,164.33	3,334.00
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	86,009.21	24-088	40,598.47	45,410.74	40,598.47
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	845,593.85	24-089	151,924.00	693,669.85	151,924.00
O&M- Sewer	8125	613.8125.4199	Water Rec Lab Equipment Repl	15,575.76	24-090	-	15,575.76	
Eng- Storm	8125	620.8125.4620	Subdrain Installation	56,662.50	24-092	-	56,662.50	
Eng- Storm	8125	620.8125.4620	Intake Repl Project	50,000.00	24-093	-	50,000.00	
Grant- Storm	8125	620.8125.4615	FEMA Adv Assistance Study	225,000.00	24-100	-	225,000.00	
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	52,378.64	24-094	4,985.69	47,392.95	4,985.69
Police	1102	015.1103.4010	Smart City/Safe City	702,137.50	23-108	-	702,137.50	
Police	1102	015.1103.4090	Patrol Equipment Repl.	21,184.76	23-002	-	21,184.76	
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,931.91	23-004	-	10,931.91	
Fire	1501	015.1502.4010	Code Enforcement Publications	7,400.00	23-005	-	7,400.00	
Fire	1502	015.1502.4010	Station Alert System	35,000.00	23-011	-	35,000.00	
Fire	1503	015.1502.4090	Engine 2317	37,197.41	23-012	-	37,197.41	
Ambulance	1509	660.1509.4010	Dash Cams	27,177.10	23-018	-	27,177.10	
Ambulance	1509	660.1509.4010	Mobile Data Units	29,434.66	23-019	-	29,434.66	
Ambulance	1509	660.1509.4010	Stair Chair Repl.	3,627.59	23-021	-	3,627.59	
Engineering	2101	Various	Public Works Digital Radio Upgrade	83,844.63	23-024	-	83,844.63	
Eng- Street	2101	320.2101.4550	12th St NE Ideal Creek Bridge Repl.	123,469.85	23-028	470.40	122,999.45	470.40
Eng- Street	2101	320.2101.4600	Traffic Operations Mgmt System	66,038.92	23-032	-	66,038.92	
Airport	2816	320.2816.4900	Terminal Apron Expansion	42,395.96	23-052	-	42,395.96	
Airport	2816	320.2816.4510	Terminal Building	3,025,511.08	23-053	1,374,227.59	1,651,283.49	1,374,227.59
Airport	2816	320.2816.4644	Terminal Parking Lot	985,447.00	23-054	-	985,447.00	
Recreation	4350	325.4350.4644	MacNider Campground Cabins/Trail	136,155.00	23-061	-	136,155.00	
Eng- Storm	8125	620.8125.4620	North-Central Storm Sewer Study	47,598.99	23-103	9,337.87	38,261.12	9,337.87

**City of Mason City, FY25  
Capital Improvements Plan Spending to Date**

<u>Dept</u>	<u>Code</u>	<u>Line</u>	<u>Project</u>	<u>Budget</u>	<u>2025- Proi #</u>	<u>Total XP for Year</u>	<u>Amt Remaining</u>	<u>Jul</u>
Ambulance	1509	660.1509.4010	Security System Upgrade	10,989.19	22-07	-	10,989.19	
Eng-Street	2101	320.2101.4650	UP Grade Crossing Reconstr.	171,000.00	19-60	-	171,000.00	
Eng- Street	2101	320.2101.4680	DOT Central Highway 122 Reconst	2,487,543.65	20-53	-	2,487,543.65	
O&M- Parks	2101	325.2101.4922	Prairie Playground- YIELD Donation	5,075.92	21-103	-	5,075.92	
Airport	2816	320.2816.4900	10-Unit T-Hangar	211,889.82	22-47	7,745.81	204,144.01	7,745.81
Park & Rec	4350	Various	Unspent Balance	62,674.64	##	5,283.75	57,390.89	5,283.75
O&M- Parks	4350	325.4350.4040	Pickup with Plow & Sander	50,000.00	22-30	-	50,000.00	
City Admin	6501	015.6900.4010	Mason City Room Broadcast Equip	50,000.00	21-23	-	50,000.00	
Dvpt Services	7537	310.7537.2740	RCR Arena	443,682.04		104,072.94	339,609.10	104,072.94
Dvpt Services	7538	310.7538.3990	RCR Pavilion	684,606.78	22-16	-	684,606.78	
Engineering	7539	310.7539.2740	RCR Hotel & Skywalk**	3,082,782.39	22-57	717.50	3,082,064.89	717.50
Eng- Water	8061	603.8061.4170	Isolation Valve Replacement	50,000.00	21-82	-	50,000.00	
Eng- Water	8061	603.8061.4680	PLC Replacement	31,343.03	22-79	-	31,343.03	
			Carryover XP (Budget Amend #1)	-				
			Carryover XP (Budget Amend #2)	-		3,372,832.29	25,545,739.10	3,372,832.29
			Amendments	-				
			Total XP			4,013,016.40		4,013,016.40
			Ledger Balance					4,013,016.40
			Discrepancy from Ledger					-