CITY COUNCIL

Lower Level Council Chambers
Monday, July 21, 2025
6:00 PM

AGENDA

CALL TO ORDER – ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

ORAL COMMENTS

A. **Agenda items** *(step to podium after recognition, state name, address, speak clearly – 5 minutes maximum)*

B. **Non-agenda items** *(step to podium after recognition, state name, address, speak clearly – 5 minutes maximum)*

APPROVAL OF CONSENT AGENDA

1. **Approve Bills**
2. **Approve Receipts** - May 2025
3. **Approve Minutes** City Council Meeting - July 7, 2025
4. **Receive & File Minutes** Planning & Zoning Commission Meeting - July 17, 2025
5. **Receive & File Minutes** James Kennedy Public Library Board of Trustees Meeting - June 10, 2025
6. **Class E Retail Alcohol License (LE)** Quik and Handi
7. **Class C Retail Alcohol License (LC)** Field of Dreams Movie Site
8. **Special Class B Retail Native Wine License (WBN)** Ace Hardware
9. **Class C Retail Alcohol License** Ritz Restaurant
10. **Blasting Permit** Bennett Explosives, Inc. - August 2025
11. **Resolution No. 93-25** approving Final Plat of 20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa.
12. **Resolution No. 97-25** approving Final Plat of Dream Way Addition, City of Dyersville, Delaware County, Iowa. Lot 2 in Westridge Estates 12th Addition in the City of Dyersville, Delaware County, Iowa.

13. **Request** from Bar Raising Fitness to use public streets for 5th Annual Pink Run and Rally Breast Cancer 5K – October 4, 2025

14. **Request** from Field of Dreams and Strictly FX to have special effects for the performance on August 31, 2025

15. **Receive & File** Treasurer's Report - May 2025

16. **Receive & File** Revenue & Expense Report - May 2025

17. **Receive & File** Staff Report - Police - July 2025

18. **Receive & File** Staff Report - Parks and Recreation - July 2025

19. **Receive & File** Staff Report - Library - July 2025

20. **Receive & File** Staff Report - Public Works - July 2025

21. **Receive & File** Staff Report - City Administrator - July 2025

22. **Miscellaneous Correspondence** ECIA Spotlight - July 2025

ACTION ITEMS

23. **Resolution No. 95-25** authorizing the use of a preliminary official statement for the sale of General Obligation Corporate Purpose Bonds, Series 2025

24. **Resolution No. 96-25** authorizing and approving the City Administrator to expend funds from the Capital Projects Fund for Street Reconstruction Expenses on 6th Street SE Alley

25. **Resolution No. 97-25** authorizing and approving the City Administrator to expend funds from the Capital Projects Fund for Street Reconstruction Expenses on 5th Street SE Alley

