

STATE OF IOWA 2020 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2020 CITY OF ARLINGTON, IOWA DUE: December 1, 2020	16203300100000 CITY OF ARLINGTON 730 Main St ARLINGTON IA 50606-9706 POPULATION: 429
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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	159,854		159,854	154,039
Less: Uncollected Property Taxes-Levy Year	0		0	
Net Current Property Taxes	159,854		159,854	154,039
Delinquent Property Taxes	0		0	
TIF Revenues	0		0	
Other City Taxes	33,685	0	33,685	38,469
Licenses and Permits	800	0	800	825
Use of Money and Property	37,782	0	37,782	33,195
Intergovernmental	443,473	0	443,473	794,203
Charges for Fees and Service	23,753	242,427	266,180	255,260
Special Assessments	0	0	0	
Miscellaneous	34,451	0	34,451	34,650
Other Financing Sources	385,000	0	385,000	273,700
Transfers In	55,334	24,560	79,894	92,894
Total Revenues and Other Sources	1,174,132	266,987	1,441,119	1,677,235
Expenditures and Other Financing Uses				
Public Safety	28,689		28,689	80,056
Public Works	77,660		77,660	83,306
Health and Social Services	429		429	568
Culture and Recreation	87,579		87,579	103,084
Community and Economic Development	2,244		2,244	2,300
General Government	57,420		57,420	71,928
Debt Service	54,740		54,740	32,000
Capital Projects	775,476		775,476	973,700
Total Governmental Activities Expenditures	1,084,237	0	1,084,237	1,346,942
BUSINESS TYPE ACTIVITIES		205,180	205,180	223,520
Total All Expenditures	1,084,237	205,180	1,289,417	1,570,462
Other Financing Uses	0	0	0	
Transfers Out	35,334	44,560	79,894	92,894
Total All Expenditures/and Other Financing Uses	1,119,571	249,740	1,369,311	1,663,356
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	54,561	17,247	71,808	13,879
Beginning Fund Balance July 1, 2019	421,880	194,489	616,369	636,742
Ending Fund Balance June 30, 2020	476,441	211,736	688,177	650,621

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, 2020		Indebtedness at June 30, 2020	
	Amount		Amount
General Obligation Debt	218,960	Other Long-Term Debt	0
Revenue Debt	257,721	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	768,233

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 563-633-2345
	Date Signed 11/24/2020
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2
 CITY OF ARLINGTON
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
 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 (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section A - Taxes									
Taxes levied on property	96,836	31,009		32,009			159,854		159,854
Less: Uncollected Property Taxes - Levy Year							0		0
Net Current Property Taxes	96,836	31,009		32,009	0	0	159,854		159,854
Delinquent Property Taxes							0		0
Total Property Tax	96,836	31,009		32,009	0	0	159,854		159,854
TIF Revenues							0		0
Other City Taxes									
Utility Tax Replacement Excise Taxes							0		0
Utility Franchise Tax (Chapter 364.2, Code of Iowa)							0		0
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax							0		0
Hotel / Motel Tax							0		0
Other Local Option Taxes		33,685					33,685		33,685
Total Other City Taxes	0	33,685		0	0	0	33,685	0	33,685
Section B - Licenses and Permits	800						800		800
Section C - Use of Money and Property									
Interest	6,791						6,791		6,791
Rents and Royalties	21,845						21,845		21,845
Other Miscellaneous Use of Money and Property	9,146						9,146		9,146
Total Use of Money and Property	37,782	0	0	0	0	0	37,782	0	37,782
Section D - Intergovernmental									
Federal Grants and Reimbursements									
Federal Grants							0		0
Community Development Block Grants							0		0
Housing and Urban Development							0		0
Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
Total Federal Grants and Reimbursements	0	0	0	0	0	0	0	0	0

