

City of Mason City  
Finance Department

# Memorandum

To: Aaron Burnett, City Administrator  
From: Brent Hinson, Finance Director  
Date: February 24, 2025  
RE: January 2025 Financial Report

---

Attached are reports for the City's financial condition and budgetary performance, updated through January 31, 2025. As of the end of January, we are at 58.52% of general revenues and 55.46% of general expenditures with 58.33% of the year completed. In FY25 at this point, we were at 60.58% of general revenues and 53.86% of general expenditures. While we are running behind last year, we are still where we should be from a general operating standpoint at this point in the year- slightly higher than budget on revenues and slightly lower than budget on expenditures.

In the General Fund, we are running \$29,721 above in revenue pace; we will likely dip behind pace in February but then catch back up in March and April as property taxes for the second half of the year start to flow in. Our January payment of Local Option Sales and Service Tax (LOSST) was \$644,221.97 (we need an average of \$550,000 per month to keep to our budgeted pace), and we remain above pace for the year, with \$3,994,367.68 received versus a budget requirement of \$3,850,000 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. Those changes have been put in place for all billings after January 1 and we forecast to be slightly better in overall revenues than what was forecast when the rate ordinance was adopted.

On the general expenditure side, we are running behind budget by \$448,215. We are in somewhat better position in January than we were at December month-end; some of this is due to entering Budget Amendment #1 into the system this month.

For the general sub-funds (Rec, Library, etc.), we are mostly under budget on revenues due to the timing of property tax receipts but are running below budget on expenditures. The Road Use Tax Fund is running ahead of budget on revenues and below budget on expenditures; even with the recent snows, we are still looking very good on our snow removal budget.

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

We had a slight decline in overall fund balance from November, which is typical this time of year. In an overall sense, we have \$51,931,410.30 in the City treasury at January 31, as compared to \$67,021,524.58 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. We finally received our first reimbursement from the State of Iowa on the Destination Iowa/Bike North Iowa initiative on February 12, but continue to wait for reimbursement on the HOME Pilot Grant initiative.

**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  
JANUARY 31, 2025**

FUND	7/1/2024			1/31/2025
	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	ENDING CASH BALANCE
010-GENERAL FUND	6,500,000.00	9,111,769.41	8,666,999.91	6,944,769.50
015- GENERAL- CAPITAL IMPROVMNT	5,301,726.70	757,062.66	3,147,848.84	2,910,940.52
020- RECREATION	493,481.75	988,323.89	1,060,324.15	421,481.49
030- LIBRARY	160,063.27	750,232.05	830,535.23	79,760.09
040- MUSEUM	56,583.60	290,448.39	362,393.92	(15,361.93)
050- AIRPORT	784,997.74	524,255.53	575,617.71	733,635.56
070- CEMETERY	62,284.36	283,686.12	273,982.17	71,988.31
080-CITY TRANSIT	-	791,781.18	628,639.05	163,142.13
090- TORT LIABILITY	442,243.97	299,463.24	631,528.20	110,179.01
110- ROAD USE TAX	2,269,090.40	2,415,013.04	2,103,035.11	2,581,068.33
112- EMPLOYEE RETIREMENT	21,565.95	414,835.36	427,823.29	8,578.02
114- POLICE RETIREMENT	2,109,795.05	219,800.24	464,450.90	1,865,144.39
116- FIRE RETIREMENT	1,865,530.31	145,976.41	368,423.43	1,643,083.29
117- 411 MEDICAL COST	685,596.55	56,707.41	79,531.02	662,772.94
119- EMERGENCY LEVY	-	2,502.34	-	2,502.34
120- HOTEL/MOTEL TAX	208,576.71	558,188.58	487,687.34	279,077.95
121- LOCAL OPTION SALES & SRVC	100,000.00	3,994,367.68	3,777,145.28	317,222.40
127- FOREST PARK TIF	4,438.80	70,680.94	77,056.84	(1,937.10)
130- UNIFIED TIF	305,335.58	623,886.68	100,281.68	828,940.58
131- DOWNTOWN REINVESTMENT TIF	21,074.38	341,940.18	317,682.50	45,332.06
132- SOUTHSIDE GATEWAY TIF	-	145,564.34	-	145,564.34
142- CITY ADMINISTERED GRANTS	22,652.08	84,079.53	77,065.10	29,666.51
147- HOUSING FUND	124,221.86	3,683.60	43,085.93	84,819.53
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,656.14	84.08	-	2,740.22
155-DOWNTOWN REVITE PROGRAM	412,947.52	106,779.96	110,079.18	409,648.30
156-BUILDING RENOV-LIFE SAFETY	469,547.60	27,990.08	61,290.60	436,247.08
210- DEBT SERVICE	417,592.53	4,513,135.16	1,040,304.46	3,890,423.23
310- RIVER CITY RENAISSANCE	4,185,105.82	416,150.40	748,840.48	3,852,415.74
315- ARPA CAPITAL PROJ	885,402.30	99,950.50	1,097,104.11	(111,751.31)
320- G.O. CAPITAL PROJECTS	4,619,307.95	4,859,633.06	6,514,233.32	2,964,707.69
325- LOSST CAPITAL PROJECTS	7,027,195.59	630,532.07	5,939,409.78	1,718,317.88
500- CEMETERY PERPETUAL CARE	546,508.34	3,997.00	-	550,505.34
510- LIBRARY TRUST	383,457.05	42,392.51	53,453.63	372,395.93
520- MUSEUM TRUST	1,160,292.48	95,220.06	2,500.00	1,253,012.54
530- SOFTBALL TRUST	4,264.93	12,795.37	8,485.01	8,575.29
535- YOUTH SOFTBALL COMPLEX	127,877.16	16,033.50	13,987.05	129,923.61
540- POLICE FORFEITURES	68,574.35	4,125.84	306.20	72,393.99
541- PENDING FORFEITURE	45,439.33	4,277.70	1,945.06	47,771.97
542- POLICE TASK FORCE	13,059.56	58,497.88	32,061.27	39,496.17
543- POLICE TASK FORCE EQUIP	40,734.09	3,631.07	-	44,365.16
600- WATER	1,868,427.40	4,668,287.92	3,686,081.35	2,850,633.97
601- WATER DEPOSITS	81,119.81	7,691.90	14,174.37	74,637.34
603-WATER CAPITAL PROJECTS	5,232,501.79	3,095,837.64	306,414.26	8,021,925.17
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	577,384.40	3,852,165.99	3,679,150.15	750,400.24
613-SEWER CAPITAL PROJECTS	277,677.15	1,372,484.04	1,802,668.86	(152,507.67)
615- SEWER SINKING	-	491,936.62	35,577.50	456,359.12
620- STORM SEWER	195,242.22	303,725.72	227,463.85	271,504.09
630- PARKING	41,935.35	47,426.32	48,951.49	40,410.18
640- SANITATION	462,585.57	1,172,252.41	1,010,270.46	624,567.52
650- GOLF COURSE IMPROV TRUST	19,509.23	272,914.67	383,683.69	(91,259.79)
660- FIRE-AMBULANCE SERVICES	736,472.80	1,425,185.95	1,345,312.49	816,346.26
670- RC RENAISSANCE ARENA	-	315,653.28	582,571.43	(266,918.15)
800- EMPLOYEE HEALTH CARE TRUST	3,034,344.09	3,155,835.39	3,318,316.09	2,871,863.39