COUNCIL COMMENTS

ADJOURNMENT

Dyersville, IA

Expense Approval Register

Packet: APPKT01998 - 07.21.25 Bills List - AP

Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
Fund: 001 - GENERAL FUND					
Department: 110 - POLICE					
STREICHER'S	I1770482	Uniform - Shirt	001-5-110-1-61802	DUPONT UNIFORMS	60.00
STREICHER'S	I1770524	Uniform Pants	001-5-110-1-61802	DUPONT UNIFORMS	90.00
STREICHER'S	I1771239	Uniforms - Vest & Carrier	001-5-110-1-61803	JOBGEN UNIFORMS	1,394.00
STREICHER'S	I1770035	Uniform Pants	001-5-110-1-61817	TUEGEL UNIFORMS	97.00
AXON ENTERPRISE INC	INUS357305A	License Renewal - Body Cam...	001-5-110-1-62100	DUES/SUBSCRIPTIONS	15,406.94
SODAWASSER, JON	Apr/May/Jun 2025	Cell Phone Reimbursement	001-5-110-1-63730	TELEPHONE	150.00
DOLPHIN, NEIL	Apr/May/Jun 2025	Cell Phone	001-5-110-1-63730	TELEPHONE	150.00
JOCHUM, RICK	Apr/May/Jun 2025	Cell Phone	001-5-110-1-63730	TELEPHONE	150.00
ACCESS SYSTEMS	39652623	PD - Copy Machine Lease	001-5-110-1-65060	OFFICE SUPPLIES	36.62
DUBUQUE HUMANE SOCIETY	2627	Contract - Stray Animal	001-5-110-1-65407	DEPARTMENT SUPPLIES	95.00
HEARTLAND RADAR LLC	999908	Radar Calibration	001-5-110-1-65407	DEPARTMENT SUPPLIES	160.00
				Department 110 - POLICE Total:	**17,789.56**
Department: 140 - FLOOD CONTROL					
VERIZON WIRELESS	6116970774	Cell Phone M2M	001-5-140-1-67610	EROSION CONTROL	21.06
				Department 140 - FLOOD CONTROL Total:	**21.06**
Department: 150 - FIRE					
J & J LAWN CARE	26803	Mow Grass - Annex	001-5-150-1-63180	BUILDINGS/GROUNDS MAIN...	320.00
JEFF'S AUTO SERVICE	167935	AC Service	001-5-150-1-63320	VEHICLE REPAIRS	191.30
DYERSVILLE RED JACKETS	07.07.25	Supplies	001-5-150-1-65407	DEPARTMENT SUPPLIES	197.50
				Department 150 - FIRE Total:	**708.80**
Department: 210 - TRANSPORTATION					
GIANT WASH	25191	Uniforms - Lueck	001-5-210-2-61806	LUECK UNIFORMS	2.37
GIANT WASH	25198	Uniforms - Lueck	001-5-210-2-61806	LUECK UNIFORMS	2.37
MIDWEST PATCH / HI VIZ SA...	4017	Uniform Shirts	001-5-210-2-61806	LUECK UNIFORMS	90.00
IOWA ASSOCIATION OF MUN...	33296	Training Fees	001-5-210-2-62300	MEETINGS/TRAINING	1,950.00
TRUCK COUNTRY	R104006507	AC/Door Module Repair	001-5-210-2-63320	VEHICLE REPAIRS	469.95
J & J LAWN CARE	26803	Mow Grass - Christoph Road ...	001-5-210-2-64322	CONTRACTED SERVICES	115.00
ACE HARDWARE	268257	Batteries	001-5-210-2-65407	DEPARTMENT SUPPLIES	10.43
CARQUEST AUTO PARTS	4986-479920	Gaskets	001-5-210-2-65407	DEPARTMENT SUPPLIES	38.34
JOHN DEERE FINANCIAL	5966320	Razor/Knife/Heat Gun/Clean...	001-5-210-2-65407	DEPARTMENT SUPPLIES	44.14
USA BLUE BOOK	INV00763376	Fire Hose	001-5-210-2-65407	DEPARTMENT SUPPLIES	339.95
BARD MATERIALS	1692871	Rock	001-5-210-2-67621	STREET REHABILITATION	273.66
				Department 210 - TRANSPORTATION Total:	**3,336.21**
Department: 410 - LIBRARY					
ACCESS SYSTEMS	39652623	Library - Copy Machine Lease	001-5-410-4-64316	CONTRACTS	182.08
HANSEL CLEANING SERVICES ...	06.27.25	Cleaning Services	001-5-410-4-64322	CONTRACTED SERVICES	250.00
HANSEL CLEANING SERVICES ...	07.04.25	Cleaning Services	001-5-410-4-64322	CONTRACTED SERVICES	250.00
FAREWAY STORES INC	00157829	Program Supplies	001-5-410-4-65060	OFFICE SUPPLIES	24.93
FAREWAY STORES INC	00364428	Office Supplies	001-5-410-4-65060	OFFICE SUPPLIES	20.85
GIANT WASH	25191	Floor Mats - Library	001-5-410-4-65060	OFFICE SUPPLIES	13.12
GIANT WASH	25198	Floor Mats - Library	001-5-410-4-65060	OFFICE SUPPLIES	2.37
COMPLETE OFFICE OF WISC...	949266	Soap Dispenser	001-5-410-4-65060	OFFICE SUPPLIES	30.00
OVERDRIVE	CD0649725210998	Electronic Media - Consortia ...	001-5-410-4-67701	BOOKS/FILMS/RECORDS/SU...	1,374.48
				Department 410 - LIBRARY Total:	**2,147.83**
Department: 430 - PARKS					
JEFF'S AUTO SERVICE	168053	Vehicle Repair	001-5-430-4-63320	VEHICLE REPAIRS	2,789.70
J & J LAWN CARE	26803	Level Ball Diamonds	001-5-430-4-64322	CONTRACTED SERVICES	1,754.35
WERNER, RON	07.06.25	Referee Fees	001-5-430-4-64323	COACHES/UMPIRES	145.00
WOLF, RUSS	07.06.25	Referee Fees	001-5-430-4-64323	COACHES/UMPIRES	170.00
NIEMAN, TIM	07.06.25	Referee Fees	001-5-430-4-64323	COACHES/UMPIRES	145.00
J & J LAWN CARE	26803	Plant Trees - Twin Steeples	001-5-430-4-64326	TREE MAINTENANCE SERVIC...	1,742.43

