Council Agenda Item 4

Reviewed and Recommend Approval AB

City of Mason City
Finance Department

Memorandum

To: Aaron Burnett, City Administrator

From: Brent Hinson, Finance Director

Date: October 9, 2024

RE: August 2024 Financial Report

Attached are reports for the City's financial condition and budgetary performance, updated through August 31, 2024. The numbers look very similar to last month's, as we are early in the year and have a lack of property tax revenue until the first half payments start arriving in September & October. We are at 9.15% of general revenues and 15.83% of general expenditures with 16.67% of the year completed. This is slightly better than last year- in FY24 at this point, we were at 8.97% of general revenues and 16.02% of general expenditures.

In the General Fund, we are $1,158,373 below in revenue pace for the year, but we are $1,188,826 behind in property tax revenue, which explains that shortfall. This revenue will start to catch up in September and October. We are strong in Local Option Sales and Service Tax (LOSST) for the year- we received a payment in August of $614,537.34, which is ahead of our budgeted pace (we need an average of $550,000 per month to keep to our budgeted pace). In other funds, highlights include us being strong on water and sewer revenues. We are slightly behind in storm sewer revenues, primarily because we delayed the start of the new rate structure for commercial and industrial to the beginning of the calendar year- this should catch up later. We are also behind in federal grant revenue for the new Fund 080, Transit. This revenue just arrived on September 26, so this will be corrected for the September financials.

On the general expenditure side, we are running behind budget by $128,662. In other funds, we are running ahead of budget in 020 Recreation and 650 Golf due to the seasonality, and in 620 Storm Sewer due to the grant preparation costs for the EPA Community Change grant application and projects running slightly ahead. We are ahead of budget in 670 Arena solely due to contractual agreement/event payments.

We received bond funds of $5,295,682.15 during August, but had significant capital project spending that kept us roughly level in terms of overall dollars in vs. dollars out for the month.

In an overall sense, we have $53,005,429.72 in the City treasury at August 31, as compared to $64,358,192.40 one year ago at this time. This spenddown of funds is proceeding as planned and relates to items such as the Destination Iowa projects, Fire Station, and ARPA projects.

Attachments:

Month-to-Date/Year-to-Date Treasurer's Report
Revenues- Operational Summary
Expenditures- Operational Summary
FY25 CIP Spending- Year to Date

Brent Hinson, Finance Director

Reviewed and Recommend Approval

CITY OF MASON CITY, IOWA
YEARTO DATE TREASURER'S REPORT
AUGUST 31, 2024

FUND	7/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	8/31/2024 ENDING CASH BALANCE
010-GENERAL FUND	6,500,000.00	1,415,048.02	2,445,261.95	5,469,786.07
015- GENERAL- CAPITAL IMPROVMNT	5,301,726.70	138,466.01	591,561.17	4,848,631.54
020- RECREATION	493,481.75	181,737.22	443,046.97	232,172.00
030- LIBRARY	160,063.27	11,753.19	234,920.78	(63,104.32)
040- MUSEUM	56,583.60	27,044.44	97,039.16	(13,411.12)
050- AIRPORT	784,997.74	66,441.99	114,807.07	736,632.66
070- CEMETERY	62,284.36	72,062.19	68,803.89	65,542.66
080-CITY TRANSIT	-	11,844.42	179,224.15	(167,379.73)
090- TORT LIABILITY	442,243.97	5,887.66	43,258.39	404,873.24
110- ROAD USE TAX	2,269,090.40	621,583.30	583,375.27	2,307,298.43
112- EMPLOYEE RETIREMENT	21,565.95	4,776.58	122,617.65	(96,275.12)
114- POLICE RETIREMENT	2,109,795.05	3,454.95	122,614.54	1,990,635.46
116- FIRE RETIREMENT	1,865,530.31	2,294.49	94,940.60	1,772,884.20
117- 411 MEDICAL COST	685,596.55	902.44	17,102.73	669,396.26
119- EMERGENCY LEVY	-	2,502.34	-	2,502.34
120- HOTEL/MOTEL TAX	208,576.71	220,401.84	141,787.72	287,190.83
121- LOCAL OPTION SALES & SRVC	100,000.00	1,227,291.68	1,192,984.79	134,306.89
127- FOREST PARK TIF	4,438.80	-	-	4,438.80
130- UNIFIED TIF	305,335.58	5,263.03	-	310,598.61
131- DOWNTOWN REINVESTMENT TIF	21,074.38	6,441.44	-	27,515.82
132- SOUTHSIDE GATEWAY TIF	-	-	-	-
142- CITY ADMINISTERED GRANTS	22,652.08	8,332.88	21,906.62	9,078.34
147- HOUSING FUND	124,221.86	657.83	3,308.29	121,571.40
152- 22ND STREET BUYOUT	1,846.04	-	-	1,846.04
154-CORRIDOR REVITE PROGRAM	2,656.14	13.91	-	2,670.05
155-DOWNTOWN REVITE PROGRAM	412,947.52	28,864.85	-	441,812.37
156-BUILDING RENOV-LIFE SAFETY	469,547.60	2,459.10	-	472,006.70
210- DEBT SERVICE	417,592.53	607,277.57	43,660.00	981,210.10
310- RIVER CITY RENAISSANCE	4,185,105.82	138,226.44	428,243.92	3,895,088.34
315- ARPA CAPITAL PROJ	885,402.30	29,997.78	725,299.47	190,100.61
320- G.O. CAPITAL PROJECTS	4,619,307.95	4,161,913.73	4,190,353.72	4,590,867.96
325- LOSST CAPITAL PROJECTS	7,027,195.59	197,455.19	2,258,245.79	4,966,404.99
500- CEMETERY PERPETUAL CARE	546,508.34	1,540.00	-	548,048.34
510- LIBRARY TRUST	383,457.05	5,014.81	5,038.55	383,433.31
520- MUSEUM TRUST	1,160,292.48	8,453.66	-	1,168,746.14
530- SOFTBALL TRUST	4,264.93	6,842.87	5,665.41	5,442.39
535- YOUTH SOFTBALL COMPLEX	127,877.16	4,919.50	6,152.42	126,644.24
540- POLICE FORFEITURES	68,574.35	359.14	-	68,933.49
541- PENDING FORFEITURE	45,439.33	523.73	-	45,963.06
542- POLICE TASK FORCE	13,059.56	22,237.85	4,170.84	31,126.57
543- POLICE TASK FORCE EQUIP	40,734.09	213.33	-	40,947.42
600- WATER	1,868,427.40	1,414,776.61	932,187.62	2,351,016.39
601- WATER DEPOSITS	81,119.81	3,091.11	4,253.80	79,957.12
603-WATER CAPITAL PROJECTS	5,232,501.79	2,885,560.75	50,005.29	8,068,057.25
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	577,384.40	1,195,624.20	1,085,194.11	687,814.49
613-SEWER CAPITAL PROJECTS	277,677.15	376,394.70	607,215.05	46,856.80
615- SEWER SINKING	-	140,553.32	-	140,553.32
620- STORM SEWER	195,242.22	83,928.04	76,922.98	202,247.28
630- PARKING	41,935.35	28,776.00	12,037.68	58,673.67
640- SANITATION	462,585.57	332,118.85	304,974.87	489,729.55
650- GOLF COURSE IMPROV TRUST	19,509.23	179,753.73	158,767.44	40,495.52
660- FIRE-AMBULANCE SERVICES	736,472.80	346,288.56	304,591.51	778,169.85
670- RC RENAISSANCE ARENA	-	138,994.99	293,732.61	(154,737.62)
800- EMPLOYEE HEALTH CARE TRUST	3,034,344.09	785,201.72	739,605.31	3,079,940.50

