

**City of Mason City
Finance Department**

Memorandum

To: Aaron Burnett, City Administrator
From: Brent Hinson, Finance Director
Date: November 13, 2024
RE: October 2024 Financial Report

Attached are reports for the City's financial condition and budgetary performance, updated through October 31, 2024. General revenues have shaped up with the large first half property tax payment received in October. As of the end of October, we are at 42.62% of general revenues and 32.42% of general expenditures with 33.33% of the year completed. In FY24 at this point, we were at 45.68% of general revenues and 31.81% of general expenditures. We will continue to monitor general revenues and will hopefully catch up with last year's pace with some large bank interest payments coming in the next few months.

In the General Fund, we are \$1,431,504 above in revenue pace, which will slightly decline over the next few months until the large 2nd half property tax payments, but is a good pace given this time of year. Our October payment of Local Option Sales and Service Tax (LOSST) was \$614,649.77 (we need an average of \$550,000 per month to keep to our budgeted pace), and we are still above pace for the year, with \$2,355,485.48 received versus a budget requirement of \$2,200,000 at this point. 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 received significant Police grant revenues of nearly \$125K this month.

On the general expenditure side, we are running behind budget by \$140,744 and are below budget in most departments. We had large annual payments for the Office 365 suite, so we are running ahead of budget in many departments in tech expenses for the year, which will settle down as the year progresses. We also had a big annual payment for permitting software in the GF departments under Development Services. Fund 020

Recreation and Fund 650 Golf are above budget due to seasonality. We are ahead of budget in 670 Arena solely due to contractual agreement/event payments.

We ended the month close to level versus the prior month. In an overall sense, we have \$57,844,391.39 in the City treasury at October 31, as compared to \$70,275,030.35 one year ago at this time. This spenddown of funds is proceeding as planned and relates to items such as the Destination Iowa projects, Fire Station, and ARPA projects.

Attachments:

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

Revenues- Operational Summary

Expenditures- Operational Summary

FY25 CIP Spending- Year to Date



Brent Hinson, Finance Director



Reviewed and Recommend Approval

**CITY OF MASON CITY, IOWA
YEAR TO DATE TREASURER'S REPORT
OCTOBER 31, 2024**

FUND	7/1/2024	Y-T-D		10/31/2024
	BEGINNING CASH BALANCE	REVENUES	EXPENDITURES	ENDING CASH BALANCE
010-GENERAL FUND	6,500,000.00	6,573,456.16	4,996,318.71	8,077,137.45
015- GENERAL- CAPITAL IMPROVMNT	5,301,726.70	492,472.06	1,396,508.65	4,397,690.11
020- RECREATION	493,481.75	766,321.84	736,532.20	523,271.39
030- LIBRARY	160,063.27	613,615.75	469,309.42	304,369.60
040- MUSEUM	56,583.60	222,889.89	204,565.06	74,908.43
050- AIRPORT	784,997.74	338,048.20	257,799.24	865,246.70
070- CEMETERY	62,284.36	232,675.11	166,268.34	128,691.13
080-CITY TRANSIT	-	432,474.45	381,144.90	51,329.55
090- TORT LIABILITY	442,243.97	253,030.30	43,258.39	652,015.88
110- ROAD USE TAX	2,269,090.40	1,405,659.08	1,272,364.51	2,402,384.97
112- EMPLOYEE RETIREMENT	21,565.95	349,979.00	265,810.96	105,733.99
114- POLICE RETIREMENT	2,109,795.05	185,581.98	276,741.13	2,018,635.90
116- FIRE RETIREMENT	1,865,530.31	123,251.51	229,140.33	1,759,641.49
117- 411 MEDICAL COST	685,596.55	47,629.24	19,370.62	713,855.17
119- EMERGENCY LEVY	-	2,502.34	-	2,502.34
120- HOTEL/MOTEL TAX	208,576.71	363,201.82	234,624.44	337,154.09
121- LOCAL OPTION SALES & SRVC	100,000.00	2,355,485.48	2,242,069.09	213,416.39
127- FOREST PARK TIF	4,438.80	67,903.14	-	72,341.94
130- UNIFIED TIF	305,335.58	549,648.36	-	854,983.94
131- DOWNTOWN REINVESTMENT TIF	21,074.38	316,749.97	-	337,824.35
132- SOUTHSIDE GATEWAY TIF	-	145,044.22	-	145,044.22
142- CITY ADMINISTERED GRANTS	22,652.08	54,266.87	27,529.27	49,389.68
147- HOUSING FUND	124,221.86	2,546.70	5,178.95	121,589.61
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,656.14	54.90	-	2,711.04
155-DOWNTOWN REVITE PROGRAM	412,947.52	62,206.68	60,000.00	415,154.20
156-BUILDING RENOV-LIFE SAFETY	469,547.60	9,705.37	61,290.60	417,962.37
210- DEBT SERVICE	417,592.53	2,942,042.16	1,040,304.46	2,319,330.23
310- RIVER CITY RENAISSANCE	4,185,105.82	232,322.91	639,859.20	3,777,569.53
315- ARPA CAPITAL PROJ	885,402.30	66,936.50	986,422.11	(34,083.31)
320- G.O. CAPITAL PROJECTS	4,619,307.95	4,377,019.89	5,204,401.21	3,791,926.63
325- LOSST CAPITAL PROJECTS	7,027,195.59	350,460.04	3,776,945.64	3,600,709.99
500- CEMETERY PERPETUAL CARE	546,508.34	3,637.00	-	550,145.34
510- LIBRARY TRUST	383,457.05	11,390.68	12,145.05	382,702.68
520- MUSEUM TRUST	1,160,292.48	48,939.13	-	1,209,231.61
530- SOFTBALL TRUST	4,264.93	12,431.37	9,958.34	6,737.96
535- YOUTH SOFTBALL COMPLEX	127,877.16	14,650.50	12,358.08	130,169.58
540- POLICE FORFEITURES	68,574.35	1,679.92	-	70,254.27
541- PENDING FORFEITURE	45,439.33	2,594.36	262.51	47,771.18
542- POLICE TASK FORCE	13,059.56	43,244.13	15,148.41	41,155.28
543- POLICE TASK FORCE EQUIP	40,734.09	1,841.95	-	42,576.04
600- WATER	1,868,427.40	2,772,661.74	1,985,924.98	2,655,164.16
601- WATER DEPOSITS	81,119.81	5,176.11	8,934.37	77,361.55
603-WATER CAPITAL PROJECTS	5,232,501.79	3,009,177.86	151,074.89	8,090,604.76
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	577,384.40	2,329,179.68	2,256,849.19	649,714.89
613-SEWER CAPITAL PROJECTS	277,677.15	1,195,850.43	1,473,527.58	-
615- SEWER SINKING	-	281,106.64	-	281,106.64
620- STORM SEWER	195,242.22	166,914.46	128,162.07	233,994.61
630- PARKING	41,935.35	36,755.27	27,087.51	51,603.11
640- SANITATION	462,585.57	668,440.72	569,508.04	561,518.25
650- GOLF COURSE IMPROV TRUST	19,509.23	260,417.83	288,870.83	(8,943.77)
660- FIRE-AMBULANCE SERVICES	736,472.80	851,815.58	739,216.26	849,072.12
670- RC RENAISSANCE ARENA	-	231,262.30	409,204.13	(177,941.83)

CITY OF MASON CITY, IOWA
YEAR TO DATE TREASURER'S REPORT
OCTOBER 31, 2024

FUND	7/1/2024	Y-T-D REVENUES	Y-T-D EXPENDITURES	10/31/2024
	BEGINNING CASH BALANCE			ENDING CASH BALANCE
800- EMPLOYEE HEALTH CARE TRUST	3,034,344.09	2,176,972.90	1,710,229.45	3,501,087.54
820- INTERNAL SERVICE	53,670.30	47,995.57	95,800.32	5,865.55
840- UNEMPLOYMENT SELF-INS	89,792.32	1,848.51	486.00	91,154.83
TOTAL BALANCE	54,621,730.27	38,111,166.56	34,888,505.44	57,844,391.39

Location of Funds

			<u>Interest Rate</u>	
First Citizens - Operating Account	(1)	6,189,798.65	3.57%	31-Oct
First Citizens Payroll Account	(2)	999,767.01	3.57%	31-Oct
First Citizens Arena Account x6157		466.77		31-Oct
First Citizens Police CC Acct x6257		5,668.21		31-Oct
First Citizens Inspection Acct x3801		8,908.16		31-Oct
First Citizens Ambulance Acct x6024		346,618.40	3.57%	31-Oct
First Citizens Golf Account x8421		23,667.77		31-Oct
First Citizens Savings- Mus *2233				30-Sep
First Citizens Checking- Mus Cr *5203				31-Oct
Cash on Hand		7,450.00		
Investment in IPAIT		3,636,332.91	4.650%	31-Oct
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
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%	
First Citizens- CD 3/6/24 (364 days)		2,000,000.00	5.070%	
First Citizens- CD 4/3/24 (364 days)		2,000,000.00	5.190%	
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 (182 days)		2,000,000.00	5.410%	
First Citizens- CD 6/7/24 (548 days)		250,000.00	5.150%	
First Citizens- CD 7/3/24 (189 days)		2,000,000.00	5.460%	
IPAIT- T-Bill 8/8/24 (90 days)		2,999,136.20	5.120%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
First Citizens- CD 9/4/24 (91 days)		5,000,000.00	5.050%	
First Citizens- CD 9/4/24 (182 days)		3,000,000.00	5.000%	
CLBT- CD 10/4/24 (96 days)		5,000,000.00	4.827%	
First Citizens- CD 10/3/24 (181 days)		5,000,000.00	4.630%	
CLBT- CD 10/4/24 (369 days)		5,000,000.00	4.086%	
TOTAL CASH IN BANK		57,844,391.39		Balance