Expense Approval Register **Packet: APPKT01998 - 07.21.2… AP**

Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
JAM SYSTEMS & MIDLAND D…	127009	White Post	001-5-430-4-65407	DEPARTMENT SUPPLIES	15.00
ACE HARDWARE	268349	Tape/Air Freshner/Fasteners	001-5-430-4-65407	DEPARTMENT SUPPLIES	34.89
PET WASTE ELIMINATOR	43437006	Pet Waste Bags	001-5-430-4-65407	DEPARTMENT SUPPLIES	296.00
JOHN DEERE FINANCIAL	5962119	Glue/Tape	001-5-430-4-65407	DEPARTMENT SUPPLIES	13.48
JOHN DEERE FINANCIAL	5968120	Screws/Paint	001-5-430-4-65407	DEPARTMENT SUPPLIES	57.97
JUST FOR YOU	6783	Field Yardage Sign	001-5-430-4-65407	DEPARTMENT SUPPLIES	96.00
CRESCENT ELECTRIC SUPPLY	S513249577.001	Wire - FOD Container Electric…	001-5-430-4-65407	DEPARTMENT SUPPLIES	681.55
DIAMOND VOGEL	221164112	Soccer Paint	001-5-430-4-65409	SOCCER PROGRAM SUPPLIES	814.50
ACE HARDWARE	268455	Field Paint	001-5-430-4-65409	SOCCER PROGRAM SUPPLIES	9.67
JUST FOR YOU	6893	Soccer Shirts	001-5-430-4-65409	SOCCER PROGRAM SUPPLIES	770.00
THREE RIVERS FS COMPANY	50038982	Field Marking Chalk	001-5-430-4-65411	BASEBALL PROGRAM SUPPLI…	144.21
THREE RIVERS FS COMPANY	50039048	Field Marking Chalk	001-5-430-4-65411	BASEBALL PROGRAM SUPPLI…	328.60
CRESCENT ELECTRIC SUPPLY	S512898027.001	Lighting - Legacy Square	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	2,736.75
CRESCENT ELECTRIC SUPPLY	S513371584.002	Wire - Trail Lights	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	536.29
CRESCENT ELECTRIC SUPPLY	S513390803.001	Wire - Trail Lights	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	804.42
CRESCENT ELECTRIC SUPPLY	S513401636.001	GFI Boxes - Trail Lights	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	48.42
CRESCENT ELECTRIC SUPPLY	S513401636.002	Controller/Sensor/GFI Boxes -..	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	318.85
CRESCENT ELECTRIC SUPPLY	S513406229.001	GFCI Outlets - Trail Lights	001-5-430-4-67274	CAPITAL IMPROVEMENTS/E…	159.17
				Department 430 - PARKS Total:	**14,612.25**
Department: 445 - AQUATIC CENTER					
CITY OF DUBUQUE HEALTH S…	15530	Inspection	001-5-445-4-64320	REGISTRATION/INSPECTIONS	493.00
ACCO	0254667-IN	Chlorine Solution	001-5-445-4-65407	DEPARTMENT SUPPLIES	1,910.80
ACCO	0254795-IN	Rope/Ladder Treads/Chemica..	001-5-445-4-65407	DEPARTMENT SUPPLIES	398.61
ACCO	0255011-IN	Ladder Tread	001-5-445-4-65407	DEPARTMENT SUPPLIES	384.69
A-1 MOBILE STORAGE SERVI…	108510	Container/Ramp Ren	001-5-445-4-65407	DEPARTMENT SUPPLIES	170.00
ATLANTIC COCA COLA	5249133	Concession Supplies	001-5-445-4-65414	CONCESSION STAND SUPPLIES	132.67
MYERS-COX COMPANY	608002	Concession Supplies	001-5-445-4-65414	CONCESSION STAND SUPPLIES	544.98
MYERS-COX COMPANY	608331	Concession Supplies	001-5-445-4-65414	CONCESSION STAND SUPPLIES	447.01
				Department 445 - AQUATIC CENTER Total:	**4,481.76**
Department: 460 - COMMUNITY CENTER					
BLUE PATH FINANCE INC	DYERSVL92	Social Center Solar Energy	001-5-460-4-63710	ELECTRICITY	497.51
TJ CLEANING SERVICES	07.03.25 Soc Ctr	Cleaning Services Wk of 6/27 ..	001-5-460-4-64322	CONTRACTED SERVICES	187.50
TJ CLEANING SERVICES	07.10.25 Soc Ctr	Cleaning Services Wk of 7/4 t…	001-5-460-4-64322	CONTRACTED SERVICES	100.00
BDR DEMO & FINISHING	07.13.25	Repair Drywall	001-5-460-4-64322	CONTRACTED SERVICES	200.00
TJ CLEANING SERVICES	07.17.25 Soc Ctr	Cleaning Services Wk of 7/11 ..	001-5-460-4-64322	CONTRACTED SERVICES	237.50
GIANT WASH	25191	Floor Mats - Social Center	001-5-460-4-64322	CONTRACTED SERVICES	13.12
GIANT WASH	25198	Floor Mats - Social Center	001-5-460-4-64322	CONTRACTED SERVICES	2.37
				Department 460 - COMMUNITY CENTER Total:	**1,238.00**
Department: 470 - OTHER CULTURE					
DYERSVILLE AREA HISTORICA…	07.2025	Funding	001-5-470-4-64308	HISTORICAL SOCIETY	5,000.00
JUMBO VISUAL PROJECTION	06.2025	Video Recording	001-5-470-4-65400	NEW CABLE EQUIPMENT	375.00
				Department 470 - OTHER CULTURE Total:	**5,375.00**
Department: 640 - CITY ATTORNEY					
FUERSTE CAREW JUERGENS …	10782	Legal Fees - Ollendick	001-5-640-6-64110	LEGAL FEES	273.00
FUERSTE CAREW JUERGENS …	10783	Legal Fees - General Matters	001-5-640-6-64110	LEGAL FEES	117.00
FUERSTE CAREW JUERGENS …	10784	Legal Fees - ARPA	001-5-640-6-64110	LEGAL FEES	39.00
FUERSTE CAREW JUERGENS …	10785	Legal Fees - Penn House	001-5-640-6-64110	LEGAL FEES	195.00
FUERSTE CAREW JUERGENS …	10787	Legal Fees - Dbq County	001-5-640-6-64110	LEGAL FEES	214.50
				Department 640 - CITY ATTORNEY Total:	**838.50**
Department: 650 - CITY HALL & GEN BLDGS					
TJ CLEANING SERVICES	07.03.25 City	Cleaning Services Wk of 6/27 ..	001-5-650-6-63100	BUILDING MAINTENANCE	250.00
TJ CLEANING SERVICES	07.10.25 City	Cleaning Services Wk of 7/4 t…	001-5-650-6-63100	BUILDING MAINTENANCE	250.00
TJ CLEANING SERVICES	07.17.25 City	Cleaning Services Wk of	001-5-650-6-63100	BUILDING MAINTENANCE	250.00
NAPA AUTO PARTS	177445	Miniature Lamps - Generator	001-5-650-6-63100	BUILDING MAINTENANCE	4.80
ACE HARDWARE	268458	Sealant/Caulk Gun - Annex	001-5-650-6-63100	BUILDING MAINTENANCE	21.10
ELECTRICAL ENGINEERING & …	7554249-00	Generator Repair	001-5-650-6-63100	BUILDING MAINTENANCE	350.00
MM MECHANICAL	i5929	AC Freon - Legion	001-5-650-6-63100	BUILDING MAINTENANCE	716.00
DYERSVILLE INDUSTRIES INC	59-25 07.2025	Kid Project Purchase	001-5-650-6-63324	MISC. EXPENDITURES	90.00
BLUE PATH FINANCE INC	DYERSVL92	P & A Solar Energy	001-5-650-6-63710	ELECTRICITY	469.18