CITY OF MASON CITY, IOWA
YEARTO DATE TREASURER'S REPORT
AUGUST 31, 2024

FUND	7/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	8/31/2024 ENDING CASH BALANCE
820- INTERNAL SERVICE	53,670.30	23,564.33	46,532.99	30,701.64
840- UNEMPLOYMENT SELF-INS	89,792.32	470.26	486.00	89,776.58
TOTAL BALANCE	**54,621,730.27**	**17,185,598.57**	**18,801,899.12**	**53,005,429.72**

Location of Funds			**Interest Rate**	
First Citizens - Operating Account	(1)	2,935,188.58	4.12%	31-Aug
First Citizens Payroll Account	(2)	145,691.84	4.13%	31-Aug
First Citizens Arena Account x6157		21,859.26		31-Aug
First Citizens Police CC Acct x6257		8,443.25		31-Aug
First Citizens Inspection Acct x3801		11,947.78		31-Aug
First Citizens Ambulance Acct x6024		84,714.95	4.15%	31-Aug
First Citizens Golf Account x8421		64,085.35		31-Aug
First Citizens Savings- Mus *2233				30-Jun
First Citizens Checking- Mus Cr *5203				31-Aug
Cash on Hand		7,450.00		
Investment in IPAIT		2,100,617.82	5.081%	31-Aug
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%	
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%	
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 (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
First Citizens- CD 7/3/24 (91 days)		4,000,000.00	5.450%	
First Citizens- CD 7/3/24 (189 days)		2,000,000.00	5.460%	
IPAIT- T-Bill 8/8/24 (90 days)		2,999,136.20	5.120%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
TOTAL CASH IN BANK		**53,005,429.72**		Balance
				-

(1) First Citizens General Account	5,056,275.74
Outstanding Deposits & Checks/Wages payable	(2,121,087.16)
	2,935,188.58
(2) First Citizens Payroll Account	278,363.83
Outstanding Deposits & Checks/Wages payable	(132,671.99)
	145,691.84

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
AUGUST 31, 2024

FUND	8/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	8/31/2024 ENDING CASH BALANCE
010-GENERAL FUND	5,864,869.27	684,383.19	1,079,466.39	5,469,786.07
015- GENERAL- CAPITAL IMPROVMNT	4,978,829.75	69,172.60	199,370.81	4,848,631.54
020- RECREATION	364,587.12	86,715.26	219,130.38	232,172.00
030- LIBRARY	41,786.16	1,645.95	106,536.43	(63,104.32)
040- MUSEUM	22,309.89	11,391.42	47,112.43	(13,411.12)
050- AIRPORT	765,013.73	29,710.04	58,091.11	736,632.66
070- CEMETERY	54,748.17	45,417.20	34,622.71	65,542.66
080-CITY TRANSIT	(99,900.83)	5,868.09	73,346.99	(167,379.73)
090- TORT LIABILITY	405,046.68	3,625.49	3,798.93	404,873.24
110- ROAD USE TAX	2,273,529.41	304,204.96	270,435.94	2,307,298.43
112- EMPLOYEE RETIREMENT	(35,321.95)	14.72	60,967.89	(96,275.12)
114- POLICE RETIREMENT	2,052,121.17	10.64	61,496.35	1,990,635.46
116- FIRE RETIREMENT	1,820,591.37	7.06	47,714.23	1,772,884.20
117- 411 MEDICAL COST	670,912.81	2.78	1,519.33	669,396.26
119- EMERGENCY LEVY	2,494.64	7.70		2,502.34
120- HOTEL/MOTEL TAX	285,976.85	94,668.37	93,454.39	287,190.83
121- LOCAL OPTION SALES & SRVC	80,719.62	614,537.34	560,950.07	134,306.89
127- FOREST PARK TIF	4,438.80	-		4,438.80
130- UNIFIED TIF	310,598.61	-		310,598.61
131- DOWNTOWN REINVESTMENT TIF	27,515.82	-		27,515.82
132- SOUTHSIDE GATEWAY TIF	-	-		-
142- CITY ADMINISTERED GRANTS	23,658.65	63.02	14,643.33	9,078.34
147- HOUSING FUND	123,641.28	334.26	2,404.14	121,571.40
152- 22ND STREET BUYOUT	1,846.04			1,846.04
154-CORRIDOR REVITE PROGRAM	2,662.96	7.09		2,670.05
155-DOWNTOWN REVITE PROGRAM	427,340.75	14,471.62		441,812.37
156-BUILDING RENOV-LIFE SAFETY	470,752.77	1,253.93		472,006.70
210- DEBT SERVICE	709,775.89	315,094.21	43,660.00	981,210.10
310- RIVER CITY RENAISSANCE	4,106,280.77	112,261.05	323,453.48	3,895,088.34
315- ARPA CAPITAL PROJ	646,195.62	15,351.25	471,446.26	190,100.61
320- G.O. CAPITAL PROJECTS	4,324,620.32	2,511,859.49	2,245,611.85	4,590,867.96
325- LOSST CAPITAL PROJECTS	6,359,979.06	56,102.24	1,449,676.31	4,966,404.99
500- CEMETERY PERPETUAL CARE	547,208.34	840.00		548,048.34
510- LIBRARY TRUST	383,513.10	1,046.55	1,126.34	383,433.31
520- MUSEUM TRUST	1,166,434.64	2,311.50		1,168,746.14
530- SOFTBALL TRUST	3,920.89	5,166.87	3,645.37	5,442.39
535- YOUTH SOFTBALL COMPLEX	127,992.14	868.00	2,215.90	126,644.24
540- POLICE FORFEITURES	68,750.36	183.13	-	68,933.49
541- PENDING FORFEITURE	45,840.96	122.10	-	45,963.06
542- POLICE TASK FORCE	28,317.50	4,524.13	1,715.06	31,126.57
543- POLICE TASK FORCE EQUIP	40,838.64	108.78		40,947.42
600- WATER	2,198,471.26	638,962.96	486,417.83	2,351,016.39
601- WATER DEPOSITS	79,949.81	2,011.11	2,003.80	79,957.12
603-WATER CAPITAL PROJECTS	5,229,880.97	2,872,130.65	33,954.37	8,068,057.25
605- WATER DEBT SINKING	-			-
610- SEWER	584,293.11	554,467.72	450,946.34	687,814.49
613-SEWER CAPITAL PROJECTS	45,335.75	111,275.31	109,754.26	46,856.80
615- SEWER SINKING	70,276.66	70,276.66		140,553.32
620- STORM SEWER	201,335.84	40,714.32	39,802.88	202,247.28
630- PARKING	62,985.44	2,715.00	7,026.77	58,673.67
640- SANITATION	447,332.69	163,465.32	121,068.46	489,729.55
650- GOLF COURSE IMPROV TRUST	55,722.23	73,710.30	88,937.01	40,495.52
660- FIRE-AMBULANCE SERVICES	787,608.84	166,662.76	176,101.75	778,169.85
670- RC RENAISSANCE ARENA	62,385.51	45,276.33	262,399.46	(154,737.62)
800- EMPLOYEE HEALTH CARE TRUST	3,172,366.16	383,655.36	476,081.02	3,079,940.50

