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

FUND	7/1/2022 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	12/31/2022 ENDING CASH BALANCE
010-GENERAL FUND	6,989,969.50	8,747,083.20	8,381,401.24	7,355,651.46
015- GENERAL- CAPITAL IMPROVMNT	3,363,489.18	2,159,839.35	1,721,751.72	3,801,576.81
020- RECREATION	375,291.13	885,314.93	1,061,561.05	199,045.01
030- LIBRARY	268,620.31	704,271.82	713,326.55	259,565.58
040- MUSEUM	97,931.50	268,062.27	365,888.28	105.49
050- AIRPORT	483,395.49	1,265,511.55	547,173.67	1,201,733.37
070- CEMETERY	127,940.76	192,706.43	243,375.90	77,271.29
090- TORT LIABILITY	828,943.22	172,355.12	380,870.59	620,427.75
110- ROAD USE TAX	2,992,857.51	2,931,442.04	3,190,317.41	2,733,982.14
112- EMPLOYEE RETIREMENT	139,149.48	328,263.54	330,296.19	137,116.83
114- POLICE RETIREMENT	2,931,609.68	390,355.50	813,658.53	2,508,306.65
116- FIRE RETIREMENT	2,466,507.67	247,971.76	440,245.54	2,274,233.89
117- 411 MEDICAL COST	540,678.47	113,905.45	44,624.21	609,959.71
119- EMERGENCY LEVY	-	183,653.49	183,653.49	-
120- HOTEL/MOTEL TAX	121,102.66	525,142.76	441,564.24	204,681.18
121- LOCAL OPTION SALES & SRVC	2,003,503.52	2,952,886.78	4,245,006.93	711,383.37
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	1,738,110.59	412,774.23	541,315.77	1,609,569.05
131- DOWNTOWN REINVESTMENT TIF	121,101.18	343,562.77	254,817.31	209,846.64
132- SOUTHSIDE GATEWAY TIF	-	75,509.75	58,052.44	17,457.31
142- CITY ADMINISTERED GRANTS	-	6,017.01	5,196.19	820.82
144- PDM/FEMA	143.44	-	-	143.44
146- ADDI	5,637.11	-	-	5,637.11
147- HOUSING FUND	420,614.12	405,837.78	395,147.05	431,304.85
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	3,916,550.48	748,347.50	3,652,442.41
310- RIVER CITY RENAISSANCE	8,763,082.66	254,276.11	529,477.80	8,487,880.97
315- ARPA CAPITAL PROJ	970,064.43	2,034,409.22	171,594.47	2,832,879.18
320- G.O. CAPITAL PROJECTS	-	6,252,375.73	4,647,746.23	1,604,629.50
325- LOSST CAPITAL PROJECTS	-	1,622,763.36	389,413.12	1,233,350.24
500- CEMETERY PERPETUAL CARE	597,778.60	5,801.92	67,655.26	535,925.26
510- LIBRARY TRUST	539,734.99	50,833.73	106,698.90	483,869.82
520- MUSEUM TRUST	1,096,709.33	58,124.73	-	1,154,834.06
530- SOFTBALL TRUST	-	7,049.54	1,050.22	5,999.32
535- YOUTH SOFTBALL COMPLEX	95,049.31	21,064.57	15,268.12	100,845.76
540- POLICE FORFEITURES	70,236.03	18,447.11	18,592.93	70,090.21
541- PENDING FORFEITURE	-	44,849.27	2,496.39	42,352.88
600- WATER	5,048,072.10	3,917,606.59	4,412,681.76	4,552,996.93
601- WATER DEPOSITS	74,470.99	12,815.52	10,891.72	76,394.79
605- WATER DEBT SINKING	326,392.25	349,619.16	8,802.50	667,208.91
610- SEWER	2,897,073.69	2,652,373.21	3,650,145.80	1,899,301.10
615- SEWER SINKING	198,028.41	409,753.26	48,291.25	559,490.42
620- STORM SEWER	1,705,919.15	282,409.19	1,549,877.31	438,451.03
630- PARKING	-	10,065.09	18,210.92	(8,145.83)
640- SANITATION	491,627.67	890,586.97	857,662.03	524,552.61
650- GOLF COURSE IMPROV TRUST	18,898.31	204,531.51	297,604.66	(74,174.84)
660- FIRE-AMBULANCE SERVICES	814,864.67	1,336,549.24	1,194,310.03	957,103.88
670- RC RENAISSANCE ARENA	300,000.00	106,549.36	364,556.01	41,993.35
800- EMPLOYEE HEALTH CARE TRUST	2,081,169.31	3,059,515.46	3,004,082.95	2,136,601.82
820- INTERNAL SERVICE	5,440.70	157,741.27	155,417.80	7,764.17
840- UNEMPLOYMENT SELF-INS	-	-	-	-
TOTAL BALANCE	**52,603,099.14**	**50,989,129.13**	**46,630,119.98**	**56,962,108.29**

