City of Mason City Finance Department

Memorandum

To:

Aaron Burnett, City Administrator

From:

Brent Hinson, Finance Director

Date:

March 16, 2023

RE:

February 2023 Financial Report

Attached are reports for the City's financial condition and budgetary performance, updated through February 28, 2023. Eight months into the fiscal year, the picture on department revenues and spending continues to improve. We are now running slightly below budget versus the amended budget (for example, in the General Fund, this is 65.23% of amended budget spent with 66.67% of the year completed). Revenues area are ahead of pace; for example, in the General Fund, we are at 68.63% of revenues for the year versus 66.67% of the year completed. We are actually in better relative shape in terms of revenue than last month, since we receive very little property tax in January and February and so are 8 months into the year but have only received slightly more than the first half of our receipts for the year.

In an overall sense, we end February with \$56,959,185.61 in overall fund balances, as compared to \$55,202,103.48 one year ago at this time. We remain generally strong across the board in terms of fund balance. The General Fund balance is more than \$7.1 million, which is a great position to be in with 4 months of the year remaining, but nearly half of our property tax receipts yet to come. I do not see any issues at this point in maintaining our \$6.5 million undesignated GF balance at year end, and as with the last two years, we will likely have a reasonable amount of excess fund balance to transfer to General Capital Projects to utilize these tax dollars for the many important projects and initiatives that have been identified through the adopted CIP.

Bank interest has remained very strong, and we are well over the (pessimistic) projections for bank interest made in the FY23 budget process. For example, the General Fund has received over \$337,000 in bank interest, versus just \$5,000 budgeted and \$195,000 after the 1st half budget amendment. This is while we are distributing

bank interest more fairly amongst all funds based on the previous month's fund balance, so this trend is actually more pronounced in other funds. For example, Road Use Tax did not even have a revenue line for bank interest set up until this fiscal year, and we have booked over \$40,000 in bank interest to that fund for the year.