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
AUGUST 31, 2024

FUND	8/1/2024 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	8/31/2024 ENDING CASH BALANCE
820- INTERNAL SERVICE	31,538.84	23,486.37	24,323.57	30,701.64
840- UNEMPLOYMENT SELF-INS	90,022.79	239.79	486.00	89,776.58
TOTAL BALANCE	**52,619,943.67**	**10,142,401.99**	**9,756,915.94**	**53,005,429.72**

Location of Funds			**Interest Rate**	
First Citizens - Operating Account	(1)	2,935,188.58	4.12%	31-Aug
First Citizens Payroll Account	(2)	145,691.84	4.13%	31-Aug
First Citizens Arena Account x6157		21,859.26		31-Aug
First Citizens Police CC Acct x6257		8,443.25		31-Aug
First Citizens Inspection Acct x3801		11,947.78		31-Aug
First Citizens Ambulance Acct x6024		84,714.95	4.15%	31-Aug
First Citizens Golf Account x8421		64,085.35		31-Aug
First Citizens Savings- Mus *2233				30-Jun
First Citizens Checking- Mus Cr *5203				31-Aug
Cash on Hand		7,450.00		
Investment in IPAIT		2,100,617.82	5.081%	31-Aug
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%	
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%	
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 (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
First Citizens- CD 7/3/24 (91 days)		4,000,000.00	5.450%	
First Citizens- CD 7/3/24 (189 days)		2,000,000.00	5.460%	
IPAIT- T-Bill 8/8/24 (90 days)		2,999,136.20	5.120%	
NSB- CD 8/8/24 (181 days)		2,000,000.00	5.070%	
TOTAL CASH IN BANK		**53,005,429.72**		Balance
				-

(1) First Citizens General Account	5,056,275.74
Outstanding Deposits & Checks/Wages payable	(2,121,087.16)
	2,935,188.58
(2) First Citizens Payroll Account	278,363.83
Outstanding Deposits & Checks/Wages payable	(132,671.99)
	145,691.84

