

STATE OF IOWA 2020 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2020 CITY OF DYERSVILLE, IOWA DUE: December 1, 2020	16203100900000 CITY OF DYERSVILLE 340 1st Avenue East DYERSVILLE IA 52040-1298 POPULATION: 4058
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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	2,201,700		2,201,700	2,081,840
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	2,201,700		2,201,700	2,081,840
Delinquent Property Taxes	0		0	0
TIF Revenues	1,142,714		1,142,714	1,100,418
Other City Taxes	823,635	0	823,635	853,026
Licenses and Permits	17,192	0	17,192	20,600
Use of Money and Property	106,395	0	106,395	61,750
Intergovernmental	814,663	0	814,663	2,091,390
Charges for Fees and Service	173,584	2,693,414	2,866,998	3,014,738
Special Assessments	6,363	0	6,363	10,000
Miscellaneous	139,590	24,481	164,071	87,450
Other Financing Sources	1,112,882	0	1,112,882	6,276,000
Transfers In	1,115,986	0	1,115,986	
Total Revenues and Other Sources	6,538,718	2,717,895	9,256,613	15,597,212
Expenditures and Other Financing Uses				
Public Safety	1,021,446		1,021,446	1,119,203
Public Works	925,957		925,957	859,280
Health and Social Services	5,000		5,000	6,300
Culture and Recreation	1,082,918		1,082,918	1,163,140
Community and Economic Development	543,783		543,783	812,067
General Government	617,980		617,980	536,871
Debt Service	615,797		615,797	436,781
Capital Projects	5,659,566		5,659,566	5,449,000
Total Governmental Activities Expenditures	10,472,447	0	10,472,447	10,382,642
BUSINESS TYPE ACTIVITIES		3,425,904	3,425,904	5,473,888
Total All Expenditures	10,472,447	3,425,904	13,898,351	15,856,530
Other Financing Uses	1,115,986	0	1,115,986	755,000
Transfers Out	1,115,986	0	1,115,986	
Total All Expenditures/and Other Financing Uses	11,588,433	3,425,904	15,014,337	16,611,530
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-5,049,715	-708,009	-5,757,724	-1,014,318
Beginning Fund Balance July 1, 2019	9,003,400	-1,304,491	7,698,909	2,537,197
Ending Fund Balance June 30, 2020	3,953,685	-2,012,500	1,941,185	1,522,879

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	11,967,544	Other Long-Term Debt	0
Revenue Debt	4,266,300	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	22,221,815

CERTIFICATION

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

	Publication 11/25/2020
Signature of Preparer	
Printed name of Preparer Tricia L. Maiers	Phone Number 563-875-7724
	Date Signed 11/25/2020
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2
CITY OF DYERSVILLE
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	2,034,145			167,555			2,201,700		2,201,700
Less: Uncollected Property Taxes - Levy Year							0		0
Net Current Property Taxes	2,034,145	0		167,555			2,201,700		2,201,700
Delinquent Property Taxes							0		0
Total Property Tax	2,034,145	0	0	167,555	0	0	2,201,700		2,201,700
TIF Revenues			1,142,714				1,142,714		1,142,714
Other City Taxes									
Utility Tax Replacement Excise Taxes	1,518			109			1,627		1,627
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	156,402						156,402		156,402
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax							0		0
Hotel / Motel Tax	83,284						83,284		83,284
Other Local Option Taxes	138,470	443,852					582,322		582,322
Total Other City Taxes	379,674	443,852		109	0	0	823,635	0	823,635
Section B - Licenses and Permits	17,192						17,192		17,192
Section C - Use of Money and Property									
Interest	71,593	361			912		72,866		72,866
Rents and Royalties	8,527						8,527		8,527
Other Miscellaneous Use of Money and Property	25,002						25,002		25,002
Total Use of Money and Property	105,122	361	0	0	912	0	106,395	0	106,395
Section D - Intergovernmental									
Federal Grants and Reimbursements									
Federal Grants							0		0
Community Development Block Grants		13,703					13,703		13,703
Housing and Urban Development							0		0
Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
Total Federal Grants and Reimbursements	0	13,703		0	0	0	13,703	0	13,703