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 FEBRUARY 28, 2023

BIGINNING		2/1/2023			2/20/2022
### SPANNER SP			M-T-D	M.T.D	2/28/2023
91-5- GENYERAL- CAPITAL IMPROVMNT 92-8- RECREATION 92- RECREATION 92-16-8-15 93-16-16-16-16-16-16-16-16-16-16-16-16-16-	FUND				
91-5- GENYERAL- CAPITAL IMPROVMNT 92-8- RECREATION 92- RECREATION 92-16-8-15 93-16-16-16-16-16-16-16-16-16-16-16-16-16-					
929- RECREATION					
939-LIBRARY 158,905,63 5,920.11 111,009-40 53,816.34 940-MUSEUM (38,734.17) 13,436.31 11,435.128 (66,6491.4) 940-MUSEUM (38,734.17) 13,436.31 11,435.128 (66,6491.4) 950-AIRPORT 1,259,407.76 37,697.39 84,511.06 1,212,574.09 970-CEMETERY 39,168.83 16,539.66 24,174.64 51,533.85 950-TORT LIABILITY (22,32.284 1,304.40 1,000.00 622,627,246.11 110-EAPILOYER RETIREMENT 91,018.55 1,252.375 48,454.84 45,087.46 111-EAPILOYER RETIREMENT 1,268.200.60 1,872.67 44,236.44 45,087.46 111-EAPILOYER RETIREMENT 2,231,206.20 1,872.67 44,236.44 5,087.46 111-HIMEDICAL COST 599,313.89 869.99 2,198.28 597,985.20 111-HIMEDICAL COST 599,313.89 869.99 2,198.28 597,985.20 112-HOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,983.44 51,137.99 724,680.26 121-LOCAL OPTION SALES & SRVC 702,405.71 583,080.00 121-LOCAL OPTION SALES & SRVC 702,405.71 593,080.00 121-LOCAL OPTION SALES & SRVC 702,405.71 593,080.00 122-LOCAL OPTION SALES & SRVC 702,405.71 593,080.00 123-LOCAL OPTION SALES & SRVC 702,405.71 593,080.00 124-PUMFEMA 714,405.71 593,080.00 125-LOCAL OPTION SALES & SRVC 702,405.71 593,080.00 125-LOCAL OP				•	
949- MUSEUM (38,734.17) 13,436.31 41,351.28 (66,649.14) 959- AIRPORT 1,259,407.76 37,697.39 84,531.06 11,552,674.09 970- CEMETERY 39,168.83 16,539.66 24,174.64 51,533.85 990- TORT LIABILITY 62,232.284 1,304.40 1,000.00 622,672.44 110- ROAD USE TAX 2,689,070.11 324,039.32 270,228.19 110- ROAD USE TAX 2,689,070.11 32,403.93.22 270,228.19 1112- EMPLOYEE RETIREMENT 9,10,18.55 2,523.75 48,454.84 45,087.46 1114- POLICE RETIREMENT 2,451,118.71 2,964.59 57,574.13 2,396.54.19 114- FURLOR ERETIREMENT 1,232,206.20 1,872.67 44,236.40 2,189,872.40 114- FURLOR ERETIREMENT 5,993,13.89 869.59 2,198.29 115- EMBRGENCY LEVY 1,438.90 1,188.90 1,188.90 115- EMBRGENCY LEVY 1,438.80 1,438.90 1,188.90 121- LIOCAL OPTION SALES & SRV 702,405.71 583,988.34 561,713.7 724,680.26 127- FOREST PARK THF 4,438.80 -		•			
690- ALPORT 1,259,407.76 37,697.39 84,531.06 1,212,574.09 670- CEMETERY 59,168.83 16,539.66 24,174.64 51,533.85 690- TORT LLABILITY 622,322.84 1,304.00 1,000.00 622,627.24 110- ROAD USE TAX 2,689,207.01 324,693.32 270,282.19 2,742,661.41 111- EMPILOYEE RETIREMENT 2,232,75 48,545.84 45,087.46 41,187.11 2,964.99 57,541.35 2,396.541.95 117- 411 MEDICAL COST 599,313.89 869.59 2,198.28 597,985.20 110- EMERGENCY LEVY - 1,438.92 1,438.92 1,438.92 121- LOCAL DOPTION SALES & SRVC 702,405.71 83,398.34 561,713.79 724,680.69 131- DOWNTOWN REINVESTMENT TIF 1,618,482.95 2,524.04 - - 4,438.80 132- SOUTHSIDE GATHWAY TIF 1,765.731 - - 1,745.731 142- CITY ADMINISTERED GRANTS 764.70 3,11 579.75 188.06 142- CITY ADMINISTERED GRANTS 764.70 3,11 579.75 18		-			
079- CEMETERY 9,168.33 16,539.66 24,174.64 51,533.85 190-TORT LIABILITY 622,322.84 1,304.40 1,000.00 (26.27) 24 110- ROAD USE TAX 2,689,207.01 324,393.22 270,221.9 2,742,564.14 111- EMPLOYEE RETIREMENT 91,018.55 2,523.75 48,458.84 45,087.46 111- EMPLOYEE RETIREMENT 2,451,118.71 2,664.59 57,541.35 2,596,541.95 114- POLICE RETIREMENT 2,451,118.71 2,664.59 57,541.35 2,596,541.95 114- POLICE RETIREMENT 2,451,118.71 2,664.59 57,541.35 2,596,541.95 114- POLICE RETIREMENT 2,432,06.20 1,872.67 44,256.40 2,189,842.47 117-411 MEDICAL COST 599,313.89 869,599 2,198.28 597,985.20 119- EMBRIGENCY LEVY 1.438.90 1,			•		
