

City of Mason City Finance Department

Memorandum

To: Aaron Burnett, City Administrator
From: Brent Hinson, Finance Director
Date: August 1, 2024
RE: June 2024/Fiscal Year-End Financial Report

Attached are reports for the City's financial condition and budgetary performance, updated through June 30, 2024/Fiscal Year-End. We ended the year at 104% of revenues and 103% of expenditures in the General Fund. The reason we are "over budget" for the year is the year-end transfer to reduce the undesignated fund balance to \$6.5 Million and to fund capital projects, as is further described in my year-end transfers memo for this meeting. While this is good performance, we did lag a bit as compared to the last two years- for example, last year we ended the year at 108% of revenues. The primary reason for this is that LOSST revenues tailed off a bit over the last few months of the fiscal year. With the exception of the year-end transfer, we were well under budgeted expenditures, and every department performed well.

Areas of minor concern include Library operations- we were able to balance things out at year-end with a transfer of \$57,000 in accumulated interest from Library Trust 510 (versus \$32K budgeted), but that amount of transfer is not sustainable over time and we will need to work to ensure a more stable situation going forward. Cemetery was \$247 over budget on the expenditure side, but had more than \$20,000 in excess revenue, so is not a concern. Likewise, Golf was over budget but this was more than offset by higher revenues. The biggest concern I see operationally is ensuring that the Arena operation is sustainable. We ended up needing a significantly larger-than-budget year-end transfer to zero out that fund, which directs resources from the LOSST and General Fund that could otherwise be employed for other purposes, including capital needs. We also have a minor concern to keep an eye on with Ambulance revenues. We are still in range of where we forecast for fund balance due to good expenditure management by the department, but ended at only 94% of revenues for the year.

We were lower than projected on revenue in both Water and Sewer. It appears this is primarily an issue of lower-than-forecast usage. We will have to keep an eye on this in future years and as we review rates to ensure adequate funding for the many capital priorities in those funds.

In an overall sense, we have \$54,621,730.27 in the City treasury at June 30, as compared to \$53,627,675.75 one year ago at this time; this is basically level but much higher than we forecast at budget time. We had budgeted a significant drawdown of overall fund balances for capital projects. Those projects were budgeted aggressively and we have not spent down the capital funds at the rate predicted at this point. However, capital funds aside, we had very good budgetary performance for the year, and the City's overall financial condition remains strong.

Attachments:

Month-to-Date/Year-to-Date Treasurer's Report

Revenues- Operational Summary

Expenditures- Operational Summary

FY24 CIP Spending- Year to Date



Brent Hinson, Finance Director



Reviewed and Recommend Approval

CITY OF MASON CITY, IOWA
YEAR TO DATE TREASURERS REPORT
JUNE 30, 2024

FUND	7/1/2023 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	6/30/2024 ENDING CASH BALANCE
010-GENERAL FUND	6,500,000.00	16,670,127.92	16,670,127.92	6,500,000.00
015- GENERAL- CAPITAL IMPROVMNT	4,041,488.88	3,700,257.00	2,440,019.18	5,301,726.70
020- RECREATION	350,837.64	1,916,692.46	1,774,048.35	493,481.75
030- LIBRARY	179,397.14	1,411,595.56	1,430,929.43	160,063.27
040- MUSEUM	51,623.10	650,439.03	645,478.53	56,583.60
050- AIRPORT	1,885,608.24	1,154,230.80	2,254,841.30	784,997.74
070- CEMETERY	48,593.46	465,254.50	451,563.60	62,284.36
090- TORT LIABILITY	757,091.61	328,682.48	643,530.12	442,243.97
110- ROAD USE TAX	2,454,347.69	4,050,803.64	4,236,060.93	2,269,090.40
112- EMPLOYEE RETIREMENT	72,744.25	648,553.75	699,732.05	21,565.95
114- POLICE RETIREMENT	2,421,215.15	471,908.70	783,328.80	2,109,795.05
116- FIRE RETIREMENT	2,178,847.12	313,643.69	626,960.50	1,865,530.31
117- 411 MEDICAL COST	657,726.91	120,180.92	92,311.28	685,596.55
119- EMERGENCY LEVY	-	340,079.81	340,079.81	-
120- HOTEL/MOTEL TAX	74,599.72	884,503.62	750,526.63	208,576.71
121- LOCAL OPTION SALES & SRVC	482,748.04	6,536,781.45	6,919,529.49	100,000.00
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	13,277.69	809,990.73	517,932.84	305,335.58
131- DOWNTOWN REINVESTMENT TIF	-	556,299.38	535,225.00	21,074.38
132- SOUTHSIDE GATEWAY TIF	33,139.77	284,601.21	317,740.98	-
142- CITY ADMINISTERED GRANTS	-	85,749.80	63,097.72	22,652.08
147- HOUSING FUND	251,372.24	268,347.61	395,497.99	124,221.86
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	60,000.00	118,631.01	175,974.87	2,656.14
155-DOWNTOWN REVITE PROGRAM	194,541.25	252,606.76	34,200.49	412,947.52
156-BUILDING RENOV-LIFE SAFETY	-	469,547.60	-	469,547.60
210- DEBT SERVICE	275,765.13	8,365,782.81	8,223,955.41	417,592.53
310- RIVER CITY RENAISSANCE	8,575,163.75	741,726.55	5,131,784.48	4,185,105.82
315- ARPA CAPITAL PROJ	2,516,116.60	261,523.52	1,892,237.82	885,402.30
320- G.O. CAPITAL PROJECTS	929,510.64	23,380,411.80	19,690,614.49	4,619,307.95
325- LOSST CAPITAL PROJECTS	3,254,506.18	8,299,002.54	4,526,313.13	7,027,195.59
500- CEMETERY PERPETUAL CARE	537,012.34	9,496.00	-	546,508.34
510- LIBRARY TRUST	446,381.95	82,687.63	145,612.53	383,457.05
520- MUSEUM TRUST	1,110,300.73	119,991.75	70,000.00	1,160,292.48
530- SOFTBALL TRUST	4,276.32	11,978.55	11,989.94	4,264.93
535- YOUTH SOFTBALL COMPLEX	121,258.83	43,578.94	36,960.61	127,877.16
540- POLICE FORFEITURES	65,521.00	3,053.35	-	68,574.35
541- PENDING FORFEITURE	41,640.60	3,798.73	-	45,439.33
542- POLICE TASK FORCE	16,777.47	75,662.29	79,380.20	13,059.56
543- POLICE TASK FORCE EQUIP	-	40,734.09	-	40,734.09
600- WATER	3,159,411.14	7,475,988.32	8,766,972.06	1,868,427.40
601- WATER DEPOSITS	74,500.25	24,409.50	17,789.94	81,119.81
603-WATER CAPITAL PROJECTS	3,359,325.73	3,658,005.18	1,784,829.12	5,232,501.79
605- WATER DEBT SINKING	-	1,500.00	1,500.00	-
610- SEWER	1,538,691.18	5,688,380.52	6,649,687.30	577,384.40
613-SEWER CAPITAL PROJECTS	449,086.70	1,732,703.85	1,904,113.40	277,677.15
615- SEWER SINKING	-	834,080.00	834,080.00	-
620- STORM SEWER	207,370.41	550,405.94	562,534.13	195,242.22
630- PARKING	34,121.87	77,731.01	69,917.53	41,935.35
640- SANITATION	486,968.70	1,900,903.03	1,925,286.16	462,585.57
650- GOLF COURSE IMPROV TRUST	63,962.71	636,243.77	680,697.25	19,509.23
660- FIRE-AMBULANCE SERVICES	1,115,277.52	2,702,887.04	3,081,691.76	736,472.80
670- RC RENAISSANCE ARENA	23,884.45	718,323.68	742,208.13	-
800- EMPLOYEE HEALTH CARE TRUST	2,381,207.04	6,196,146.94	5,543,009.89	3,034,344.09