(1) First Citizens General Account	8,655,259.19
Outstanding Deposits & Checks/Wages payable	(2,465,460.54)
	6,189,798.65
(2) First Citizens Payroll Account	1,110,207.98
Outstanding Deposits & Checks/Wages payable	(110,440.97)
	999,767.01

**CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
OCTOBER 31, 2024**

FUND	10/1/2024	M-T-D		10/31/2024
	BEGINNING CASH BALANCE	REVENUES	EXPENDITURES	ENDING CASH BALANCE
010-GENERAL FUND	5,124,434.31	4,424,260.29	1,471,557.15	8,077,137.45
015- GENERAL- CAPITAL IMPROVMNT	4,595,534.34	261,791.26	459,635.49	4,397,690.11
020- RECREATION	149,623.56	526,449.88	152,802.05	523,271.39
030- LIBRARY	(133,051.71)	559,444.98	122,023.67	304,369.60
040- MUSEUM	(55,510.08)	187,604.11	57,185.60	74,908.43
050- AIRPORT	737,407.58	209,124.70	81,285.58	865,246.70
070- CEMETERY	60,064.48	131,827.68	63,201.03	128,691.13
080-CITY TRANSIT	23,300.51	144,304.05	116,275.01	51,329.55
090- TORT LIABILITY	411,961.41	240,054.47	-	652,015.88
110- ROAD USE TAX	2,478,280.15	328,321.33	404,216.51	2,402,384.97
112- EMPLOYEE RETIREMENT	(142,821.02)	335,301.86	86,746.85	105,733.99
114- POLICE RETIREMENT	1,932,944.04	176,903.49	91,211.63	2,018,635.90
116- FIRE RETIREMENT	1,730,339.04	117,487.97	88,185.52	1,759,641.49
117- 411 MEDICAL COST	669,292.30	45,340.96	778.09	713,855.17
119- EMERGENCY LEVY	2,502.34	-	-	2,502.34
120- HOTEL/MOTEL TAX	264,354.15	106,161.56	33,361.62	337,154.09
121- LOCAL OPTION SALES & SRVC	159,797.83	614,649.77	561,031.21	213,416.39
127- FOREST PARK TIF	4,438.80	67,903.14	-	72,341.94
130- UNIFIED TIF	315,073.09	539,910.85	-	854,983.94
131- DOWNTOWN REINVESTMENT TIF	39,973.33	297,851.02	-	337,824.35
132- SOUTHSIDE GATEWAY TIF	-	145,044.22	-	145,044.22
142- CITY ADMINISTERED GRANTS	8,606.34	45,853.72	5,070.38	49,389.68
147- HOUSING FUND	121,758.42	797.69	966.50	121,589.61
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,693.66	17.38	-	2,711.04
155-DOWNTOWN REVITE PROGRAM	429,051.94	16,102.26	30,000.00	415,154.20
156-BUILDING RENOV-LIFE SAFETY	476,179.90	3,073.07	61,290.60	417,962.37
210- DEBT SERVICE	1,298,752.29	2,013,622.40	993,044.46	2,319,330.23
310- RIVER CITY RENAISSANCE	3,755,998.65	41,610.94	20,040.06	3,777,569.53
315- ARPA CAPITAL PROJ	72,821.77	22,457.96	129,363.04	(34,083.31)
320- G.O. CAPITAL PROJECTS	4,395,870.27	129,529.19	733,472.83	3,791,926.63
325- LOSST CAPITAL PROJECTS	4,714,812.75	69,588.89	1,183,691.65	3,600,709.99
500- CEMETERY PERPETUAL CARE	549,115.34	1,030.00	-	550,145.34
510- LIBRARY TRUST	381,573.60	2,462.52	1,333.44	382,702.68
520- MUSEUM TRUST	1,175,028.20	34,203.41	-	1,209,231.61
530- SOFTBALL TRUST	6,504.55	1,481.50	1,248.09	6,737.96
535- YOUTH SOFTBALL COMPLEX	125,174.83	5,826.75	832.00	130,169.58
540- POLICE FORFEITURES	69,542.96	711.31	-	70,254.27
541- PENDING FORFEITURE	46,369.44	1,664.25	262.51	47,771.18
542- POLICE TASK FORCE	47,730.17	3,996.95	10,571.84	41,155.28
543- POLICE TASK FORCE EQUIP	41,309.45	1,266.59	-	42,576.04
600- WATER	2,488,983.69	665,963.32	499,782.85	2,655,164.16
601- WATER DEPOSITS	78,211.55	1,315.00	2,165.00	77,361.55
603-WATER CAPITAL PROJECTS	8,101,553.42	52,284.18	63,232.84	8,090,604.76
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	936,642.41	531,335.69	818,263.21	649,714.89
613-SEWER CAPITAL PROJECTS	17,142.11	679,215.69	696,357.80	-
615- SEWER SINKING	210,829.98	70,276.66	-	281,106.64
620- STORM SEWER	218,557.14	41,964.59	26,527.12	233,994.61
630- PARKING	56,161.27	4,165.00	8,723.16	51,603.11
640- SANITATION	531,645.79	167,988.70	138,116.24	561,518.25
650- GOLF COURSE IMPROV TRUST	28,092.56	31,460.94	68,497.27	(8,943.77)
660- FIRE-AMBULANCE SERVICES	719,315.07	369,490.74	239,733.69	849,072.12
670- RC RENAISSANCE ARENA	(155,532.31)	31,269.66	53,679.18	(177,941.83)