Revenue Summary
For Operating Depts

City of Mason City
As of August 31, 2024

MONTH-END ANALYSIS - 16.67% OF FY25 COMPLETED

GENERAL FUND — 16.67% >>> % of Budget Year

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

Category	Fund No	Rev Code	Amended Budget	2 Month Budg	2 Month Actual	% of Budg Rec'd YTD	Ahead/ (Under) Budget	Explanation for YTD performance
Property Taxes	010	0100	7,448,710	1,241,452	52,625	0.71%	(1,188,826)	Prop Tax UB $1.12M (timing)
Non-Property Taxes	010	0200	170,818	28,470	-	0.00%	(28,470)	Util Repl UB $28.5K (timing)
Licenses & Permits	010	0300	631,025	105,171	153,186	24.28%	48,015	Building AB $28.2K, Mechanical AB $4.2K, Cable TV AB $10.4K
Grants & Contributions	010	0410	843,600	140,600	56,884	6.74%	(83,716)	Pol Gr UB $13.5K, Comm Rlbk UB $50.1K, Backfill 22 UB $34.4K, DOT Gr AB $13.5K
Charges for Estl Service	010	0500	116,000	19,333	37,956	32.72%	18,623	Police Srvc AB $1.8K, Fire Srvc AB $16.8K, Hazmat AB $1.3K
Charges for Opt Service	010	0550	66,900	11,150	16,975	25.37%	5,825	Animal Cont Fee AB $1.1K, Rent Insp AB $3.3K
Fines & Forfeitures	010	0600	23,000	3,833	2,870	12.48%	(963)	Pol Fines UB $1K
Use of Money & Prop	010	0700	389,001	64,833	62,340	16.03%	(2,494)	Interest UB $2.5K
Misc Revenues	010	0800	37,900	6,317	10,800	28.50%	4,484	Sale Prop AB $2K, Gift- Trees UB $2.7K, YTF Don. AB $4.4K
Non-Rev Receipts	010	0900	5,684,235	947,373	1,016,521	17.88%	69,149	Reg TRF In UB $15K, TRF In-SR AB $83.7K (LOSST)
TTL General Fund			15,411,189	2,568,531	1,410,158	9.15%	(1,158,373)	Prop Tax UB (timing), LOSST AB
				Fiscal Year 24 Aug		8.97%		
Other Property Tax-Supported Services								
Recreation	020		1,797,444	299,574	181,737	10.11%	(117,837)	Prop Tax UB $171.1K, Pool RV AB $67.5K, Campg RV AB $7.1K, TRF In UB $13.3K
Library	030		1,406,689	234,448	11,753	0.84%	(222,695)	Prop Tax UB $186.3K, Grants & Cont UB $24.6K, TRF UB $7.5K
Museum	040		660,583	110,097	27,044	4.09%	(83,053)	Prop Tax UB $59.8K, Grants & Cont UB $18.1K, Ch Srvc AB $6.5K, Misc RV UB $1.9K
Airport	050		896,857	149,476	66,442	7.41%	(83,034)	Prop Tax UB $57.5K, Grants UB $9.7K, Farm Inc UB $15K
Cemetery	070		444,250	74,042	72,062	16.22%	(1,980)	Prop Tax UB $31.9K, Intermnt AB $3.5K, Gifts AB $7.8K, Vases AB $16.8K
Transit	080		1,289,041	214,840	11,844	0.92%	(202,996)	Prop Tax UB $49.4K, Fed Grants UB $104.2K, State Grant UB $50.1K (all timing)
ROAD USE	110		3,830,440	638,407	621,583	16.23%	(16,823)	RUT UB $26.1K, Refunds AB $9.6K
ENTERPRISE/UTILITY FUNDS								
Water	600		7,904,571	1,317,428	1,414,777	17.90%	97,348	Ch Srvc AB $107K, Bank Int UB $7.3K
Sewer	610		6,179,300	1,029,883	1,195,624	19.35%	165,741	Ch Srvc AB $170.7K, Bank Int UB $6.8K, Sales Tax AB $3.4K
Storm Sewer	620		703,550	117,258	83,928	11.93%	(33,330)	Charges UB $33.3K
Sanitation	640		1,938,169	323,028	332,119	17.14%	9,091	Garb Fees AB $17.9K, Garb Surch UB $9.5K
Golf	650		565,105	94,184	179,754	31.81%	85,570	Grn Fee AB $35.4K, Membrs UB $22.9K, Carts AB $31.3K, Conc AB $34.1K
Ambulance	660		2,584,750	430,792	346,289	13.40%	(84,503)	Fed Grant AB $9.5K, Ch Srvc UB $103.9K, Sale of Prop AB $11K
RCR Arena	670		694,872	115,812	138,995	20.00%	23,183	Fees AB $21.4K, Concess UB $28.1K, Rent UB $12.1K, TRF AB $40K (timing)

Expenditure Summary
For Operating Departments

City of Mason City
As of August 31, 2024

MONTH-END ANALYSIS - 16.67% OF FY25 COMPLETED

16.67% >>>% of Budget Year

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

Department	Fund No	Dept No.	Amended Budget	2 Month Budg	2 Month Act	% of Budg Spent YTD	Ahead/ (Under) Budget	Explanation for YTD performance
GENERAL FUND								
Police, Anim Cont	010	1101	7,175,011	1,195,835	1,160,816	16.18%	(35,019)	Sals UB $110.6K, Dispatch AB $73K (timing), Computer XP AB $16.3K
Fire, Civil Defense	010	1501	3,878,587	646,431	606,217	15.63%	(40,214)	Civil Def AB $62.4K (timing), Sals UB $74.3K, Health UB $9.7K
Development Services & Safety	010	Var.	1,093,336	182,223	167,423	15.31%	(14,800)	Demo UB $9.9K, Pl Insp Motor Eq AB $3.2K, Neigh Srv Rep AB $6.4K, Various UB
Engineering	010	2601	564,069	94,011	80,285	14.23%	(13,726)	Sals UB $6.9K, Health UB $4.3K, Various UB
Deputy Clerk & Human Rghts	010	6204	108,855	18,143	18,132	16.66%	(10)	Office Ep Maint UB $1.5K, Annual Ord Supp AB $3.1K, Various UB
Youth Task Force	010	3990	187,851	31,309	25,978	13.83%	(5,330)	Sals UB $1.5K, Misc XP UB $1.5K, Various UB
General Admin & City Admin	010	6101	1,525,434	254,239	262,180	17.19%	7,941	Dues AB $10.6K, Legal XP AB $9.1K, NIACOG AB $22.7K (timing), Various UB
Finance & IT	010	6201	491,695	81,949	77,426	15.75%	(4,523)	Sals UB $4.4K, Eq Rental AB $3.3K, Tech XP UB 2.3K
Human Resources	010	6401	349,201	58,200	35,101	10.05%	(23,099)	Sals UB $9.6K, Adv- Civil Srv UB $6.1K, Office Eq Maint UB $2.3K
Misc	010	Var.	37,150	6,192	6,310	16.99%	119	Trees UB $2.7K, Bank Sals UB $1.9K, Band PA AB $1.5K, Band Misc AB $3.8K
TTL General Fund			15,411,189	2,568,531	2,439,870	15.83%	(128,662)	Generally under budget; some timing issues on payments early in FY
				Fiscal Year 24 Aug		16.02%		
Other Property Tax-Supported Services								
Recreation	020	Var	1,857,066	309,511	443,047	23.86%	133,536	Park Ground Sals AB $10.7K, Pool AB $103.7K (timing), Campground AB $11.9K
Library	030	4101	1,479,206	246,534	234,921	15.88%	(11,614)	Sals UB $14.6K, Digital Info AB $15.7K, Audio/Vis UB $8.9K
Museum	040	4202	660,450	110,075	97,039	14.69%	(13,036)	Temp Exhibit UB $1.5K, Spec Events UB $2.5K, Various UB
Airport	050	2801	2,348,758	391,460	114,807	4.89%	(276,653)	TRF UB $241.4K, Promo UB $10.7K, Gaso UB $5.8K, Maint Mat AB $3.8K
Cemetery	070	4501	443,758	73,960	68,804	15.50%	(5,156)	Op Sals AB $2.2K, Various UB
Transit	080	5801/2	1,289,041	214,840	179,224	13.90%	(35,616)	Sals UB $8.5K, M/E Rep UB $9.3K, Bldg Ins AB $10K, Gasoline UB $10.4K
ROAD USE	110		4,506,141	751,024	583,375	12.95%	(167,648)	2101 Projects UB $116.3K, Work Comp AB $74.3K (timing), Various UB
ENTERPRISE/UTILITY FUNDS								
Water	600		8,132,082	1,355,347	932,188	11.46%	(423,159)	Gas & Elec UB $36.4K, Chem UB $18.6K, Work Comp AB $12K, TRF UB $238.3K
Sewer	610		6,653,896	1,108,983	1,085,194	16.31%	(23,789)	Sals UB $22.1K, TRF Out AB $63.7K, Various UB
Storm Sewer	620		359,156	59,859	76,923	21.42%	17,064	Prof Srv AB $9K, Eng Proj AB $12.3K, Labor- SS UB $4.7K
Sanitation	640		2,092,548	348,758	304,975	14.57%	(43,783)	Landfill UB $12.9K, Recyc Ch UB $10.4K, Work Comp AB $44.9K, Prof Srv UB $26.6K
Golf	650		565,105	94,184	158,767	28.10%	64,583	Sals AB $30K (timing), Maint Mat AB $3.2K, Conc Supp AB $17.2K
Ambulance	660		2,902,165	483,694	304,592	10.50%	(179,103)	Sals UB $30.2K, Prof Srv UB $35.4K, Cap Outlay UB $29.2K, Motor Eq UB $26.7K
RCR Arena	670		693,272	115,545	293,733	42.37%	178,187	Gas & Elec UB $19.5K, Contract Agr AB $207.8K, Concess Supp UB $6K