1991-TORT LIABILITY			•		1,212,574.09
110-ROAD USE TAX		,		•	•
112- EMPLOYEE RETITEMENT			•	•	·
114-POLICE RETIREMENT					2,742,964.14
116-FIRE RETHERMENT			•		45,087.46
117- 411 MEDICAL COST 599,313.89 869.59 2,198.28 597,985.20 119- EMERGENCY LEVY - 1,438.92 1,438.92 1,438.92 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 583,988.34 561,713.79 724,680.26 121- LOCAL OPTION SALES & SRVC 702,405.71 743,800 744,88.80 130- UNIFIED TIF 1,618,482.95 2,524.04 - 1,621,006.99 131- DOWNTOWN REINVESTMENT TIF 210,882.02 5,237.61 30,000.00 186,119.63 132- SOUTISSIDE GATEWAY TIF 17,457.31 1,7457.31 142- CITY ADMINISTERED GRANTS 764.70 3.11 579.75 188.06 144- PDM/FEMA 143,44 - 1,363.40 146- ADDI 5,637.11 - 5,637.11 147- HOUSING FUND 432,290.87 149,576.68 147,784.00 434,083.55 139- SEGO FRANT FUND 1,365.75 - 1,846.04 129- SEGO FRANT FUND 1,365.75 - 1,846.04 120- DEBT SERVICE 3,964,660.49 313,883.25 4,278,543.74 130- RIVER CITY PRINAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 131- RIVER CITY PRINAISSANCE 8,444,683.93 144,184.05 99,107.98 8,459,760.00 131- SPAP CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,369,789 130- CIMETRY PERFETUAL CARE 356,195.26 170.00 - 536,365.26 130- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,192,1173 130- LUBRAY TRUST 1,156,861.51 2,350.22 - 1,192,1173 130- LUBRAY TRUST 1,156,861.51 2,350.22 - 1,192,1173 130- LUBRAY TRUST 1,24,477.73 172.44 - 42,600.17 130- MUSEUM TRUST 1,24,477.73 172.44 - 42,600.17 130- MUSEUM TRUST 1,24,477.73 1				57,541.35	2,396,541.95
119- EMERGENCY LEVY				44,236.40	2,189,842.47
120- HOTEL/MOTEL TAX		599,313.89		2,198.28	597,985.20
121-LOCAL OPTION SALES & SRVC		-	1,438.92	1,438.92	-
17- POREST PARK TIF	120- HOTEL/MOTEL TAX	204,681.18		-	369,529.29
130-UNIFIED TIF	121- LOCAL OPTION SALES & SRVC	702,405.71	583,988.34	561,713.79	724,680.26
131- DOWNTOWN REINVESTMENT TIF 210,882.02 5,237.61 30,000.00 186,119.63 132- SOUTHSIDE GATEWAY TIF 17,457.31 17,457.31 1.2	127- FOREST PARK TIF	4,438.80	-	-	4,438.80
132-SOUTHSIDE GATEWAY TIF	130- UNIFIED TIF	1,618,482.95	2,524.04	-	1,621,006.99
142- CITY ADMINISTERED GRANTS 764.70 3.11 579.75 188.06 144- PDM/FEMA 143.44 - - 143.44 46- ADDI 5.637.11 - - 5.637.11 147- HOUSING FUND 432,290.87 149,576.68 147,784.00 434,083.55 149- ESGP GRANT FUND 1,365.75 - - 1,365.75 150- GRANT FUND - - - - - - 151- FMA VOLUNTARY ACQ-DEMO - - - - - 1,846.04 - - - 1,846.04 - - - 4,278,543.74 310-RIVER CITY RENAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 315-ARPA CAPITAL PROJ 2,768,818.04 11,248.12 580.87 2,779,485.29 320-G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.66 182,4243.73 325-LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,678.99 500-CEMETERY PERFETUAL CARE 536,195.26 170.00 - 536,365.26 170.00 <th>131- DOWNTOWN REINVESTMENT TIF</th> <td>210,882.02</td> <td>5,237.61</td> <td>30,000.00</td> <td>186,119.63</td>	131- DOWNTOWN REINVESTMENT TIF	210,882.02	5,237.61	30,000.00	186,119.63
144-PDM/FEMA 143.44 - - 143.44 146-ADDI 5,637.11 - - 5,637.11 147-BOUSING FUND 432,290.87 149,576.68 147,784.00 434,083.55 149-ESGP GRANT FUND 1,365.75 - - - 1,365.75 150-HGMP VOLUNTARY ACQ-DEMO - - - - - - 151-FMA VOLUNTARY ACQ-DEMO - <th>132- SOUTHSIDE GATEWAY TIF</th> <td>17,457.31</td> <td>-</td> <td>-</td> <td>17,457.31</td>	132- SOUTHSIDE GATEWAY TIF	17,457.31	-	-	17,457.31
146-ADDI	142- CITY ADMINISTERED GRANTS	764.70	3.11	579.75	188.06
147- HOUSING FUND 432,290.87 149,576.68 147,784.00 434,083.55 149- ESGP GRANT FUND 1,365.75 - - 1,365.75 150- HGMP VOLUNTARY ACQ-DEMO - - - - 151- FMA VOLUNTARY ACQ-DEMO - - - 1,846.04 210- DEBT SERVICE 3,964,660.49 313,883.25 - 4,278,543.74 310- RIVER CITTY RENAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 315- ARPA CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,421,985.07 514,018.52 113,579.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,421,985.07 514,018.52 113,071.97 477,590.16 520-	144- PDM/FEMA	143.44	-	-	143.44
