

<b>STATE OF IOWA</b> <b>2023</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2023</b> <b>CITY OF ARLINGTON, IOWA</b> <b>DUE: December 1, 2023</b>	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)
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	186,029		186,029	179,929
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	186,029		186,029	179,929
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	45,277	0	45,277	45,424
Licenses and Permits	660	0	660	725
Use of Money and Property	42,940	0	42,940	34,635
Intergovernmental	175,369	0	175,369	132,760
Charges for Fees and Service	32,084	260,177	292,261	290,252
Special Assessments	0	0	0	0
Miscellaneous	108,535	0	108,535	92,000
Other Financing Sources	45,669	20,640	66,309	0
Transfers In	45,669	20,640	66,309	81,609
<b>Total Revenues and Other Sources</b>	636,563	280,817	917,380	857,334
<b>Expenditures and Other Financing Uses</b>				
Public Safety	40,849		40,849	68,270
Public Works	98,159		98,159	126,627
Health and Social Services	419		419	568
Culture and Recreation	97,670		97,670	112,361
Community and Economic Development	2,981		2,981	8,679
General Government	91,664		91,664	93,705
Debt Service	54,740		54,740	54,740
Capital Projects	0		0	59,660
<b>Total Governmental Activities Expenditures</b>	386,482	0	386,482	524,610
BUSINESS TYPE ACTIVITIES		211,620	211,620	222,101
<b>Total All Expenditures</b>	386,482	211,620	598,102	746,711
Other Financing Uses	45,669	20,640	66,309	
Transfers Out	45,669	20,640	66,309	81,609
<b>Total All Expenditures/and Other Financing Uses</b>	432,151	232,260	664,411	828,320
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	204,412	48,557	252,969	29,014
Beginning Fund Balance July 1, 2022	581,417	300,736	882,153	854,485
Ending Fund Balance June 30, 2023	785,829	349,293	1,135,122	883,499

**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, 2023		Indebtedness at June 30, 2023	
	Amount		Amount
General Obligation Debt	54,740	Other Long-Term Debt	22,740
Revenue Debt	206,000	Short-Term Debt	260,740
TIF Revenue Debt	0		
		General Obligation Debt Limit	893,377

**CERTIFICATION**

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

	<b>Publication</b> 11/30/2023
Signature of Preparer	Phone Number
Printed name of Preparer	
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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NON-GAAP/CASH BASIS  
 CITY OF ARLINGTON  
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023

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)
<b>Section D - Intergovernmental - Continued</b>									
State Shared Revenues	41								41
Road Use Taxes	43	44,228					44,228		44,228
<b>Other state grants and reimbursements</b>	44								44
State grants	48								48
Iowa Department of Transportation	49	2,496					2,496		2,496
Iowa Department of Natural Resources	50						0		0
Iowa Economic Development Authority	51						0		0
CEBA grants	52						0		0
Commercial & Industrial Replacement Claim	53						0		0
	54						0		0
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
<b>Total State</b>	60	2,496	44,228	0	0	0	46,724	0	46,724
<b>Local Grants and Reimbursements</b>									
County Contributions	63	14,206					14,206		14,206
Library Service	64	6,419					6,419		6,419
Township Contributions	65	29,490					29,490		29,490
Fire/EMT Service	66						0		0
Local grant-Walker foundation	67	19,000					19,000		19,000
	68						0		0
	69						0		0
<b>Total Local Grants and Reimbursements</b>	70	69,115	0	0	0	0	69,115	0	69,115
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	101,311	44,228	0	0	29,830	175,369	0	175,369
<b>Section E -Charges for Fees and Service</b>	72								
Water	73						0	75,666	75,666
Sewer	74						0	89,626	89,626
Electric	75						0	0	0
Gas	76						0	0	0
Parking	77						0	0	0
Airport	78						0	0	0
Landfill/garbage	79						0	54,773	54,773
Hospital	80						0	0	0