City of Mason City, FY25
Capital Improvements Plan Spending to Date

Dept	Dept Code	Line	Project	Budget	2025-Proj #	Total XP for Year	Amt Remaining	Jul	Aug
Police	1102	015.1103.4010	In-Car Computer Replacement	37,292.00	001	5,223.70	32,068.30		5,223.70
Police	1102	015.1103.4010	Taser Replacement	30,676.00	002	-	30,676.00		
Police	1102	015.1103.4090	Vehicle Replacement	216,000.00	003	41,706.23	174,293.77	41,706.23	
Police	1103	015.1103.4510	Building Renovation	350,000.00	004	-	350,000.00		
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	005	-	10,000.00		
			Police	643,968.00					
Fire	1502	015.1502.4510	Training Tower Maintenance	12,000.00	006	-	12,000.00		
			Fire	12,000.00					
Ambulance	1508	660.1509.4010	Furniture Replacement	8,750.00	007	-	8,750.00		
Ambulance	1509	660.1509.4040	Ambulance Replacement	252,943.33	008	-	252,943.33		
Ambulance	1509	660.1509.4010	Power Cots	34,500.00	009	-	34,500.00		
Ambulance	1509	660.4509.4010	LUCAS Chest Compression Syst.	21,400.00	010	-	21,400.00		
Ambulance	1509	660.1509.4010	Command Vehicles Repl.	54,000.00	011	-	54,000.00		
Ambulance	1509	660.1509.4010	Stair Chair Repl.	15,250.00	012	-	15,250.00		
Ambulance	1509	660.1509.4010	Cardiac Monitors	41,200.00	013	-	41,200.00		
			Ambulance	428,043.33					
Engineering	2101	325.2101.4925	Bike North Iowa/Destination IA	5,306,443.00	014	-	5,306,443.00		
Engineering	2101	320.2101.4580	4th Street NE Retaining Wall	500,000.00	015	152.75	499,847.25		152.75
			Engineering- Other	5,806,443.00					
Eng- Street	2101	320.2101.4582	Highway 122 Mercy Reconstruction	1,000,000.00	016	-	1,000,000.00		
Eng-Street	2101	320.2101.4550	Pierce Bridge Railings	163,256.75	082	3,256.52	160,000.23		3,256.52
Eng- Street	2101	320.2101.4582	Highway 122 West Planning	424,006.74	083	42,294.57	381,712.17	42,294.57	
Eng- Street	2101	320.2101.4582	US 65 Reconstruction- City Share	1,580,000.00	017	(2,341.51)	1,582,341.51	4,179.41	(6,520.92)
Eng- Street	2101	110.2101.4600	Traffic Operations Mgmt System	10,500.00	018	-	10,500.00		
Eng- Street	2101	325.2101.4644	Pavement Marking Program	210,000.00	019	177,965.43	32,034.57		177,965.43
Eng- Street	2101	110.2101.4577	Sidewalk & Ped Ramp Program	20,000.00	020	-	20,000.00		
Eng- Street	2101	110.2101.4670	Street Light Program	30,000.00	021	6,006.15	23,993.85		6,006.15
Eng- Street	2101	110.2101.4575	Downtown Ped Ramp Compliance	100,000.00	022	-	100,000.00		
O&M- Street	2101	320.2101.4660	Street Patching Program	150,000.00	023	33,925.02	116,074.98		33,925.02
O&M- Street	2101	320.2101.4660	Curb Replacement Program	150,000.00	024	-	150,000.00		
O&M- Street	2101	110.2101.4860	City Dead Tree Removal	120,000.00	025	-	120,000.00		
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	50,000.00	026	-	50,000.00		
O&M- Street	2101	110.2101.4860	Citywide Reforestation	55,000.00	027	-	55,000.00		
Eng- Street	2103	110.2101.4600	Traffic Signal Upgrades	125,000.00	028	3,350.00	121,650.00		3,350.00
Eng-Street	2103	110.2101.4650	UPRR Quiet Zone Maintenance	9,520.00	029	-	9,520.00		
Eng- Street	2105	110.2101.4590	Traffic & Street Sign Compliance	25,000.00	030	6,838.26	18,161.74	3,190.95	3,647.31
O&M- Street	2107	320.2107.4040	Vehicle Replacement	350,000.00	031	-	350,000.00		
			Street	4,572,283.49					
Airport	2816	320.2816.4510	Terminal Building Capstones	1,315,450.00	032	-	1,315,450.00		
Airport	2816	320.2816.4010	Firefighting Gear	55,000.00	033	8,288.56	46,711.44		8,288.56
			Airport	1,370,450.00					
Library	4101	015.4101.4510	Woodman Controls Replacement	45,000.00	034	-	45,000.00		
			Library	45,000.00					
Museum	4203	015.4203.4510	Security Cameras	18,000.00	035	-	18,000.00		
Museum	4203	015.4203.4510	Off-Site Storage Building	300,000.00	036	-	300,000.00		
Museum	4203	015.4203.4010	Door Security Update	49,810.00	037	-	49,810.00		
Museum	4203	015.4203.4090	Phone System	7,380.30	085	9,260.30	(1,880.00)	1,412.00	7,848.30
			Museum	375,190.30					
O&M- Park	4350	325.4350.4040	Trail Maint. Equipment	30,000.00	038	27,476.19	2,523.81	27,476.19	
O&M- Park	4350	325.4350.4040	Zero Turn Mower	18,500.00	039	17,176.54	1,323.46	17,176.54	
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	70,500.00	040	43,160.65	27,339.35	43,160.65	
Rec- Pool	4350	325.4350.4644	Pool Heating System	281,000.00	041	140,063.34	140,936.66	140,063.34	
			Park & Rec	400,000.00					
Cemetery	4504	015.4504.4090	Mower Replacement	9,800.00	042	5,680.79	4,119.21	5,150.80	529.99
Cemetery	4504	620.8125.4620	Storm Sewer Improvements	40,000.00	043	-	40,000.00		
			Cemetery	49,800.00					
Dev Services	5401	154.7518.2910	CoRL Program	95,000.00	044	-	95,000.00		
Dev Services	5401	155.7518.2910	DoRL Program	160,000.00	045	-	160,000.00		
Dev Services	5401	015.5401.4010	Nat'l Register Surveys & Noms.	10,000.00	046	-	10,000.00		
Dev Services	5801	015.5401.4010	Permitting Software Upgrade	45,000.00	047	-	45,000.00		
			Development Services	310,000.00					
Finance	6201	210.7112	2019 CIP Debt Repay- Non-Levy	722,560.00	048	-	722,560.00		
Finance	6201	210.7116	2020 CIP Debt Repay- Non-Levy	631,800.00	049	-	631,800.00		
Finance	6201	210.7105	2020 (19A) RCR Debt- Non-Levy	497,426.00	050	-	497,426.00		
Finance	6201	210.7113	2020 (19D) RCR Debt- Non-Levy	199,207.00	051	-	199,207.00		