CITY OF MASON CITY, IOWA
YEAR TO DATE TREASURERS REPORT
JUNE 30, 2024

FUND	7/1/2023 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	6/30/2024 ENDING CASH BALANCE
820- INTERNAL SERVICE	78,145.18	268,321.57	292,796.45	53,670.30
840- UNEMPLOYMENT SELF-INS	46,006.59	51,528.19	7,742.46	89,792.32
TOTAL BALANCE	53,627,675.75	116,466,496.52	115,472,442.00	54,621,730.27

Location of Funds

			Interest Rate	
First Citizens - Operating Account	(1)	481,072.31	4.18%	30-Jun
First Citizens Payroll Account	(2)	143,102.56	4.18%	30-Jun
First Citizens Arena Account x6157		12,447.35		30-Jun
First Citizens Police CC Acct x6257		2,368.31		30-Jun
First Citizens Inspection Acct x3801		10,128.39		30-Jun
First Citizens Ambulance Acct x6024		215,438.58	4.18%	30-Jun
First Citizens Golf Account x8421		86,608.22		30-Jun
First Citizens Savings- Mus *2233				30-Jun
First Citizens Checking- Mus Cr *5203				30-Jun
Cash on Hand		7,450.00		
Investment in IPAIT		3,037,204.72	5.097%	30-Jun
First Citizens- CD 11/23/22 (2 years)		100,000.00	4.270%	520
US Bank- CD 4/28/23 (580 days)		100,000.00	4.790%	520
IPAIT- CD 9/6/23 (364 days)		5,000,000.00	5.512%	
IPAIT- CD 10/4/23 (364 days)		2,000,000.00	5.600%	
First Citizens- CD 11/8/23 (364 days)		2,000,000.00	5.460%	
NSB- CD 11/18/23 (547 days)		101,975.21	5.200%	
Farmers SB- CD 1/4/24 (181 days)		2,000,000.00	5.430%	
NSB- CD 2/7/24 (182 days)		2,000,000.00	5.200%	
First Citizens- CD 3/6/24 (182 days)		3,000,000.00	5.290%	
First Citizens- CD 3/6/24 (364 days)		2,000,000.00	5.070%	
First Citizens- CD 4/3/24 (91 days)		5,000,000.00	5.350%	
IPAIT- T-Bill 4/4/24 (182 days)		4,999,717.38	5.280%	
First Citizens- CD 4/3/24 (364 days)		2,000,000.00	5.190%	
IPAIT- T-Bill 5/9/24 (91 days)		4,999,615.14	5.340%	
IPAIT- T-Bill 5/9/24 (182 days)		4,999,602.10	5.311%	
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 6/5/24 (91 days)		5,000,000.00	5.370%	
First Citizens- CD 6/5/24 (182 days)		2,000,000.00	5.410%	
First Citizens- CD 6/7/24 (548 days)		250,000.00	5.150%	520
TOTAL CASH IN BANK		54,621,730.27		Balance

(1) First Citizens General Account	2,144,059.22
Outstanding Deposits & Checks/Wages payable	(1,662,986.91)
	481,072.31
(2) First Citizens Payroll Account	411,590.73
Outstanding Deposits & Checks/Wages payable	(268,488.17)
	143,102.56

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURERS REPORT
JUNE 30, 2024

FUND	6/1/2024	M-T-D	M-T-D	6/30/2024
	BEGINNING CASH BALANCE	REVENUES	EXPENDITURES	ENDING CASH BALANCE
010-GENERAL FUND	8,307,838.96	924,146.02	2,731,984.98	6,500,000.00
015- GENERAL- CAPITAL IMPROVMNT	4,471,426.21	1,057,918.49	227,618.00	5,301,726.70
020- RECREATION	465,021.84	246,113.63	217,653.72	493,481.75
030- LIBRARY	156,574.84	136,534.49	133,046.06	160,063.27
040- MUSEUM	4,412.07	112,339.86	60,168.33	56,583.60
050- AIRPORT	2,313,814.42	(60,300.35)	1,468,516.33	784,997.74
070- CEMETERY	74,315.18	27,654.01	39,684.83	62,284.36
090- TORT LIABILITY	427,666.69	19,577.28	5,000.00	442,243.97
110- ROAD USE TAX	2,166,246.34	443,690.79	340,846.73	2,269,090.40
112- EMPLOYEE RETIREMENT	67,525.96	12,815.89	58,775.90	21,565.95
114- POLICE RETIREMENT	2,159,414.40	9,267.01	58,886.36	2,109,795.05
116- FIRE RETIREMENT	1,906,144.96	6,159.12	46,773.77	1,865,530.31
117- 411 MEDICAL COST	686,643.87	2,029.44	3,076.76	685,596.55
119- EMERGENCY LEVY	-	6,713.93	6,713.93	-
120- HOTEL/MOTEL TAX	391,663.19	-	183,086.48	208,576.71
121- LOCAL OPTION SALES & SRVC	149,117.91	454,718.29	503,836.20	100,000.00
127- FOREST PARK TIF	4,438.80			4,438.80
130- UNIFIED TIF	332,320.05	22,108.20	49,092.67	305,335.58
131- DOWNTOWN REINVESTMENT TIF	(58,594.10)	79,668.48	-	21,074.38
132- SOUTHSIDE GATEWAY TIF	215,381.96	35,367.52	250,749.48	-
142- CITY ADMINISTERED GRANTS	(11,057.54)	44,025.19	10,315.57	22,652.08
147- HOUSING FUND	98,999.01	26,136.44	913.59	124,221.86
152- 22ND STREET BUYOUT	1,846.04			1,846.04
154-CORRIDOR REVITE PROGRAM	12,618.44	37.70	10,000.00	2,656.14
155-DOWNTOWN REVITE PROGRAM	427,577.24	1,277.40	15,907.12	412,947.52
156-BUILDING RENOV-LIFE SAFETY PRO	-	469,547.60		469,547.60
210- DEBT SERVICE	454,037.74	(36,445.21)	-	417,592.53
310- RIVER CITY RENAISSANCE	4,222,635.23	33,482.41	71,011.82	4,185,105.82
315- ARPA CAPITAL PROJ	1,307,452.28	51,727.07	473,777.05	885,402.30
320- G.O. CAPITAL PROJECTS	3,625,884.74	1,966,233.99	972,810.78	4,619,307.95
325- LOSST CAPITAL PROJECTS	7,166,792.55	224,706.90	364,303.86	7,027,195.59
500- CEMETERY PERPETUAL CARE	545,828.34	680.00	-	546,508.34
510- LIBRARY TRUST	438,176.89	12,501.07	67,220.91	383,457.05
520- MUSEUM TRUST	1,185,697.91	44,594.57	70,000.00	1,160,292.48
530- SOFTBALL TRUST	3,579.67	2,233.50	1,548.24	4,264.93
535- YOUTH SOFTBALL COMPLEX	118,303.84	13,112.16	3,538.84	127,877.16
540- POLICE FORFEITURES	68,370.09	204.26		68,574.35
541- PENDING FORFEITURE	45,303.98	135.35		45,439.33
542- POLICE TASK FORCE	5,149.49	21,617.48	13,707.41	13,059.56
543- POLICE TASK FORCE EQUIP	40,612.76	121.33		40,734.09
600- WATER	2,738,193.43	483,104.87	1,352,870.90	1,868,427.40
601- WATER DEPOSITS	82,083.81	975.00	1,939.00	81,119.81
603-WATER CAPITAL PROJECTS	4,583,492.19	800,702.21	151,692.61	5,232,501.79
605- WATER DEBT SINKING	-			-
610- SEWER	915,455.25	350,806.37	688,877.22	577,384.40
613-SEWER CAPITAL PROJECTS	41,182.80	380,974.22	144,479.87	277,677.15
615- SEWER SINKING	722,538.26	69,506.74	792,045.00	-
620- STORM SEWER	178,878.65	34,313.50	17,949.93	195,242.22
630- PARKING	44,495.95	4,120.10	6,680.70	41,935.35
640- SANITATION	448,736.44	147,365.76	133,516.63	462,585.57
650- GOLF COURSE IMPROV TRUST	52,873.51	64,231.22	97,595.50	19,509.23
660- FIRE-AMBULANCE SERVICES	692,349.00	260,791.46	216,667.66	736,472.80
670- RC RENAISSANCE ARENA	(343,364.18)	385,665.88	42,301.70	-
800- EMPLOYEE HEALTH CARE TRUST	2,980,924.60	401,185.17	347,765.68	3,034,344.09