REVENUE P3
 CITY OF DYERSVILLE
 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		521,609					521,609		521,609	44
Other state grants and reimbursements										48
State grants					238,283		238,283		238,283	49
Iowa Department of Transportation							0		0	50
Iowa Department of Natural Resources							0		0	51
Iowa Economic Development Authority							0		0	52
CEBA grants							0		0	53
Commercial & Industrial Replacement Claim							0		0	54
							0		0	55
							0		0	56
							0		0	57
							0		0	58
							0		0	59
Total State	0	521,609	0	0	238,283	0	759,892	0	759,892	60
Local Grants and Reimbursements										
County Contributions							0		0	63
Library Service	29,497						29,497		29,497	64
Township Contributions							0		0	65
Fire/EMT Service	11,571						11,571		11,571	66
							0		0	67
							0		0	68
							0		0	69
Total Local Grants and Reimbursements	41,068	0	0	0	0	0	41,068	0	41,068	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	41,068	535,312	0	0	238,283	0	814,663	0	814,663	71
Section E - Charges for Fees and Service										72
Water								968,386	968,386	73
Sewer								1,354,592	1,354,592	74
Electric										75
Gas										76
Parking										77
Airport										78
Landfill/garbage								370,436	370,436	79
Hospital										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										81
Transit										
82							0		0	82
Cable TV							0		0	83
83										
Internet							0		0	84
84										
Telephone							0		0	85
85										
Housing Authority							0		0	86
86										
Storm Water							0		0	87
87										
Other:										
88										88
Nursing Home							0		0	89
89										
Police Service Fees	4,741						4,741		4,741	90
90										
Prisoner Care							0		0	91
91										
Fire Service Charges							0		0	92
92										
Ambulance Charges							0		0	93
93										
Sidewalk Street Repair Charges							0		0	94
94										
Housing and Urban Renewal Charges	1,060						1,060		1,060	95
95										
River Port and Terminal Fees							0		0	96
96										
Public Scales							0		0	97
97										
Cemetery Charges							0		0	98
98										
Library Charges		22,571					22,571		22,571	99
99										
Park, Recreation, and Cultural Charges	76,752						76,752		76,752	100
100										
Animal Control Charges							0		0	101
101										
							0		0	102
102										
	68,460						68,460		68,460	103
103										
Total Charges for Service	151,013	22,571	0	0	0	0	173,584	2,693,414	2,866,998	104
104										
Section F - Special Assessments					6,363		6,363		6,363	106
106										
Section G - Miscellaneous										107
107										
Contributions	12,610						12,610		12,610	108
108										
Deposits and Sales/Fuel Tax Refunds	13,023						13,023	12,415	25,438	109
109										
Sale of Property and Merchandise	32,538						32,538	12,066	44,604	110
110										
Fines	9,756						9,756		9,756	111
111										
Internal Service Charges							0		0	112
112										
							0		0	113
113										
Insurance claims	70,302						70,302		70,302	114
114										
PILOT	1,361						1,361		1,361	115
115										
							0		0	116
116										
							0		0	117
117										
							0		0	118
118										
							0		0	119
119										
Total Miscellaneous	139,590	0	0	0	0	0	139,590	24,481	164,071	120
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 2,867,804	1,002,096	1,142,714	167,664	245,558	0	5,425,836	2,717,895	8,143,731	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				-3,104		-3,104		-3,104	126
Regular transfers in and interfund loans	127				1,115,986		1,115,986		1,115,986	127
Internal TIF loans and transfers in	128						0		0	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131 0	0	0	0	1,112,882	0	1,112,882	0	1,112,882	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 2,867,804	1,002,096	1,142,714	167,664	1,358,440	0	6,538,718	2,717,895	9,256,613	132
Beginning Fund Balance July 1, 2019	134 1,397,405	484,840	1,281,546	461,143	5,378,466		9,003,400	-1,304,491	7,698,909	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 4,265,209	1,486,936	2,424,260	628,807	6,736,906	0	15,542,118	1,413,404	16,955,522	136

