

STATE OF IOWA 2022 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2022 CITY OF ARLINGTON, IOWA DUE: December 1, 2022	16203300100000 CITY OF ARLINGTON 730 Main St ARLINGTON IA 50606-9706 POPULATION: 419
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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	174,466		174,466	168,570
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	174,466		174,466	168,570
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	48,874	0	48,874	41,052
Licenses and Permits	1,050	0	1,050	1,325
Use of Money and Property	32,032	0	32,032	29,735
Intergovernmental	130,203	0	130,203	118,763
Charges for Fees and Service	27,295	258,887	286,182	308,640
Special Assessments	0	0	0	0
Miscellaneous	45,796	29,813	75,609	83,200
Other Financing Sources	45,815	33,087	78,902	0
Transfers In	45,815	33,087	78,902	79,535
Total Revenues and Other Sources	505,531	321,787	827,318	830,820
Expenditures and Other Financing Uses				
Public Safety	100,641		100,641	122,858
Public Works	84,816		84,816	90,206
Health and Social Services	429		429	568
Culture and Recreation	88,630		88,630	126,958
Community and Economic Development	5,253		5,253	8,679
General Government	82,185		82,185	87,045
Debt Service	54,740		54,740	54,740
Capital Projects	0		0	0
Total Governmental Activities Expenditures	416,694	0	416,694	491,054
BUSINESS TYPE ACTIVITIES		235,069	235,069	268,791
Total All Expenditures	416,694	235,069	651,763	759,845
Other Financing Uses	45,815	33,087	78,902	
Transfers Out	45,815	33,087	78,902	79,535
Total All Expenditures/and Other Financing Uses	462,509	268,156	730,665	839,380
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	43,022	53,631	96,653	-8,560
Beginning Fund Balance July 1, 2021	538,395	247,105	785,500	657,696
Ending Fund Balance June 30, 2022	581,417	300,736	882,153	649,136

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, 2022		Indebtedness at June 30, 2022	
	Amount		Amount
General Obligation Debt	109,480	Other Long-Term Debt	0
Revenue Debt	221,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	896,094

CERTIFICATION

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

	Publication 11/11/2022
Signature of Preparer	
Printed name of Preparer Mary Jo Brown	Phone Number 563-633-2345
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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REVENUE P3
CITY OF ARLINGTON
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2022
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 (Sum of (f) through (g)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued										41
State Shared Revenues										43
Road Use Taxes		44,354					44,354		44,354	44
Other state grants and reimbursements										48
State grants	7,373						7,373		7,373	49
Iowa Department of Transportation						0	0		0	50
Iowa Department of Natural Resources						0	0		0	51
Iowa Economic Development Authority						0	0		0	52
CEBA grants						0	0		0	53
Commercial & Industrial Replacement Claim						0	0		0	54
						0	0		0	55
						0	0		0	56
						0	0		0	57
						0	0		0	58
						0	0		0	58
						0	0		0	59
Total State	7,373	44,354	0	0	0	0	51,727	0	51,727	60
Local Grants and Reimbursements										
County Contributions	22,838						22,838		22,838	63
Library Service							0		0	64
Township Contributions	25,808						25,808		25,808	65
Fire/EMT Service							0		0	66
							0		0	67
							0		0	68
							0		0	69
Total Local Grants and Reimbursements	48,646	0	0	0	0	0	48,646	0	48,646	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	56,019	44,354	0	0	29,830	0	130,203	0	130,203	71
Section E -Charges for Fees and Service										72
Water								74,101	74,101	73
Sewer								91,471	91,471	74
Electric								0	0	75
Gas								0	0	76
Parking								0	0	77
Airport								0	0	78
Landfill/garbage								54,304	54,304	79
Hospital								0	0	80

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 (Sum of (g) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section E - 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	1,100					1,100		1,100 92
Ambulance Charges	93	18,299					18,299		18,299 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	107					107		107 99
Park, Recreation, and Cultural Charges	100	7,789					7,789		7,789 100
Animal Control Charges	101						0		0 101
Capital Improvement-Water, Sewer	102						0	39,011	39,011 102
	103						0		0 103
Total Charges for Service	104	27,295	0	0	0	0	27,295	258,887	286,182 104
Section F - Special Assessments	106						0		0 106
Section G - Miscellaneous	107								107
Contributions	108	30,089					30,089		30,089 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	8,621					8,621		8,621 110
Fines	111	2,010					2,010		2,010 111
Internal Service Charges	112						0		0 112
Insurance Claim for Well pumps, etc.	113						0	29,813	29,813 113
Insurance Claim Roof Damage	114	4,551					4,551		4,551 114
Insurance prem. refund	115	525					525		525 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
Total Miscellaneous	120	45,796	0	0	0	0	45,796	29,813	75,609 120

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)	121 273,552	123,790	0	32,544	29,830	0	459,716	288,700	748,416	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 22,815			23,000			45,815	33,087	78,902	127
Internal TIF loans and transfers in	128						0		0	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131 22,815	0	0	23,000	0	0	45,815	33,087	78,902	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 296,367	123,790	0	55,544	29,830	0	505,531	321,787	827,318	132
Beginning Fund Balance July 1, 2021	134 405,305	121,679		11,411			538,395	247,105	785,500	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 701,672	245,469	0	66,955	29,830	0	1,043,926	568,892	1,612,818	136