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURERS REPORT
JUNE 30, 2024

FUND	6/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	6/30/2024 ENDING CASH BALANCE
820- INTERNAL SERVICE	33,430.69	47,041.63	26,802.02	53,670.30
840- UNEMPLOYMENT SELF-INS	89,524.86	267.46		89,792.32
TOTAL BALANCE	57,259,977.51	9,843,502.90	12,481,750.14	54,621,730.27

Location of Funds

			<u>Interest Rate</u>	
First Citizens - Operating Account	(1)	481,072.31	4.18%	30-Jun
First Citizens Payroll Account	(2)	143,102.56	4.18%	30-Jun
First Citizens Arena Account x6157		12,447.35		30-Jun
First Citizens Police CC Acct x6257		2,368.31		30-Jun
First Citizens Inspection Acct x3801		10,128.39		30-Jun
First Citizens Ambulance Acct x6024		215,438.58	4.18%	30-Jun
First Citizens Golf Account x8421		86,608.22		30-Jun
First Citizens Savings- Mus *2233				30-Jun
First Citizens Checking- Mus Cr *5203				30-Jun
Cash on Hand		7,450.00		
Investment in IPAIT		3,037,204.72	5.097%	30-Jun
First Citizens- CD 11/23/22 (2 years)		100,000.00	4.270%	520
US Bank- CD 4/28/23 (580 days)		100,000.00	4.790%	520
IPAIT- CD 9/6/23 (364 days)		5,000,000.00	5.512%	
IPAIT- CD 10/4/23 (364 days)		2,000,000.00	5.600%	
First Citizens- CD 11/8/23 (364 days)		2,000,000.00	5.460%	
NSB- CD 11/18/23 (547 days)		101,975.21	5.200%	
Farmers SB- CD 1/4/24 (181 days)		2,000,000.00	5.430%	
NSB- CD 2/7/24 (182 days)		2,000,000.00	5.200%	
First Citizens- CD 3/6/24 (182 days)		3,000,000.00	5.290%	
First Citizens- CD 3/6/24 (364 days)		2,000,000.00	5.070%	
First Citizens- CD 4/3/24 (91 days)		5,000,000.00	5.350%	
IPAIT- T-Bill 4/4/24 (182 days)		4,999,717.38	5.280%	
First Citizens- CD 4/3/24 (364 days)		2,000,000.00	5.190%	
IPAIT- T-Bill 5/9/24 (91 days)		4,999,615.14	5.340%	
IPAIT- T-Bill 5/9/24 (182 days)		4,999,602.10	5.311%	
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 6/5/24 (91 days)		5,000,000.00	5.370%	
First Citizens- CD 6/5/24 (182 days)		2,000,000.00	5.410%	
First Citizens- CD 6/7/24 (548 days)		250,000.00	5.150%	520
TOTAL CASH IN BANK		54,621,730.27		Balance

(1) First Citizens General Account	2,144,059.22
Outstanding Deposits & Checks/Wages payable	(1,662,986.91)
	481,072.31
(2) First Citizens Payroll Account	411,590.73
Outstanding Deposits & Checks/Wages payable	(268,488.17)
	143,102.56

