

STATE OF IOWA 2021 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2021 CITY OF ARLINGTON, IOWA DUE: December 1, 2021	16203300100000 CITY OF ARLINGTON 730 Main St ARLINGTON IA 50606-9706 POPULATION: 419
---	--

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	174,880		174,880	165,080
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	174,880		174,880	165,080
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	40,585	0	40,585	38,209
Licenses and Permits	300	0	300	825
Use of Money and Property	28,595	0	28,595	36,785
Intergovernmental	164,918	0	164,918	156,131
Charges for Fees and Service	31,109	248,505	279,614	263,980
Special Assessments	0	0	0	0
Miscellaneous	48,202	0	48,202	65,650
Other Financing Sources	0	0	0	0
Transfers In	92,102	24,560	116,662	143,515
Total Revenues and Other Sources	580,691	273,065	853,756	870,175
Expenditures and Other Financing Uses				
Public Safety	61,900		61,900	78,858
Public Works	101,484		101,484	136,339
Health and Social Services	529		529	568
Culture and Recreation	86,504		86,504	107,348
Community and Economic Development	11,311		11,311	22,529
General Government	64,307		64,307	65,405
Debt Service	54,740		54,740	54,740
Capital Projects	45,860		45,860	60,000
Total Governmental Activities Expenditures	426,635	0	426,635	525,787
BUSINESS TYPE ACTIVITIES		213,136	213,136	226,855
Total All Expenditures	426,635	213,136	639,771	752,642
Other Financing Uses	0	0	0	
Transfers Out	92,102	24,560	116,662	143,515
Total All Expenditures/and Other Financing Uses	518,737	237,696	756,433	896,157
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	61,954	35,369	97,323	-25,982
Beginning Fund Balance July 1, 2020	476,441	211,736	688,177	628,246
Ending Fund Balance June 30, 2021	538,395	247,105	785,500	602,264

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2021		Indebtedness at June 30, 2021	
	Amount		Amount
General Obligation Debt	164,220	Other Long-Term Debt	0
Revenue Debt	236,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	902,731

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication
Signature of Preparer	
Printed name of Preparer Mary Jo Brown	Phone Number
	Date Signed
Signature of Mayor or other City official (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P4
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section F - Charges for Fees and Service - Continued	81									81
Transit	82						0		0	82
Cable TV	83						0		0	83
Internet	84						0		0	84
Telephone	85						0		0	85
Housing Authority	86						0		0	86
Storm Water	87						0		0	87
Other:	88									88
Nursing Home	89						0		0	89
Police Service Fees	90						0		0	90
Prisoner Care	91						0		0	91
Fire Service Charges	92	3,282					3,282		3,282	92
Ambulance Charges	93	20,405					20,405		20,405	93
Sidewalk Street Repair Charges	94						0		0	94
Housing and Urban Renewal Charges	95						0		0	95
River Port and Terminal Fees	96						0		0	96
Public Scales	97						0		0	97
Cemetery Charges	98						0		0	98
Library Charges	99	511					511		511	99
Park, Recreation, and Cultural Charges	100	6,911					6,911		6,911	100
Animal Control Charges	101						0		0	101
Capital Improvement fee	102						0	41,068	41,068	102
	103						0		0	103
Total Charges for Service	104	31,109	0	0	0	0	31,109	248,505	279,614	104
Section F - Special Assessments	106						0		0	106
Section G - Miscellaneous	107									107
Contributions	108	36,474					36,474		36,474	108
Deposits and Sales/Fuel Tax Refunds	109						0		0	109
Sale of Property and Merchandise	110	8,737					8,737		8,737	110
Fines	111						0		0	111
Internal Service Charges	112						0		0	112
Refunds and Reimbursements	113	2,991					2,991		2,991	113
	114						0		0	114
	115						0		0	115
	116						0		0	116
	117						0		0	117
	118						0		0	118
	119						0		0	119
Total Miscellaneous	120	48,202	0	0	0	0	48,202	0	48,202	120

REVENUE P5
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121 281,992	119,657	0	33,290	53,650	0	488,589	248,505	737,094	121
Section H - Other Financing Sources	123									123
Proceeds of capital asset sales	124						0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125						0		0	125
Proceeds of anticipatory warrants or other short-term debt	126						0		0	126
Regular transfers in and interfund loans	127 34,102			23,000	35,000		92,102	24,560	116,662	127
Internal TIF loans and transfers in	128						0		0	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131 34,102	0	0	23,000	35,000	0	92,102	24,560	116,662	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 316,094	119,657	0	56,290	88,650	0	580,691	273,065	853,756	132
Beginning Fund Balance July 1, 2020	134 406,046	94,838		9,861	-34,304		476,441	211,736	688,177	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 722,140	214,495	0	66,151	54,346	0	1,057,132	484,801	1,541,933	136