EXPENDITURES P6
CITY OF ARLINGTON
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2022
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) (i)) (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	82,327	3,424					85,751		85,751	6
Ambulance	7	9,000	193					9,193		9,193	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	97,024	3,617		0	0	0	100,641		100,641	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	16,850	41,950					58,800		58,800	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	2,000	10,932					12,932		12,932	18
Traffic Control Safety	19		4,179					4,179		4,179	19
Snow Removal	20	5,914						5,914		5,914	20
Highway Engineering	21							0		0	21
Street Cleaning	22	2,991						2,991		2,991	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	27,755	57,061		0	0	0	84,816		84,816	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	429						429		429	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	429	0		0	0	0	429		429	39
Section D - Culture and Recreation	40										40
Library Services	41	34,941	1,985					36,926		36,926	41
Museum, Band, Theater	42							0		0	42
Parks	43	8,304	2,328					10,632		10,632	43
Recreation	44							0		0	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46	40,347	725					41,072		41,072	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	83,592	5,038		0	0	0	88,630		88,630	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							0		0	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	4,853						4,853		4,853	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	5,253	0	0	0	0	0	5,253		5,253	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	2,590	257					2,847		2,847	61
Clerk, Treasurer, Financial Administration	62	8,200	6,062					14,262		14,262	62
Elections	63	333						333		333	63
Legal Services and City Attorney	64	4,963						4,963		4,963	64
City Hall and General Buildings	65	33,069						33,069		33,069	65
Tort Liability	66	26,711						26,711		26,711	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	75,866	6,319		0	0	0	82,185		82,185	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
	76							0		0	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0	0	0	0	0	0		0	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		0	82
Total Capital Projects	83	0	0	0	0	0	0	0		0	83
Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	84	289,919	72,035	0	54,740	0	0	416,694		416,694	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								111,906	111,906	88
Capital Outlay	89								0	0	89
Debt Service	90								0	0	90
Sewer and Sewage Disposal - Current Operation	91								51,552	51,552	91
Capital Outlay	92								0	0	92
Debt Service	93								19,720	19,720	93
Electric - Current Operation	94								0	0	94
Capital Outlay	95										95
Debt Service	96								0	0	96
Gas Utility - Current Operation	97								0	0	97
Capital Outlay	98										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								51,891	51,891	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										126
	127										127
	128										128
Total Business Type Activities	129								235,069	235,069	129

EXPENDITURES P9
 CITY OF ARLINGTON
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2022 -- Continued
 NON-GAAP/CASH BASIS

Line	Item description	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
130	Subtotal Expenditures (Sum of lines 84 and 129)	289,919	72,035	0	54,740	0	0	416,694	235,069	651,763	130
131	Section J - Other Financing Uses Including Transfers Out										131
132	Regular transfers out	19,433	26,382					45,815	33,087	78,902	132
133	Internal TIF loans/repayments and transfers out							0		0	133
134								0		0	134
135	Total Other Financing Uses	19,433	26,382	0	0	0	0	45,815	33,087	78,902	135
136	Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	309,352	98,417	0	54,740	0	0	462,509	268,156	730,665	136
137											137
138	Ending fund balance June 30, :										138
139	Governmental:										139
140	Nonspendable									0	140
141	Restricted		147,052		12,215	29,830		189,097		189,097	141
142	Committed							0		0	142
143	Assigned	307,676						307,676		307,676	143
144	Unassigned	84,644						84,644		84,644	144
145	Total Governmental	392,320	147,052	0	12,215	29,830	0	581,417		581,417	145
146	Proprietary								300,736	300,736	146
147	Total Ending Fund Balance June 30,	392,320	147,052	0	12,215	29,830	0	581,417	300,736	882,153	147
148	Total Requirements (Sum of lines 136 and 147)	701,672	245,469	0	66,955	29,830	0	1,043,926	568,892	1,612,818	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection	4,290		
Sewerage			
Sanitation			
All other	1,407		

Part IV

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID		Amount
Total Salaries and Wages Paid		106,038

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year										Debt Outstanding JUNE 30, 2022		
Purpose	Line	Debt Outstanding JULY 1, 2021	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year			
Water Utility	1.											
Sewer Utility	2.	236,000		14,000			221,000					4,720
Electric Utility	3.											
Gas Utility	4.											
Transit-Bus	5.											
Industrial Revenue	6.											
Mortgage Revenue	7.											
TIF Revenue	8.											
Other Purposes / Miscellaneous	9.											
GO	10.	164,220		54,740	109,480							0
Parking	11.											
Airport	12.											
Stormwater	13.											
Section 108	14.											
Total Long-Term		400,220	0	68,740	109,480	0	221,000	0				4,720

B. Short-Term Debt Amount

Outstanding as of July 1, 2021

Outstanding as of JUNE 30, 2022

Amount	
17,921,894	x.0.5 = \$ 896,094.7

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2020

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2022

Type of asset	Amount				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
				882,153	882,153

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

