

City of Mason City
Finance Department

Memorandum

To: Aaron Burnett, City Administrator
From: Brent Hinson, Finance Director
Date: September 26, 2022
RE: August 2022 Financial Report

Attached are reports for the City's financial condition and budgetary performance, updated through August 31, 2022. We continued the typical first couple months of the fiscal year from the perspective that property tax receipts were very low, which will begin to even out in September and October. Expenditures are beginning to bounce back from having 3 payrolls in July; for example, in the General Fund, we were running approximately \$690,000 ahead of budget in July, whereas in August, we are now running about \$445,000 ahead of budget. I expect this to continue to even out over the ensuing months. With the exception of wages (for the reasons stated above), I am generally pleased with department spending for the year.

In an overall sense, we end August with \$55,613,905 in overall fund balances, as compared to \$54,318,086 one year ago at this time, meaning that we are about perfectly on par with where we were a year ago. We remain generally strong across the board in terms of fund balance. Our overall fund balance increased by over \$6M from July to August due to receipt of the 2nd & final installment of American Recovery Plan Act (ARPA) funds in the amount of \$2,013,401 and 2022 G.O. bond funds in the amount of \$4,570,531 during the month. We expect fund balances to increase in September and October as property taxes begin to roll in.

While a relatively minor trend in the scope of our overall financials, bank interest receipts have been robust as rates have increased and we have invested out more of our funds on hand. We were quite pessimistic about interest rates at budget time, so are running well ahead of budget on interest earnings across all funds. I suppose this is one small silver lining to the challenges of nationwide inflation.

Attachments:

Month-to-Date Treasurer's Report

Year-to-Date Treasurer's Report

Revenues- Operational Summary

Expenditures- Operational Summary



Brent Hinson, Finance Director



Reviewed and Recommend Approval

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURERS REPORT
AUGUST 31, 2022