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
OCTOBER 31, 2024

FUND	10/1/2024	M-T-D	M-T-D	10/31/2024
	BEGINNING CASH BALANCE			REVENUES
800- EMPLOYEE HEALTH CARE TRUST	3,045,237.00	934,941.96	479,091.42	3,501,087.54
820- INTERNAL SERVICE	32,570.53	-	26,704.98	5,865.55
840- UNEMPLOYMENT SELF-INS	90,570.33	584.50	-	91,154.83
TOTAL BALANCE	52,488,659.56	15,437,291.00	10,081,559.17	57,844,391.39

<u>Location of Funds</u>			<u>Interest Rate</u>	
First Citizens - Operating Account	(1)	6,189,798.65	3.57%	31-Oct
First Citizens Payroll Account	(2)	999,767.01	3.57%	31-Oct
First Citizens Arena Account x6157		466.77		31-Oct
First Citizens Police CC Acct x6257		5,668.21		31-Oct
First Citizens Inspection Acct x3801		8,908.16		31-Oct
First Citizens Ambulance Acct x6024		346,618.40	3.57%	31-Oct
First Citizens Golf Account x8421		23,667.77		31-Oct
First Citizens Savings- Mus *2233				30-Sep
First Citizens Checking- Mus Cr *5203				31-Oct
Cash on Hand		7,450.00		
Investment in IPAIT		3,636,332.91	4.650%	31-Oct
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
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%	
First Citizens- CD 3/6/24 (364 days)		2,000,000.00	5.070%	
First Citizens- CD 4/3/24 (364 days)		2,000,000.00	5.190%	
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 (182 days)		2,000,000.00	5.410%	
First Citizens- CD 6/7/24 (548 days)		250,000.00	5.150%	
First Citizens- CD 7/3/24 (189 days)		2,000,000.00	5.460%	
IPAIT- T-Bill 8/8/24 (90 days)		2,999,136.20	5.120%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
First Citizens- CD 9/4/24 (91 days)		5,000,000.00	5.050%	
First Citizens- CD 9/4/24 (182 days)		3,000,000.00	5.000%	
CLBT- CD 10/4/24 (96 days)		5,000,000.00	4.827%	
First Citizens- CD 10/3/24 (181 days)		5,000,000.00	4.630%	
CLBT- CD 10/4/24 (369 days)		5,000,000.00	4.086%	
TOTAL CASH IN BANK		57,844,391.39		Balance
				-
(1) First Citizens General Account		8,655,259.19		
Outstanding Deposits & Checks/Wages payable		(2,465,460.54)		
		6,189,798.65		
(2) First Citizens Payroll Account		1,110,207.98		
Outstanding Deposits & Checks/Wages payable		(110,440.97)		
		999,767.01		