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)
<b>Section F - Charges for Fees and Service - Continued</b>	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	5,327					5,327		5,327 92
Ambulance Charges	93	20,120					20,120		20,120 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						0		0 99
Park, Recreation, and Cultural Charges	100	6,637					6,637		6,637 100
Animal Control Charges	101						0		0 101
Capital Improvement fees	102							40,112	40,112 102
	103						0		0 103
<b>Total Charges for Service</b>	104	32,084	0	0	0	0	32,084	260,177	292,261 104
<b>Section F - Special Assessments</b>	106						0		0 106
<b>Section G - Miscellaneous</b>	107								107
Contributions	108	70,703					70,703		70,703 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	27,483					27,483		27,483 110
Fines	111	2,114					2,114		2,114 111
Internal Service Charges	112						0		0 112
Insurance claims, safety dividend	113	8,235					8,235		8,235 113
	114						0		0 114
	115						0		0 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
<b>Total Miscellaneous</b>	120	108,535	0	0	0	0	108,535	0	108,535 120

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)
<b>Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)</b>	121 405,358	123,723	0	31,983	29,830	0	590,894	260,177	851,071 121
<b>Section H - Other Financing Sources</b>	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 22,669			23,000			45,669	20,640	66,309 127
Internal TIF loans and transfers in	128						0		0 128
	129						0		0 129
	130						0		0 130
<b>Total Other Financing Sources</b>	131 22,669	0	0	23,000	0	0	45,669	20,640	66,309 131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 428,027	123,723	0	54,983	29,830	0	636,563	280,817	917,380 132
<b>Beginning Fund Balance July 1, 2022</b>	134 392,320	147,052		12,215	29,830		581,417	300,736	882,153 134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 820,347	270,775	0	67,198	59,660	0	1,217,980	581,553	1,799,533 136

CITY OF ARLINGTON  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023

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 through (f) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
1	<b>Section A - Public Safety</b>										1
2	Police Department/Crime Prevention	2,095						2,095		2,095	2
3	Jail							0		0	3
4	Emergency Management	1,463						1,463		1,463	4
5	Flood control							0		0	5
6	Fire Department	25,307	3,663					28,970		28,970	6
7	Ambulance	7,932	389					8,321		8,321	7
8	Building Inspections							0		0	8
9	Miscellaneous Protective Services							0		0	9
10	Animal Control							0		0	10
11	Other Public Safety							0		0	11
12								0		0	12
13								0		0	13
14	<b>Total Public Safety</b>	36,797	4,052		0		0	40,849		40,849	14
15	<b>Section B - Public Works</b>										15
16	Roads, Bridges, Sidewalks	28,645	48,470					77,115		77,115	16
17	Parking Meter and Off-Street							0		0	17
18	Street Lighting		9,370					9,370		9,370	18
19	Traffic Control Safety							0		0	19
20	Snow Removal	9,560						9,560		9,560	20
21	Highway Engineering							0		0	21
22	Street Cleaning	2,114						2,114		2,114	22
23	Airport (if not an enterprise)							0		0	23
24	Garbage (if not an enterprise)							0		0	24
25	Other Public Works							0		0	25
26								0		0	26
27								0		0	27
28	<b>Total Public Works</b>	40,319	57,840		0		0	98,159		98,159	28
29	<b>Section C - Health and Social Services</b>										29
30	Welfare Assistance							0		0	30
31	City Hospital							0		0	31
32	Payments to Private Hospitals							0		0	32
33	Health Regulation and Inspections							0		0	33
34	Water, Air, and Mosquito Control							0		0	34
35	Community Mental Health							0		0	35
36	Other Health and Social Services	419					0	419		419	36
37								0		0	37
38								0		0	38
39	<b>Total Health and Social Services</b>	419	0		0		0	419		419	39
40	<b>Section D - Culture and Recreation</b>										40
41	Library Services	26,848	2,449				0	29,297		29,297	41
42	Museum, Band, Theater							0		0	42
43	Parks	9,920	2,554				0	12,474		12,474	43
44	Recreation							0		0	44
45	Cemetery							0		0	45
46	Community Center, Zoo, Marina, and Auditorium	45,689	10,210				0	55,899		55,899	46
47	Other Culture and Recreation							0		0	47
48								0		0	48
49								0		0	49
50	<b>Total Culture and Recreation</b>	82,457	15,213		0		0	97,670		97,670	50