GENERAL FUND

		100.00% >>> % of Budget Year		12		% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Category	Fund No	Rev Code	Amended Budget	Month Budg	Month Actual			
Property Taxes	010	0100	7,031,445	7,031,445	7,070,549	100.56%	39,104	Prop Tax AB \$39.1K
Non-Property Taxes	010	0200	157,873	157,873	159,434	100.99%	1,562	Util Repl AB \$1.6K
Licenses & Permits	010	0300	653,025	653,025	604,346	92.55%	(48,679)	Liquor AB \$12.9K, Building UB \$20.4K, Cable TV UB \$35.9K
Shared Revenues	010	0400	15,000	15,000	-	0.00%	(15,000)	Drug Control Grant Money UB \$15K
Grants & Contributions	010	0410	2,142,437	2,142,437	2,219,078	103.58%	76,641	Pol Gr AB \$100.1K, Fed Gr AB \$398.1K, YTF Grant UB \$162.3K, Fire Grnt UB \$205K
Charges for Estl Service	010	0500	100,000	100,000	113,149	113.15%	13,149	Police Ch AB \$12.6K, Sdwik Rep UB \$10.7K, Hazmat AB \$12.1K
Charges for Opt Service	010	0550	109,150	109,150	146,147	133.90%	36,997	Rent Insp AB \$12.2K, Translt RV AB \$10.5K, Hazmat Resp. AB \$10.5K
Fines & Forfeitures	010	0600	23,000	23,000	26,458	115.04%	3,458	Pol Fines UB \$4.5K
Use of Money & Prop	010	0700	487,672	487,672	648,400	132.96%	160,727	Interest AB \$160.7K
Misc Revenues	010	0800	40,775	40,775	73,609	180.52%	32,834	Gift- Trees UB \$8.5K, Gifts & Don. AB \$27.8K, YTF Don. AB \$8K
Non-Rev Receipts	010	0900	5,250,180	5,250,180	5,610,547	106.86%	360,368	Misc Refunds AB \$18K, TRF In-SR AB \$337.1K (LOSST)
TTL General Fund			16,010,557	16,010,557	16,671,718	104.13%	661,162	Prop Tax AB, Fed Grants AB, Bank Interest AB, LOSST AB
						Fiscal Year 23 Jun	108.27%	
Other Property Tax-Supported Services								
Recreation	020		1,759,111	1,759,111	1,916,692	108.96%	157,582	Pool RV AB \$74.6K, Rec Prog RV AB \$23.2K, Campg RV AB \$25.5K
Library	030		1,395,311	1,395,311	1,411,596	101.17%	16,285	Property Tax AB \$8K, Grants & Cont UB \$12.7K, TRF AB \$25.1K
Museum	040		649,604	649,604	650,439	100.13%	835	Grants & Cont UB \$110.6K, Ch Srvc AB \$22.1K, Misc RV AB \$59.6K, TRF In AB \$28.8K
Airport	050		935,318	935,318	1,154,321	123.41%	219,003	Pass Charge UB \$16.8K, Grants AB \$180.6K, Misc Ref AB \$39.5K
Cemetery	070		444,582	444,582	465,255	104.65%	20,673	Intermnt AB \$18.6K, Bank Int AB \$7.2K, Sale of Lots UB \$7.9K
ROAD USE			3,955,440	3,955,440	4,050,804	102.41%	95,364	RUT AB \$116.1K, State Grant UB \$15K, Bank Int AB \$27K, Oth Misc UB \$36.2K
ENTERPRISE/UTILITY FUNDS								
Water	600		7,610,603	7,610,603	7,475,988	98.23%	(134,615)	Ch Srvc UB \$145K, Bank Int AB \$36.4K, Damage Claims AB \$9.2K, Tax UB \$35.3K
Sewer	610		5,948,238	5,948,238	5,688,381	95.63%	(259,857)	Ch Srvc UB \$267.8K, Bank Int AB \$19.7K, Sales Tax UB \$8.5K
Storm Sewer	620		731,570	731,570	550,406	75.24%	(181,164)	Grants UB \$191.3K, Charges AB \$8.8K, Bank Int AB \$2.1K
Sanitation	640		1,893,173	1,893,173	1,900,903	100.41%	7,730	Garb Fees AB \$19.6K, Garb Surch UB \$22.2K, Bank Int AB \$9K
Golf	650		533,565	533,565	636,044	119.21%	102,479	Grn Fee AB \$19.6K, Membrs AB \$18.1K, Carts AB \$32.6K, Conc AB \$26.1K
Ambulance	660		2,775,216	2,775,216	2,702,887	97.39%	(72,329)	Fed Grant UB \$23.7K, Ch Srvc UB \$157.8K, Bank Int AB \$10.5K, Sale of Prop AB \$79K
RCR Arena	670		782,803	782,803	718,324	91.76%	(64,479)	Fees AB \$47K, Concess UB \$228.8K, Misc RV UB \$151.3K

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

100.00% >>>% of Budget Year							UB = Under-budget is good!! AB = ahead of budget	
GENERAL FUND								
Department	Fund No	Dept No	Amended Budget	12 Month Budg	12 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Police, Anim Cont	010	1101	7,373,088	7,373,088	6,942,262	94.16%	(430,826)	Sals UB \$334.4K, Health UB \$107.6K, Ed & Train AB \$35.3K, Motor Eq UB \$56.8K
Fire, Civil Defense	010	1501	3,714,248	3,714,248	3,584,870	96.52%	(129,377)	Civil Def UB \$5.5K, Sals UB \$106.3K, Tech XP UB \$28.6K, Oth Supp AB \$28.8K
Development Services	010	Var.	1,083,783	1,083,783	1,027,211	94.78%	(56,573)	Demo UB \$23.5K, Neigh Srv H&L AB \$10.1K, Health Dept UB \$21.6K
Engineering	010	2601	558,948	558,948	507,746	90.84%	(51,202)	Sals UB \$18.7K, Health UB \$20.9K, Various UB
Transit & Safety	010	5801	1,133,856	1,133,856	1,109,046	97.81%	(24,809)	TrTr Sals AB \$29.2K, Prof Srvc UB \$22.7K, Gasoline UB \$14.2K
Deputy Clerk & Human Rghts	010	6204	117,340	117,340	101,494	86.50%	(15,846)	Elections UB \$1.4K, Off Eq Maint UB \$9K, Various Oth UB
Youth Task Force	010	3990	313,100	313,100	209,511	66.91%	(103,589)	Sals UB \$82.1K, FICA UB \$7.2K, IPERS UB \$8.1K, Various Oth UB
General Admin & City Admin	010	6101	1,035,101	1,035,101	2,415,894	233.40%	1,380,793	M/C Sals UB \$10.9K, Legal XP AB \$21.2K, Misc XP UB \$9.9K, TRF Out AB \$1.4M
Finance & IT	010	6201	490,226	490,226	464,302	94.71%	(25,924)	Prof Srvc UB \$18.9K, Office Supp UB \$2.5K, Various UB
Human Resources	010	6401	284,211	284,211	276,115	97.15%	(8,096)	Prof Srvcs UB \$6.7K, Negotiations UB \$5.7K, Various UB
Misc	010	Var.	48,314	48,314	31,676	65.56%	(16,638)	Band Sals UB \$10.4K, Band Misc AB \$7.6K, Trees UB \$16K, Plaza AB \$2.1K
TTL General Fund			16,152,216	16,152,216	16,670,128	103.21%	517,912	Generally under budgeted expenditures except year-end transfer
						Fiscal Year 23 Jun	107.32%	
Other Property Tax-Supported Services								
Recreation	020	Var	1,912,247	1,912,247	1,774,048	92.77%	(138,199)	Rec Health Ins UB \$10.5K, Campg Comm AB \$14.1K, Bldg Ins UB \$8.6K, Rent UB \$25
Library	030	4101	1,416,752	1,416,752	1,430,929	101.00%	14,177	Sals AB \$36.2K, Bldg Ins UB \$17.3K, Periodicals AB \$8.4K, Books UB \$11.7K
Museum	040	4202	666,104	666,104	645,479	96.90%	(20,625)	Bldg Ins UB \$2.9K, Mus Fund Sals UB \$6.1K, Various UB
Airport	050	2801	2,307,627	2,307,627	2,254,841	97.71%	(52,786)	Gasoline UB \$13.5K, Overtime UB \$9.9K, Terminal Gas/Elec UB \$10.1K
Cemetery	070	4501	451,317	451,317	451,564	100.05%	247	Admin Sals AB \$4K, Vases AB \$3.5K, Op Sals AB \$7.2K, Cem Eq UB \$7K, Oth UB
ROAD USE	110		5,001,954	5,001,954	4,236,021	84.69%	(765,933)	2101 Projects UB \$400K, Snow Rem UB \$103.5K, Various UB
ENTERPRISE/UTILITY FUNDS								
Water	600		9,458,312	9,458,312	8,766,972	92.69%	(691,340)	Gas & Elec UB \$158.3K, Meters UB \$83.4K, Sal Serv Contract Labor UB \$65.8K, TRF C
Sewer	610		7,004,877	7,004,877	6,649,567	94.93%	(355,310)	Plant Sals AB \$60.6K, Gas & Elec UB \$53K, Fuel UB \$49.2K, TRF Out UB \$233.6K
Storm Sewer	620		861,827	861,827	562,534	65.27%	(299,293)	O&M Projects UB \$44.7K, Grant Proj UB \$225K, Eng Proj UB \$37.7K, Various UB
Sanitation	640		2,051,159	2,051,159	1,925,286	93.86%	(125,873)	Landfill UB \$45.3K, Recyc Ch UB \$24.7K, Fuel UB \$38.1K
Golf	650		582,464	582,464	680,697	116.87%	98,233	Eq Rental AB \$18.7K, Conc Supp AB \$12.5K, Sals AB \$28K
Ambulance	660		3,283,268	3,283,268	3,081,692	93.86%	(201,576)	Sals UB \$38.6K, Ed & Train UB \$45.2K, MFPRSI UB \$76.2K
RCR Arena	670		879,091	879,091	742,208	84.43%	(136,883)	Gas & Elec UB \$38.9K, Contract Agr UB \$71.7K, Concess Supp UB \$37K