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 3,964,660.49 313,883.25 - 4,278,543.74 310- RIVER CITY RENAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 315- ARPA CAPITAL PROJ 2,768,818.04 11,248.12 580.87 2,779,485.29 320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,652.65 510- LIBRARY TRUST 1,156,861.51 2,350.22 - 1,159,211.73 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 541- PENDING FORFEITURE 42,447.73 172.44	146- ADDI	5,637.11	-	-	5,637.11
150- HGMP VOLUNTARY ACQ-DEMO	147- HOUSING FUND	432,290.87	149,576.68	147,784.00	434,083.55
151- FMA VOLUNTARY ACQ-DEMO 152- 22ND STREET BUYOUT 1,846,04 210- DEBT SERVICE 3,964,660.49 313,883.25 - 4,278,543.74 310- RIVER CITY RENAISSANCE 8,414,683.93 1144,184.05 99,107.98 8,459,760.00 315- ARPA CAPITAL PROJ 2,768,818.04 11,248.12 580.87 2,779,485.29 320- G.O. CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERFETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 600- WATER 45,79,282.08 487,662.25 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEPOSITS 75,867.18 1,941,418.76 322,072.20 353,472.15 213,874.73 630- PARKING 610- SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 548,560.14 22,205.50 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 22,2539.27 28,567.18 20,79,820.59 24,774.71 24,783.39 24,741.75 24,262.017 25,478.77 26,50.00 26,50.00 26,50.00 27,50.00	149- ESGP GRANT FUND	1,365.75	-	-	
152- 22ND STREET BUYOUT 1,846.04 - - 1,846.04 210- DEBT SERVICE 3,964,660.49 313,883.25 - 4,278,543.74 310- RIVER CITY RENAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 315- ARPA CAPITAL PROJ 2,768,818.04 11,248.12 580.87 2,779,485.29 320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 4,620.17 600- WATER 4,579,282.08 <td< th=""><th>150- HGMP VOLUNTARY ACQ-DEMO</th><th>-</th><th>-</th><th>-</th><th>-</th></td<>	150- HGMP VOLUNTARY ACQ-DEMO	-	-	-	-
210- DEBT SERVICE 3,964,660.49 313,883.25 - 4,278,543.74 310- RIVER CITY RENAISSANCE 8,414,683.93 144,184.05 99,107.98 8,459,760.00 315- ARPA CAPITAL PROJ 2,768,818.04 11,248.12 580.87 2,779,485.29 320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,2620.17 600- WATER 4,579,2	151- FMA VOLUNTARY ACQ-DEMO	-	-	-	-
310-RIVER CITY RENAISSANCE	152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
315- ARPA CAPITAL PROJ 320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,552.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 45,792,82.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEPOSITS 75,867.18 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 21,298.55 245,634.74 840- UNEMPLOYMENT SELF-INS	210- DEBT SERVICE	3,964,660.49	313,883.25	-	4,278,543.74
320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,974,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 28,103.88 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS	310- RIVER CITY RENAISSANCE	8,414,683.93	144,184.05	99,107.98	8,459,760.00
320- G.O. CAPITAL PROJECTS 1,421,985.07 514,018.52 113,559.86 1,822,443.73 325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670-R C RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE	315- ARPA CAPITAL PROJ	2,768,818.04	11,248.12	580.87	2,779,485.29
325- LOSST CAPITAL PROJECTS 1,301,545.29 74,037.43 8,603.73 1,366,978.99 500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,299.21	320- G.O. CAPITAL PROJECTS	1,421,985.07	514,018.52	113,559.86	