Revenue Summary
For Operating Depts

City of Mason City
As of October 31, 2024

MONTH-END ANALYSIS - 33.33% OF FY25 COMPLETED

GENERAL FUND

33.33% >>> % of Budget Year

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

Category	Fund No	Rev Code	Amended Budget	4		% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
				Month Budg	Month Actual			
Property Taxes	010	0100	7,448,710	2,482,903	3,499,601	46.98%	1,016,697	Prop Tax AB \$1.02M (timing)
Non-Property Taxes	010	0200	170,818	56,939	45,294	26.52%	(11,645)	Util Repl UB \$11.6K
Licenses & Permits	010	0300	631,025	210,342	246,721	39.10%	36,380	Building AB \$59K, Mechanical AB \$4.7K, Cable TV UB \$30.4K
Grants & Contributions	010	0410	843,600	281,200	454,066	53.82%	172,866	Pol Gr AB \$88.7K, Comm Rlbk AB \$45.3K, Backfill 22 AB \$49.3K, DOT Gr AB \$10.9K
Charges for Estd Service	010	0500	116,000	38,667	64,631	55.72%	25,964	Fire Srvc AB \$13.3K, Oiling-Cert AB \$2.4K, Hazmat AB \$10.6K
Charges for Opt Service	010	0550	66,900	22,300	32,240	48.19%	9,940	Hazmat Resp AB \$3.7K, Weeds- Cert AB \$2.5K
Fines & Forfeitures	010	0600	23,000	7,667	6,290	27.35%	(1,377)	Poi Fines UB \$1K
Use of Money & Prop	010	0700	389,001	129,667	229,932	59.11%	100,265	Interest AB \$100.3K
Misc Revenues	010	0800	37,900	12,633	21,102	55.68%	8,469	Sale Prop AB \$2K, Gift-Trees UB 2.8K, YTF Don. AB \$6.7K
Non-Rev Receipts	010	0900	5,684,235	1,894,745	1,968,689	34.63%	73,944	Reg TRF In UB \$30K, TRF In-SR AB \$102.3K (LOSST)
TTL General Fund			15,411,189	5,137,063	6,568,566	42.62%	1,431,504	Prop Tax AB (timing), LOSST AB, Bank Int AB
			Fiscal Year 24 Oct			45.68%		
Other Property Tax-Supported Services								
Recreation	020		1,797,444	599,148	766,322	42.63%	167,174	Prop Tax AB \$144.6K, Pool RV AB \$43K, Program RV UB \$15.4K, TRF In UB \$26.7K
Library	030		1,406,689	468,896	613,616	43.62%	144,719	Prop Tax AB \$159.9K, Grants & Cont AB \$18.7K, TRF UB \$15K
Museum	040		660,583	220,194	222,890	33.74%	2,696	Prop Tax AB \$52.9K, Grants & Cont UB \$34.1K, Ch Srvc AB \$8.6K, Misc RV UB \$5K
Airport	050		896,857	298,952	338,048	37.69%	39,096	Prop Tax AB \$48.6K, Grants UB \$13.6K, Farm Inc UB \$30.4K
Cemetery	070		444,250	148,083	232,675	52.37%	84,592	Prop Tax AB \$27K, Intermnt AB \$5.3K, Gifts AB \$8.2K, Vases AB \$26.8K
Transit	080		1,289,041	429,680	432,474	33.55%	2,794	Prop Tax AB \$37.9K, State Grant UB \$40.2K, Trans RV AB \$4.5K
ROAD USE	110		3,830,440	1,276,813	1,405,659	36.70%	128,846	RUT AB \$90.2K, Bank Int AB \$24K, Refunds AB \$14.4K
ENTERPRISE/UTILITY FUNDS								
Water	600		7,904,571	2,634,857	2,772,662	35.08%	137,805	Ch Srvc AB \$131.6K, Bank Int AB \$12.5K, WET Tax UB \$4.3K
Sewer	610		6,179,300	2,059,767	2,329,180	37.69%	269,413	Ch Srvc AB \$274.6K, Bank Int UB \$2K, Misc Refund UB \$3.1K
Storm Sewer	620		703,550	234,517	166,914	23.72%	(67,602)	Charges UB \$69.5K, Bank Int AB \$2.2K
Sanitation	640		1,938,169	646,056	668,441	34.49%	22,384	Garb Fees AB \$21.3K, Garb Surch UB \$5.8K, Bank Int AB \$6.1K
Golf	650		565,105	188,368	260,418	46.08%	72,049	Grn Fee AB \$47.8K, Membrs UB \$46.3K, Carts AB \$38.9K, Conc AB \$39.3K
Ambulance	660		2,584,750	861,583	851,816	32.96%	(9,768)	Fed Grant AB \$9.5K, Ch Srvc UB \$34.7K, Bank Int AB \$9.4K, Sale of Prop AB \$11K
RCR Arena	670		694,872	231,624	231,262	33.28%	(362)	Concess UB \$58.3K, Rent AB \$25.2K, Oth Misc AB \$17.6K, TRF In AB \$20K