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

FUND	12/1/2022 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	12/31/2022 ENDING CASH BALANCE
010-GENERAL FUND	7,625,953.93	1,293,930.99	1,564,233.46	7,355,651.46
015- GENERAL- CAPITAL IMPROVMNT	4,119,773.52	101,717.28	419,913.99	3,801,576.81
020- RECREATION	302,679.76	84,188.13	187,822.88	199,045.01
030- LIBRARY	332,633.99	73,268.67	146,337.08	259,565.58
040- MUSEUM	38,344.01	26,669.29	64,907.81	105.49
050- AIRPORT	1,241,489.05	37,453.59	77,209.27	1,201,733.37
070- CEMETERY	102,237.44	14,013.79	38,979.94	77,271.29
090- TORT LIABILITY	989,758.19	11,540.15	380,870.59	620,427.75
110- ROAD USE TAX	2,879,093.17	341,012.27	486,123.30	2,733,982.14
112- EMPLOYEE RETIREMENT	188,150.57	22,327.81	73,361.55	137,116.83
114- POLICE RETIREMENT	2,577,139.61	26,227.94	95,060.90	2,508,306.65
116- FIRE RETIREMENT	2,326,575.41	16,567.67	68,909.19	2,274,233.89
117- 411 MEDICAL COST	606,054.50	7,693.35	3,788.14	609,959.71
119- EMERGENCY LEVY	-	12,730.20	12,730.20	-
120- HOTEL/MOTEL TAX	160,163.11	291,169.21	246,651.14	204,681.18
121- LOCAL OPTION SALES & SRVC	520,548.98	1,102,634.01	911,799.62	711,383.37
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	1,612,774.01	26,993.04	30,198.00	1,609,569.05
131- DOWNTOWN REINVESTMENT TIF	410,668.18	26,704.55	227,526.09	209,846.64
132- SOUTHSIDE GATEWAY TIF	59,040.03	16,469.72	58,052.44	17,457.31
142- CITY ADMINISTERED GRANTS	964.91	1.47	145.56	820.82
144- PDM/FEMA	143.44	-	-	143.44
146- ADDI	5,637.11	-	-	5,637.11
147- HOUSING FUND	438,524.64	36,376.21	43,596.00	431,304.85
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	2,961,226.44	692,515.97	1,300.00	3,652,442.41
310- RIVER CITY RENAISSANCE	8,460,136.61	61,767.02	34,022.66	8,487,880.97
315- ARPA CAPITAL PROJ	2,897,438.95	4,423.43	68,983.20	2,832,879.18
320- G.O. CAPITAL PROJECTS	2,361,843.15	3,605.75	760,819.40	1,604,629.50
325- LOSST CAPITAL PROJECTS	1,190,694.90	70,567.80	27,912.46	1,233,350.24
500- CEMETERY PERPETUAL CARE	535,875.26	50.00	-	535,925.26
510- LIBRARY TRUST	466,108.64	25,706.26	7,945.08	483,869.82
520- MUSEUM TRUST	1,152,256.34	2,577.72	-	1,154,834.06
530- SOFTBALL TRUST	6,002.59	-	3.27	5,999.32
535- YOUTH SOFTBALL COMPLEX	102,555.20	-	1,709.44	100,845.76
540- POLICE FORFEITURES	70,772.80	108.05	790.64	70,090.21
541- PENDING FORFEITURE	42,288.32	64.56	-	42,352.88
600- WATER	4,636,646.33	641,124.87	724,774.27	4,552,996.93
601- WATER DEPOSITS	76,174.51	1,892.00	1,671.72	76,394.79
605- WATER DEBT SINKING	617,741.55	58,269.86	8,802.50	667,208.91
610- SEWER	2,348,992.44	486,108.71	935,800.05	1,899,301.10
615- SEWER SINKING	539,489.46	68,292.21	48,291.25	559,490.42
620- STORM SEWER	540,170.66	37,110.77	138,830.40	438,451.03
630- PARKING	(2,623.73)	4,105.07	9,627.17	(8,145.83)
640- SANITATION	538,786.98	149,657.45	163,891.82	524,552.61
650- GOLF COURSE IMPROV TRUST	(38,016.15)	211.00	36,369.69	(74,174.84)
660- FIRE-AMBULANCE SERVICES	882,108.73	294,110.66	219,115.51	957,103.88
670- RC RENAISSANCE ARENA	92,708.75	13,677.73	64,393.13	41,993.35
800- EMPLOYEE HEALTH CARE TRUST	2,251,622.02	443,632.16	558,652.36	2,136,601.82
820- INTERNAL SERVICE	13,668.84	27,087.14	32,991.81	7,764.17
840- UNEMPLOYMENT SELF-INS	-	-	-	-
TOTAL BALANCE	59,290,667.74	6,656,355.53	8,984,914.98	56,962,108.29