City of Mason City, FY24

Capital Improvements Plan Spending to Date

	Dept			Budget	2024-	Total XP	Amt		
Dept	Code	Line	Project		Proj #	for Year	Remaining	May	Jun
Police	1102	015.1103.4010	In-Car Computer Replacement	30,696.00	001	404.00	30,292.00		
Police	1103	015.1103.4510	Police Building Renovation	1,399,134.38	002	727,897.88	611,236.50	169,137.37	178,204.09
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	003	-	10,000.00		
			Police	1,379,830.38					
Fire	1501	015.1502.4090	Mobile Data Units	12,320.00	004	-	12,320.00		
Fire	1501	015.1502.4090	Command Vehicle Repl- Deer	45,000.00	099	43,331.00	1,669.00		
Fire	1502	015.1502.4510	Fire Facility Improvements- Gen CP	3,214,859.65	005	125,724.06	3,089,135.59	8,402.50	10,855.23
Fire	1502	315.1502.4510	Facility Improvements- ARPA	991,654.02	005	746,788.81	244,865.21	601,911.44	144,877.37
			Fire	4,263,833.67					
Ambulance	1509	660.1509.4040	Ambulance Replacement	288,116.00	006	288,116.00	-		
Ambulance	1509	660.1509.4010	Power Cots	25,900.00	007	-	25,900.00		
Ambulance	1509	660.1509.4010	LUCAS Chest Compression Syst.	20,300.00	008	18,258.94	2,041.06		
Ambulance	1509	660.1509.4010	Dash Cams	9,000.00	009	966.95	8,033.05		
Ambulance	1509	660.1509.4010	IV Pump Replacement	27,500.00	010	-	27,500.00		
Ambulance	1509	660.1509.4010	Bullet-Resistant Vests	21,000.00	011	20,923.08	76.92	8,415.00	
Ambulance	1509	660.1509.4010	Cardiac Monitors	40,000.00	012	39,192.33	807.67		
Ambulance	1509	660.1509.4010	2304 Replacement (FY25 Project)		103	27,056.67	(27,056.67)	2,029.74	25,026.93
			Ambulance	431,816.00					
Engineering	2101	110.2101.4080	Robotic Total Station	20,000.00	013	20,034.00	(34.00)		
Engineering	2101	325.2101.4923	HOME Grant Infrastructure**	623,722.91	097	-	623,722.91		
Engineering	2101	325.2101.4925	Destination Iowa	6,247,608.77	014	3,781,350.48	2,466,258.29	672,606.47	234,803.15
			Engineering-Other	6,891,331.68					
Eng- Street	2101	320.2101.4580	Street Rehab Program	1,486,674.97	015	1,273,335.33	213,339.64		
Eng- Street	2101	320.2101.4585	12th St NE & Winn Way Str Rehabs	2,417,200.00	016	2,485,917.52	(68,717.52)	1,126.78	
Eng- Street	2101	320.2101.4582	Hwy 122 Mercy Final Engineering	588,544.16	098	199,849.85	388,694.31	18,922.62	24,831.93
Eng- Street	2101	110.2101.4600	Traffic Operations Mgmt System	10,500.00	017	-	10,500.00		
Eng- Street	2101	325.2101.4644	Pavement Marking Program	205,000.00	018	168,075.69	36,924.31		
Eng- Street	2101	110.2101.4580	Paving Program	100,000.00	019	-	100,000.00		
Eng- Street	2101	110.2101.4570	Sidewalk & Ped Ramp Program	30,000.00	020	23,177.48	6,822.52	11,611.08	
Eng- Street	2101	110.2101.4680	Street Light Program	30,000.00	021	22,512.32	7,487.68		19,875.00
Eng- Street	2101	110.2101.4660	Utility Box-Out Replacement	20,000.00	022	-	20,000.00		
Eng- Street	2101	320.2101.4585	Pennsylvania Street & Utility SWAP	125,000.00	023	-	125,000.00		
O&M- Street	2101	320.2101.4660	Street Patching Program	150,000.00	024	16,049.23	133,950.77		
O&M- Street	2101	320.2101.4660	Curb Replacement Program	150,000.00	025	150,000.00	-		
O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	120,000.00	026	105,832.35	14,167.65	39,972.68	10,522.56
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	50,000.00	027	400.00	49,600.00		
O&M- Street	2101	110.2101.4860	Citywide Reforestation	45,000.00	028	15,400.00	29,600.00		
O&M- Street	2117	110.2117.2190	12th Street Viaduct Ret Wall Repair	17,000.00	029	-	17,000.00		
Eng- Street	2103	320.2101.4600	Traffic Signal Upgrades	125,000.00	030	85,053.06	39,946.94	3,086.83	8,510.37
Eng- Street	2105	110.2101.4590	Traffic & Street Sign Program	25,000.00	031	21,363.94	3,636.06	2,680.22	807.14
O&M- Street	2107	320.2107.4040	Vehicle Replacement	350,000.00	032	100,959.00	249,041.00		100,959.00
Eng- Street	2117	110.2101.4550	Biennial Bridge Inspection Prog.	12,000.00	033	11,436.45	563.55	3,163.28	
			Street	6,056,919.13					
Airport	2816	320.2816.4644	Hangar Pavement Rehab Phase 1/2	650,000.00	034	77,226.80	572,773.20	5,078.66	3,686.64
Airport	2816	320.2816.4510	Construct Equipment Storage Bldg	250,000.00	035	231,544.01	18,455.99	63,157.02	105,971.80
			Airport	900,000.00					
Library	4101	015.4101.4510	Woodman Controls Repl.	45,000.00	036	45,000.00	-		
Library	4101	015.4101.4510	Woodman Controls Network Mgr	19,650.00	037	-	19,650.00		
Library	4101	015.4101.4510	Brass Hardware Improvements	30,000.00	038	-	-		
			Library	94,650.00					
Museum	4203	015.4203.4510	Off-Site Storage Bldg	50,000.00	039	-	50,000.00		
			Museum	50,000.00					
O&M- Park	4350	325.2101.4922	Geo Hanford/Parker Woods Roofs	25,000.00	040	15,495.74	9,504.26		
O&M- Park	4350	325.4350.4040	Batwing Mower Replacement	15,000.00	041	15,000.00	-		
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	140,000.00	042	133,275.65	6,724.35		55,192.60
O&M- Park	4350	325.2101.4922	Water Fountain Replacement	20,000.00	043	-	-		
O&M- Park	4350	325.2101.4922	Central Park Lights	8,000.00	044	-	8,000.00		
O&M- Park	4350	325.2101.4922	Pickleball Court Improvements	30,000.00	045	4,474.19	25,525.81	112.21	
Recreation	4350	325.4350.4644	Kayak & Bike Trail Improvements	100,000.00	046	-	100,000.00		
Recreation	4350	325.4350.4010	Aquatic Center Deck Chair Repl.	68,000.00	047	68,000.00	-		
Recreation	4350	325.4350.4010	Aquatic Center Basin Painting	50,000.00	048	-	50,000.00		
Recreation	4350	325.4350.4010	Campground Bathhouse Repairs	44,000.00	049	10,527.00	33,473.00		
Recreation	4350	325.4350.4644	Arena Light Upgrades	130,000.00	050	-	130,000.00		
Recreation	4350	325.4350.4644	Aquatic Center Heating System	140,063.34	101	140,063.34	-		
Recreation	4350	325.4350.4644	Pavilion Stage (Donation Project)	16,379.12	102	8,189.56	8,189.56	8,189.56	
			Park & Rec	786,442.46					
Cemetery	4504	015.4504.4090	Mower Replacement	8,300.00	051	9,294.00	(994.00)		