Expenditure Summary
For Operating Departments

City of Mason City
As of October 31, 2024

MONTH-END ANALYSIS - 33.33% OF FY25 COMPLETED

33.33% >>>% of Budget Year

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

GENERAL FUND

Department	Fund No	Dept No	Amended Budget	4 Month Bude	4 Month Act	% of Budg Spent YTD	Head/ (Under) Budget	Explanation for YTD performance
Police, Anim Cont	010	1101	7,175,011	2,391,670	2,312,915	32.24%	(78,755)	Sals UB \$241.3K, Dispatch AB \$53.5K, Sp Grant XP AB \$67.9K, Fuel AB \$32.6K
Fire, Civil Defense	010	1501	3,878,587	1,292,862	1,171,650	30.21%	(121,212)	Civil Def AB \$47.5K (timing), Sals UB \$152.7K, Health UB \$19.4K
Development Services & Safety	010	Var.	1,093,336	364,445	391,100	35.77%	26,654	Demo UB \$5K, Neigh Srv Rep AB \$6.3K, Tech XP AB \$9.4K
Engineering	010	2601	564,069	188,023	163,456	28.98%	(24,567)	Sals UB \$13.2K, Health UB \$8.6K, Various UB
Deputy Clerk & Human Rights	010	6204	108,855	36,285	32,975	30.29%	(3,310)	Office Ep Maint UB \$3K, Annual Ord Supp AB \$2.6K, Various UB
Youth Task Force	010	3990	187,851	62,617	52,293	27.84%	(10,324)	Sals UB \$3.1K, Misc XP UB \$3.1K, Various UB
General Admin & City Admin	010	6101	1,525,434	508,478	617,393	40.47%	108,914	Dues AB \$8.2K, Legal XP AB \$22.4K, TRF Out AB \$70.4K (timing), Various UB
Finance & IT	010	6201	491,695	163,898	163,477	33.25%	(421)	Sals UB \$8.6K, Travel & Conf AB \$2.9K, Prof Srvc AB \$11.8K, Various UB
Human Resources	010	6401	349,201	116,400	84,238	24.12%	(32,163)	Sals UB \$14.3K, Adv- Civil Srv UB \$10K, Negotiations UB \$2.7K
Misc	010	Var.	37,150	12,383	6,822	18.36%	(5,561)	Trees UB \$5.3K, Band Sals UB \$4.6K, Band Misc AB \$3.8K
TTL General Fund			15,411,189	5,137,063	4,996,319	32.42%	(140,744)	Generally under budget, some timing on annual/quarterly payments
			Fiscal Year 24 Oct			31.81%		
Other Property Tax-Supported Services								
Recreation	020	Var	1,857,066	619,022	736,532	39.66%	117,510	Park Ground Sals AB \$16K, Pool AB \$76.2K (timing), Campground AB \$23.2K
Library	030	4101	1,479,206	493,069	469,309	31.73%	(23,759)	Sals UB \$27.2K, Digital Info AB \$14K, Books UB \$9.3K
Museum	040	4202	660,450	220,150	204,565	30.97%	(15,585)	Tech XP AB \$2.9K, Prof Srvc AB \$2.5K, Fee Prog AB \$2.9K, Various UB
Airport	050	2801	2,348,758	782,919	257,799	10.98%	(525,120)	TRF UB \$482.8K, Promo UB \$21K, Electric AB \$10.9K, Misc XP AB \$10.6K
Cemetery	070	4501	443,758	147,919	166,268	37.47%	18,349	Admin Sals UB \$2.3K, Markers & Benches AB \$9.1K, Cem Eq AB \$8.8K
Transit	080	5801/2	1,289,041	429,680	381,145	29.57%	(48,536)	Sals UB \$24.4K, Prof Srvc UB \$21.4K, Gasoline UB \$24.9K, Insurance AB \$8.4K
ROAD USE	110		4,506,141	1,502,047	1,272,385	28.24%	(229,663)	2101 Projects UB \$109.7K, Work Comp AB \$62.3K, Snow Rem UB \$74.5K (timing)
ENTERPRISE/UTILITY FUNDS								
Water	600		8,132,082	2,710,694	1,985,925	24.42%	(724,769)	Chem UB \$25K, Pumps UB \$21.7K, Sal Srv Cont Lbr UB \$38.7K, TRF UB \$476.7K
Sewer	610		6,653,896	2,217,965	2,256,849	33.92%	38,884	Sals UB \$47.9K, TRF Out AB \$206K, Various UB
Storm Sewer	620		359,156	119,719	128,162	35.68%	8,443	Prof Srv AB \$9K, O&M Proj AB \$7.2K, Eng Proj AB \$5.6K, Labor- SS UB \$9K
Sanitation	640		2,092,548	697,516	569,508	27.22%	(128,008)	Landfill UB \$19.3K, Recyc Ch UB \$20.6K, Work Comp AB \$35.6K, Prof Srv UB \$52.7K
Golf	650		565,105	188,368	288,871	51.12%	100,502	Sals AB \$37.3K (timing), Sales Tax AB \$10.7K, Conc Supp AB \$13.9K
Ambulance	660		2,902,165	967,388	739,216	25.47%	(228,172)	Sals UB \$34.4K, Cap Outlay UB \$58.4K, Motor Eq UB \$93.3K
RCR Arena	670		693,272	231,091	409,204	59.03%	178,113	Gas & Elec UB \$35.5K, Contract Agr AB \$234.2K, Concess Supp UB \$13.2K