500- CEMETERY PERPETUAL CARE 536,195.26 170.00 - 536,365.26 510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEDSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71	325- LOSST CAPITAL PROJECTS	1,301,545.29	74,037.43		
510- LIBRARY TRUST 489,730.12 1,532.01 13,671.97 477,590.16 520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68	500- CEMETERY PERPETUAL CARE	536,195.26	170.00	-	
520- MUSEUM TRUST 1,156,861.51 2,350.22 - 1,159,211.73 530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 <th>510- LIBRARY TRUST</th> <th>489,730.12</th> <th>1,532.01</th> <th>13,671.97</th> <th></th>	510- LIBRARY TRUST	489,730.12	1,532.01	13,671.97	
530- SOFTBALL TRUST 6,198.32 30.00 - 6,228.32 535- YOUTH SOFTBALL COMPLEX 103,039.26 17,381.01 44.00 120,376.27 540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92	520- MUSEUM TRUST	1,156,861.51	2,350.22	-	
540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE	530- SOFTBALL TRUST	6,198.32	30.00	-	
540- POLICE FORFEITURES 70,247.17 285.37 - 70,532.54 541- PENDING FORFEITURE 42,447.73 172.44 - 42,620.17 600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30	535- YOUTH SOFTBALL COMPLEX	103,039.26	17,381.01	44.00	120,376.27
600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 <th>540- POLICE FORFEITURES</th> <th>70,247.17</th> <th>285.37</th> <th>-</th> <th>70,532.54</th>	540- POLICE FORFEITURES	70,247.17	285.37	-	70,532.54
600- WATER 4,579,282.08 487,662.25 444,738.68 4,622,205.65 601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 <th>541- PENDING FORFEITURE</th> <th>42,447.73</th> <th>172.44</th> <th>-</th> <th>42,620.17</th>	541- PENDING FORFEITURE	42,447.73	172.44	-	42,620.17
601- WATER DEPOSITS 75,867.18 1,076.05 834.21 76,109.02 605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	600- WATER	4,579,282.08	487,662.25	444,738.68	
605- WATER DEBT SINKING 725,478.77 58,269.86 - 783,748.63 610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - - -	601- WATER DEPOSITS	75,867.18	1,076.05	834.21	
610- SEWER 1,941,418.76 322,072.20 353,472.15 1,910,018.81 615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	605- WATER DEBT SINKING	725,478.77	58,269.86	-	•
615- SEWER SINKING 627,782.63 68,292.21 - 696,074.84 620- STORM SEWER 203,978.69 33,408.75 23,512.71 213,874.73 630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	610- SEWER	1,941,418.76	322,072.20	353,472.15	
630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	615- SEWER SINKING	627,782.63	68,292.21	-	
630- PARKING (14,928.71) 5,435.00 7,965.68 (17,459.39) 640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	620- STORM SEWER	203,978.69	33,408.75	23,512.71	213,874.73
640- SANITATION 568,568.58 137,740.13 354,110.52 352,198.19 650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	630- PARKING	(14,928.71)	5,435.00	7,965.68	
650- GOLF COURSE IMPROV TRUST (86,366.57) 18,303.92 19,508.66 (87,571.31) 660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	640- SANITATION				
660- FIRE-AMBULANCE SERVICES 1,078,240.03 29,601.49 222,539.27 885,302.25 670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	650- GOLF COURSE IMPROV TRUST				
670- RC RENAISSANCE ARENA 21,936.30 58,412.39 52,081.24 28,267.45 800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	660- FIRE-AMBULANCE SERVICES				·
800- EMPLOYEE HEALTH CARE TRUST 2,079,820.59 347,583.82 314,526.70 2,112,877.71 820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS - - - -	670- RC RENAISSANCE ARENA				
820- INTERNAL SERVICE 40,830.21 28,103.38 23,298.85 45,634.74 840- UNEMPLOYMENT SELF-INS	800- EMPLOYEE HEALTH CARE TRUST				
840- UNEMPLOYMENT SELF-INS	820- INTERNAL SERVICE				
TOTAL BALANCE 56,204,358.31 5,392,722.87 4,637,895.57 56,959,185.61	840- UNEMPLOYMENT SELF-INS	· •	-		_
	TOTAL BALANCE	56,204,358.31	5,392,722.87	4,637,895.57	56,959,185.61