| FUND | 8/1/2022 | M-T-D | M-T-D | 8/31/2022 |
|---------------------------------|---------------------------|----------------------|---------------------|------------------------|
| | BEGINNING CASH BALANCE | REVENUES | EXPENDITURES | ENDING CASH BALANCE |
| 010-GENERAL FUND | 5,994,559.39 | 663,413.87 | 1,040,461.63 | 5,617,511.63 |
| 015- GENERAL- CAPITAL IMPROVMNT | 3,320,914.61 | 1,303,567.75 | 93,952.92 | 4,530,529.44 |
| 020- RECREATION | 201,316.58 | 112,624.10 | 245,963.79 | 67,976.89 |
| 030- LIBRARY | 155,161.09 | 3,768.12 | 107,151.72 | 51,777.49 |
| 040- MUSEUM | 49,088.56 | 12,478.96 | 46,499.58 | 15,067.94 |
| 050- AIRPORT | 628,329.64 | 49,016.43 | 117,088.51 | 560,257.56 |
| 070- CEMETERY | 106,121.29 | 24,817.72 | 31,872.30 | 99,066.71 |
| 090- TORT LIABILITY | 833,145.79 | 844.02 | - | 833,989.81 |
| 110- ROAD USE TAX | 2,958,440.01 | 282,855.58 | 298,768.84 | 2,942,526.75 |
| 112- EMPLOYEE RETIREMENT | 90,184.66 | 1,633.02 | 53,670.43 | 38,147.25 |
| 114- POLICE RETIREMENT | 2,874,633.89 | 3,088.74 | 63,444.89 | 2,814,277.74 |
| 116- FIRE RETIREMENT | 2,429,772.70 | 2,342.53 | 44,175.48 | 2,387,939.75 |
| 117- 411 MEDICAL COST | 542,710.50 | 562.68 | 23,942.03 | 519,331.15 |
| 119- EMERGENCY LEVY | - | 931.05 | 931.05 | - |
| 120- HOTEL/MOTEL TAX | 92,102.66 | 233,973.55 | 10,000.00 | 316,076.21 |
| 121- LOCAL OPTION SALES & SRVC | 1,834,833.08 | 449,812.49 | 422,418.04 | 1,862,227.53 |
| 127- FOREST PARK TIF | 4,438.80 | - | - | 4,438.80 |
| 130- UNIFIED TIF | 1,304,892.03 | 277.54 | 30,138.00 | 1,275,031.57 |
| 131- DOWNTOWN REINVESTMENT TIF | 122,679.27 | 103.54 | - | 122,782.81 |
| 132- SOUTHSIDE GATEWAY TIF | 27.68 | 977.25 | - | 1,004.93 |
| 142- CITY ADMINISTERED GRANTS | (399.37) | - | 433.72 | (833.09) |
| 144- PDM/FEMA | 143.44 | - | - | 143.44 |
| 146- ADDI | 5,637.11 | - | - | 5,637.11 |
| 147- HOUSING FUND | 465,703.35 | 77,921.09 | 141,441.00 | 402,183.44 |
| 149- ESGP GRANT FUND | 1,365.75 | - | - | 1,365.75 |
| 150- HGMP VOLUNTARY ACQ-DEMO | - | - | - | - |
| 151- FMA VOLUNTARY ACQ-DEMO | - | - | - | - |
| 152- 22ND STREET BUYOUT | 1,846.04 | - | - | 1,846.04 |
| 210- DEBT SERVICE | 967,151.87 | 341,709.78 | 15,200.00 | 1,293,661.65 |
| 310- RIVER CITY RENAISSANCE | 8,760,489.74 | 97,342.17 | 288,804.88 | 8,569,027.03 |
| 315- ARPA CAPITAL PROJ | 921,014.09 | 2,014,439.32 | 444.52 | 2,935,008.89 |
| 320- G.O. CAPITAL PROJECTS | (511,044.49) | 3,578,264.03 | 187,892.16 | 2,879,327.38 |
| 325- LOSST CAPITAL PROJECTS | (51,710.54) | - | 21,535.16 | (73,245.70) |
| 500- CEMETERY PERPETUAL CARE | 598,656.05 | 1,443.84 | - | 600,099.89 |
| 510- LIBRARY TRUST | 543,481.02 | 4,074.28 | 2,221.98 | 545,333.32 |
| 520- MUSEUM TRUST | 1,098,327.52 | 4,693.89 | - | 1,103,021.41 |
| 530- SOFTBALL TRUST | (503.99) | 100.00 | 1,306.70 | (1,710.69) |
| 535- YOUTH SOFTBALL COMPLEX | 101,030.67 | 2,005.25 | 1,332.21 | 101,703.71 |
| 540- POLICE FORFEITURES | 70,104.79 | 11,545.39 | - | 81,650.18 |
| 600- WATER | 4,687,589.99 | 795,681.49 | 810,927.26 | 4,672,344.22 |
| 601- WATER DEPOSITS | 75,190.71 | 2,110.00 | 562.29 | 76,738.42 |
| 605- WATER DEBT SINKING | 384,662.11 | 58,269.86 | - | 442,931.97 |
| 610- SEWER | 2,693,405.46 | 574,683.49 | 555,863.52 | 2,712,225.43 |
| 615- SEWER SINKING | 73,528.13 | 68,292.21 | - | 141,820.34 |
| 620- STORM SEWER | 1,483,706.16 | 59,082.35 | 62,972.17 | 1,479,816.34 |
| 630- PARKING | 1,236.30 | 680.00 | 1,430.40 | 485.90 |
| 640- SANITATION | 482,062.59 | 157,715.68 | 121,276.80 | 518,501.47 |
| 650- GOLF COURSE IMPROV TRUST | (12,473.85) | 81,231.30 | 69,898.42 | (1,140.97) |
| 660- FIRE-AMBULANCE SERVICES | 807,154.65 | 201,251.32 | 289,063.37 | 719,342.60 |
| 670- RC RENAISSANCE ARENA | 267,015.86 | 10,593.45 | 48,414.52 | 229,194.79 |
| 800- EMPLOYEE HEALTH CARE TRUST | 2,064,500.49 | 349,084.74 | 333,824.78 | 2,079,760.45 |
| 820- INTERNAL SERVICE | 34,491.39 | 27,296.91 | 24,085.67 | 37,702.63 |
| 840- UNEMPLOYMENT SELF-INS | - | - | - | - |
| TOTAL BALANCE | 49,556,715.27 | 11,666,600.78 | 5,609,410.74 | 55,613,905.31 |