**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	Sep	Oct
Police	1102	015.1103.4010	In-Car Computer Replacement	37,292.00	001	5,223.70	32,068.30		
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	72,062.91	143,937.09	10,718.38	19,638.30
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	643,968.00					
Fire	1502	015.1502.4510	Training Tower Maintenance	12,000.00	006	-	12,000.00		
			Fire	12,000.00					
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	428,043.33					
Engineering	2101	325.2101.4925	Bike North Iowa/Destination IA	5,306,443.00	014	827,515.87	4,478,927.13		827,515.87
Engineering	2101	320.2101.4580	4th Street NE Retaining Wall	500,000.00	015	207,987.05	292,012.95		207,834.30
			Engineering- Other	5,806,443.00					
Eng- Street	2101	320.2101.4582	Highway 122 Mercy Reconstruction	1,000,000.00	016	151,792.74	848,207.26		151,792.74
Eng-Street	2101	320.2101.4550	Pierce Bridge Railings & RR Xing	163,256.75	082	28,295.46	134,961.29		25,038.94
Eng- Street	2101	320.2101.4582	Highway 122 West Planning	424,006.74	083	42,294.57	381,712.17		
Eng- Street	2101	320.2101.4582	US 65 Reconstruction- City Share	1,580,000.00	017	(1,602.65)	1,581,602.65	738.86	
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	177,965.43	32,034.57		
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	10,856.80	19,143.20	4,850.65	
Eng- Street	2101	110.2101.4575	Downtown Ped Ramp Compliance	100,000.00	022	77,787.30	22,212.70		77,787.30
O&M- Street	2101	320.2101.4660	Street Patching Program	150,000.00	023	117,180.15	32,819.85	83,255.13	
O&M- Street	2101	320.2101.4660	Curb Replacement Program	150,000.00	024	54,149.92	95,850.08		54,149.92
O&M- Street	2101	110.2101.4860	City Dead Tree Removal	120,000.00	025	49,165.15	70,834.85	22,015.15	27,150.00
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	7,220.26	117,779.74		3,970.26
Eng-Street	2103	110.2101.4650	UPRR Quiet Zone Maintenance	9,520.00	029	9,520.00	-		9,520.00
Eng- Street	2105	110.2101.4590	Traffic & Street Sign Compliance	25,000.00	030	9,655.16	15,344.84		2,816.90
O&M- Street	2107	320.2107.4040	Vehicle Replacement	350,000.00	031	-	350,000.00		
			Street	4,572,283.49					
Airport	2816	320.2816.4510	Terminal Building Capstones	1,315,450.00	032	16,189.19	1,299,260.81	6,269.19	9,920.00
Airport	2816	320.2816.4010	Firefighting Gear	55,000.00	033	52,565.85	2,434.15	14,300.22	29,977.07
			Airport	1,370,450.00					
Library	4101	015.4101.4510	Woodman Controls Replacement	45,000.00	034	-	45,000.00		
			Library	45,000.00					
Museum	4203	015.4203.4510	Security Cameras	18,000.00	035	8,653.00	9,347.00	8,653.00	
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	24,545.00	25,265.00	24,545.00	
Museum	4203	015.4203.4090	Phone System	7,380.30	085	9,260.30	(1,880.00)		
			Museum	375,190.30					
O&M- Park	4350	325.4350.4040	Trail Maint. Equipment	30,000.00	038	27,476.19	2,523.81		
O&M- Park	4350	325.4350.4040	Zero Turn Mower	18,500.00	039	17,176.54	1,323.46		
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	70,500.00	040	43,160.65	27,339.35		
Rec- Pool	4350	325.4350.4644	Pool Heating System	281,000.00	041	140,063.34	140,936.66		
			Park & Rec	400,000.00					
Cemetery	4504	015.4504.4090	Mower Replacement	9,800.00	042	5,680.79	4,119.21		
Cemetery	4504	620.8125.4620	Storm Sewer Improvements	40,000.00	043	-	40,000.00		
			Cemetery	49,800.00					
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		
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		