CITY OF MASON CITY, IOWA YEAR TO DATE TREASURERS REPORT FEBRUARY 28, 2023

	7/1/2022			2/28/2023
	BEGINNING	Y-T-D	Y-T-D	ENDING CASH
FUND	CASH BALANCE	REVENUES	EXPENDITURES	BALANCE
010-GENERAL FUND	6 090 060 60	10 724 515 72	10.611.605.00	= 110 000 01
015- GENERAL- CAPITAL IMPROVMNT	6,989,969.50 3,363,489.18	10,734,515.73	10,611,585.22	7,112,900.01
020- RECREATION	375,291.13	2,296,815.81	1,919,554.61	3,740,750.38
030- LIBRARY	268,620.31	984,980.20 718,206.46	1,208,973.46	151,297.87
040- MUSEUM	97,931.50	292,686.33	933,010.43	53,816.34
050- AIRPORT	483,395.49	1,445,835.41	457,266.97	(66,649.14)
070- CEMETERY	127,940,76	217,200.21	716,656.81	1,212,574.09
090- TORT LIABILITY	828,943.22	175,554.61	293,607.12	51,533.85
110- ROAD USE TAX	2,992,857.51	3,532,563.93	381,870.59 3,782,457.30	622,627.24
112- EMPLOYEE RETIREMENT	139,149.48	334,453.90	428,515.92	2,742,964.14
114- POLICE RETIREMENT	2,931,609.68	397,627.17	932,694.90	45,087.46
116- FIRE RETIREMENT	2,466,507.67	252,565.12	529,230.32	2,396,541.95
117- 411 MEDICAL COST	540,678.47	116,038.42	58,731.69	2,189,842.47
119- EMERGENCY LEVY	J+0,070.+7	187,182.93	187,182.93	597,985.20
120- HOTEL/MOTEL TAX	121,102.66	689,990.87		260 520 20
121- LOCAL OPTION SALES & SRVC	2,003,503.52	4,028,856.61	441,564.24	369,529.29
127- FOREST PARK TIF	4,438.80	4,020,030.01	5,307,679.87	724,680.26
130- UNIFIED TIF	1,738,110.59	424,212.17	5/1 21 <i>5 77</i>	4,438.80
131- DOWNTOWN REINVESTMENT TIF	121,101.18	349,835.76	541,315.77	1,621,006.99
132- SOUTHSIDE GATEWAY TIF	121,101.10	75,509.75	284,817.31	186,119.63
142- CITY ADMINISTERED GRANTS	•	6,021.96	58,052.44	17,457.31
144- PDM/FEMA	143.44	0,021.90	5,833.90	188.06
146- ADDI	5,637.11	-	-	143.44
147- HOUSING FUND	420,614.12	556,400.48	542 021 05	5,637.11
149- ESGP GRANT FUND	1,365.75	330,400.46	542,931.05	434,083.55
150- HGMP VOLUNTARY ACQ-DEMO	1,303.73	-	-	1,365.75
151- FMA VOLUNTARY ACQ-DEMO	•	-	-	-
152- 22ND STREET BUYOUT	1,846.04	-	-	1.046.04
210- DEBT SERVICE	484,239.43	4 540 651 91	740 247 50	1,846.04
310- RIVER CITY RENAISSANCE	8,763,082.66	4,542,651.81 427,468.35	748,347.50	4,278,543.74
315- ARPA CAPITAL PROJ	970,064.43	2,052,001.43	730,791.01	8,459,760.00
320- G.O. CAPITAL PROJECTS	970,004.43	•	242,580.57	2,779,485.29
325- LOSST CAPITAL PROJECTS	•	6,891,480.74	5,069,037.01	1,822,443.73
500- CEMETERY PERPETUAL CARE	597,778.60	1,772,312.78 6,241.92	405,333.79	1,366,978.99
510- LIBRARY TRUST	539,734.99	63,843.65	67,655.26	536,365.26
520- MUSEUM TRUST	1,096,709.33		125,988.48	477,590.16
530- SOFTBALL TRUST	1,090,709.55	62,502.40 7,278.54	1.050.22	1,159,211.73
535- YOUTH SOFTBALL COMPLEX	95,049.31	40,683.08	1,050.22	6,228.32
540- POLICE FORFEITURES	70,236.03	18,889.44	15,356.12	120,376.27
541- PENDING FORFEITURE	70,230.03		18,592.93	70,532.54
600- WATER	5 049 072 10	45,116.56	2,496.39	42,620.17
601- WATER DEPOSITS	5,048,072.10 5 74,470.99	5,052,955.70	5,478,822.15	4,622,205.65
605- WATER DEIT SINKING	326,392.25	15,318.67 466,158.88	13,680.64	76,109,02
610- SEWER	2,897,073.69	3,407,746.65	8,802.50	783,748.63
615- SEWER SINKING	198,028.41	546,337.68	4,394,801.53	1,910,018.81
620- STORM SEWER	1,705,919.15	357,289.48	48,291.25	696,074.84
630- PARKING	1,703,717.13		1,849,333.90	213,874.73
640- SANITATION	491,627.67	21,805.09 1,186,898.52	39,264.48	(17,459.39)
650- GOLF COURSE IMPROV TRUST	18,898.31		1,326,328.00	352,198.19
660- FIRE-AMBULANCE SERVICES	814,864.67	228,837.13 1,655,804.15	335,306.75	(87,571.31)
670- RC RENAISSANCE ARENA	300,000.00		1,585,366.57	885,302.25
800- EMPLOYEE HEALTH CARE TRUST	2,081,169.31	194,386.38 3,769,915.27	466,118.93	28,267.45
820- INTERNAL SERVICE	2,081,169.31 5,440.70	3,769,913.27 242,979.60	3,738,206.87	2,112,877.71
840- UNEMPLOYMENT SELF-INS	J ,11 0.70	272,7/7.00	202,785.56	45,634.74
TOTAL BALANCE	52,603,099.14	60,893,957.73	56 537 971 26	E6 0E0 10E 61
I O I ALI D'ALIANCE	32,003,077.14	00,073,737.13	56,537,871.26	56,959,185.61