EXPENDITURES P6
CITY OF DYERSVILLE
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 through (f) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	748,029						748,029		748,029	2
Jail	3							0		0	3
Emergency Management	4	1,674						1,674		1,674	4
Flood control	5							0		0	5
Fire Department	6	135,411						135,411		135,411	6
Ambulance	7	13,632						13,632		13,632	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9	42,238						42,238		42,238	9
Animal Control	10							0		0	10
Other Public Safety	11		80,462					80,462		80,462	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	940,984	80,462		0	0	0	1,021,446		1,021,446	14
	15										15
Section B - Public Works	16	355,505	524,324					879,829		879,829	16
Roads, Bridges, Sidewalks	17							0		0	17
Parking Meter and Off-Street	18							0		0	18
Street Lighting	19							0		0	19
Traffic Control Safety	20	1,760	44,368					46,128		46,128	20
Snow Removal	21							0		0	21
Highway Engineering	22							0		0	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	357,265	568,692		0	0	0	925,957		925,957	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	5,000						5,000		5,000	36
Other Health and Social Services	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	5,000	0		0	0	0	5,000		5,000	39
	40										40
Section D - Culture and Recreation	41	467,292	28,611					495,903		495,903	41
Library Services	42							0		0	42
Museum, Band, Theater	43	309,816						309,816		309,816	43
Parks	44	129,811						129,811		129,811	44
Recreation	45							0		0	45
Cemetery	46	30,285						30,285		30,285	46
Community Center, Zoo, Marina, and Auditorium	47	117,103						117,103		117,103	47
Other Culture and Recreation	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	1,054,307	28,611		0	0	0	1,082,918		1,082,918	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 F - Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53	86,534		456,998				543,532		543,532	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56	251						251		251	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	86,785	0	456,998	0	0	0	543,783		543,783	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	60,810						60,810		60,810	61
Clerk, Treasurer, Financial Administration	62	176,649						176,649		176,649	62
Elections	63	2,570						2,570		2,570	63
Legal Services and City Attorney	64	33,616						33,616		33,616	64
City Hall and General Buildings	65	254,843						254,843		254,843	65
Tort Liability	66	25,450						25,450		25,450	66
Other General Government	67	64,042						64,042		64,042	67
	68							0		0	68
	69							0		0	69
Total General Government	70	617,980	0		0	0	0	617,980		617,980	70
Section G - Debt Service	71										71
	72			378,313	237,484			615,797		615,797	72
	73							0		0	73
Total Debt Service	74	0	0	378,313	237,484	0	0	615,797		615,797	74
Section H - Regular Capital Projects - Specify	75										75
	76					5,659,566		5,659,566		5,659,566	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	5,659,566	0	5,659,566		5,659,566	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	5,659,566	0	5,659,566		5,659,566	83
Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	84	3,062,321	677,765	835,311	237,484	5,659,566	0	10,472,447		10,472,447	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								532,733	532,733	88
Capital Outlay	89								291,669	291,669	89
Debt Service	90								321,111	321,111	90
Sewer and Sewage Disposal - Current Operation	91								582,365	582,365	91
Capital Outlay	92								602,671	602,671	92
Debt Service	93								741,312	741,312	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								328,043	328,043	106
Capital Outlay	107								26,000	26,000	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								3,425,904	3,425,904	129

EXPENDITURES P9
 CITY OF DYERSVILLE
 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 (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	3,062,321	677,765	835,311	237,484	5,659,566	0	10,472,447	3,425,904	13,898,351	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	416,440	699,546					1,115,986		1,115,986	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	416,440	699,546	0	0	0	0	1,115,986	0	1,115,986	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	3,478,761	1,377,311	835,311	237,484	5,659,566	0	11,588,433	3,425,904	15,014,337	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nondisposable	140										140
Restricted	141	35,401	109,625	1,588,949	391,323	1,077,340		3,202,638		3,202,638	141
Committed	142										142
Assigned	143										143
Unassigned	144	751,047						751,047		751,047	144
Total Governmental	145	786,448	109,625	1,588,949	391,323	1,077,340	0	3,953,685		3,953,685	145
Proprietary	146								-2,012,500	-2,012,500	146
Total Ending Fund Balance June 30,	147	786,448	109,625	1,588,949	391,323	1,077,340	0	3,953,685	-2,012,500	1,941,185	147
Total Requirements (Sum of lines 136 and 147)	148	4,265,209	1,486,936	2,424,260	628,807	6,736,906	0	15,542,118	1,413,404	16,955,522	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			
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		1,261,681

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.	437,000	8,000	66,000			379,000		7,648	
Sewer Utility	2.	4,228,729	1,300	342,729			3,887,300		92,597	
Electric Utility	3.									
Gas Utility	4.									
Transit-Bus	5.									
Industrial Revenue	6.									
Mortgage Revenue	7.									
TIF Revenue	8.									
Other Purposes / Miscellaneous	9.	192,132		54,588	137,544				7,969	
GO	10.	12,635,000		805,000	11,830,000				313,282	
Parking	11.									
Airport	12.									
Stormwater	13.									
Section 108	14.									
Total Long-Term		17,492,861	9,300	1,268,317	11,967,544	0	4,266,300	0	421,496	

B. Short-Term Debt Amount

Outstanding as of July 1, 2019

Outstanding as of JUNE 30, 2020

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2018

Part VI

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.	1,941,185			1,941,185
Total (e)				1,941,185

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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