City of Mason City, FY25
Capital Improvements Plan Spending to Date

Dept	Dept Code	Line	Project	Budget	2025-Proj #	Total XP for Year	Amt Remaining	Jul	Aug
Finance	6201	210.7101	2021 (21B) RCR Debt- Non-Levy	71,633.00	052	-	71,633.00		
Finance	6201	210.7221	2021 CIP Debt Repay- Non-Levy	805,155.00	053	-	805,155.00		
Finance	6201	210.7126	FY24 CIP Debt Repay- Non-Levy	509,984.00	054	-	509,984.00		
Finance	6201	210.7127	2023B LOSST/GO Bond	634,600.00	055	-	634,600.00		
Finance	6201	210.7128	FY25 CIP Debt Repay- Non-Levy	1,158,350.00	056	-	1,158,350.00		
			Non-Levy Debt Service	5,230,715.00					
Finance	6201	015.6900.3990	Leased Vehicles (Various Depts)	79,264.00	057	40,464.99	38,799.01	26,272.94	14,192.05
GIS	6203	110/600/610	GIS Data Conversion	114,000.00	058	57,295.50	56,704.50	17,595.50	39,700.00
City Hall	6900	015.6900.4510	City Hall Interior Improvements	35,000.00	059	-	35,000.00		
City Hall	6900	015.6900.4060	Computer Replacement	100,000.00	060	26,624.22	73,375.78	10,606.90	16,017.32
Finance	6900	015.6900.4060	Equipment Replacement	10,000.00	061	-	10,000.00		
Finance	6900	015.6900.2732	Electronic Records Conversion	96,450.00	062	-	96,450.00		
Finance	6900	015.6900.4060	RSM Network Refresh	91,000.00	084	31,041.00	59,959.00		31,041.00
			Admin & Finance	525,714.00					
Eng- Water	8011	600.8011.3199	Radio Read Meters	75,000.00	063	-	75,000.00		
Eng- Water	8061	603.8061.4560	Drill & Develop New Well	300,000.00	064	-	300,000.00		
Eng- Water	8061	603.8061.4510	EDR Treatment Upgrades	100,000.00	065	-	100,000.00		
Eng- Water	8061	603.8061.4625	Taft Avenue Loop	3,500,000.00	066	-	3,500,000.00		
Eng- Water	8061	603.8061.4560	Well A-3 Improvements	150,000.00	067	800.00	149,200.00		800.00
Eng- Water	8061	600.8001.2735	Distribution Model Support	15,000.00	068	-	15,000.00		
O&M- Water	8061	603.8061.4630	Valve Repl. Equipment	31,000.00	069	9,125.00	21,875.00		9,125.00
O&M- Water	8061	603.8061.4630	Water Main Repl.	369,000.00	070	-	369,000.00		
O&M- Water	8061	603.8061.4630	Valve Replacement	65,000.00	071	-	65,000.00		
			Water	4,605,000.00					
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	1,100,000.00	072	-	1,100,000.00		
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	50,000.00	073	-	50,000.00		
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	750,000.00	074	-	750,000.00		
O&M- Sewer	8125	613.8125.4040	Tractor Lease- Biosolids Disposal	131,000.00	075	132,796.68	(1,796.68)	132,796.68	
O&M- Sewer	8125	613.8125.4199	Replace Collection System Camera	160,000.00	076	131,610.00	28,390.00	131,610.00	
Eng- Sewer	8125	613.8125.4535	43rd St SW Lift Station & Force Main	155,500.00	077	49,825.76	105,674.24	37,197.64	12,628.12
			Sanitary Sewer	2,346,500.00					
Eng- Storm	8125	620.8125.4620	Subdrain Installation	100,000.00	078	-	100,000.00		
Eng- Storm	8125	620.8125.4620	Intake Repl Project	50,000.00	079	-	50,000.00		
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	60,000.00	080	-	60,000.00		
			Storm Sewer	210,000.00					
O&M- Sanit.	8305	640.8305.2740	Automated Collection	170,000.00	081	-	170,000.00		
			Sanitation	170,000.00					
			Total	27,101,107.12		1,049,066.64	26,052,040.48	681,890.34	367,176.30
			Adj- Budgeted 122 Mercy & Well Bonding	7,000,000.00					
			Adj- FY25 Budget Amend #1	(685,643.79)					
			Adj- FY24 CoRL Advance	5,000.00					
			Adj- FY24 2304 Amb Adv	27,056.67					
			FY25 Budgeted CIP	33,447,520.00					