**CITY OF MASON CITY, IOWA  
YEAR TO DATE TREASURER'S REPORT  
JANUARY 31, 2025**

FUND	7/1/2024 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	1/31/2025 ENDING CASH BALANCE
820- INTERNAL SERVICE	53,670.30	102,143.26	179,905.99	(24,092.43)
840- UNEMPLOYMENT SELF-INS	89,792.32	2,829.61	486.00	92,135.93
<b>TOTAL BALANCE</b>	<b>54,621,730.27</b>	<b>54,055,845.76</b>	<b>56,746,165.73</b>	<b>51,931,410.30</b>

<u>Location of Funds</u>			<u>Interest Rate</u>	
First Citizens - Operating Account	(1)	1,354,536.23	3.28%	31-Jan
First Citizens Payroll Account	(2)	151,385.21	3.28%	31-Jan
First Citizens Arena Account x6157		576.77		31-Jan
First Citizens Police CC Acct x6257		807.82		31-Jan
First Citizens Inspection Acct x3801		3,420.43		31-Jan
First Citizens Ambulance Acct x6024		140,473.33	3.28%	31-Jan
First Citizens Golf Account x8421		13,012.04		31-Jan
First Citizens Savings- Mus *2233				31-Jan
First Citizens Checking- Mus Cr *5203				31-Jan
Cash on Hand		7,450.00		
Investment in IPAIT		3,632,773.26	4.180%	31-Jan
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- 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 6/7/24 (548 days)		250,000.00	5.150%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
First Citizens- CD 9/4/24 (182 days)		3,000,000.00	5.000%	
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%	
First Citizens- CD 11/7/24 (363 days)		2,000,000.00	4.310%	
First Citizens- CD 11/8/24 (89 days)		5,000,000.00	4.710%	
First Citizens- CD 11/8/24 (180 days)		4,000,000.00	4.570%	
First Citizens- CD 11/20/24 (730 days)		101,975.21	4.150%	520
First Citizens- CD 11/23/24 (546 days)		100,000.00	4.200%	520
First Citizens- CD 11/28/24 (730 days)		100,000.00	4.150%	520
First Citizens- CD 12/4/24 (91 days)		5,000,000.00	4.600%	
First Citizens- CD 12/4/24 (182 days)		2,000,000.00	4.550%	
First Citizens- CD 1/8/25 (91 days)		4,000,000.00	4.410%	
First Citizens- CD 1/8/25 (175 days)		2,000,000.00	4.330%	
<b>TOTAL CASH IN BANK</b>		<b>51,931,410.30</b>		Balance