CITY OF MASON CITY, IOWA
YEAR TO DATE TREASURERS REPORT
AUGUST 31, 2022

| FUND | 7/1/2022 | Y-T-D | | 8/31/2022 |
|---------------------------------|---------------------------|----------------------|----------------------|------------------------|
| | BEGINNING CASH BALANCE | REVENUES | EXPENDITURES | ENDING CASH BALANCE |
| 010-GENERAL FUND | 6,975,712.08 | 1,657,155.13 | 3,015,355.58 | 5,617,511.63 |
| 015- GENERAL- CAPITAL IMPROVMNT | 3,363,489.18 | 1,345,768.48 | 178,728.22 | 4,530,529.44 |
| 020- RECREATION | 375,291.13 | 204,878.99 | 512,193.23 | 67,976.89 |
| 030- LIBRARY | 268,620.31 | 19,091.37 | 235,934.19 | 51,777.49 |
| 040- MUSEUM | 97,931.50 | 25,230.90 | 108,094.46 | 15,067.94 |
| 050- AIRPORT | 483,395.49 | 263,357.88 | 186,495.81 | 560,257.56 |
| 070- CEMETERY | 127,940.76 | 43,600.66 | 72,474.71 | 99,066.71 |
| 090- TORT LIABILITY | 828,943.22 | 5,046.59 | - | 833,989.81 |
| 110- ROAD USE TAX | 2,992,857.51 | 575,876.80 | 626,207.56 | 2,942,526.75 |
| 112- EMPLOYEE RETIREMENT | 139,149.48 | 7,781.89 | 108,784.12 | 38,147.25 |
| 114- POLICE RETIREMENT | 2,931,609.68 | 12,237.11 | 129,569.05 | 2,814,277.74 |
| 116- FIRE RETIREMENT | 2,466,507.67 | 8,547.54 | 87,115.46 | 2,387,939.75 |
| 117- 411 MEDICAL COST | 540,678.47 | 3,479.18 | 24,826.50 | 519,331.15 |
| 119- EMERGENCY LEVY | - | 931.05 | 931.05 | - |
| 120- HOTEL/MOTEL TAX | 121,102.66 | 233,973.55 | 39,000.00 | 316,076.21 |
| 121- LOCAL OPTION SALES & SRVC | 2,003,503.52 | 968,585.47 | 1,109,861.46 | 1,862,227.53 |
| 127- FOREST PARK TIF | 4,438.80 | - | - | 4,438.80 |
| 130- UNIFIED TIF | 1,738,110.59 | 8,870.45 | 471,949.47 | 1,275,031.57 |
| 131- DOWNTOWN REINVESTMENT TIF | 121,101.18 | 1,681.63 | - | 122,782.81 |
| 132- SOUTHSIDE GATEWAY TIF | - | 1,004.93 | - | 1,004.93 |
| 142- CITY ADMINISTERED GRANTS | - | - | 833.09 | (833.09) |
| 144- PDM/FEMA | 143.44 | - | - | 143.44 |
| 146- ADDI | 5,637.11 | - | - | 5,637.11 |
| 147- HOUSING FUND | 420,614.12 | 164,859.32 | 183,290.00 | 402,183.44 |
| 149- ESGP GRANT FUND | 1,365.75 | - | - | 1,365.75 |