REVENUE P3
 CITY OF ARLINGTON
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
 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 (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued										41
State Shared Revenues										43
Road Use Taxes		42,047					42,047		42,047	44
Other state grants and reimbursements										48
State grants	2,140						2,140		2,140	49
Iowa Department of Transportation					354,888		354,888		354,888	50
Iowa Department of Natural Resources										51
Iowa Economic Development Authority										52
CEBA grants										53
Commercial & Industrial Replacement Claim										54
										55
										56
										57
										58
										59
Total State	2,140	42,047	0	0	354,888	0	399,075	0	399,075	60
Local Grants and Reimbursements										
County Contributions	11,113						11,113		11,113	63
Library Service	6,002						6,002		6,002	64
Township Contributions	27,283						27,283		27,283	65
Fire/EMT Service										66
										67
										68
										69
Total Local Grants and Reimbursements	44,398	0	0	0	0	0	44,398	0	44,398	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	46,538	42,047	0	0	354,888	0	443,473	0	443,473	71
Section E - Charges for Fees and Service										72
Water								63,689	63,689	73
Sewer								86,793	86,793	74
Electric										75
Gas										76
Parking										77
Airport										78
Landfill/garbage								51,231	51,231	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 (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued										81
Transit	81									81
Cable TV	82						0		0	82
Internet	83						0		0	83
Telephone	84						0		0	84
Housing Authority	85						0		0	85
Storm Water	86						0		0	86
Other:	87						0		0	87
Nursing Home	88									88
Police Service Fees	89						0		0	89
Prisoner Care	90						0		0	90
Fire Service Charges	91						0		0	91
Ambulance Charges	92	500					500		500	92
Sidewalk Street Repair Charges	93	16,983					16,983		16,983	93
Housing and Urban Renewal Charges	94						0		0	94
River Port and Terminal Fees	95						0		0	95
Public Scales	96						0		0	96
Cemetery Charges	97						0		0	97
Library Charges	98						0		0	98
Park, Recreation, and Cultural Charges	99	288					288		288	99
Animal Control Charges	100	5,982					5,982		5,982	100
Capital Improvement fee	101						0		0	101
	102						0	40,714	40,714	102
	103						0		0	103
Total Charges for Service	104	23,753	0	0	0	0	23,753	242,427	266,180	104
Section F - Special Assessments	106									106
Section G - Miscellaneous	107									107
Contributions	108	521					521		521	108
Deposits and Sales/Fuel Tax Refunds	109						0		0	109
Sale of Property and Merchandise	110	7,404					7,404		7,404	110
Fines	111						0		0	111
Internal Service Charges	112						0		0	112
Fund Raising events	113	16,818					16,818		16,818	113
Refunds and Reimbursements	114	9,708					9,708		9,708	114
	115						0		0	115
	116						0		0	116
	117						0		0	117
	118						0		0	118
	119						0		0	119
Total Miscellaneous	120	34,451	0	0	0	0	34,451	0	34,451	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 (Sum of (a) 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)	121 240,160	106,741	0	32,009	354,888	0	733,798	242,427	976,225	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				385,000		385,000		385,000	125
Proceeds of anticipatory warrants or other short-term debt	126						0		0	126
Regular transfers in and interfund loans	127 35,334				20,000		55,334	24,560	79,894	127
Internal TIF loans and transfers in	128						0		0	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131 35,334	0	0	0	405,000	0	440,334	24,560	464,894	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 275,494	106,741	0	32,009	759,888	0	1,174,132	266,987	1,441,119	132
Beginning Fund Balance July 1, 2019	134 320,283	87,721		9,852	4,024		421,880	194,489	616,369	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 595,777	194,462	0	41,861	763,912	0	1,596,012	461,476	2,057,488	136

EXPENDITURES P6
CITY OF ARLINGTON
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020
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))	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	8,348	3,271					11,619		11,619	6
Ambulance	7	10,946	427					11,373		11,373	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	24,991	3,698		0	0	0	28,689		28,689	14
	15										15
Section B - Public Works	16	18,828	35,258					54,086		54,086	16
Roads, Bridges, Sidewalks	17							0		0	17
Parking Meter and Off-Street	18		13,178					13,178		13,178	18
Street Lighting	19							0		0	19
Traffic Control Safety	20	8,516						8,516		8,516	20
Snow Removal	21							0		0	21
Highway Engineering	22	1,880						1,880		1,880	22
Street Cleaning	23							0		0	23
Airport (if not an enterprise)	24							0		0	24
Garbage (if not an enterprise)	25							0		0	25
Other Public Works	26							0		0	26
	27							0		0	27
Total Public Works	28	29,224	48,436		0	0	0	77,660		77,660	28
	29										29
Section C - Health and Social Services	30							0		0	30
Welfare Assistance	31							0		0	31
City Hospital	32							0		0	32
Payments to Private Hospitals	33							0		0	33
Health Regulation and Inspections	34							0		0	34
Water, Air, and Mosquito Control	35							0		0	35
Community Mental Health	36	429						429		429	36
Other Health and Social Services	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	429	0		0	0	0	429		429	39
	40										40
Section D - Culture and Recreation	41	29,835	1,844					31,679		31,679	41
Library Services	42							0		0	42
Museum, Band, Theater	43	7,820	2,294					10,114		10,114	43
Parks	44							0		0	44
Recreation	45							0		0	45
Cemetery	46	44,417	1,369					45,786		45,786	46
Community Center, Zoo, Marina, and Auditorium	47							0		0	47
Other Culture and Recreation	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	82,072	5,507		0	0	0	87,579		87,579	50