(1) First Citizens General Account	1,663,485.43
Outstanding Deposits & Checks/Wages payable	(308,949.20)
	<u>1,354,536.23</u>
(2) First Citizens Payroll Account	372,773.00
Outstanding Deposits & Checks/Wages payable	(221,387.79)
	<u>151,385.21</u>

**CITY OF MASON CITY, IOWA**  
**MONTH TO DATE TREASURER'S REPORT**  
**JANUARY 31, 2025**

FUND	1/1/2025	M-T-D	M-T-D	1/31/2025
	BEGINNING CASH BALANCE	REVENUES	EXPENDITURES	ENDING CASH BALANCE
010-GENERAL FUND	7,465,041.55	677,886.35	1,198,158.40	6,944,769.50
015- GENERAL- CAPITAL IMPROVMNT	3,330,384.04	133,926.55	553,370.07	2,910,940.52
020- RECREATION	471,970.24	42,567.06	93,055.81	421,481.49
030- LIBRARY	172,258.34	6,242.33	98,740.58	79,760.09
040- MUSEUM	18,083.00	9,624.28	43,069.21	(15,361.93)
050- AIRPORT	767,958.85	37,353.40	71,676.69	733,635.56
070- CEMETERY	88,224.70	9,625.98	25,862.37	71,988.31
080-CITY TRANSIT	229,070.61	7,352.80	73,281.28	163,142.13
090- TORT LIABILITY	107,799.55	2,379.46	-	110,179.01
110- ROAD USE TAX	2,490,479.24	332,888.39	242,299.30	2,581,068.33
112- EMPLOYEE RETIREMENT	59,703.64	3,323.56	54,449.18	8,578.02
114- POLICE RETIREMENT	1,927,712.93	1,753.51	64,322.05	1,865,144.39
116- FIRE RETIREMENT	1,688,292.02	1,164.54	46,373.27	1,643,083.29
117- 411 MEDICAL COST	691,219.75	465.22	28,912.03	662,772.94
119- EMERGENCY LEVY	2,502.34	-	-	2,502.34
120- HOTEL/MOTEL TAX	265,050.08	66,836.40	52,808.53	279,077.95
121- LOCAL OPTION SALES & SRVC	255,376.85	644,221.97	582,376.42	317,222.40
127- FOREST PARK TIF	(1,937.10)	-	-	(1,937.10)
130- UNIFIED TIF	823,560.35	5,380.23	-	828,940.58
131- DOWNTOWN REINVESTMENT TIF	44,662.69	669.37	-	45,332.06
132- SOUTHSIDE GATEWAY TIF	145,564.34	-	-	145,564.34
142- CITY ADMINISTERED GRANTS	25,584.76	29,450.11	25,368.36	29,666.51
147- HOUSING FUND	85,494.41	229.82	904.70	84,819.53
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,733.03	7.19	-	2,740.22
155-DOWNTOWN REVITE PROGRAM	445,222.65	14,504.83	50,079.18	409,648.30
156-BUILDING RENOV-LIFE SAFETY	435,102.21	1,144.87	-	436,247.08
210- DEBT SERVICE	3,601,225.82	289,197.41	-	3,890,423.23
310- RIVER CITY RENAISSANCE	3,814,960.95	78,162.03	40,707.24	3,852,415.74
315- ARPA CAPITAL PROJ	(68,701.31)	-	43,050.00	(111,751.31)
320- G.O. CAPITAL PROJECTS	3,363,046.89	44,618.09	442,957.29	2,964,707.69
325- LOSST CAPITAL PROJECTS	1,980,733.95	44,373.23	306,789.30	1,718,317.88
500- CEMETERY PERPETUAL CARE	550,325.34	180.00	-	550,505.34
510- LIBRARY TRUST	384,144.44	6,853.29	18,601.80	372,395.93
520- MUSEUM TRUST	1,248,187.97	7,324.57	2,500.00	1,253,012.54
530- SOFTBALL TRUST	9,024.29	-	449.00	8,575.29
535- YOUTH SOFTBALL COMPLEX	129,985.61	207.00	269.00	129,923.61
540- POLICE FORFEITURES	72,204.00	189.99	-	72,393.99
541- PENDING FORFEITURE	46,471.69	1,300.28	-	47,771.97
542- POLICE TASK FORCE	40,170.52	2,538.50	3,212.85	39,496.17
543- POLICE TASK FORCE EQUIP	43,251.35	1,113.81	-	44,365.16
600- WATER	2,635,997.22	621,684.50	407,047.75	2,850,633.97
601- WATER DEPOSITS	75,470.29	952.05	1,785.00	74,637.34
603-WATER CAPITAL PROJECTS	8,011,122.50	21,079.44	10,276.77	8,021,925.17
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	614,468.67	499,649.26	363,717.69	750,400.24
613-SEWER CAPITAL PROJECTS	(116,718.77)	104,642.18	140,431.08	(152,507.67)
615- SEWER SINKING	386,082.46	70,276.66	-	456,359.12
620- STORM SEWER	235,339.42	55,246.73	19,082.06	271,504.09
630- PARKING	42,710.53	2,470.00	4,770.35	40,410.18
640- SANITATION	606,100.25	173,843.18	155,375.91	624,567.52
650- GOLF COURSE IMPROV TRUST	(72,410.68)	350.00	19,199.11	(91,259.79)
660- FIRE-AMBULANCE SERVICES	871,037.35	161,640.93	216,332.02	816,346.26
670- RC RENAISSANCE ARENA	(215,541.22)	28,287.66	79,664.59	(266,918.15)
800- EMPLOYEE HEALTH CARE TRUST	3,712,865.07	57,370.19	898,371.87	2,871,863.39