| 150- HGMP VOLUNTARY ACQ-DEMO | - | - | - | - |
| 151- FMA VOLUNTARY ACQ-DEMO | - | - | - | - |
| 152- 22ND STREET BUYOUT | 1,846.04 | - | - | 1,846.04 |
| 210- DEBT SERVICE | 651,871.94 | 656,989.71 | 15,200.00 | 1,293,661.65 |
| 310- RIVER CITY RENAISSANCE | 8,763,082.66 | 105,920.97 | 299,976.60 | 8,569,027.03 |
| 315- ARPA CAPITAL PROJ | 970,064.43 | 2,015,388.98 | 50,444.52 | 2,935,008.89 |
| 320- G.O. CAPITAL PROJECTS | - | 3,728,264.03 | 848,936.65 | 2,879,327.38 |
| 325- LOSST CAPITAL PROJECTS | - | 152,000.00 | 225,245.70 | (73,245.70) |
| 500- CEMETERY PERPETUAL CARE | 597,778.60 | 2,321.29 | - | 600,099.89 |
| 510- LIBRARY TRUST | 539,734.99 | 11,195.79 | 5,597.46 | 545,333.32 |
| 520- MUSEUM TRUST | 1,096,709.33 | 6,312.08 | - | 1,103,021.41 |
| 530- SOFTBALL TRUST | - | 100.00 | 1,810.69 | (1,710.69) |
| 535- YOUTH SOFTBALL COMPLEX | 95,049.31 | 9,686.21 | 3,031.81 | 101,703.71 |
| 540- POLICE FORFEITURES | 70,236.03 | 11,614.15 | 200.00 | 81,650.18 |
| 600- WATER | 5,048,072.10 | 1,348,024.96 | 1,723,752.84 | 4,672,344.22 |
| 601- WATER DEPOSITS | 74,470.99 | 3,969.72 | 1,702.29 | 76,738.42 |
| 605- WATER DEBT SINKING | 326,392.25 | 116,539.72 | - | 442,931.97 |
| 610- SEWER | 2,897,073.69 | 947,580.22 | 1,132,428.48 | 2,712,225.43 |
| 615- SEWER SINKING | 5,235.92 | 136,584.42 | - | 141,820.34 |
| 620- STORM SEWER | 1,705,919.15 | 95,589.83 | 321,692.64 | 1,479,816.34 |
| 630- PARKING | - | 2,230.00 | 1,744.10 | 485.90 |
| 640- SANITATION | 491,627.67 | 305,688.13 | 278,814.33 | 518,501.47 |
| 650- GOLF COURSE IMPROV TRUST | - | 132,247.55 | 133,388.52 | (1,140.97) |
| 660- FIRE-AMBULANCE SERVICES | 815,060.69 | 395,897.89 | 491,615.98 | 719,342.60 |
| 670- RC RENAISSANCE ARENA | 300,000.00 | 10,728.45 | 81,533.66 | 229,194.79 |
| 800- EMPLOYEE HEALTH CARE TRUST | 2,081,169.31 | 700,543.93 | 701,952.79 | 2,079,760.45 |
| 820- INTERNAL SERVICE | 5,440.70 | 83,733.94 | 51,472.01 | 37,702.63 |
| 840- UNEMPLOYMENT SELF-INS | - | - | - | - |
| TOTAL BALANCE | 52,544,979.45 | 16,531,110.89 | 13,462,185.03 | 55,613,905.31 |