Revenue Summary
For Operating Depts

City of Mason City
As of December 31, 2022

MONTH-END ANALYSIS - 50.00% OF FY23 COMPLETED

GENERAL FUND — 50.00% >>> % of Budget Year

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

Category	Fund No	Rev Code	Amended Budget	6 Month Budg	6 Month Actual	% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Property Taxes	010	0100	7,070,166	3,535,083	3,917,935	55.42%	382,852	Prop Tax AB $383K
Non-Property Taxes	010	0200	158,893	79,447	113,284	71.30%	33,837	Util Repl AB $34K
Licenses & Permits	010	0300	647,525	323,763	380,742	58.80%	56,979	Building AB $53.1K, Demo AB $8.5K
Shared Revenues	010	0400	15,000	7,500	-	0.00%	(7,500)	Drug Control Grant Money UB $7.5K
Grants & Contributions	010	0410	2,195,005	1,097,502	1,251,220	57.00%	153,718	Pol Gr AB $40K, Pol Spec Gr UB $95.1K, YTF UB $53.2K, Fed Gr AB $210.9K
Charges for Estl Service	010	0500	100,000	50,000	68,835	68.83%	18,835	Police Ch AB $6.2K, Fire Ch AB $10.3K
Charges for Opt Service	010	0550	107,650	53,825	62,408	57.97%	8,583	Animal Cont AB $4.6K, Tree Rem-Inv AB $2.8K
Fines & Forfeitures	010	0600	20,000	10,000	53,963	269.82%	43,963	Pending Forf AB $43.6K
Use of Money & Prop	010	0700	195,000	97,500	241,903	124.05%	144,403	Interest AB $144.4K
Misc Revenues	010	0800	37,275	18,638	19,355	51.92%	717	Sale of Prop AB $9K, Gift- Trees UB $8K
Non-Rev Receipts	010	0900	5,087,090	2,543,545	2,638,069	51.86%	94,524	Damage Claims AB $26.2K, TRF In 9005 AB $9.7K, TRF In-SR AB $56K
TTL General Fund			15,633,604	7,816,802	8,747,714	55.95%	930,912	Property Taxes above budget, Bank Interest AB, Grants AB
				Fiscal Year 22 December		56.30%		
Other Property Tax-Supported Services								
Recreation	020		1,584,743	792,371	885,315	55.86%	92,943	Prop Tax AB $53.6K, Pool RV AB $33K (timing), Campsite Fees AB $14K
Library	030		1,301,978	650,989	704,272	54.09%	53,283	Property Tax AB $61.2K, Util Tax UB $11K, Grants & Cont AB $10.6K
Museum	040		613,748	306,874	268,062	43.68%	(38,812)	Prop Tax AB $18.7K, Grants UB $47.3K
Airport	050		818,361	409,181	1,265,512	154.64%	856,331	Prop Tax AB $20.3K, FAA Grants AB $878.9K, State Gr UB $24K
Cemetery	070		391,545	195,772	192,706	49.22%	(3,066)	Prop Tax AB $9.9K, Interments UB $12.7K, Foundations AB $4.9K
ROAD USE	110		3,806,594	1,903,297	2,931,442	77.01%	1,028,145	RUT AB $93.7K, Fed/State Grants AB $915K
ENTERPRISE/UTILITY FUNDS								
Water	600		7,102,006	3,551,003	3,917,607	55.16%	366,604	Water Sales AB $352K, Service Ch UB $108.5K, Bank Int AB $77.6K
Sewer	610		5,096,946	2,548,473	2,652,373	52.04%	103,900	Sewer Rental AB $93.8K, Bank Int AB $24.6K, Sales Tx RV UB $17.6K
Storm Sewer	620		774,217	387,109	282,409	36.48%	(104,699)	State Grant UB $155K, Spec Assess AB $18.1K, TRF In AB $16.6K
Sanitation	640		1,831,726	915,863	890,587	48.62%	(25,276)	Garb Fees AB $9.6K, Garb Surch UB $40.9K, Bank Int AB $4.6K
Golf	650		559,532	279,766	204,532	36.55%	(75,234)	Membrshp UB $68.9K, Carts AB $11.2K, Concession AB $20.8K, Rent UB $9.6K
Ambulance	660		2,515,939	1,257,970	1,336,549	53.12%	78,580	Charges for Services AB $43.1K, Misc RV AB $25.5K
RCR Arena	670		997,330	498,665	106,549	10.68%	(392,115)	Fees UB $29.7K, Concess UB $144.5K, Misc RV UB $125K