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Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
AIRESPRING	198088440	Phone	001-5-650-6-63730	TELEPHONE	342.08
IMON COMMUNICATIONS LLC	4241447	Internet Services	001-5-650-6-63730	TELEPHONE	1,005.00
GIANT WASH	25191	Floor Mats - City Hall	001-5-650-6-65412	BUILDING SUPPLIES	13.12
GIANT WASH	25198	Floor Mats - City Hall	001-5-650-6-65412	BUILDING SUPPLIES	25.62
CAPITAL SANITARY SUPPLY	D161927	Garbage Bags/Towels/Tissue	001-5-650-6-65412	BUILDING SUPPLIES	182.91
CAPITAL SANITARY SUPPLY	D161928	Garbage Bags	001-5-650-6-65412	BUILDING SUPPLIES	64.86
				Department 650 - CITY HALL & GEN BLDGS Total:	**4,034.67**
Department: 670 - OTHER GENERAL GOVT					
GREATER DUBUQUE DEVEL ...	07.2025	Dues	001-5-670-6-62100	DUES/SUBSCRIPTIONS	775.00
SIMMERING-CORY IOWA CO...	2025-IC-0248	Web Hosting Code of Ordina...	001-5-670-6-62100	DUES/SUBSCRIPTIONS	475.00
ACCESS SYSTEMS	39652623	City - Copy Machine Lease	001-5-670-6-64316	CONTRACTS	146.48
				Department 670 - OTHER GENERAL GOVT Total:	**1,396.48**
				Fund 001 - GENERAL FUND Total:	**55,980.12**
Fund: 002 - LIBRARY TRUST FUND					
Department: 410 - LIBRARY					
VONDERHAAR, SHIRLEY	07.02.2025	Puzzle Fundraiser - Food & Dr..	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	222.15
KANOPY INC	458745-PPU	Streaming Films	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	49.00
HOOPLA BY MIDWEST TAPE	507398980	Streaming Services	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	763.93
				Department 410 - LIBRARY Total:	**1,035.08**
				Fund 002 - LIBRARY TRUST FUND Total:	**1,035.08**
Fund: 110 - ROAD USE FUND					
Department: 210 - TRANSPORTATION					
COUNTY CONCRETE	06.20.25	Curb & Gutter Replacement	110-5-210-2-67626	SIDEWALK/CURB IMPROVEM...	6,506.00
COUNTY CONCRETE	07.01.25	Curb & Gutter Replacement	110-5-210-2-67626	SIDEWALK/CURB IMPROVEM...	5,179.00
				Department 210 - TRANSPORTATION Total:	**11,685.00**
				Fund 110 - ROAD USE FUND Total:	**11,685.00**
Fund: 112 - TRUST AND AGENCY FUND					
Department: 460 - COMMUNITY CENTER					
WESSELS, GLADYS	07.06.25	Social Center Refund	112-5-460-4-64811	SOCIAL CENTER DEPOSIT RE...	100.00
FITZGERALD, SUMMER	07.13.25	Social Center Refund	112-5-460-4-64811	SOCIAL CENTER DEPOSIT RE...	100.00
				Department 460 - COMMUNITY CENTER Total:	**200.00**
				Fund 112 - TRUST AND AGENCY FUND Total:	**200.00**
Fund: 135 - DYERSVILLE TIF DIST FUND					
Department: 700 - DEBT SERVICE					
ROSE GARDEN PROPERTIES L...	20-18 07.2025	Tax Rebate	135-5-700-5-68018	TAX REBATE	28,704.20
HALL OF FAME LLC	60-19 07.2025	Tax Rebate	135-5-700-5-68018	TAX REBATE	26,892.02
				Department 700 - DEBT SERVICE Total:	**55,596.22**
				Fund 135 - DYERSVILLE TIF DIST FUND Total:	**55,596.22**
Fund: 301 - CAPITAL PROJECTS FUND					
Department: 723 - CAPITAL PROJECT					
EOCENE ENVIRONMENTAL G...	20500193	SW Storm Wtr Imp - Concept...	301-5-723-8-64063	ENGINEERS FEES	22,820.40
KIRKHAM MICHAEL	98245	Professional Services - Traffic...	301-5-723-8-64063	ENGINEERS FEES	20,140.00
MM MECHANICAL	JKL5233	HVAC Equipment - Library	301-5-723-8-64322	CONTRACTED SERVICES	34,572.00
				Department 723 - CAPITAL PROJECT Total:	**77,532.40**
				Fund 301 - CAPITAL PROJECTS FUND Total:	**77,532.40**
Fund: 600 - WATER FUND					
Department: 810 - WATER					
GIANT WASH	25191	Uniforms - Recker	600-5-810-9-61809	RECKER UNIFORMS	30.86
GIANT WASH	25198	Uniforms - Recker	600-5-810-9-61809	RECKER UNIFORMS	13.77
MIDWEST PATCH / HI VIZ SA...	4017	Uniform Shirts	600-5-810-9-61809	RECKER UNIFORMS	75.00
JOHN DEERE FINANCIAL	5966225	Uniforms - Shoes	600-5-810-9-61809	RECKER UNIFORMS	144.99
GIANT WASH	25191	Uniforms - Herbers	600-5-810-9-61814	HERBERS UNIFORMS	2.37
GIANT WASH	25198	Uniforms - Herbers	600-5-810-9-61814	HERBERS UNIFORMS	2.37
MIDWEST PATCH / HI VIZ SA...	4017	Uniform Shirts	600-5-810-9-61814	HERBERS UNIFORMS	90.00
FL KRAPFL INC	2283	Water Main Repair - 8th Ave...	600-5-810-9-63325	WATER MAIN MISC REPAIRS	4,808.58
BLUE PATH FINANCE INC	DYERSVL92	Well 4 Solar Energy	600-5-810-9-63710	ELECTRICITY	3,609.24