EXPENDITURES P7
 CITY OF
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- 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 (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
51	Section E - Community and Economic Development										51
52	Community beautification	81						81		81	52
53	Economic development	200						200		200	53
54	Housing and urban renewal							0		0	54
55	Planning and zoning							0		0	55
56	Other community and economic development	1,963						1,963		1,963	56
57	TIF Rebates							0		0	57
58								0		0	58
59	Total Community and Economic Development	2,244	0	0	0	0	0	2,244		2,244	59
60	Section F - General Government										60
61	Mayor, Council and City Manager	2,630	292					2,922		2,922	61
62	Clerk, Treasurer, Financial Administration	6,658	6,357					13,015		13,015	62
63	Elections	891						891		891	63
64	Legal Services and City Attorney	1,470						1,470		1,470	64
65	City Hall and General Buildings	17,889						17,889		17,889	65
66	Tort Liability	21,233						21,233		21,233	66
67	Other General Government							0		0	67
68								0		0	68
69								0		0	69
70	Total General Government	50,771	6,649	0	0	0	0	57,420		57,420	70
71	Section G - Debt Service				32,000	22,740		54,740		54,740	71
72								0		0	72
73								0		0	73
74	Total Debt Service	0	0	0	32,000	22,740	0	54,740		54,740	74
75	Section H - Regular Capital Projects - Specify										75
76	Bridge and Street Project					775,476		775,476		775,476	76
77								0		0	77
78	Subtotal Regular Capital Projects	0	0	0	0	775,476	0	775,476		775,476	78
79	TIF Capital Projects - Specify										79
80								0		0	80
81								0		0	81
82	Subtotal TIF Capital Projects	0	0	0	0	0	0	0		0	82
83	Total Capital Projects	0	0	0	0	775,476	0	775,476		775,476	83
84	Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	189,731	64,290	0	32,000	798,216	0	1,084,237		1,084,237	84
85	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"										85

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								64,246	64,246	88
Capital Outlay	89								0	0	89
Debt Service	90								0	0	90
Sewer and Sewage Disposal - Current Operation	91								58,060	58,060	91
Capital Outlay	92								0	0	92
Debt Service	93								30,143	30,143	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								52,731	52,731	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								205,180	205,180	129

EXPENDITURES P9
 CITY OF ARLINGTON
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020 -- 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	189,731	64,290	0	32,000	798,216	0	1,084,237	205,180	1,289,417	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	0	35,334					35,334	44,560	79,894	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	0	35,334	0	0	0	0	35,334	44,560	79,894	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	189,731	99,624	0	32,000	798,216	0	1,119,571	249,740	1,369,311	136
Ending fund balance June 30, :	137										137
Governmental:	138										138
	139										139
Nonspendable	140							0		0	140
Restricted	141		94,838		9,861			104,699		104,699	141
Committed	142	308,433				-34,304		274,129		274,129	142
Assigned	143	35,000						35,000		35,000	143
Unassigned	144	62,613						62,613		62,613	144
Total Governmental	145	406,046	94,838	0	9,861	-34,304	0	476,441		476,441	145
Proprietary	146								211,736	211,736	146
Total Ending Fund Balance June 30,	147	406,046	94,838	0	9,861	-34,304	0	476,441	211,736	688,177	147
Total Requirements (Sum of lines 136 and 147)	148	595,777	194,462	0	41,861	763,912	0	1,596,012	461,476	2,057,488	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			

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		102,980

Part V Debt Outstanding, Issued, and Retired
Transit subsidies

A. Long-Term Debt

Purpose	Debt During the Fiscal Year				Debt Outstanding JUNE 30, 2020				
	Line	Debt Outstanding JULY 1, 2019	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.	290,353		32,632			257,721		6,139
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.		273,700	54,740	218,960				
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		290,353	273,700	87,372	218,960	0	257,721	0	6,139

B. Short-Term Debt Amount

Outstanding as of July 1, 2019	
Outstanding as of JUNE 30, 2020	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2018

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2020

Type of asset	Amount			
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
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.				
Total			688,177	688,177

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.

REMARKS

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