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

FUND	7/1/2022 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	10/31/2022 ENDING CASH BALANCE
010-GENERAL FUND	6,989,969.50	6,786,891.55	5,712,981.81	8,063,879.24
015- GENERAL- CAPITAL IMPROVMNT	3,363,489.18	2,038,991.61	1,206,714.82	4,195,765.97
020- RECREATION	375,291.13	739,565.01	768,605.43	346,250.71
030- LIBRARY	268,620.31	586,305.72	466,884.58	388,041.45
040- MUSEUM	97,931.50	225,664.57	250,969.40	72,626.67
050- AIRPORT	483,395.49	1,082,968.74	376,167.20	1,190,197.03
070- CEMETERY	127,940.76	154,446.12	173,328.21	109,058.67
090- TORT LIABILITY	828,943.22	148,553.19	-	977,496.41
110- ROAD USE TAX	2,992,857.51	1,339,292.45	2,406,499.24	1,925,650.72
112- EMPLOYEE RETIREMENT	139,149.48	282,211.70	208,506.10	212,855.08
114- POLICE RETIREMENT	2,931,609.68	336,259.42	657,491.96	2,610,377.14
116- FIRE RETIREMENT	2,466,507.67	213,800.51	326,048.33	2,354,259.85
117- 411 MEDICAL COST	540,678.47	98,037.63	40,836.07	597,880.03
119- EMERGENCY LEVY	-	157,397.05	157,397.05	-
120- HOTEL/MOTEL TAX	121,102.66	233,973.55	194,913.10	160,163.11
121- LOCAL OPTION SALES & SRVC	2,003,503.52	1,848,252.79	3,165,685.65	686,070.66
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	1,738,110.59	356,522.07	472,065.47	1,622,567.19
131- DOWNTOWN REINVESTMENT TIF	121,101.18	305,855.29	27,291.22	399,665.25
132- SOUTHSIDE GATEWAY TIF	-	56,583.62	-	56,583.62
142- CITY ADMINISTERED GRANTS	-	6,010.99	2,603.80	3,407.19
144- PDM/FEMA	143.44	-	-	143.44
146- ADDI	5,637.11	-	-	5,637.11
147- HOUSING FUND	420,614.12	271,328.25	244,004.05	447,938.32
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	484,239.43	2,807,132.55	746,747.50	2,544,624.48
310- RIVER CITY RENAISSANCE	8,763,082.66	161,170.32	435,141.54	8,489,111.44
315- ARPA CAPITAL PROJ	970,064.43	2,026,077.19	69,853.15	2,926,288.47
320- G.O. CAPITAL PROJECTS	-	5,948,069.20	2,124,488.07	3,823,581.13
325- LOSST CAPITAL PROJECTS	-	1,481,948.20	360,906.81	1,121,041.39
500- CEMETERY PERPETUAL CARE	597,778.60	5,501.92	67,655.26	535,625.26
510- LIBRARY TRUST	539,734.99	22,249.86	97,995.75	463,989.10
520- MUSEUM TRUST	1,096,709.33	49,030.76	-	1,145,740.09
530- SOFTBALL TRUST	-	7,049.54	912.01	6,137.53
535- YOUTH SOFTBALL COMPLEX	95,049.31	20,663.57	11,327.07	104,385.81
540- POLICE FORFEITURES	70,236.03	15,748.28	15,317.29	70,667.02
541- PENDING FORFEITURE	-	44,724.97	-	44,724.97
600- WATER	5,048,072.10	2,711,143.11	3,139,487.62	4,619,727.59
601- WATER DEPOSITS	74,470.99	8,519.41	6,960.00	76,030.40
605- WATER DEBT SINKING	326,392.25	233,079.44	-	559,471.69
610- SEWER	2,897,073.69	1,793,836.36	2,378,123.98	2,312,786.07
615- SEWER SINKING	198,028.41	273,168.84	-	471,197.25
620- STORM SEWER	1,705,919.15	206,746.77	1,383,185.12	529,480.80
630- PARKING	-	4,440.02	6,468.65	(2,028.63)
640- SANITATION	491,627.67	593,739.69	551,294.66	534,072.70
650- GOLF COURSE IMPROV TRUST	18,898.31	197,537.60	232,940.64	(16,504.73)
660- FIRE-AMBULANCE SERVICES	814,864.67	740,036.74	815,322.89	739,578.52
670- RC RENAISSANCE ARENA	300,000.00	65,070.62	257,911.79	107,158.83
800- EMPLOYEE HEALTH CARE TRUST	2,081,169.31	2,217,243.60	1,889,485.03	2,408,927.88
820- INTERNAL SERVICE	5,440.70	130,654.13	100,122.66	35,972.17
840- UNEMPLOYMENT SELF-INS	-	-	-	-
TOTAL BALANCE	52,603,099.14	39,033,494.52	31,550,640.98	60,085,952.68