Expense Approval Register **Packet: APPKT01998 - 07.21.2… AP**

Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
J & J LAWN CARE	26803	Mow Grass - Pump Houses	600-5-810-9-64322	CONTRACTED SERVICES	195.00
ACCESS SYSTEMS	39652623	Wtr - Copy Machine Lease	600-5-810-9-65060	OFFICE SUPPLIES	36.62
STEGER CONSTRUCTION	10.568	Lath Bundles	600-5-810-9-65407	DEPARTMENT SUPPLIES	25.00
USA BLUE BOOK	INV00761699	Testing Supplies	600-5-810-9-65407	DEPARTMENT SUPPLIES	524.67
				Department 810 - WATER Total:	**9,558.47**
				Fund 600 - WATER FUND Total:	**9,558.47**
Fund: 610 - SEWER FUND					
Department: 815 - SEWER					
GIANT WASH	25191	Uniforms - Menke	610-5-815-9-61810	MENKE UNIFORMS	2.37
GIANT WASH	25198	Uniforms - Menke	610-5-815-9-61810	MENKE UNIFORMS	2.37
MIDWEST PATCH / HI VIZ SA…	4017	Uniform Shirts	610-5-815-9-61810	MENKE UNIFORMS	75.00
GIANT WASH	25191	Uniforms - Reicher	610-5-815-9-61813	REICHER UNIFORMS	2.37
GIANT WASH	25198	Uniforms - Reicher	610-5-815-9-61813	REICHER UNIFORMS	19.46
MIDWEST PATCH / HI VIZ SA…	4017	Uniform Shirts	610-5-815-9-61813	REICHER UNIFORMS	75.00
REICHER, JOE	Apr/May/Jun 2025	Cell Phone	610-5-815-9-63730	TELEPHONE	150.00
MICROBAC LABORATORIES	NT2505332	Testing	610-5-815-9-64317	TESTING	882.00
ACCESS SYSTEMS	39652623	WW - Copy Machine Lease	610-5-815-9-65060	OFFICE SUPPLIES	36.62
STEGER CONSTRUCTION	10.568	Lath Bundles	610-5-815-9-65407	DEPARTMENT SUPPLIES	25.00
ACE HARDWARE	268381	Padlocks	610-5-815-9-65407	DEPARTMENT SUPPLIES	35.18
USA BLUE BOOK	INV00763376	Testing Supplies	610-5-815-9-65407	DEPARTMENT SUPPLIES	642.82
USA BLUE BOOK	INV00763750	Phosphorus	610-5-815-9-65407	DEPARTMENT SUPPLIES	95.29
A MAD CADDER	1 - 2025	Draft/Design Manhole Repla…	610-5-815-9-67670	MANHOLE REHAB/REPAIR P…	4,350.00
				Department 815 - SEWER Total:	**6,393.48**
				Fund 610 - SEWER FUND Total:	**6,393.48**
Fund: 670 - SOLID WASTE FUND					
Department: 840 - SOLID WASTE					
ACCESS SYSTEMS	39652623	SW - Copy Machine Lease	670-5-840-9-65060	OFFICE SUPPLIES	36.62
BI-COUNTY DISPOSAL INC	149049	Garbage Tags	670-5-840-9-65405	GARBAGE TAGS	100.00
				Department 840 - SOLID WASTE Total:	**136.62**
				Fund 670 - SOLID WASTE FUND Total:	**136.62**
				Grand Total:	**218,117.39**