CITY OF MASON CITY, IOWA  
MONTH TO DATE TREASURER'S REPORT  
JANUARY 31, 2025

FUND	1/1/2025 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	1/31/2025 ENDING CASH BALANCE
820- INTERNAL SERVICE	(616.35)	23.00	23,499.08	(24,092.43)
840- UNEMPLOYMENT SELF-INS	91,894.13	241.80	-	92,135.93
<b>TOTAL BALANCE</b>	<b>54,131,793.49</b>	<b>4,302,814.00</b>	<b>6,503,197.19</b>	<b>51,931,410.30</b>

<u>Location of Funds</u>			<u>Interest Rate</u>	
First Citizens - Operating Account	(1)	1,354,536.23	3.28%	31-Jan
First Citizens Payroll Account	(2)	151,385.21	3.28%	31-Jan
First Citizens Arena Account x6157		576.77		31-Jan
First Citizens Police CC Acct x6257		807.82		31-Jan
First Citizens Inspection Acct x3801		3,420.43		31-Jan
First Citizens Ambulance Acct x6024		140,473.33	3.28%	31-Jan
First Citizens Golf Account x8421		13,012.04		31-Jan
First Citizens Savings- Mus *2233				31-Jan
First Citizens Checking- Mus Cr *5203				31-Jan
Cash on Hand		7,450.00		
Investment in IPAIT		3,632,773.26	4.180%	31-Jan
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- 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 6/7/24 (548 days)		250,000.00	5.150%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
First Citizens- CD 9/4/24 (182 days)		3,000,000.00	5.000%	
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%	
First Citizens- CD 11/7/24 (363 days)		2,000,000.00	4.310%	
First Citizens- CD 11/8/24 (89 days)		5,000,000.00	4.710%	
First Citizens- CD 11/8/24 (180 days)		4,000,000.00	4.570%	
First Citizens- CD 11/20/24 (730 days)		101,975.21	4.150%	520
First Citizens- CD 11/23/24 (546 days)		100,000.00	4.200%	520
First Citizens- CD 11/28/24 (730 days)		100,000.00	4.150%	520
First Citizens- CD 12/4/24 (91 days)		5,000,000.00	4.600%	
First Citizens- CD 12/4/24 (182 days)		2,000,000.00	4.550%	
First Citizens- CD 1/8/25 (91 days)		4,000,000.00	4.410%	
First Citizens- CD 1/8/25 (175 days)		2,000,000.00	4.330%	
<b>TOTAL CASH IN BANK</b>		<b>51,931,410.30</b>		Balance
(1) First Citizens General Account		1,663,485.43		
Outstanding Deposits & Checks/Wages payable		(308,949.20)		
		<b>1,354,536.23</b>		
(2) First Citizens Payroll Account		372,773.00		
Outstanding Deposits & Checks/Wages payable		(221,387.79)		
		<b>151,385.21</b>		

**GENERAL FUND**

58.33% >>> % of Budget Year

\*\* Ahead of budget is Good! (AB)

UB - Under Budget!