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

Dept	Code	Line	Project	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Sep	Oct	
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	68,849.09	10,414.91	14,192.05	14,192.05	
GIS	6203	110/600/610	GIS Data Conversion	114,000.00	058	57,295.50	56,704.50			
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	94,535.74	5,464.26	30,680.63	37,230.89	
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	64,368.00	26,632.00	5,148.00	28,179.00	
			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	800.00	149,200.00			
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	28,726.00	2,274.00	19,601.00		
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	628,996.30	471,003.70		628,996.30	
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)			
O&M- Sewer	8125	613.8125.4199	Replace Collection System Camera	160,000.00	076	131,610.00	28,390.00			
Eng- Sewer	8125	613.8125.4535	43rd St SW Lift Station & Force Main	155,500.00	077	76,781.38	78,718.62	12,101.32	14,854.30	
			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		3,476,599.36	23,624,507.76	257,068.58	2,170,464.14	
			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						
Carryover Projects	Dept	Code	Line	Project	Carryover Amt.	Proj #	Total XP for Year	Amt Remaining	Sep	Oct
	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	391,913.64	219,322.86		31,752.44
	Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	24-003	5,780.86	4,219.14		
	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	585,516.05	2,503,619.54	240,980.83	321,642.81
	Fire	1502	315.1502.4510	Facility Improvements- ARPA	714,412.81	24-005	714,412.81	-	76,069.60	
	Ambulance	1509	660.1509.4010	Power Cots	25,900.00	24-007	-	25,900.00		
	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	2,466,258.29	-	335,008.20	356,175.78
	Eng- Street	2101	320.2101.4580	Street Rehab Program	-	24-015	16,511.77	(16,511.77)		
	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	74,450.68	314,243.63		
	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	133,950.77	-		
	O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	14,167.65	24-026	14,167.65	-	4,087.65	
	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	17,149.27	12,450.73	17,149.27	
	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	342,201.00	126,359.97	30.00	91,433.00
	Eng- Street	2117	110.2101.4550	Biennial Bridge Inspection Prog.	563.55	24-033	863.55	(300.00)		
	Airport	2816	320.2816.4644	Hangar Pavement Rehab Phase 1/2	572,773.20	24-034	606,615.35	(33,842.15)	4,297.94	39,589.33

**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	Sep	Oct
Airport	2816	320.2816.4510	Construct Equipment Storage Bldg	18,455.99	24-035	15,975.85	2,480.14	8,994.40	
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	-		
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	-		
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	1,746.22	31,726.78		
Recreation	4350	325.4350.4644	Arena Light Upgrades	130,000.00	24-050	12,978.63	117,021.37		
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	17,828.67	3,720.61	3,000.00	7,000.00
Cemetery	4504	015.4504.4010	Columbariums	(26,127.62)	24-053	665.00	(26,792.62)		
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	11,333.90	22,664.06	7,394.10	
Eng- Water	8001	600.8011.3199	Radio Read Meters	83,385.97	24-074	31,136.06	52,249.91	17,768.31	
Eng- Water	8061	603.8061.4625	Water Distribution Model Calib.	(825.00)	24-075	2,675.00	(3,500.00)		
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	299.56	99,700.44		299.56
Eng- Water	8061	603.8061.4625	Taft Avenue Water Main Loop	203,128.18	24-082	21,916.08	181,212.10	9,924.83	3,313.12
O&M- Water	8061	603.8061.4630	Water Main Repl.	488,016.97	24-085	6,615.65	481,401.32		
O&M- Water	8061	603.8061.4630	Valve Replacement	70,362.70	24-086	33,028.60	37,334.10	8,310.93	2,606.16
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	80,498.33	24-087	80,498.33	-	45,371.34	5,583.64
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	86,009.21	24-088	80,952.33	5,056.88	13,657.07	780.00
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	845,593.85	24-089	341,892.56	503,701.29	98,825.00	46,143.56
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	21,170.47	31,208.17		7,930.23
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	1,669.65	121,800.20	1,199.25	
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	2,108,529.74	916,981.34	160,947.00	123,737.53
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	18,964.11	28,634.88		
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	1,152,785.42	1,334,758.23		
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-Hanger	211,889.82	22-47	82,858.70	129,031.12	542.67	
Park & Rec	4350	Various	Unspent Balance	62,674.64	##	5,283.75	57,390.89		
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/Mall	622,729.97		339,141.70	283,588.27	191,575.22	20,040.06
Dvpt Services	7538	310.7538.3990	RCR Pavilion	684,606.78	22-16	-	684,606.78		
Engineering	7539	310.7539.2740	RCR Hotel & Skywalk**	3,108,913.56	22-57	300,717.50	2,808,196.06		
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	57,014.00	(25,670.97)		57,014.00
			Carryover XP (Budget Amend #1)	-					
			Carryover XP (Budget Amend #2)	-		10,205,081.90	19,388,216.19	1,245,133.61	1,115,041.22
			Amendments	-					
			Total XP			13,681,681.26		1,502,202.19	3,285,505.36
			Ledger Balance					1,502,202.19	3,285,505.36
			Discrepancy from Ledger					-	-