Fund Summary

Fund	Expense Amount
001 - GENERAL FUND	55,980.12
002 - LIBRARY TRUST FUND	1,035.08
110 - ROAD USE FUND	11,685.00
112 - TRUST AND AGENCY FUND	200.00
135 - DYERSVILLE TIF DIST FUND	55,596.22
301 - CAPITAL PROJECTS FUND	77,532.40
600 - WATER FUND	9,558.47
610 - SEWER FUND	6,393.48
670 - SOLID WASTE FUND	136.62
Grand Total:	**218,117.39**

Account Summary

Account Number	Account Name	Expense Amount
001-5-110-1-61802	DUPONT UNIFORMS	150.00
001-5-110-1-61803	JOBGEN UNIFORMS	1,394.00
001-5-110-1-61817	TUEGEL UNIFORMS	97.00
001-5-110-1-62100	DUES/SUBSCRIPTIONS	15,406.94
001-5-110-1-63730	TELEPHONE	450.00
001-5-110-1-65060	OFFICE SUPPLIES	36.62
001-5-110-1-65407	DEPARTMENT SUPPLIES	255.00
001-5-140-1-67610	EROSION CONTROL	21.06
001-5-150-1-63180	BUILDINGS/GROUNDS …	320.00
001-5-150-1-63320	VEHICLE REPAIRS	191.30
001-5-150-1-65407	DEPARTMENT SUPPLIES	197.50
001-5-210-2-61806	LUECK UNIFORMS	94.74
001-5-210-2-62300	MEETINGS/TRAINING	1,950.00
001-5-210-2-63320	VEHICLE REPAIRS	469.95
001-5-210-2-64322	CONTRACTED SERVICES	115.00
001-5-210-2-65407	DEPARTMENT SUPPLIES	432.86
001-5-210-2-67621	STREET REHABILITATION	273.66
001-5-410-4-64316	CONTRACTS	182.08
001-5-410-4-64322	CONTRACTED SERVICES	500.00
001-5-410-4-65060	OFFICE SUPPLIES	91.27
001-5-410-4-67701	BOOKS/FILMS/RECORDS…	1,374.48
001-5-430-4-63320	VEHICLE REPAIRS	2,789.70
001-5-430-4-64322	CONTRACTED SERVICES	1,754.35
001-5-430-4-64323	COACHES/UMPIRES	460.00
001-5-430-4-64326	TREE MAINTENANCE SE…	1,742.43
001-5-430-4-65407	DEPARTMENT SUPPLIES	1,194.89
001-5-430-4-65409	SOCCER PROGRAM SUP…	1,594.17
001-5-430-4-65411	BASEBALL PROGRAM SU…	472.81
001-5-430-4-67274	CAPITAL IMPROVEMENT…	4,603.90
001-5-445-4-64320	REGISTRATION/INSPECT…	493.00
001-5-445-4-65407	DEPARTMENT SUPPLIES	2,864.10
001-5-445-4-65414	CONCESSION STAND SU…	1,124.66
001-5-460-4-63710	ELECTRICITY	497.51
001-5-460-4-64322	CONTRACTED SERVICES	740.49
001-5-470-4-64308	HISTORICAL SOCIETY	5,000.00
001-5-470-4-65400	NEW CABLE EQUIPMENT	375.00
001-5-640-6-64110	LEGAL FEES	838.50
001-5-650-6-63100	BUILDING MAINTENANCE	1,841.90
001-5-650-6-63324	MISC. EXPENDITURES	90.00
001-5-650-6-63710	ELECTRICITY	469.18
001-5-650-6-63730	TELEPHONE	1,347.08
001-5-650-6-65412	BUILDING SUPPLIES	286.51
001-5-670-6-62100	DUES/SUBSCRIPTIONS	1,250.00
001-5-670-6-64316	CONTRACTS	146.48
002-5-410-4-67700	LIBRARY TRUST EXPENDI…	1,035.08
110-5-210-2-67626	SIDEWALK/CURB IMPRO…	11,685.00