Category	Fund No	Rev Code	Amended Budget	7		% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
				Month Budg	Month Actual			
Property Taxes	010	0100	7,448,710	4,345,081	4,088,520	54.89%	(256,560)	Prop Tax UB \$256.6K
Non-Property Taxes	010	0200	170,818	99,644	129,664	75.91%	30,020	Util Repl AB \$30K
Licenses & Permits	010	0300	631,025	368,098	341,929	54.19%	(26,169)	Building AB \$13.3K, Mechanical AB \$7.6K, Cable TV UB \$43.8K
Grants & Contributions	010	0410	958,600	559,183	533,767	55.68%	(25,416)	Pol Gr AB \$37.5K, Pol Sp Grnt UB \$26.3K, YTF Grant UB \$11.1K, Backfill UB \$29.8
Charges for Estl Service	010	0500	116,000	67,667	97,071	83.68%	29,404	Fire Srvc AB \$8.1K, Sidewalk Rep AB \$8.7K, Hazmat AB \$8.6K
Charges for Opt Service	010	0550	68,995	40,247	54,102	78.42%	13,855	Rent Insp AB \$4.6K, Hazmat Resp AB \$2.4K, Weeds- Cert AB \$5.7K
Fines & Forfeitures	010	0600	23,000	13,417	10,560	45.91%	(2,857)	Pol Fines UB \$2.3K
Use of Money & Prop	010	0700	419,061	244,452	388,266	92.65%	143,813	Interest AB \$143.8K
Misc Revenues	010	0800	40,400	23,567	35,000	86.63%	11,433	Sale Prop AB \$2K, Gift- Trees UB \$6.8K, YTF Don. AB \$14.4K
Non-Rev Receipts	010	0900	5,684,235	3,315,804	3,428,002	60.31%	112,198	Misc Ref AB \$22.9K, TRF In-SR AB \$94.9K (LOSST)
<b>TTL General Fund</b>			<b>15,560,844</b>	<b>9,077,159</b>	<b>9,106,880</b>	<b>58.52%</b>	<b>29,721</b>	Prop Tax UB (timing), LOSST AB, Bank Int AB
			Fiscal Year 24 Jan			60.58%		
<b>Other Property Tax-Supported Services</b>								
Recreation	020		1,806,084	1,053,549	988,324	54.72%	(65,225)	Prop Tax UB \$38.3K, Program RV UB \$25.6K, Cmpg RV UB \$26.7K, Bank Int AB \$8.7K
Library	030		1,406,689	820,569	750,232	53.33%	(70,337)	Prop Tax UB \$40.7K, Grants & Cont UB \$9.4K, TRF UB \$26.3K (timing)
Museum	040		670,583	391,173	290,448	43.31%	(100,725)	Prop Tax UB \$11.1K, Grants & Cont UB \$68K, Ch Srvc AB \$12.1K, Misc RV AB \$4.2K
Airport	050		896,857	523,167	524,256	58.45%	1,089	Prop Tax UB \$12.9K, Grants UB \$28.1K, Use of Money AB \$13.8K, Misc RV AB \$13.3K
Cemetery	070		462,389	269,727	283,686	61.35%	13,959	Prop Tax UB \$7.1K, Bank Int AB \$6.8K, Vases & Dec AB \$17.1K, Lot Sales UB \$10.3K
Transit	080		1,289,041	751,941	791,781	61.42%	39,840	Prop Tax UB \$9.3K, Grants AB \$42.3K, Trans RV AB \$9.8K
<b>ROAD USE</b>	110		<b>3,855,115</b>	<b>2,248,817</b>	<b>2,415,013</b>	<b>62.64%</b>	<b>166,196</b>	RUT AB \$118.3K, Bank Int AB \$31.4K, Refunds AB \$15.2K
<b>ENTERPRISE/UTILITY FUNDS</b>								
Water	600		7,904,571	4,610,999	4,668,288	59.06%	57,288	Ch Srvc AB \$50.2K, Accts Cert AB \$15.9K, Bank Int AB \$14K
Sewer	610		6,179,300	3,604,591	3,852,166	62.34%	247,575	Ch Srvc AB \$250.4K, Bank Int UB \$7K, Sales Tax RV AB \$10.1K
Storm Sewer	620		703,550	410,404	303,726	43.17%	(106,678)	Charges UB \$109.2K, Bank Int AB \$3.2K
Sanitation	640		1,938,169	1,130,598	1,172,252	60.48%	41,654	Garb Fees AB \$33.2K, Garb Surch UB \$1.9K, Bank Int AB \$9.2K
Golf	650		565,105	329,645	272,915	48.29%	(56,730)	Membrs UB \$81.1K, Grn Fee AB \$30.5K, Carts AB \$24.3K, Conc AB \$15.9K
Ambulance	660		2,584,750	1,507,771	1,425,186	55.14%	(82,585)	Fed Grant AB \$9.5K, Ch Srvc UB \$130.5K, Bank Int AB \$15.8K, Sale of Prop AB \$11K
RCR Arena	670		694,872	405,342	315,653	45.43%	(89,689)	Fees UB \$41.2K, Concess UB \$75.6K, Rent AB \$18.3K, Oth Misc AB \$18K