Expenditure Summary
For Operating Departments

City of Mason City
As of December 31, 2022

MONTH-END ANALYSIS - 50.00% OF FY23 COMPLETED

50.00% >>>% of Budget Year

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

Department	Fund No	Dept No.	Amended Budget	6 Month Budg	6 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
GENERAL FUND								
Police, Anim Cont	010	1101	**7,208,487**	3,604,244	3,720,404	51.61%	116,161	Sals AB $21.5K, **Health UB $18.6K,** Spc Grant AB $80K, Mtr Equip AB $51.4K
Fire, Civil Defense	010	1501	**3,493,343**	1,746,672	1,693,736	48.48%	**(52,935)**	Civil Def AB $28.8K, **Sals UB $51.3K, Health UB $26.3K**
Development Services	010	Var.	**1,045,732**	522,866	473,935	45.32%	**(48,930)**	**Health UB $7.9K, Demo UB $33.2K, Various Other UB**
Engineering	010	2601	**575,366**	287,683	278,104	48.34%	**(9,579)**	**Sals UB $7.5K, Health UB $8.5K,** M/E Rep AB $9.5K
Transit & Safety	010	5801	**1,330,679**	665,340	588,343	44.21%	**(76,997)**	Tr Trsp Sals AB $27K, Gasoline AB $14.4K, **TRF Out UB $94.8K, Subsidy UB $20.8K**
Deputy Clerk & Human Rghts	010	6204	**121,343**	60,672	70,396	58.01%	9,724	Off Eq Main AB $4K, Elections AB $9.5K, **Various Oth UB**
Youth Task Force	010	3990	**311,736**	155,868	150,903	48.41%	**(4,965)**	Sals AB $6K, **Misc XP UB $6.1K, Various Oth UB**
General Admin & City Admin	010	6101	**1,403,478**	701,739	1,007,492	71.79%	305,753	Legal XP AB $29.7K, TRF Out AB $281K (CIP Reorient.), Audit AB $14.4 (timing)
Finance & IT	010	6201	**455,940**	227,970	240,135	52.67%	12,165	Sal AB $13.6K, Tech XP AB $3.3K (timing), **Prof Srvc UB $1.7K**
Human Resources	010	6401	**286,948**	143,474	148,895	51.89%	5,421	Advertising- Civil Serv AB $2.3K, Negot AB $9.1K, **Prof Srvcs AB $6K, Various UB**
Misc	010	Var.	**35,926**	17,963	9,058	25.21%	**(8,905)**	**Various UB**
TTL General Fund			**16,268,977**	**8,134,489**	**8,381,401**	51.52%	246,913	Timing & Transfers done to reorient prior year projects to new project accounting