City of Mason City, FY24

Capital Improvements Plan Spending to Date

						Total XP for Year	Amt Remaining	May	Jun
Dept	Code	Line	Project	Budget	2024- Proj #				
Cemetery	4504	015.4504.4510	Facility Improvements	50,000.00	052	29,125.38	20,874.62		
Cemetery	4504	015.4504.4010	Columbariums	37,000.00	053	26,127.62	(26,127.62)	3,094.62	(643.00)
			Cemetery	95,300.00					
Dev Services	5401	154.7518.2910	CoRL Program	150,000.00	054	-	150,000.00		
Dev Services	5401	155.7518.2910	DoRL Program	180,000.00	055	-	180,000.00		
Dev Services	5401	015.5401.4010	Nat'l Register Surveys & Nomin.	20,000.00	056	-	20,000.00		
Dev Services	5401	015.5401.4010	Joint Comp Plan- CGC/Clear Lake	75,000.00	057	44,415.42	30,584.58		
			Development Services	425,000.00					
Finance	6201	210.7107	2015 CIP Debt Repay- Non-Levy	327,600.00	058	-	327,600.00		
Finance	6201	210.7109	2016 CIP Debt Repay- Non-Levy	35,049.00	059	-	35,049.00		
Finance	6201	210.7112	2019 CIP Debt Repay- Non-Levy	703,360.00	060	-	703,360.00		
Finance	6201	210.7116	2020 CIP Debt Repay- Non-Levy	755,300.00	061	-	755,300.00		
Finance	6201	210.7105	2020 (19A) RCR Debt- Non-Levy	695,225.00	062	-	695,225.00		
Finance	6201	210.7221	2021 CIP Debt Repay- Non-Levy	774,233.00	063	-	774,233.00		
Finance	6201	210.7126	FY24 CIP Debt Repay- Non-Levy	702,973.00	064	-	702,973.00		
Finance	6201	210.7127	Dest IA LOSST Repay- Non-Levy	378,933.00	065	-	378,933.00		
			Non-Levy Debt Service	4,372,673.00					
Finance	6201	015.6900.3990	Leased Vehicles (Various Depts)	125,925.00	066	123,541.61	2,383.39	15,073.71	2,289.75
GIS	6203	110/600/610	GIS Data Conversion	136,500.00	067	117,031.67	19,468.33		
City Hall	6900	015.6900.4510	City Hall Overhang Heating	75,000.00	068	70,141.73	4,858.27		
City Hall	6900	015.6900.4510	City Hall HVAC Controls	27,500.00	069	26,323.29	1,176.71		
City Hall	6900	015.6900.4060	Computer Replacement	195,000.00	070	242,084.07	(47,084.07)	35,410.53	20,079.54
Finance	6900	015.6900.2742	Branding Study & Implementation	75,000.00	071	-	-		
Finance	6900	015.6900.4060	Equipment Replacement	10,000.00	072	-	10,000.00		
Finance	6900	015.6900.2732	Electronic Records Conversion	125,000.00	073	91,002.04	33,997.96	1,113.61	10,368.75
			Admin & Finance	769,925.00					
Eng- Water	8001	600.8011.3199	Radio Read Meters	75,000.00	074	-	75,000.00		
Eng- Water	8061	603.8061.4625	Water Distribution Model Calib.	50,000.00	075	50,825.00	(825.00)		
Eng- Water	8061	603.8061.4560	Well Siting Study	125,000.00	076	-	125,000.00		
Eng- Water	8061	603.8061.4622	Water Tower Maintenance	35,000.00	077	21,352.85	13,647.15	9,975.00	
Eng- Water	8061	603.8061.4198	WTP Skid Steer Loader	80,000.00	078	60,629.00	19,371.00		60,629.00
Eng- Water	8061	603.8061.4510	EDR, Raw Feed, Process Valve Repl.	125,000.00	079	-	125,000.00		
Eng- Water	8061	603.8061.4560	Drill & Develop New Well	3,600,000.00	080	-	3,600,000.00		
Eng- Water	8061	603.8061.4510	EDR Treatment Upgrades	100,000.00	081	-	100,000.00		
Eng- Water	8061	603.8061.4625	Taft Avenue Water Main Loop	280,000.00	082	77,696.82	202,303.18	12,548.79	19,093.05
O&M- Water	8061	603.8061.4199	Backhoe with Attachments	160,000.00	083	130,857.92	29,142.08		
O&M- Water	8061	603.8061.4199	Vac Excavator With Attachments	405,000.00	084	405,000.00	-		
O&M- Water	8061	603.8061.4630	Water Main Repl.	400,000.00	085	-	400,000.00		
O&M- Water	8061	603.8061.4630	Valve Replacement	65,000.00	086	-	65,000.00		
			Water	5,500,000.00					
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	1,105,000.00	087	1,024,501.26	80,498.74	10,918.37	
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	350,000.00	088	263,990.79	86,009.21	144,102.61	53,998.87
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	1,000,000.00	089	154,406.15	845,593.85	45,000.00	90,481.00
O&M- Sewer	8125	613.8125.4199	Water Rec Lab Equipment Repl	39,000.00	090	23,424.24	15,575.76		
O&M- Sewer	8125	613.8125.4040	Tractor Lease- Biosolids Disposal	30,000.00	091	25,458.95	4,541.05		
			Sanitary Sewer	2,524,000.00					
Eng- Storm	8125	620.8125.4620	Subdrain Installation	100,000.00	092	2,342.89	97,657.11		
Eng- Storm	8125	620.8125.4620	Intake Repl Project	50,000.00	093	-	50,000.00		
Grant- Storm	8125	620.8125.4615	FEMA Adv Assistance Study	225,000.00	100	-	225,000.00		
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	110,000.00	094	33,621.36	76,378.64	5,861.77	6,017.78
			Storm Sewer	485,000.00					
O&M- Sanit.	8305	640.8305.4040	Vehicle Replacement	210,000.00	095	204,859.89	5,140.11	204,859.89	
			Sanitation	210,000.00					
O&M- Int Srvc	9601	820.9601.4010	Ironworker Fabrication Press	13,000.00	096	12,730.20	269.80		
			Sanitation	13,000.00					
Total				35,249,721.32		14,538,986.86	20,548,734.46	2,107,562.36	1,186,438.55
Adj- Fire FY23 ARPA & Interest				8,345.98					
Adj- HOME Grant Infrastructure				(623,722.91)					
Adj- Dest Iowa Prior Year Funding				(764,072.77)					
Street Program Budget Difference				360,000.00					
Adj- Budg Amend #2				(3,232,679.16)					
Adj- Budg Amend #3				(1,066,142.46)					
FY24 CIP Budget				29,931,450.00					
Carryover Projects						Total XP for Year	Amt Remaining	May	Jun
Dept	Code	Line	Project	Carryover Amt.	Proj #				
Police	1102	015.1103.4010	In-Car Computer Replacement	1,384.90	23-001	1,384.90	-		