Revenue	Summary
For Opera	ating Depts

City of Mason City As of February 28, 2023

MONTH-END ANALYSIS - 66.67% OF FY23 COMPLETED

GENERAL FUND				66.67%	>>> % of Bud	get Year		** Ahead of budget is Good! (AB)
				8	8		Ahead/	UB - Under Budgeti
	Fund	Rev	Amended	Month	Month	% of Budg	(Under)	
Category	No	Code	Budget	Budg	Actual	Rec'd YTD	Budget	Explanation for YTD performance
			1 1					
Property Taxes	010	0100	7,070,166	4,713,444	3,993,107	56.48%	(720,337)	Prop Tax UB \$720K (timing)
Non-Property Taxes	010	0200	158,893	105,929	113,284	71.30%	7,355	Util Repl AB \$7.4K
Licenses & Permits	010	0300	647,525	431,683	476,983	73.66%	45,300	Building AB \$33.6K, Demo AB \$8.3K, Cable UB \$17.1K
Shared Revenues	010	0400	15,000	10,000	-	0.00%	(10,000)	Drug Control Grant Money UB \$10K
Grants & Contributions	010	0410	2,195,005	1,463,336	1,955,102	89.07%	491,766	Pol Gr AB \$42.9K, Pol Spec Gr UB \$131.8K, YTF UB \$55.1K, Fed Gr AB \$657.8K
Charges for Estl Service	010	0500	100,000	66,667	87,262	87.26%	20,595	Police Ch AB \$8.9K, Fire Ch AB \$7K, Hazmat AB \$9.6K
Charges for Opt Service	010	0550	107,650	71,767	76,533	71.09%	4,766	Animal Cont AB \$2.4K, Tree Rem-Inv AB \$2.8K
Fines & Forfeitures	010	0600	20,000	13,333	56,711	283.55%	43,377	Pending Forf AB \$43.6K
Use of Money & Prop	010	0700	195,000	130,000	337,745	173.20%	207,745	Interest AB \$207.7K
Misc Revenues	010	0800	37,275	24,850	30,950	83.03%	6,100	Sale of Prop AB \$9K, Sale Eq AB \$8.3K, Gift- Trees UB \$10.7K
Non-Rev Receipts	010	0900	5,087,090	3,391,393	3,602,071	70.81%	210,677	Damage Claims AB \$122.6K, TRF in 9005 UB \$5.3K, TRF in-SR AB \$89.9K
TTL General Fund			15,633,604	10,422,402	10,729,747	68.63%	307,344	Bank Interest AB, Grants AB, Damage Claims AB (Transit buses)
				Fiscai Year 22 I	ebruary	69.10%		
Other Property Tax-Suppor	ted Service:	5			i			
Recreation	020		1,584,743	1.056.495	984,980	62.15%	(71,515)	Prop Tax UB \$102.9K, Pool RV AB \$14.4K (timing), Gifts & Donations AB \$34K
Library	030		1,301,978	867,985	718,206	55.16%	(149,779)	Property Tax UB \$117.3K (timing), Util Tax UB \$15.3K, Grants & Cont UB \$6.7K
Museum	040		613,748	409,165	292,686	47.69%	(116,479)	Prop Tax UB \$35.6K (timing), Util Tax UB \$5.3K, Grants UB \$67.9K
Airport	050		818,361	545,574	1,445,835	176.67%	900,261	Prop Tax UB \$39K (timing), FAA Grants AB \$987.5K, State Gr UB \$32K
Cemetery	070		391,545	261,030	217,200	55,47%	(43,829)	Prop Tax UB \$19K, Intermnt UB \$12.5K, Bank Int AB \$3.9K, Sale of Lots UB \$7.4K
		- 1						
ROAD USE	110		3,806,594	2,537,729	3,532,564	92.80%	994,835	DUT AD COM TO A COURT AD ARROWS
NOAD OSE	110		3,000,334	2,331,723	5,552,564	92.00%	334,033	RUT AB \$65K, Fed/State Grants AB \$903.3K
					- 1			
ENTERPRISE/UTILITY FUN	IDS	ı			- 1			
Water	600		7,102,006	4,734,671	5,052,956	71.15%	318,285	Water Sales AB \$283.3K, Service Ch UB \$145.3K, Bank Int AB \$111K
Sewer	610	- 1	5,096,946	3,397,964	3,407,747	66.86%	9,782	Sewer Rental UB \$12.1K, Bank Int AB \$40.3K, Sales Tx RV UB \$24.9K
Storm Sewer	620	- 1	774,217	516,145	357,289	46.15%	(158,855)	State Grant UB \$206.7K, Spec Assess AB \$18K, TRF in AB \$11.1K
Sanitation	640	- 1	1,831,726	1,221,150	1,186,899	64.80%	(34,252)	Garb Fees AB \$6.4K, Garb Surch UB \$50.1K, Bank Int AB \$8.1K
Golf	650	- 1	559,532	373,021	228,837	40.90%	(144,184)	Membrshp UB \$92.3K, Carts AB \$8.1K, Concession AB \$6.7K, Rent UB \$2.6K
Ambulance	660	- 1	2,515,939	1,677,293	1,655,804	65.81%	(21,489)	Charges for Services UB \$59.2K, Bank Int AB \$17.2K, Misc RV AB \$21.5K
RCR Arena	670		997,330	664,886	194,386	19.49%	(470,500)	Fees UB \$36.3K, Concess UB \$175.4K, Misc RV UB \$155.9K

For	Operating	Departments

Fund

620

640

650

660

670

2,313,223

1,781,596

2,863,678

997,437

511,409

1,542,149

1,187,731

1,909,118

664,958

340,939

1,849,334

1,326,328

335,307

1,585,367

466,119

GENERAL FUND

Storm Sewer

Sanitation

Ambulance

RCR Arena

Golf

City of Mason City As of February 28, 2023

Dept Amended

of February 28, 2023 66.67% >>>% of Budget Year

8

Month

MONTH-END ANALYSIS - 66.67% OF FY23 COMPLETED

307,185 Projects AB \$99.8K (Timing), TRF Out AB \$236.3K (Cap Proj Reorient.)

(198,839) Rent UB \$132.7K, Contractual Agr UB \$199.3K, Misc AB \$107.7K (Stage)

(5,632) Sals AB \$17K, Maint Material AB \$4.5K, Various UB

138,597 | Landfill UB \$27.7K, Health Ins UB \$11.7K, Motor Eq AB \$199.7K (FY22 Budg)

(323,752) Sals AB \$9.3K, MFPRSI UB \$55.4K, Motor Equip UB \$158K, Cap Outlay UB \$58.3K

UB = Under-budget is good!!