				Fiscal Year 22 December		53.00%		
Other Property Tax-Supported Services								
Recreation	020	Var	**1,717,678**	858,839	996,127	57.99%	137,288	Pool Sals AB $56.7K, Prof Srvc AB $20.5K (RAGBRAI), Cmpg Comm AB $14K
Library	030	4101	**1,306,045**	653,022	713,327	54.62%	60,304	Sals AB $41.9K, Health AB $14.4K, Bldg Ins AB $12K
Museum	040	4202	**681,570**	340,785	365,888	53.68%	25,103	TRF Out AB $23K (Cap Proj Reorient.), **Exhibits UB $5.2K, Summer Arts UB $4.3K**
Airport	050	2801	**1,030,991**	515,496	547,174	53.07%	31,678	TRF Out AB $64.3K (Cap Proj Reorient.), **Publicity/Promo UB $30.7K**
Cemetery	070	4501	**445,119**	222,559	243,376	54.68%	20,816	Ops Sals AB $10.7K, TRF Out AB $15.1K (Cap Proj Reorient.), **Bldg Rep UB $5.1K**
ROAD USE	110		**5,329,451**	2,664,726	3,190,317	59.86%	525,592	TRF Out AB $590.2K (CP Reorient), **Street Const UB $112.9K,** M/E Repair AB $76.4K
ENTERPRISE/UTILITY FUNDS								
Water	600		**8,653,770**	4,326,885	4,478,116	51.75%	151,231	**Mains UB $169.2K,** Oth Improv AB $458.9K, **WET Tax UB $56.8K, Cap Eq UB $44.8K**
Sewer	610		**6,533,773**	3,266,886	3,650,146	55.87%	383,259	I/I Work AB $508K, **Oth Improv UB $67.6K, Plant Impr UB $41K, Various UB**
Storm Sewer	620		**2,313,223**	1,156,611	1,549,877	67.00%	393,266	Projects AB $44.3K (Timing), TRF Out AB $362K (Cap Proj Reorient.)
Sanitation	640		**1,781,596**	890,798	857,662	48.14%	**(33,136)**	**Landfill UB $47.3K,** Fuel AB $10.6K
Golf	650		**511,409**	255,704	297,605	58.19%	41,900	Sals AB $29K, Maint Material AB $12.9K, Fuel AB $3.8K
Ambulance	660		**2,863,678**	1,431,839	1,194,310	41.71%	**(237,529)**	Sals AB $37.5K, **Motor Equip UB $118.5K, MFPRSI UB $38.8K, Cap Outlay UB $53.2K**
RCR Arena	670		**997,437**	498,719	364,556	36.55%	**(134,163)**	**Rent UB $99.5K, Contractual Agr UB $149.4K,** Misc AB $108.5K (Stage)