Carryover Projects

Dept	Code	Line	Project	Carryover Amt.	Proj #	Total XP for Year	Amt Remaining	Jul	Aug
Police	1102	015.1103.4010	In-Car Computer Replacement	30,292.00	24-001	30,292.00	-		30,292.00
Police	1103	015.1103.4510	Police Building Renovation	611,236.50	24-002	360,161.20	251,075.30	279,840.44	80,320.76
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,000.00	24-003	5,780.86	4,219.14	5,780.86	
Fire	1501	015.1502.4090	Mobile Data Units	12,320.00	24-004	-	12,320.00		
Fire	1502	015.1502.4510	Fire Facility Improvements- Gen CP	3,089,135.59	24-005	22,892.41	3,066,243.18	15,926.52	6,965.89
Fire	1502	315.1502.4510	Facility Improvements- ARPA	714,412.81	24-005	638,343.21	76,069.60	244,865.21	393,478.00
Ambulance	1509	660.1509.4010	Power Cots	25,900.00	24-007	-	25,900.00		
Ambulance	1509	660.1509.4010	Dash Cams	8,033.05	24-009	-	8,033.05		
Ambulance	1509	660.1509.4010	IV Pump Replacement	27,500.00	24-010	-	27,500.00		
Engineering	2101	325.2101.4923	HOME Grant Infrastructure**	623,722.91	24-097	-	623,722.91		
Engineering	2101	325.2101.4925	Destination Iowa	2,466,258.29	24-014	1,775,074.31	691,183.98	530,180.22	1,244,894.09
Eng- Street	2101	320.2101.4580	Street Rehab Program	-	24-015	16,511.77	(16,511.77)	13,230.44	3,281.33
Eng- Street	2101	320.2101.4585	12th St NE & Winn Way Str Rehabs	-	24-016	-	-		
Eng- Street	2101	320.2101.4582	Hwy 122 Mercy Final Engineering	388,694.31	24-098	74,450.68	314,243.63		74,450.68
Eng- Street	2101	325.2101.4644	Pavement Marking Program	25,070.57	24-018	25,070.57	-		25,070.57
O&M- Street	2101	320.2101.4660	Street Patching Program	133,950.77	24-024	133,950.77	-	73,342.43	60,608.34
O&M- Street	2101	110.2101.4860	EAB Dead Tree Removal	14,167.65	24-026	10,080.00	4,087.65	10,080.00	
O&M- Street	2101	110.2101.4577	City Sidewalk Replacement	49,600.00	24-027	-	49,600.00		
O&M- Street	2101	110.2101.4860	Citywide Reforestation	29,600.00	24-028	-	29,600.00		
O&M- Street	2117	110.2117.2190	12th Street Viaduct Ret Wall Repair	17,000.00	24-029	-	17,000.00		
O&M- Street	2107	320.2107.4040	Vehicle Replacement	468,560.97	24-032	250,738.00	217,822.97		250,738.00
Eng- Street	2117	110.2101.4550	Biennial Bridge Inspection Prog.	563.55	24-033	863.55	(300.00)	863.55	
Airport	2816	320.2816.4644	Hangar Pavement Rehab Phase 1/2	572,773.20	24-034	562,728.08	10,045.12	427,751.22	134,976.86