Expenditure Summary  
For Operating Departments

City of Mason City  
As of January 31, 2025

MONTH-END ANALYSIS - 58.33% OF FY25 COMPLETED

58.33% >>>% of Budget Year

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

GENERAL FUND

Department	Fund No	Dept No	Amended Budget	7 Month Budg	7 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Police, Anim Cont	010	1101	7,299,858	4,258,250	4,020,925	55.08%	(237,325)	Sals UB \$259K, Health UB \$66.7K, Dispatch AB \$53.5K, Sp Grant XP AB \$39.9K
Fire, Civil Defense	010	1501	3,906,927	2,279,041	2,127,060	54.44%	(151,980)	Civil Def AB \$25.3K (timing), Sals UB \$87.4K, Health UB \$73.7K, Rdio Mnt AB \$24.4K
Development Services & Safety	010	Var.	1,115,043	650,442	644,804	57.83%	(5,638)	Demo UB \$6.8K, Elec Insp Sals UB \$6.3K, Dvpt Sv Sals AB \$7.6K, Tech XP AB \$7.8K
Engineering	010	2601	564,069	329,040	296,680	52.60%	(32,360)	Sals UB \$7.6K, Health UB \$18.7K, Various UB
Deputy Clerk & Human Rights	010	6204	108,855	63,499	57,778	53.08%	(5,720)	Office Ep Maint UB \$5.3K, Annual Ord Supp AB \$2.4K, Various UB
Youth Task Force	010	3990	187,851	109,580	95,493	50.83%	(14,087)	Prof Srvc UB \$5.2K, Misc XP UB \$3.2K, Various UB
General Admin & City Admin	010	6101	1,537,934	897,128	921,457	59.92%	24,328	Legal XP AB \$41.3K, Audit AB \$24.2K, TRF Out UB \$32K, Various UB
Finance & IT	010	6201	516,695	301,405	296,023	57.29%	(5,382)	Tech XP UB \$4.2K, Prof Srvc AB \$2.1K, Various UB
Human Resources	010	6401	349,201	203,701	199,810	57.22%	(3,891)	Sals UB \$10.5K, Adv- Civil Srv UB \$10.3K, Negotiatn AB \$4.9K, Prof Srvc AB \$18.1K
Misc	010	Var.	39,650	23,129	6,970	17.58%	(16,159)	Trees UB \$9.3K, Band Sals UB \$8.7K, Band Misc AB \$3.7K
<b>TTL General Fund</b>			<b>15,626,082</b>	<b>9,115,215</b>	<b>8,667,000</b>	<b>55.46%</b>	<b>(448,215)</b>	<b>Some timing issues; Numbers now include Budget Amendment #1</b>
						<b>Fiscal Year 24 Jan</b>	<b>53.86%</b>	
<b>Other Property Tax-Supported Services</b>								
Recreation	020	Var	1,866,832	1,088,985	1,060,324	56.80%	(28,661)	Park Ground Sals AB \$17.7K, Rec Admin Sals UB \$13.4K, Building Rent UB \$14.6K
Library	030	4101	1,479,206	862,870	830,535	56.15%	(32,335)	Health Ins UB \$21.1K, Digital Info AB \$12.2K, Books UB \$14.5K
Museum	040	4202	670,450	391,096	362,394	54.05%	(28,702)	Admin Misc XP AB \$4.2K, Prof Srvc AB \$3.6K, Summer Arts UB \$4.8K, Various UB
Airport	050	2801	2,651,957	1,546,975	575,618	21.71%	(971,357)	TRF UB \$1M, Bldg Ins AB \$57.7K, Electric AB \$23.9K, Nat Gas UB \$11.2K
Cemetery	070	4501	469,444	273,842	273,982	58.36%	140	Maint Mat AB \$3K, Rep & Maint UB \$2.3K, Misc XP AB \$4K
Transit	080	5801/2	1,348,141	786,416	628,639	46.63%	(157,777)	Sals UB \$27.9K, Prof Srvc UB \$75.3K, Gasoline UB \$24.9K, Insurance AB \$6.1K
<b>ROAD USE</b>	110		<b>4,530,816</b>	<b>2,642,976</b>	<b>2,103,035</b>	<b>46.42%</b>	<b>(539,941)</b>	<b>2101 Projects UB \$253.3K, Work Comp AB \$44.3K, Snow Rem UB \$90K (timing)</b>
<b>ENTERPRISE/UTILITY FUNDS</b>								
Water	600		8,142,082	4,749,548	3,686,081	45.27%	(1,063,467)	Chem UB \$36.6K, Gas & Elec UB \$83.5K, SalSrv Cont Lbr UB \$47.7K, TRF UB \$709.2K
Sewer	610		6,653,896	3,881,439	3,679,150	55.29%	(202,289)	Bldg Ins AB \$71.1K, Maint Mat UB \$32.9K, TRF Out UB \$33.6K, Various UB
Storm Sewer	620		359,156	209,508	227,464	63.33%	17,956	Prof Srvc AB \$9K, O&M Proj AB \$4.5K, Eng Proj AB \$25.3K, Labor-SS UB \$14.5K
Sanitation	640		2,092,548	1,220,653	1,010,270	48.28%	(210,383)	Landfill UB \$31K, Recyc Ch UB \$34.6K, Work Comp AB \$21.6K, Prof Srv UB \$93.3K
Golf	650		565,105	329,645	383,684	67.90%	54,039	Sals AB \$35.5K (timing), Maint Material AB \$10.2K, Various UB
Ambulance	660		2,902,165	1,692,930	1,345,312	46.36%	(347,617)	Sals AB \$29.5K, Cap Outlay UB \$102.1K, Motor Eq UB \$163.3K
RCR Arena	670		693,272	404,409	582,571	84.03%	178,163	Bldg Rep AB \$22.3K, Gas & Elec UB \$43.6K, Contract Agr AB \$229.4K