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

FUND	10/1/2022 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	10/31/2022 ENDING CASH BALANCE
010-GENERAL FUND	5,860,460.40	3,165,023.69	961,604.85	8,063,879.24
015- GENERAL- CAPITAL IMPROVMNT	4,445,449.76	150,578.06	400,261.85	4,195,765.97
020- RECREATION	81,099.57	378,768.69	113,617.55	346,250.71
030- LIBRARY	66,022.68	433,664.04	111,645.27	388,041.45
040- MUSEUM	(23,965.98)	147,367.61	50,774.96	72,626.67
050- AIRPORT	751,304.10	435,050.32	(3,842.61)	1,190,197.03
070- CEMETERY	69,077.89	77,717.66	37,736.88	109,058.67
090- TORT LIABILITY	868,898.55	108,597.86	-	977,496.41
110- ROAD USE TAX	1,824,210.88	327,013.90	225,574.06	1,925,650.72
112- EMPLOYEE RETIREMENT	55,802.00	206,888.63	49,835.55	212,855.08
114- POLICE RETIREMENT	2,428,638.76	243,027.07	61,288.69	2,610,377.14
116- FIRE RETIREMENT	2,243,515.94	153,515.31	42,771.40	2,354,259.85
117- 411 MEDICAL COST	539,648.82	71,286.23	13,055.02	597,880.03
119- EMERGENCY LEVY	-	117,957.44	117,957.44	-
120- HOTEL/MOTEL TAX	160,163.11	-	-	160,163.11
121- LOCAL OPTION SALES & SRVC	714,389.52	297,476.48	325,795.34	686,070.66
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	1,347,837.29	274,729.90	-	1,622,567.19
131- DOWNTOWN REINVESTMENT TIF	160,143.90	266,812.57	27,291.22	399,665.25
132- SOUTHSIDE GATEWAY TIF	28,104.86	28,478.76	-	56,583.62
142- CITY ADMINISTERED GRANTS	4,738.73	10.99	1,342.53	3,407.19
144- PDM/FEMA	143.44	-	-	143.44
146- ADDI	5,637.11	-	-	5,637.11
147- HOUSING FUND	402,494.05	51,734.32	6,290.05	447,938.32
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	1,758,488.61	1,494,283.37	708,147.50	2,544,624.48
310- RIVER CITY RENAISSANCE	8,565,943.58	19,866.11	96,698.25	8,489,111.44
315- ARPA CAPITAL PROJ	2,938,881.25	6,815.85	19,408.63	2,926,288.47
320- G.O. CAPITAL PROJECTS	4,590,119.89	10,645.39	777,184.15	3,823,581.13
325- LOSST CAPITAL PROJECTS	1,173,904.38	71,472.52	124,335.51	1,121,041.39
500- CEMETERY PERPETUAL CARE	533,926.98	1,698.28	-	535,625.26
510- LIBRARY TRUST	462,761.17	3,637.23	2,409.30	463,989.10
520- MUSEUM TRUST	1,122,225.69	23,514.40	-	1,145,740.09
530- SOFTBALL TRUST	2,932.76	1,000.00	(2,204.77)	6,137.53
535- YOUTH SOFTBALL COMPLEX	98,806.27	9,022.11	3,442.57	104,385.81
540- POLICE FORFEITURES	69,084.00	1,876.22	293.20	70,667.02
541- PENDING FORFEITURE	44,621.48	103.49	-	44,724.97
600- WATER	4,550,268.37	657,504.57	588,045.35	4,619,727.59
601- WATER DEPOSITS	76,429.13	2,271.00	2,669.73	76,030.40
605- WATER DEBT SINKING	501,201.83	58,269.86	-	559,471.69
610- SEWER	2,501,460.58	452,974.16	641,648.67	2,312,786.07
615- SEWER SINKING	402,905.04	68,292.21	-	471,197.25
620- STORM SEWER	534,681.03	38,379.38	43,579.61	529,480.80
630- PARKING	(2,267.73)	935.00	695.90	(2,028.63)
640- SANITATION	521,593.23	146,791.38	134,311.91	534,072.70
650- GOLF COURSE IMPROV TRUST	4,161.86	21,767.62	42,434.21	(16,504.73)
660- FIRE-AMBULANCE SERVICES	696,010.71	202,699.12	159,131.31	739,578.52
670- RC RENAISSANCE ARENA	102,240.49	31,574.83	26,656.49	107,158.83
800- EMPLOYEE HEALTH CARE TRUST	2,008,245.40	876,528.96	475,846.48	2,408,927.88
820- INTERNAL SERVICE	31,213.02	24,175.80	19,416.65	35,972.17
840- UNEMPLOYMENT SELF-INS	-	-	-	-
TOTAL BALANCE	**55,331,304.99**	**11,161,798.39**	**6,407,150.70**	**60,085,952.68**