City of Mason City, FY25
Capital Improvements Plan Spending to Date

Dept	Dept Code	Line	Project	Budget	2025-Proj #	Total XP for Year	Amt Remaining	Jul	Aug
Airport	2816	320.2816.4510	Construct Equipment Storage Bldg	18,455.99	24-035	6,981.45	11,474.54	1,500.00	5,481.45
Library	4101	015.4101.4510	Woodman Controls Network Mgr	19,650.00	24-037	-	19,650.00		
O&M- Park	4350	325.2101.4644	Trail Maintenance Program	6,724.35	24-042	6,724.35	-	6,724.35	
O&M- Park	4350	325.2101.4922	Central Park Lights	8,000.00	24-044	-	8,000.00		
O&M- Park	4350	325.2101.4922	Pickleball Court Improvements	25,525.81	24-045	25,525.81	-	25,525.81	
Recreation	4350	325.4350.4644	Kayak & Bike Trail Improvements	100,000.00	24-046	-	100,000.00		
Recreation	4350	325.4350.4010	Aquatic Center Basin Painting	50,000.00	24-048	-	50,000.00		
Recreation	4350	325.4350.4010	Campground Bathhouse Repairs	33,473.00	24-049	1,746.22	31,726.78		1,746.22
Recreation	4350	325.4350.4644	Arena Light Upgrades	130,000.00	24-050	12,978.63	117,021.37	12,978.63	
Recreation	4350	325.4350.4644	Pavilion Stage (Donation Project)	8,189.56	24-102	-	8,189.56		
Cemetery	4504	015.4504.4510	Facility Improvements	21,549.28	24-052	7,828.67	13,720.61	4,828.67	3,000.00
Cemetery	4504	015.4504.4010	Columbariums	(26,127.62)	24-053	665.00	(26,792.62)	665.00	
Dev Services	5401	154.7518.2910	CoRL Program	118,631.01	24-054	-	118,631.01		
Dev Services	5401	155.7518.2910	DoRL Program	428,854.64	24-055	-	428,854.64		
Dev Services	5401	015.5401.4010	Nat'l Register Surveys & Nomin.	20,000.00	24-056	-	20,000.00		
Finance	6900	015.6900.4510	City Hall Overhang Heating	-	24-068	-	-		
Finance	6900	015.6900.2732	Electronic Records Conversion	33,997.96	24-073	3,939.80	30,058.16		3,939.80
Eng- Water	8001	600.8011.3199	Radio Read Meters	83,385.97	24-074	13,367.75	70,018.22		13,367.75
Eng- Water	8061	603.8061.4625	Water Distribution Model Calib.	(825.00)	24-075	2,675.00	(3,500.00)	2,675.00	
Eng- Water	8061	603.8061.4560	Well Siting Study	125,000.00	24-076	-	125,000.00		
Eng- Water	8061	603.8061.4622	Water Tower Maintenance	13,647.15	24-077	-	13,647.15		
Eng- Water	8061	603.8061.4510	EDR, Raw Feed, Process Valve Repl.	251,828.76	24-079	-	251,828.76		
Eng- Water	8061	603.8061.4560	Drill & Develop New Well	3,600,000.00	24-080	-	3,600,000.00		
Eng- Water	8061	603.8061.4510	EDR Treatment Upgrades	100,000.00	24-081	-	100,000.00		
Eng- Water	8061	603.8061.4625	Taft Avenue Water Main Loop	203,128.18	24-082	8,678.13	194,450.05	5,406.32	3,271.81
O&M- Water	8061	603.8061.4630	Water Main Repl.	488,016.97	24-085	6,615.65	481,401.32		6,615.65
O&M- Water	8061	603.8061.4630	Valve Replacement	70,362.70	24-086	22,111.51	48,251.19	7,969.60	14,141.91
O&M- Sewer	8125	613.8125.4530	Collection System Maintenance	80,498.33	24-087	29,543.35	50,954.98	3,334.00	26,209.35
O&M- Sewer	8125	613.8125.4530	Closed Circuit Televising	86,009.21	24-088	66,515.26	19,493.95	40,598.47	25,916.79
O&M- Sewer	8125	613.8125.4690	Water Reclamation Nutrient Redct.	845,593.85	24-089	196,924.00	648,669.85	151,924.00	45,000.00
O&M- Sewer	8125	613.8125.4199	Water Rec Lab Equipment Repl	15,575.76	24-090	-	15,575.76		
Eng- Storm	8125	620.8125.4620	Subdrain Installation	56,662.50	24-092	-	56,662.50		
Eng- Storm	8125	620.8125.4620	Intake Repl Project	50,000.00	24-093	-	50,000.00		
Grant- Storm	8125	620.8125.4615	FEMA Adv Assistance Study	225,000.00	24-100	-	225,000.00		
O&M- Storm	8125	620.8125.4610	Storm Intake Maintenance	52,378.64	24-094	13,240.24	39,138.40	4,985.69	8,254.55
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.	21,184.76	23-002	-	21,184.76		
Police	1109	015.1103.4090	Ballistic Vest Replacement	10,931.91	23-004	-	10,931.91		
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	1509	660.1509.4010	Dash Cams	27,177.10	23-018	-	27,177.10		
Ambulance	1509	660.1509.4010	Mobile Data Units	29,434.66	23-019	-	29,434.66		
Ambulance	1509	660.1509.4010	Stair Chair Repl.	3,627.59	23-021	-	3,627.59		
Engineering	2101	Various	Public Works Digital Radio Upgrade	83,844.63	23-024	-	83,844.63		
Eng- Street	2101	320.2101.4550	12th St NE Ideal Creek Bridge Repl.	123,469.85	23-028	470.40	122,999.45	470.40	
Eng- Street	2101	320.2101.4600	Traffic Operations Mgmt System	66,038.92	23-032	-	66,038.92		
Airport	2816	320.2816.4900	Terminal Apron Expansion	42,395.96	23-052	-	42,395.96		
Airport	2816	320.2816.4510	Terminal Building	3,025,511.08	23-053	1,823,845.21	1,201,665.87	1,374,227.59	449,617.62
Airport	2816	320.2816.4644	Terminal Parking Lot	985,447.00	23-054	-	985,447.00		
Recreation	4350	325.4350.4644	MacNider Campground Cabins/Trail	136,155.00	23-061	-	136,155.00		
Eng- Storm	8125	620.8125.4620	North-Central Storm Sewer Study	47,598.99	23-103	18,964.11	28,634.88	9,337.87	9,626.24
Ambulance	1509	660.1509.4010	Security System Upgrade	10,989.19	22-07	-	10,989.19		
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	1,152,785.42	1,334,758.23		1,152,785.42
O&M- Parks	2101	325.2101.4922	Prairie Playground- YIELD Donation	5,075.92	21-103	-	5,075.92		
Airport	2816	320.2816.4900	10-Unit T-Hangar	211,889.82	22-47	82,316.03	129,573.79	7,745.81	74,570.22
Park & Rec	4350	Various	Unspent Balance	62,674.64	##	5,283.75	57,390.89	5,283.75	
O&M- Parks	4350	325.4350.4040	Pickup with Plow & Sander	50,000.00	22-30	-	50,000.00		
City Admin	6501	015.6900.4010	Mason City Room Broadcast Equip	50,000.00	21-23	-	50,000.00		
Dvpt Services	7537	310.7537.2740	RCR Arena/Mall	529,811.92		127,526.42	402,285.50	104,072.94	23,453.48
Dvpt Services	7538	310.7538.3990	RCR Pavilion	684,606.78	22-16	-	684,606.78		
Engineering	7539	310.7539.2740	RCR Hotel & Skywalk**	3,108,913.56	22-57	300,717.50	2,808,196.06	717.50	300,000.00
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	31,343.03	22-79	-	31,343.03		
			Carryover XP (Budget Amend #1)	-					
			Carryover XP (Budget Amend #2)	-		7,844,907.07	21,655,472.97	3,372,832.29	4,472,074.78
			Amendments	-					
			Total XP			8,893,973.71		4,054,722.63	4,839,251.08
			Ledger Balance					4,054,722.63	4,839,251.08
			Discrepancy from Ledger					-	-