Account Summary

Account Number	Account Name	Expense Amount
112-5-460-4-64811	SOCIAL CENTER DEPOSIT...	200.00
135-5-700-5-68018	TAX REBATE	55,596.22
301-5-723-8-64063	ENGINEERS FEES	42,960.40
301-5-723-8-64322	CONTRACTED SERVICES	34,572.00
600-5-810-9-61809	RECKER UNIFORMS	264.62
600-5-810-9-61814	HERBERS UNIFORMS	94.74
600-5-810-9-63325	WATER MAIN MISC REPA..	4,808.58
600-5-810-9-63710	ELECTRICITY	3,609.24
600-5-810-9-64322	CONTRACTED SERVICES	195.00
600-5-810-9-65060	OFFICE SUPPLIES	36.62
600-5-810-9-65407	DEPARTMENT SUPPLIES	549.67
610-5-815-9-61810	MENKE UNIFORMS	79.74
610-5-815-9-61813	REICHER UNIFORMS	96.83
610-5-815-9-63730	TELEPHONE	150.00
610-5-815-9-64317	TESTING	882.00
610-5-815-9-65060	OFFICE SUPPLIES	36.62
610-5-815-9-65407	DEPARTMENT SUPPLIES	798.29
610-5-815-9-67670	MANHOLE REHAB/REPA...	4,350.00
670-5-840-9-65060	OFFICE SUPPLIES	36.62
670-5-840-9-65405	GARBAGE TAGS	100.00
	Grand Total:	**218,117.39**

Project Account Summary

Project Account Key	Expense Amount
None	172,747.43
30120500193	22,820.40
3012505625	20,140.00
410EM	1,374.48
410TPROG	1,035.08
Grand Total:	**218,117.39**

City of Dyersville

Dyersville, IA

Expense Approval Register

Packet: APPKT01999 - 07.21.25 Bills List - IH

Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
Fund: 001 - GENERAL FUND					
Department: 110 - POLICE					
ALLIANT ENERGY	06.26.25	Wifi Electricity	001-5-110-1-63710	ELECTRICITY	51.87
BLACK HILLS ENERGY	06.2025	Police - Natural Gas	001-5-110-1-63711	GAS HEAT	43.48
				Department 110 - POLICE Total:	**95.35**
Department: 150 - FIRE					
BLACK HILLS ENERGY	06.2025	Fire Dept - Natural Gas	001-5-150-1-63711	GAS HEAT	43.08
XTREAM / MEDIACOM	07.2025 Fire	Cable Service	001-5-150-1-63730	TELEPHONE	234.44
				Department 150 - FIRE Total:	**277.52**
Department: 180 - MISC. COMMUNITY PROTECTION					
ALLIANT ENERGY	06.26.25	Community Protection Electr...	001-5-180-1-63710	ELECTRICITY	1,524.21
				Department 180 - MISC. COMMUNITY PROTECTION Total:	**1,524.21**
Department: 210 - TRANSPORTATION					
BLACK HILLS ENERGY	06.2025	Public Works - Natural Gas	001-5-210-2-63711	GAS HEAT	44.28
VISA	06.2025	CC - Apple Care	001-5-210-2-65407	DEPARTMENT SUPPLIES	99.95
				Department 210 - TRANSPORTATION Total:	**144.23**
Department: 410 - LIBRARY					
BLACK HILLS ENERGY	06.2025	Library - Natural Gas	001-5-410-4-63711	GAS HEAT	53.50
AMAZON	1RNK-4QF6-PRMJ	Marketing	001-5-410-4-65060	OFFICE SUPPLIES	28.79
AMAZON	1RNK-4QF6-PRMJ	Supplies	001-5-410-4-65060	OFFICE SUPPLIES	8.94
AMAZON	1RNK-4QF6-PRMJ	Programs	001-5-410-4-65060	OFFICE SUPPLIES	16.00
AMAZON	1RNK-4QF6-PRMJ	Books	001-5-410-4-67701	BOOKS/FILMS/RECORDS/SU...	16.98
AMAZON	1RNK-4QF6-PRMJ	Books	001-5-410-4-67701	BOOKS/FILMS/RECORDS/SU...	55.20
AMAZON	1WKW-GG44-T9RJ	Books Return Credit	001-5-410-4-67701	BOOKS/FILMS/RECORDS/SU...	-11.96
				Department 410 - LIBRARY Total:	**167.45**
Department: 430 - PARKS					
ALLIANT ENERGY	06.26.25	Park Electricity	001-5-430-4-63710	ELECTRICITY	98.59
VISA	06.2025	CC - Fountain Parts - Dog Park	001-5-430-4-65407	DEPARTMENT SUPPLIES	300.24
				Department 430 - PARKS Total:	**398.83**
Department: 445 - AQUATIC CENTER					
BLACK HILLS ENERGY	06.2025	Pool - Natural Gas	001-5-445-4-63711	GAS HEAT	719.25
VISA	06.2025	CC - Register Tap Return	001-5-445-4-65407	DEPARTMENT SUPPLIES	-54.98
VISA	06.2025	CC - Key Tags	001-5-445-4-65407	DEPARTMENT SUPPLIES	331.95
				Department 445 - AQUATIC CENTER Total:	**996.22**
Department: 460 - COMMUNITY CENTER					
BLACK HILLS ENERGY	06.2025	Annex - Natural Gas	001-5-460-4-63711	GAS HEAT	43.08
BLACK HILLS ENERGY	06.2025	Social Center - Natural Gas	001-5-460-4-63711	GAS HEAT	43.48
WINDSTREAM	07.03.25 Soc Ctr	Phone	001-5-460-4-63730	TELEPHONE	127.88
				Department 460 - COMMUNITY CENTER Total:	**214.44**
Department: 610 - MAYOR, COUNCIL & CITY ADM					
HEALTH EQUITY / WAGE WO...	INV7681861A	FSA Admin Fee	001-5-610-6-61500	GROUP INSURANCE	3.95
HEALTH EQUITY / WAGE WO...	INV7681863A	FSA Admin Fee	001-5-610-6-61500	GROUP INSURANCE	31.60
HEALTH EQUITY / WAGE WO...	INV7866938	FSA Admin Fee	001-5-610-6-61500	GROUP INSURANCE	35.55
HEALTH EQUITY / WAGE WO...	INV7975434	FSA Admin Fee	001-5-610-6-61500	GROUP INSURANCE	35.55
				Department 610 - MAYOR, COUNCIL & CITY ADM Total:	**106.65**
Department: 620 - CLERK, TREAS & FINANCE					
VISA	06.2025	CC - Deed Recording	001-5-620-6-65050	RECORDING FEES	25.41
VISA	06.2025	CC - Deposit Ticket Books	001-5-620-6-65060	OFFICE SUPPLIES	259.96
				Department 620 - CLERK, TREAS & FINANCE Total:	**285.37**
Department: 650 - CITY HALL & GEN BLDGS					
BLACK HILLS ENERGY	06.2025	City Hall - Natural Gas	001-5-650-6-63711	GAS HEAT	44.68