Revenue Summary
For Operating Depts

City of Mason City
As of October 31, 2022

MONTH-END ANALYSIS - 33.33% OF FY22-23 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 Month Budg	4 Month Actual	% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Property Taxes	010	0100	7,070,166	2,356,722	3,437,099	48.61%	1,080,377	Prop Tax AB $1.067M
Non-Property Taxes	010	0200	158,893	52,964	2,988	1.88%	(49,976)	Util Repl UB $49.9K
Licenses & Permits	010	0300	647,525	215,842	218,955	33.81%	3,114	Building AB $24.8K, Mech AB $2K, Cable UB $23K
Shared Revenues	010	0400	15,000	5,000	-	0.00%	(5,000)	Drug Control Grant Money UB $5K
Grants & Contributions	010	0410	2,195,005	731,668	1,119,510	51.00%	387,842	Police Spec Gr UB $73K, Fed Grnt AB $318.5K, Transit AB $53.6K, Rollbck AB $59.3K
Charges for Estl Service	010	0500	100,000	33,333	52,873	52.87%	19,539	Police Ch AB $3.5K, Fire Ch AB $13.6K
Charges for Opt Service	010	0550	107,650	35,883	43,357	40.28%	7,473	Animal Cont AB $4.1K, Tree Rem-Inv AB $2.8K
Fines & Forfeitures	010	0600	20,000	6,667	49,939	249.69%	43,272	Pending Forf AB $43.6K
Use of Money & Prop	010	0700	195,000	65,000	194,200	99.59%	129,200	Interest AB $129.2K
Misc Revenues	010	0800	37,275	12,425	17,793	47.73%	5,368	Sale of Prop AB $9K, Gift- Trees UB $5.3K
Non-Rev Receipts	010	0900	5,087,090	1,695,697	1,650,809	32.45%	(44,888)	Damage Claims AB $29.2K, TRF In 9005 UB $20.2K, TRF In-SR UB $50.7K
TTL General Fund			**15,633,604**	**5,211,201**	**6,787,523**	43.42%	**1,576,321**	Property Taxes above budget (timing), Bank Interest AB, Grants AB
				Fiscal Year 22 October		42.60%		
Other Property Tax-Supported Services								
Recreation	020		1,584,743	528,248	739,565	46.67%	211,317	Prop Tax AB $152K, Pool RV AB $52K, Campsite Fees AB $27K
Library	030		1,301,978	433,993	586,306	45.03%	152,313	Property Tax AB $173K, Grants & Cont UB $8.4K
Museum	040		613,748	204,583	225,665	36.77%	21,082	Prop Tax AB $53K, Gen Support Grants UB $29.6K
Airport	050		818,361	272,787	1,082,969	132.33%	810,182	Prop Tax AB $57.7K, FAA Grants AB $762K
Cemetery	070		391,545	130,515	154,446	39.45%	23,931	Prop Tax AB $28K, Interments UB $10K
ROAD USE	110		3,806,594	1,268,865	1,339,292	35.18%	70,428	RUT AB $87.8K, Fed/State Grants UB $23.3K
ENTERPRISE/UTILITY FUNDS								
Water	600		7,102,006	2,367,335	2,711,143	38.17%	343,808	Water Sales AB $298K, Service Ch UB $73.5K, Bank Int AB $62.7K
Sewer	610		5,096,946	1,698,982	1,793,836	35.19%	94,854	Sewer Rental AB $82.7K, Bank Int AB $16.8K
Storm Sewer	620		774,217	258,072	206,747	26.70%	(51,326)	State Grant UB $103K, Spec Assess AB $18.2K, TRF In AB $22K
Sanitation	640		1,831,726	610,575	593,740	32.41%	(16,835)	Garb Fees AB $9K, Garb Surch UB $30K, Bank Int AB $3K
Golf	650		559,532	186,511	197,538	35.30%	11,027	Membrshp UB $45.5K, Carts AB $21.2K, Concession AB $34.9K
Ambulance	660		2,515,939	838,646	740,037	29.41%	(98,610)	Charges for Services UB $134K, Misc RV AB $28.5K
RCR Arena	670		997,330	332,443	65,071	6.52%	(267,373)	Fees UB $18.1K, Concess UB $102.7K, Misc RV UB, 81.8K