Revenue Summary
For Operating Depts

City of Mason City
As of August 31, 2022

MONTH-END ANALYSIS - 16.67% OF FY22-23 COMPLETED

GENERAL FUND

| GENERAL FUND | | | 16.67% >>> % of Budget Year | | 2 | | 2 | | Ahead/ (Under) Budget | | ** Ahead of budget is Good! (AB) UB - Under Budget! | |
|---------------------------------------|---------|----------|-----------------------------|------------|--------------|---------------------|---------------------------------|--|-----------------------|--|---|--|
| Category | Fund No | Rev Code | Amended Budget | Month Budg | Month Actual | % of Budg Rec'd YTD | Explanation for YTD performance | | | | | |
| Property Taxes | 010 | 0100 | 7,070,166 | 1,178,361 | 90,016 | 1.27% | (1,088,345) | Prop Tax UB \$1.088M | | | | |
| Non-Property Taxes | 010 | 0200 | 158,893 | 26,482 | - | 0.00% | (26,482) | Util Repl UB \$26K | | | | |
| Licenses & Permits | 010 | 0300 | 647,525 | 107,921 | 143,357 | 22.14% | 35,436 | Liquor AB \$3.7K, Building AB \$12.4K, Cable AB \$21.4K | | | | |
| Shared Revenues | 010 | 0400 | 15,000 | 2,500 | - | 0.00% | (2,500) | Drug Control Grant Money UB \$2.5K | | | | |
| Grants & Contributions | 010 | 0410 | 2,004,607 | 334,101 | 416,312 | 20.77% | 82,211 | Police Grants AB \$35.8K, Fed Grants AB \$68.7K, Transit AB \$45K, Rollback UB \$66K | | | | |
| Charges for Estl Service | 010 | 0500 | 100,000 | 16,667 | 38,121 | 38.12% | 21,455 | Police Ch AB \$3K, Fire Ch AB \$17K | | | | |
| Charges for Opt Service | 010 | 0550 | 107,650 | 17,942 | 21,928 | 20.37% | 3,986 | Animal Cont AB \$2.3K, Mowing AB \$1K | | | | |
| Fines & Forfeitures | 010 | 0600 | 20,000 | 3,333 | 3,223 | 16.11% | (111) | Court Costs UB \$167 | | | | |
| Use of Money & Prop | 010 | 0700 | 5,000 | 833 | 33,802 | 676.03% | 32,968 | Interest AB \$33K | | | | |
| Misc Revenues | 010 | 0800 | 36,275 | 6,046 | 12,626 | 34.81% | 6,580 | Sale of Prop AB \$9K, Gift- Trees UB \$2.6K | | | | |
| Non-Rev Receipts | 010 | 0900 | 5,064,105 | 844,017 | 897,772 | 17.73% | 53,754 | Damage Claims AB \$36.9K, TRF In 9005 UB \$15K, TRF In-SR AB \$34K | | | | |
| TTL General Fund | | | 15,229,222 | 2,538,204 | 1,657,155 | 10.88% | (881,048) | Property Taxes below budget (timing) | | | | |
| | | | Fiscal Year 22 August | | | 12.20% | | | | | | |
| Other Property Tax-Supported Services | | | | | | | | | | | | |
| Recreation | 020 | | 1,575,932 | 262,655 | 204,879 | 13.00% | (57,776) | Prop Tax UB \$154K, Pool Admissions AB \$30K, Campsite Fees AB \$27K | | | | |
| Library | 030 | | 1,301,978 | 216,996 | 19,091 | 1.47% | (197,905) | Property Tax UB \$176K, County Cont UB \$14.5K (timing) | | | | |
| Museum | 040 | | 613,748 | 102,291 | 25,231 | 4.11% | (77,060) | Prop Tax UB \$54K, Gen Support Grants UB \$17.7K | | | | |
| Airport | 050 | | 818,361 | 136,394 | 263,358 | 32.18% | 126,964 | Prop Tax UB \$58.5K, FAA Grants AB \$202K | | | | |
| Cemetery | 070 | | 391,545 | 65,257 | 43,601 | 11.14% | (21,657) | Prop Tax UB \$28.5K, Foundations AB \$6.6K | | | | |
| ROAD USE | | | 3,802,000 | 633,667 | 575,877 | 15.15% | (57,790) | RUT UB \$43.8K, Fed/State Grants UB \$11.7K | | | | |
| ENTERPRISE/UTILITY FUNDS | | | | | | | | | | | | |
| Water | 600 | | 7,102,006 | 1,183,668 | 1,348,025 | 18.98% | 164,357 | Water Sales AB \$140K, Bank Int AB \$11K, Damage Claims AB \$16.6K | | | | |
| Sewer | 610 | | 5,096,946 | 849,491 | 947,580 | 18.59% | 98,089 | Sewer Rental AB \$86K, Bank Int AB \$5.8K | | | | |
| Storm Sewer | 620 | | 741,038 | 123,506 | 95,590 | 12.90% | (27,917) | State Grant UB \$51.7K, Spec Assess AB \$17.9K | | | | |
| Sanitation | 640 | | 1,831,726 | 305,288 | 305,688 | 16.69% | 401 | Bank Int AB \$1K | | | | |
| Golf | 650 | | 559,532 | 93,255 | 132,248 | 23.64% | 38,992 | Membership UB \$22K, Fees AB \$19.7K, Concession AB \$30.3K | | | | |
| Ambulance | 660 | | 2,512,276 | 418,713 | 395,898 | 15.76% | (22,815) | Charges for Services UB \$56.5K, Misc RV AB \$32.2K | | | | |
| RCR Arena | 670 | | 997,330 | 166,222 | 10,728 | 1.08% | (155,493) | Concess UB \$52K, Misc RV UB, 49K, Rent UB \$13.1K | | | | |

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

16.67% >>>% of Budget Year

UB = Under-budget is good!!