**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	Dec	Jan
Police	1102	015.1103.4010	In-Car Computer Replacement	97,292.00	001	5,223.70	32,068.30		
Police	1102	015.1103.4010	Taser Replacement	30,676.00	002	31,131.95	(455.95)	31,131.95	
Police	1102	015.1103.4090	Vehicle Replacement	216,000.00	003	72,062.91	143,937.09		
Police	1103	015.1103.4510	Building Renovation	350,000.00	004	86,721.24	263,278.76	42,425.57	22,248.27
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	2,939,306.97	2,367,136.03	982,023.99	264,305.82
Engineering	2101	320.2101.4580	4th Street NE Retaining Wall	950,000.00	015	713,031.17	236,968.83	93,927.80	84,816.72
			Engineering- Other	6,256,443.00					
Eng- Street	2101	320.2101.4582	Highway 122 Mercy Reconstruction	1,000,000.00	016	264,218.17	735,781.83	33,766.74	22,547.84
Eng-Street	2101	320.2101.4550	Pierce Bridge Railings & RR Xing	163,256.75	082	28,810.59	134,446.16		515.13
Eng-Street	2101	320.2101.4582	Highway 122 West Planning	424,006.74	083	56,299.17	367,707.57	14,004.60	
Eng- Street	2101	320.2101.4582	US 65 Reconstruction- City Share	1,580,000.00	017	(749.02)	1,580,749.02	573.68	
Eng- Street	2101	110.2101.4600	Traffic Operations Mgmt System	10,500.00	018	1,442.00	9,058.00		1,442.00
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	12,998.39	17,001.61	187.57	801.39
Eng- Street	2101	110.2101.4575	Downtown Ped Ramp Compliance	100,000.00	022	103,052.78	(1,052.78)	4,967.69	
O&M- Street	2101	320.2101.4660	Street Patching Program	150,000.00	023	117,180.15	32,819.85		
O&M- Street	2101	320.2101.4660	Curb Replacement Program	150,000.00	024	54,149.92	95,850.08		
O&M- Street	2101	110.2101.4860	City Dead Tree Removal	120,000.00	025	108,917.65	11,082.35		48,702.50
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	50,000.00	026	11,791.31	38,208.69	11,791.31	
O&M- Street	2101	110.2101.4860	Citywide Reforestation	55,000.00	027	78.89	54,921.11	78.89	
Eng- Street	2103	110.2101.4600	Traffic Signal Upgrades	125,000.00	028	18,542.76	106,457.24	11,322.50	
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	14,463.49	10,536.51	4,808.33	
O&M- Street	2107	320.2107.4040	Vehicle Replacement	350,000.00	031	409,121.97	(59,121.97)		306,214.00
			Street	4,572,283.49					
Airport	2816	320.2816.4510	Terminal Building Capstones	1,315,450.00	032	85,438.99	1,230,011.01	17,985.26	2,001.14
Airport	2816	320.2816.4010	Firefighting Gear	55,000.00	033	52,565.85	2,434.15		
			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	18,000.00	-	8,653.00	694.00
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	48,412.00	1,398.00		23,867.00
Museum	4203	015.4203.4090	Phone System	9,260.30	085	9,260.30	-		
			Museum	377,070.30					
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		
Rec- Golf	4350	325.4350.4040	Greens Mower (FY26 Project)	42,000.00	086	42,000.00	-		42,000.00
			Park & Rec	442,000.00					
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	29,619.45	10,380.55		
			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		
Finance	6201	210.7101	2021 (21B) RCR Debt- Non-Levy	71,633.00	052	-	71,633.00		