City of Mason City, FY24

Capital Improvements Plan Spending to Date

	Dept			Budget	2024-	Total XP	Amt		
	Code	Line	Project		Proj #	for Year	Remaining	May	Jun
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.	65,608.53	23-002	24,423.77	16,184.76		
Police	1103	015.1103.4510	Building Renovation	148,423.79	23-003	148,423.79	-		
Police	1109	015.1103.4090	Ballistic Vest Replacement	17,800.00	23-004	6,914.57	10,885.43		(55.10)
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	1508	660.1509.4010	Furniture Replacement	6,750.01	23-013	6,750.01	-		
Ambulance	1508	660.1509.4010	Training Room Furniture	699.13	23-014	699.13	-		
Ambulance	1509	660.1509.4040	Ambulance Replacement	288,116.00	23-015	288,116.00	-		
Ambulance	1509	660.1509.4010	Dash Cams	28,000.00	23-018	822.90	27,177.10		
Ambulance	1509	660.1509.4010	Mobile Data Units	29,434.66	23-019	-	29,434.66		
Ambulance	1509	660.1509.4010	Command Vehicles Repl.	93,277.76	23-020	104,156.63	(10,878.87)		13,826.63
Ambulance	1509	660.1509.4010	Stair Chair Repl.	4,031.45	23-021	403.86	3,627.59		
Engineering	2101	Various	Public Works Digital Radio Upgrade	83,844.63	23-024	-	83,844.63		
Engineering	2101	015.2601.4090	Printer/Scanner Repl.	6,313.13	23-025	500.07	5,813.06		
Eng- Street	2101	320.2101.4582	Highway 122 West Reconstruction	114,293.03	23-027	-	-		
Eng- Street	2101	320.2101.4582	Highway 122 Mercy Reconstruction	142,637.09	23-110	142,637.09	-		
Eng- Street	2101	320.2101.4550	12th St NE Ideal Creek Bridge Repl.	1,519,329.79	23-028	1,459,102.37	60,227.42	722.16	
Eng- Street	2101	320.2101.4585	12th St NE & Winn Way Str Rehabs	46,474.97	23-030	46,474.97	-		
Eng- Street	2101	320.2101.4680	US 65 Reconstruction- City Share	15,421.42	23-031	40,465.91	(25,044.49)	4,963.21	6,520.92
Eng- Street	2101	320.2101.4600	Traffic Operations Mgmt System	71,088.92	23-032	5,050.00	66,038.92		
Eng- Street	2101	325.2101.4644	Pavement Marking Program	3,046.46	23-033	3,046.46	-		
Eng- Street	2101	110.2101.4580	Paving Program	100,000.00	23-034	-	-		
Eng- Street	2101	110.2101.4570	Sidewalk & Ped Ramp Program	29,404.80	23-035	-	-		
Eng- Street	2101	110.2101.4680	Street Light Program	22,295.60	23-036	-	-		
Eng- Street	2101	110.2101.4660	Pavement Preservation Program	30,000.00	23-037	-	-		
Eng- Street	2101	110.2101.4580	Hwy 122 Turn Lanes	100,000.00	23-038	-	-		
O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	32,269.72	23-041	29,012.99	-		
O&M- Street	2101	110.2101.4580	City Sidewalk Replacement	45,448.50	23-042	13,860.82	-		
O&M- Street	2101	110.2101.4860	Citywide Reforestation	342.48	23-043	-	-		
Eng- Street	2103	110.2101.4600	Traffic Signal Upgrades	70,786.41	23-044	22,767.64	-		
Eng- Street	2105	110.2101.4590	Traffic & Street Sign Program	14,775.77	23-045	3,030.70	-		
O&M- Street	2107	320.2107.4040	Vehicle Replacement	649,559.00	23-047	430,039.03	219,519.97		
Eng- Street	2117	320.2101.4550	Multi-Bridge Repairs	74,300.00	23-049	-	74,300.00		
Airport	2806	050.2816.4040	Operations Truck	34,516.94	23-051	34,516.94	-		
Airport	2816	320.2816.4900	Terminal Apron Expansion	105,683.27	23-052	63,287.31	42,395.96		
Airport	2816	320.2816.4510	Terminal Building	14,493,345.16	23-053	11,467,834.08	3,025,511.08	533,572.64	699,774.48
Airport	2816	320.2816.4644	Terminal Parking Lot	985,447.00	23-054	-	985,447.00		
Library	4101	015.4101.4510	Woodman Controls Repl.	1,993.38	23-055	-	-		
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	13,301.22	23-059	13,301.22	-		
O&M- Park	4350	325.2101.4922	Monroe Park Shelter	16,209.34	23-060	11,029.40	5,179.94		
Recreation	4350	325.4350.4644	MacNider Campground Cabins/Trail	136,155.00	23-061	-	136,155.00		
Recreation	4350	325.4350.4040	15-Passenger Van	24,900.00	23-062	22,692.00	2,208.00		
Cemetery	4504	015.4504.4510	Facility Improvements	573,930.58	23-065	572,261.92	1,668.66	13,589.19	1,188.72
Dev Services	5401	154.7518.2910	CoRL Program	60,000.00	23-067	-	60,000.00		
Dev Services	5401	155.7518.2910	DoRL Program	194,541.25	23-068	-	194,541.25		
Dev Services	5401	015.5401.4010	Joint Comp Plan- CGC/Clear Lake	33,884.58	23-070	33,884.58	-		
Dev Services	5801	015.5802.4090	Transit Rolling Stock	223,000.00	23-071	-	223,000.00		
Finance	6201	015.6900.3990	Leased Vehicles (Various Depts)	15,855.28	23-080	15,855.28	-		
GIS	6203	110/600/610	GIS Data Conversion	18,084.05	23-081	18,084.05	-		
City Hall	6900	015.6900.4060	Computer Replacement	33,067.92	23-082	-	33,067.92		
Finance	6900	015.6900.4060	Equipment Replacement	10,000.00	23-083	-	-		
Eng- Water	8001	600.8011.3199	Radio Read Meters	153,316.27	23-084	144,930.30	8,385.97		
Eng- Water	8061	603.8061.4680	Water Tower Maintenance	29,372.15	23-087	29,372.15	-		
Eng- Water	8061	603.8001.4040	Vehicle Replacement	60,000.00	23-088	-	60,000.00		
Eng- Water	8061	603.8061.4680	Well Backup Generators	200,380.16	23-089	205,896.85	(5,516.69)		
Eng- Water	8061	603.8061.4510	EDR, Raw Feed, Process Valve Repl.	145,608.76	23-090	18,780.00	126,828.76		
O&M- Water	8061	603.8061.4630	Water Main Repl.	606,738.03	23-091	318,721.06	288,016.97		
O&M- Water	8061	603.8061.4630	Valve Replacement	102,453.95	23-092	97,091.25	5,362.70	12,246.39	11,970.56
O&M- Sewer	8125	613.8125.4923	HVAC Upg- Main Off/Break Rm	22,000.00	23-093	22,000.00	-		
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	187,425.41	23-097	187,425.41	-		
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	39,600.00	23-098	39,600.00	-		
O&M- Sewer	8125	613.8125.4680	Water Reclamation Nutrient Redct.	112,306.60	23-099	112,306.60	-		
O&M- Sewer	8125	613.8125.4923	Water Reclamation Facility Maint.	52,378.52	23-100	51,000.00	1,378.52		
Eng- Storm	8125	620.8125.4610	Subdrain Installation	209,005.39	23-102	-	209,005.39		
Eng- Storm	8125	620.8125.4620	North-Central Storm Sewer Study	124,250.00	23-103	76,651.01	47,598.99		
Eng- Storm	8125	620.8125.4610	Intake Repl Project	50,000.00	23-105	-	50,000.00		
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	39,290.29	23-106	39,290.29	-		
O&M- Storm	8125	620.8125.4610	Winnebago River Dam Improv.	131,422.91	23-107	131,422.91	-		
Fire	1502	015.1502.4510	HVAC	18,650.00	22-04	-	18,650.00		
Ambulance	1509	660.1509.4010	Security System Upgrade	10,989.19	22-07	-	10,989.19		
Engineering	2101	325.2101.4580	Union Pacific Quiet Zones	38,171.03	18-58	26,726.44	11,444.59		
Engineering	2101	325.2101.4580	Highway 122 Traffic Signal Study	74,308.11	18-59	-	74,308.11		
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 Reconst	2,487,543.65	20-53	-	2,487,543.65		