Expenditure Summary
For Operating Departments

City of Mason City
As of October 31, 2022

33.33% >>>% of Budget Year

MONTH-END ANALYSIS - 33.33% OF FY22-23 COMPLETED

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

Department	Fund No	Dept No.	Amended Budget	4 Month Budg	4 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
GENERAL FUND								
Police, Anim Cont	010	1101	7,208,487	2,402,829	2,512,545	34.86%	109,716	Sals UB $22.2K, Dispatch AB $124.8K, Spc Grant AB $112.6K, Equip UB $60.1K
Fire, Civil Defense	010	1501	3,493,343	1,164,448	1,092,230	31.27%	(72,218)	Civil Def AB $40K, Sals UB $82K, Health UB $20.9K
Development Services	010	Var.	1,045,732	348,577	305,313	29.20%	(43,264)	Health AB $5.2K, Demo UB $20.7K, Various UB
Engineering	010	2601	575,366	191,789	171,201	29.76%	(20,587)	Sals UB $6.9K, Health UB $5.5K, Various UB
Transit & Safety	010	5801	1,330,679	443,560	384,516	28.90%	(59,044)	Tr Trsp Sals AB $15.5, Prof Srvc UB $21.2K, TRF Out UB $63K
Deputy Clerk & Human Rghts	010	6204	121,343	40,448	28,414	23.42%	(12,034)	Off Eq Main UB $3K, Various Oth UB
Youth Task Force	010	3990	311,736	103,912	93,468	29.98%	(10,444)	Misc XP UB $3.9K, Various Oth UB
General Admin & City Admin	010	6101	1,403,478	467,826	880,734	62.75%	412,908	Legal XP AB $20.2K, TRF Out AB $376K (CIP Reorient.), Audit AB $26.7K (timing)
Finance & IT	010	6201	455,940	151,980	147,688	32.39%	(4,292)	Various UB
Human Resources	010	6401	286,948	95,649	87,815	30.60%	(7,834)	Advertising- Civil Serv AB $3.8K, Prof Srvcs UB $2.9K, Various Oth UB
Misc	010	Var.	35,926	11,975	9,058	25.21%	(2,918)	Various UB
TTL General Fund			16,268,977	5,422,992	5,712,982	35.12%	289,989	Timing & Transfers done to reorient prior year projects to new project accounting
				Fiscal Year 22 October		36.40%		
Other Property Tax-Supported Services								
Recreation	020	Var	1,717,678	572,559	768,605	44.75%	196,046	Pool Sals AB $74K, Prof Srvc AB $26.5K (RAGBRAI), Cmpg Comm AB $20.1K
Library	030	4101	1,306,045	435,348	466,885	35.75%	31,536	Sals AB $16K, Health AB $10.6K
Museum	040	4202	681,570	227,190	250,569	36.76%	23,379	TRF Out AB $30.6K (Cap Proj Reorient.)
Airport	050	2801	1,030,991	343,664	376,167	36.49%	32,503	TRF Out AB $85.7K (Cap Proj Reorient.)
Cemetery	070	4501	445,119	148,373	173,328	38.94%	24,955	Ops Sals AB $9.9K, TRF Out AB $20.4K (Cap Proj Reorient.)
ROAD USE	110		5,329,451	1,776,484	2,406,499	45.15%	630,016	TRF Out AB $806K (Cap Proj Reorient.)
ENTERPRISE/UTILITY FUNDS								
Water	600		8,653,770	2,884,590	3,139,488	36.28%	254,898	Mains UB $87K, Oth Improv AB $534K
Sewer	610		6,533,773	2,177,924	2,378,124	36.40%	200,200	I/I Work AB $273K, Various UB
Storm Sewer	620		2,313,223	771,074	1,383,185	59.79%	612,111	Projects AB $132K (Timing), TRF Out AB $487K (Cap Proj Reorient.)
Sanitation	640		1,781,596	593,865	551,295	30.94%	(42,571)	Sals AB $15.4K, Various UB
Golf	650		511,409	170,470	232,941	45.55%	62,471	Sals AB $32K, Maint Material AB $14.4K, Conc Supplies AB $7.1K
Ambulance	660		2,863,678	954,559	815,323	28.47%	(139,236)	Sals AB $34.7K, Equip UB $79K, Pymt to MFPRSI UB $30.8K
RCR Arena	670		997,437	332,479	257,912	25.86%	(74,567)	Rent UB $66.3K, Contractual Agr UB $99.9K, Misc AB $107K (Stage)