AB = ahead of

budget

Ahead/	
(Under)	

Department	No	No.	Budget	Budg	<u>Act</u>	Spent YTD	Budget	Explanation for YTD performance
Police, Anim Cont	010	1101	7,208,487	4.805.658	4.809.519	66,72%	2.004	Cala HD C440 FM minus a high season and a minus and a
Fire. Civil Defense	010	1501	3,493,343	2,328,896	2,169,077	62.09%	3,861 (1E0 010)	Sais UB \$140.5K, Dispatch AB \$66.3K, Spc Grant AB \$55.3K, Mtr Equip AB \$20K
Development Services	010	Var.	1,045,732	697,154	632,752	60.51%		Civil Def AB \$17.4K, Sals UB \$118.5K, Health UB \$31.7K
Engineering	010	2601	575,366	383,577	346,459	60.22%		Health UB \$3.5K, Demo UB \$40.4K, Various Other UB Sals UB \$19.2K, Health UB \$11.3K, M/E Supplies UB \$1.6K
Transit & Safety	010	5801	1,330,679	887,119	737,036	55.39%		
Deputy Clerk & Human Rghts	010	6204	121.343	80,895	83,556	68.86%		Tr Trsp Sals AB \$30.8K, Gasoline AB \$14.5K, TRF Out UB \$126.4K, Subsidy UB \$20.8K
Youth Task Force	010	3990	311,736	207,824	184,779	59.27%		Off Eq Main AB \$2.5K, Elections AB \$7.5K (timing), Various Oth UB Sals UB \$8K, Adv UB \$2.2K, Misc XP UB \$5.4K, Various Oth UB
General Admin & City Admin	010	6101	1,403,478	935.652	1,123,150	80.03%		
Finance & IT	010	6201	455.940	303,960	305,383	66.98%		Legal XP AB \$35.9K, TRF Out AB \$184.8K (CIP Reorient.), Audit AB \$2.1K (timing) Sal AB \$8K, Prof Srvc UB \$2.2K, Various UB
Human Resources	010	6401	286,948	191.299	210,814	73.47%	-,	
Misc	010	Var.	35,926	23,950	9,058	25.21%		Advertising- Civil Serv AB \$14.3K, Negot AB \$12.4K, Prof Srvcs AB \$5.7K, Various UB Various UB
	010	****	55,520	23,330	3,030	25.21/6	(14,055)	Valious QD
TTL General Fund			16.268,977	10.845.985	10,611,585	65.23%	(234,400)	Salaries & Health generally UB for year
				,	,,	02.2079	(,,	and the state Beneficially ob lot year
				Fiscal Year 22	February	68.50%		
Other Property Tax-Supported Ser	rvices			770007 7307 110		33.5371		*
		1			- 1			
Recreation	020	Var	1,717,678	1,145,118	1,208,973	70.38%	63.855	Pool Sals AB \$39.1K, Prof Srvc AB \$9K (RAGBRAI), Cmpg Comm AB \$7.9K
Library	030	4101	1,306,045	870,696	933,010	71.44%		Sais AB \$39K, Health AB \$21.2K, Bldg Ins AB \$9.5K
Museum	040	4202	681,570	454,380	457,267	67.09%		TRF Out AB \$15.3K (Cap Proj Reorient.), Bldg & Grnds AB \$4.4K, Exhibits UB \$6.8K
Airport	050	2801	1,030,991	687,328	716,657	69.51%		TRF Out AB \$42.9K (Cap Proj Reorient.), Insurance UB \$13.1K
Cemetery	070	4501	445,119	296,746	293,607	65.96%		Ops Sals AB \$4.9K, TRF Out AB \$9.8K (Cap Proj Regrient.), Various UB
		- 1			- 1			
ROAD USE	110		5,329,451	3,552,967	3,782,457	70.97%	229,490	TRF Out AB \$374.2K (CP Regrient), Street Const UB \$154.6K, M/E Repair AB \$73.7K
								The state of the s
ENTERPRISE/UTILITY FUNDS					- 1		1	
		1				- 1	- 1	
Water	600	- 1	8,653,770	5,769,180	5,478,822	63.31%	(290,358)	Mains UB \$253.3K, Oth Improv AB \$392.6K, WET Tax UB \$61K, Cap Eq UB \$67.9K
Sewer	610	- 1	6,533,773	4,355,848	4,394,802	67.26%		I/I Work AB \$387K, Oth Improv UB \$103.8K, Plant Impr UB \$54.7K, Various UB
Sharm Sauces	620	- 1	2 242 222	4 542 440	4.040.224	70.05%		The state of the s

79.95%

74.45%

65.57%

55.36%

46.73%

% of Budg

Month