City of Mason City, FY24

Capital Improvements Plan Spending to Date

	Dept			Budget	2024- Proj #	Total XP for Year	Amt Remaining	May	Jun
Dept	Code	Line	Project						
O&M- Parks	2101	325.2101.4922	Prairie Playground- YIELD Donation	5,075.92	21-103	-	5,075.92		
Eng- Street	2101	110.2101.4650	Iowa Traction Grade Crossing	450,000.00	22-62	-	-		
Eng- Street	2101	320.2101.4550	12th Street NE Ideal Creek Bridge	5,389.60	22-66	-	5,389.60		
Airport	2816	320.2816.4900	10-Unit T-Hangar	1,567,095.29	22-47	1,355,205.47	211,889.82	65,100.96	22,555.64
Airport	2816	320.2816.4900	Lagoon Decommissioning	305,417.46	22-48	60,024.96	245,392.50		
Airport	2816	320.2816.4040	Runway Snowblower	27,860.00	22-49	-	27,860.00		
Airport	2816	320.2816.4040	Aircraft Rescue & Fire Fighting Truck	21,755.00	22-50	558.50	21,196.50		
Airport	2816	320.2816.4900	General Aviation Terminal Improv.	500,479.44	22-52	-	500,479.44		
Airport	2816	320.2816.4040	Mowing Equipment Repl.	25,402.10	22-53	-	25,402.10		
Museum	4222	015.4203.4010	Server	5,000.00	21-45	5,000.00	-		5,000.00
Park & Rec	4350	Various	Unspent Balance	79,664.01	##	13,157.20	66,506.81		
Recreation	4350	325.4350.4644	Ray Rorick Soccer Complex- Phase II	17,600.65	20-37	17,600.65	-		
O&M- Parks	4350	325.4350.4040	Pickup with Plow & Sander	50,000.00	22-30	-	50,000.00		
Cemetery	4504	015.4504.4010	Columbarium	30,141.00	22-55	-	-		
Dvpt Services	5802	015.5802.4010	Transit Study Improvements	233,217.00	22-14	-	233,217.00		
Dvpt Services	5802	015.5802.4010	Transit Station Improvements	51,591.80	22-15	-	51,591.80		
City Admin	6501	015.6900.4010	Mason City Room Broadcast Equip	150,000.00	21-23	-	50,000.00		
Dvpt Services	6501	015.6900.4510	City Hall Masonry Restoration	25,000.00	22-12	26,958.20	(1,958.20)		830.02
Dvpt Services	7537	310.7537.2740	RCR Arena	5,278,119.95		4,860,403.30	417,716.65	4,453,249.23	71,011.82
Dvpt Services	7538	310.7538.3990	RCR Pavilion	690,458.45	22-16	5,851.67	684,606.78	2,742.67	
Engineering	7539	310.7539.2740	RCR Hotel & Skywalk**	3,348,311.90	22-57	265,529.51	3,082,782.39	6,632.17	
Eng- Water	8061	603.8061.4680	Well #9 & #16 Rehabilitation	285,224.68	21-79	285,224.68	-		
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	54,724.57	22-79	23,381.54	31,343.03		
Eng- Storm	8125	620.8125.3990	Sunset Lake Dredging	59,192.70	22-93	14,779.94	44,412.76	14,779.94	
Int Service	9601	820.9601.4010	Pickup	42,000.00	22-97	-	42,000.00		
			Carryover XP (Budget Amend #1)	7,700,000.00					
			Carryover XP (Budget Amend #2)	17,343,368.89					
			Carryover XP (Budget Amend #3)	5,757,196.87		23,465,720.28	15,461,940.95	5,107,598.56	832,123.69
			Amendments	30,800,565.76				14,198,237.56	
			Total XP			38,004,707.14		7,215,160.92	2,018,562.24
			Ledger Balance					7,215,160.92	2,018,562.24
			Discrepancy from Ledger					-	-
			Included in Budget Amendment #1	7,700,000.00					
			Included in Budget Amendment #2	21,199,770.96					
			Included in Budget Amendment #3	6,823,339.33					
			Completed						
			Affected by September 23 CIP Cuts						
			Cuts to Cover 122 Mercy Engineering						
# of Projects			207						