EXPENDITURES P6
CITY OF ARLINGTON
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021
NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF/Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (g) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) & (h)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	4,290						4,290		4,290	2
Jail	3							0		0	3
Emergency Management	4	1,407						1,407		1,407	4
Flood control	5							0		0	5
Fire Department	6	23,261	628					23,889		23,889	6
Ambulance	7	29,212	3,102					32,314		32,314	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	58,170	3,730		0	0	0	61,900		61,900	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	14,781	41,548					56,329		56,329	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	22,287	11,157					33,444		33,444	18
Traffic Control Safety	19							0		0	19
Snow Removal	20	8,467						8,467		8,467	20
Highway Engineering	21							0		0	21
Street Cleaning	22	3,244						3,244		3,244	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24							0		0	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	48,779	52,705		0	0	0	101,484		101,484	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	529						529		529	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	529	0		0	0	0	529		529	39
Section D - Culture and Recreation	40										40
Library Services	41	28,551	2,442					30,993		30,993	41
Museum, Band, Theater	42							0		0	42
Parks	43	7,844	1,238					9,082		9,082	43
Recreation	44							0		0	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46	45,173	1,256					46,429		46,429	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	81,568	4,936		0	0	0	86,504		86,504	50

EXPENDITURES P7

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section E - Community and Economic Development	51										51
Community beautification	52	4,661						4,661		4,661	52
Economic development	53	400						400		400	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56	6,250						6,250		6,250	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	11,311	0	0	0	0	0	11,311		11,311	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	2,620	251					2,871		2,871	61
Clerk, Treasurer, Financial Administration	62	6,485	5,417					11,902		11,902	62
Elections	63							0		0	63
Legal Services and City Attorney	64	1,851						1,851		1,851	64
City Hall and General Buildings	65	24,960						24,960		24,960	65
Tort Liability	66	22,723						22,723		22,723	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	58,639	5,668		0	0	0	64,307		64,307	70
Section G - Debt Service	71				54,740			54,740		54,740	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	54,740	0	0	54,740		54,740	74
Section H - Regular Capital Projects - Specify	75										75
Bridge and Street resurfacing	76					45,860		45,860		45,860	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	45,860	0	45,860		45,860	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	45,860	0	45,860		45,860	83
Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	84	258,996	67,039	0	54,740	45,860	0	426,635		426,635	84
	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								78,017	78,017	88
Capital Outlay	89								0	0	89
Debt Service	90								0	0	90
Sewer and Sewage Disposal - Current Operation	91								54,933	54,933	91
Capital Outlay	92								0	0	92
Debt Service	93								27,131	27,131	93
Electric - Current Operation	94								0	0	94
Capital Outlay	95								0	0	95
Debt Service	96								0	0	96
Gas Utility - Current Operation	97								0	0	97
Capital Outlay	98								0	0	98
Debt Service	99								0	0	99
Parking - Current Operation	100								0	0	100
Capital Outlay	101								0	0	101
Debt Service	102								0	0	102
Airport - Current Operation	103								0	0	103
Capital Outlay	104								0	0	104
Debt Service	105								0	0	105
Landfill/Garbage - Current operation	106								53,055	53,055	106
Capital Outlay	107								0	0	107
Debt Service	108								0	0	108
Hospital - Current Operation	109								0	0	109
Capital Outlay	110								0	0	110
Debt Service	111								0	0	111
Transit - Current Operation	112								0	0	112
Capital Outlay	113								0	0	113
Debt Service	114								0	0	114
Cable TV, Telephone, Internet - Current Operation	115								0	0	115
Capital Outlay	116								0	0	116
Housing Authority - Current Operation	117								0	0	117
Capital Outlay	118								0	0	118
Debt Service	119								0	0	119
Storm Water - Current Operation	120								0	0	120
Capital Outlay	121								0	0	121
Debt Service	122								0	0	122
Other Business Type - Current Operation	123								0	0	123
Capital Outlay	124								0	0	124
Debt Service	125								0	0	125
Internal Service Funds - Specify	126								0	0	126
	127								0	0	127
	128								0	0	128
Total Business Type Activities	129								213,136	213,136	129

EXPENDITURES P9
CITY OF ARLINGTON
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021 -- Continued
NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	258,996	67,039	0	54,740	45,860	0	426,635	213,136	639,771	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	57,839	25,777			8,486		92,102	24,560	116,662	132
Internal TIF loans/repayments and transfers out	133									0	133
	134									0	134
Total Other Financing Uses	135	57,839	25,777	0	0	8,486	0	92,102	24,560	116,662	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	316,835	92,816	0	54,740	54,346	0	518,737	237,696	756,433	136
Ending fund balance June 30, :	137										137
Governmental:	138										138
	139										139
Nonspendable	140									0	140
Restricted	141		121,679		11,411			133,090		133,090	141
Committed	142									0	142
Assigned	143	333,923						333,923		333,923	143
Unassigned	144	71,382						71,382		71,382	144
Total Governmental	145	405,305	121,679	0	11,411	0	0	538,395		538,395	145
Proprietary	146								247,105	247,105	146
Total Ending Fund Balance June 30,	147	405,305	121,679	0	11,411	0	0	538,395	247,105	785,500	147
Total Requirements (Sum of lines 136 and 147)	148	722,140	214,495	0	66,151	54,346	0	1,057,132	484,801	1,541,933	148

Notes & Remarks
REMARKS