AB =
ahead of
budget**GENERAL FUND**

| | Fund | Dept | Annual | 2 | 2 | % of Budg | Ahead/ | |
|--|------|------|-------------------|------------------|------------------|-----------------------|-----------------|---|
| | No | No. | Budget | Month | Month | Spent YTD | (Under) | |
| Department | | | | Budg | Act | | Budget | Explanation for YTD performance |
| Police, Anim Cont | 010 | 1101 | 6,990,506 | 1,165,084 | 1,404,631 | 20.09% | 239,547 | Sals AB \$92.3K, Dispatch AB \$68.9K, Spc Grant AB \$146.9K, Equip UB \$48.1K |
| Fire, Civil Defense | 010 | 1501 | 3,493,343 | 582,224 | 615,725 | 17.63% | 33,501 | Civil Def AB \$50.6K, Sals AB \$7.5K, Health UB \$14.1K |
| Development Services | 010 | Var. | 1,045,732 | 174,289 | 167,564 | 16.02% | (6,725) | Sals AB 4.7K, Demo UB \$8.2K, Various UB |
| Engineering | 010 | 2601 | 575,366 | 95,894 | 90,949 | 15.81% | (4,946) | Sals AB \$1.5K, Various UB |
| Transit & Safety | 010 | 5801 | 1,234,329 | 205,721 | 215,607 | 17.47% | 9,885 | Sals AB \$14K, Repairs UB 3K |
| Deputy Clerk & Human Rghts | 010 | 6204 | 121,343 | 20,224 | 15,707 | 12.94% | (4,517) | Sals AB \$1.2K, Various UB |
| Youth Task Force | 010 | 3990 | 311,736 | 51,956 | 50,867 | 16.32% | (1,089) | Sals AB \$3.4K, Various UB |
| General Admin & City Admin | 010 | 6101 | 881,035 | 146,839 | 311,715 | 35.38% | 164,876 | Sals AB \$2K, Prof Svc AB \$6K, TRF Out AB \$142K (Move Jacoby Donation to 015) |
| Finance & IT | 010 | 6201 | 455,940 | 75,990 | 80,551 | 17.67% | 4,561 | Sals AB \$8.4K, Various UB |
| Human Resources | 010 | 6401 | 271,948 | 45,325 | 52,982 | 19.48% | 7,657 | Advertising- Civil Serv AB \$11.9K, Negotiations UB \$2.8K |
| Misc | 010 | Var. | 35,926 | 5,988 | 9,058 | 25.21% | 3,070 | Mun Band AB \$6K (timing) |
| TTL General Fund | | | 15,417,204 | 2,569,534 | 3,015,356 | 19.56% | 445,822 | Over budget due to 3 payrolls in July and several capital/grant funded purchases |
| | | | | | | Fiscal Year 22 August | 21.00% | |
| Other Property Tax-Supported Services | | | | | | | | |
| Recreation | 020 | Var | 1,701,367 | 283,561 | 512,193 | 30.10% | 228,632 | Sals AB \$129K (timing), Prof Svc AB \$34K (RAGBRAI), Pool Gas/EI AB \$14.9K |
| Library | 030 | 4101 | 1,294,195 | 215,699 | 235,934 | 18.23% | 20,235 | Sals AB \$19.6K |
| Museum | 040 | 4202 | 635,644 | 105,941 | 108,094 | 17.01% | 2,154 | Sals AB \$7K, Various UB |
| Airport | 050 | 2801 | 902,361 | 150,394 | 186,496 | 20.67% | 36,102 | Motor Eq UB \$13K, Publicity UB \$10K, Site Improv AB \$65K |
| Cemetery | 070 | 4501 | 406,119 | 67,686 | 72,475 | 17.85% | 4,788 | Sals AB \$11K, Various UB |
| ROAD USE | 110 | | 3,995,227 | 665,871 | 626,208 | 15.67% | (39,664) | Street Const UB \$40.7K, Sals AB \$36K, Various UB |
| ENTERPRISE/UTILITY FUNDS | | | | | | | | |
| Water | 600 | | 8,331,833 | 1,388,639 | 1,723,753 | 20.69% | 335,114 | Sals AB \$26K, Betterments AB \$442K, Various UB |
| Sewer | 610 | | 6,114,491 | 1,019,082 | 1,132,428 | 18.52% | 113,347 | I/I Work AB \$225K, Various UB |
| Storm Sewer | 620 | | 1,574,418 | 262,403 | 321,693 | 20.43% | 59,290 | Storm Sewer Work AB \$71.2K |
| Sanitation | 640 | | 1,781,596 | 296,933 | 278,814 | 15.65% | (18,118) | Sals AB \$23.3K, Various UB |
| Golf | 650 | | 511,409 | 85,235 | 133,389 | 26.08% | 48,154 | Sals AB \$26K, Maint Material AB \$5.6K, Conc Supplies AB \$12K |
| Ambulance | 660 | | 2,860,014 | 476,669 | 491,616 | 17.19% | 14,947 | Sals AB \$62K, Equip UB \$39.5K, Prof Svc UB \$15.9K |
| RCR Arena | 670 | | 997,437 | 166,240 | 81,534 | 8.17% | (84,706) | Rent UB \$33.2K, Contractual Agr UB \$45.8K |