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
<b>Section E - Community and Economic Development</b>	51										51
Community beautification	52							0		0	52
Economic development	53	419						419		419	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56	2,562						2,562		2,562	56
TIF Rebates	57							0		0	57
	58							0		0	58
<b>Total Community and Economic Development</b>	59	2,981	0	0	0	0	0	2,981		2,981	59
<b>Section F - General Government</b>	60										60
Mayor, Council and City Manager	61	2,690	244					2,934		2,934	61
Clerk, Treasurer, Financial Administration	62	7,160	8,230					15,390		15,390	62
Elections	63							0		0	63
Legal Services and City Attorney	64	2,472						2,472		2,472	64
City Hall and General Buildings	65	31,556						31,556		31,556	65
Tort Liability	66	39,312						39,312		39,312	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	83,190	8,474		0	0	0	91,664		91,664	70
<b>Section G - Debt Service</b>	71				54,740			54,740		54,740	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	54,740	0	0	54,740		54,740	74
<b>Section H - Regular Capital Projects - Specify</b>	75										75
	76							0		0	76
	77							0		0	77
<b>Subtotal Regular Capital Projects</b>	78	0	0	0	0	0	0	0		0	78
<b>TIF Capital Projects - Specify</b>	79										79
	80							0		0	80
	81							0		0	81
<b>Subtotal TIF Capital Projects</b>	82	0	0	0	0	0	0	0		0	82
<b>Total Capital Projects</b>	83	0	0	0	0	0	0	0		0	83
<b>Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	84	246,163	85,579	0	54,740	0	0	386,482		386,482	84
	85										85

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

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
<b>Section I - Business Type Activities</b>	87										87
Water - Current Operation	88								69,471	69,471	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								69,792	69,792	91
Capital Outlay	92									0	92
Debt Service	93								19,420	19,420	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106								52,937	52,937	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120									0	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127										127
	128										128
<b>Total Business Type Activities</b>	129								211,620	211,620	129



CITY OF ARLINGTON  
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023 -- 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
Subtotal Expenditures (Sum of lines 84 and 129)	130	246,163	85,579	0	54,740	0	0	386,482	211,620	598,102	130
<b>Section J - Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	19,433	26,236					45,669	20,640	66,309	132
Internal TIF loans/repayments and transfers out	133							0	0	0	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	19,433	26,236	0	0	0	0	45,669	20,640	66,309	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	265,596	111,815	0	54,740	0	0	432,151	232,260	664,411	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
Nonspendable	140							0		0	140
Restricted	141		158,960		12,458	59,660		231,078		231,078	141
Committed	142	447,556						447,556		447,556	142
Assigned	143							0		0	143
Unassigned	144	107,195						107,195		107,195	144
<b>Total Governmental</b>	145	554,751	158,960	0	12,458	59,660	0	785,829		785,829	145
<b>Proprietary</b>	146								349,293	349,293	146
<b>Total Ending Fund Balance June 30,</b>	147	554,751	158,960	0	12,458	59,660	0	785,829	349,293	1,135,122	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	820,347	270,775	0	67,198	59,660	0	1,217,980	581,553	1,799,533	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		Amount paid to State
	Highways	All other	
Correction			
Health			
Highways		11,104	
Transit Subsidies			
Libraries			
Police protection	2,095		
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
<b>Total Salaries and Wages Paid</b>		113,222

Part V Debt Outstanding, Issued, and Retired  
Transit subsidies

**A. Long-Term Debt**

Debt During the Fiscal Year		Debt Outstanding JUNE 30, 2023							
Purpose	Line	Debt Outstanding JULY 1, 2022	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.	221,000		15,000			206,000		4,420
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.	109,480		54,740	54,740			22,740	
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
<b>Total Long-Term</b>		330,480	0	69,740	54,740	0	206,000	22,740	4,420

**B. Short-Term Debt Amount**

<b>Outstanding as of July 1, 2022</b>	330,480
<b>Outstanding as of JUNE 30, 2023</b>	260,740

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI Actual valuation -- January 1, 2021

Amount	
	17,867,552
<b>x 0.5 = \$</b>	893,377.6

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2023

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.				1,135,123
<b>Total (e)</b>				1,135,123

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.