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

Dept	Code	Line	Project	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Dec	Jan
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	113,308.92	(34,044.92)	2,289.75	28,741.28
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	107,468.54	(7,468.54)	1,301.90	5,994.18
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	88,548.80	2,451.20	5,518.30	12,915.50
			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	14,667.98	85,332.02	11,641.21	3,026.77
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	117,003.00	32,997.00	116,203.00	
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		
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	666,042.86	433,957.14	17,286.85	
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	159,734.24	265.76		28,124.24
Eng- Sewer	8125	613.8125.4535	43rd St SW Lift Station & Force Main	155,500.00	077	124,895.10	30,604.90	18,215.55	21,450.08
			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					
			<b>Total</b>	<b>27,594,987.12</b>		<b>7,362,623.31</b>	<b>20,232,363.81</b>	<b>1,430,105.44</b>	<b>920,407.86</b>
			Adj- Budgeted 122 Mercy & Well Bonding	6,700,000.00					
			Adj- FY25 Budget Amend #1	(1,137,523.79)					
			Adj- Budget Amend #2	(42,000.00)					
			Adj- FY24 CoRL Advance	5,000.00					
			Adj- FY24 2304 Amb Adv	27,056.67					
			FY25 Budgeted CIP	33,147,520.00					
			<b>Total</b>	<b>33,147,520.00</b>		<b>7,362,623.31</b>	<b>20,232,363.81</b>	<b>1,430,105.44</b>	<b>920,407.86</b>
<b>Carryover Projects</b>									
Dept	Code	Line	Project	Carryover Amt.	Proj #	Total XP for Year	Amt Remaining	Dec	Jan
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	611,236.50	-		
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	24-003	7,874.84	2,125.16		2,093.98
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	3,788,711.81	24-005	1,858,333.88	1,930,377.93	413,425.09	456,815.86
Fire	1502	315.1502.4510	Facility Improvements- ARPA	714,412.81	24-005	714,412.81	-		
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	-		
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	-	-		
O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	14,167.65	24-026	14,167.65	-		
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		
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)		
Airport	2816	320.2816.4644	Hangar Pavement Rehab Phase 1/2	572,773.20	24-034	606,615.35	(33,842.15)		
Airport	2816	320.2816.4510	Construct Equipment Storage Bldg	18,455.99	24-035	15,975.85	2,480.14		
Library	4101	015.4101.4510	Woodman Controls Network Mgr	19,650.00	24-037	-	19,650.00		

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

Dept	Code	Line	Project	Budget	2025- Proj #	Total XP for Year	Amt Remaining	Dec	Jan
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	23,643.57	(2,094.29)	3,620.00	
Cemetery	4504	015.4504.4010	Columbariums	(26,127.62)	24-053	19,315.00	(45,442.62)	18,650.00	
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	11,333.90	22,664.06		
Eng- Water	8001	600.8011.3199	Radio Read Meters	83,385.97	24-074	34,580.82	48,805.15		3,444.76
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	10,030.00	3,617.15	2,780.00	7,250.00
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	12,194.88	87,805.12		
Eng- Water	8061	603.8061.4625	Taft Avenue Water Main Loop	203,128.18	24-082	24,045.18	179,083.00		
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	33,442.57	36,920.13		
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	80,498.33	24-087	80,498.33	-		
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	86,009.21	24-088	80,952.33	5,056.88		
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	845,593.85	24-089	542,173.56	303,420.29	95,000.00	75,281.00
O&M- Sewer	8125	613.8125.4199	Water Rec Lab Equipment Repl	15,575.76	24-090	15,575.76	-		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	30,793.18	21,585.46	2,295.82	(100.00)
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.	18,807.52	23-028	18,807.52	-	3,233.37	13,904.50
Eng- Street	2101	320.2101.4600	Traffic Operations Mgmt System	16,038.92	23-032	-	16,038.92		
Airport	2816	320.2816.4900	Terminal Apron Expansion	42,395.96	23-052	-	42,395.96		
Airport	2816	320.2816.4510	Terminal Building	4,351,027.43	23-053	2,163,649.33	2,187,378.10	17,381.43	12,957.96
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	21,705.14	25,893.85		1,498.70
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 Reconstr	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-Hangar	211,889.82	22-47	82,858.70	129,031.12		
Park & Rec	4350	Various	Unspent Balance	62,674.64	##	5,767.23	56,907.41		483.48
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	782,101.25		448,122.98	333,978.27	34,582.63	40,707.24
Dvpt Services	7538	310.7538.3990	RCR Pavilion	684,606.78	22-16	236,959.00	447,647.78	236,959.00	
Engineering	7539	310.7539.2740	RCR Hotel & Skywalk**	3,134,548.19	22-57	300,717.50	2,833,830.69		
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)		
			Carryover XP (Budget Amend #1)	16,922,735.43					
			Carryover XP (Budget Amend #2)	-		12,533,145.87	19,115,588.37	827,927.34	629,913.24
			Amendments	16,922,735.43					
			Total XP			19,895,769.18		2,258,032.78	1,550,321.10
			Ledger Balance					2,258,032.78	1,550,321.10
			Discrepancy from Ledger					-	-
			Included in Budget Amendment #1	18,060,259.22					
			Included in Budget Amendment #2	-					
# of Projects				174					