Expense Approval Register **Packet: APPKT01999 - 07.21.2 H**

Vendor Name	Payable Number	Description (Item)	Account Number	Account Name	Amount
MAQUOKETA VALLEY ELECTR...	07.2025 Fire	Fiber Optic - Business Ultra	001-5-650-6-63730	TELEPHONE	399.45
MAQUOKETA VALLEY ELECTR...	07.2025 FOD	Internet- Field of Dreams	001-5-650-6-63730	TELEPHONE	379.55
				Department 650 - CITY HALL & GEN BLDGS Total:	**823.68**
Department: 670 - OTHER GENERAL GOVT					
VISA	06.2025	CC - File Mail	001-5-670-6-62100	DUES/SUBSCRIPTIONS	1,095.12
VISA	06.2025	CC - Rental Car - IMFOA Boar...	001-5-670-6-62300	MEETINGS/TRAINING	131.47
VISA	06.2025	CC - Registration - Iowa Leag...	001-5-670-6-62300	MEETINGS/TRAINING	260.00
VISA	06.2025	CC - Meeting - MPA - Room/...	001-5-670-6-62300	MEETINGS/TRAINING	407.68
				Department 670 - OTHER GENERAL GOVT Total:	**1,894.27**
				Fund 001 - GENERAL FUND Total:	**6,928.22**
Fund: 002 - LIBRARY TRUST FUND					
Department: 410 - LIBRARY					
VISA	06.2025	CC - Facebook Ads	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	15.44
AMAZON	1RNK-4QF6-PRMJ	Puzzles	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	174.20
AMAZON	1VW9-NY1G-T4NL	Puzzles return credit	002-5-410-4-67700	LIBRARY TRUST EXPENDITURE	-78.39
				Department 410 - LIBRARY Total:	**111.25**
				Fund 002 - LIBRARY TRUST FUND Total:	**111.25**
Fund: 110 - ROAD USE FUND					
Department: 180 - MISC. COMMUNITY PROTECTION					
ALLIANT ENERGY	06.26.25	Road Use Electricity (70%)	110-5-180-1-63710	ELECTRICITY	3,556.46
				Department 180 - MISC. COMMUNITY PROTECTION Total:	**3,556.46**
				Fund 110 - ROAD USE FUND Total:	**3,556.46**
Fund: 301 - CAPITAL PROJECTS FUND					
Department: 764 - CAPITAL PROJECT					
GOODWILL INDUSTRIES	2025-07	Sidewalk Replacement	301-5-764-8-64322	CONTRACTED SERVICES	46.80
				Department 764 - CAPITAL PROJECT Total:	**46.80**
				Fund 301 - CAPITAL PROJECTS FUND Total:	**46.80**
Fund: 600 - WATER FUND					
Department: 810 - WATER					
MAQUOKETA VALLEY ELECTR...	06.2025 A	Well 5 Electricity	600-5-810-9-63710	ELECTRICITY	2,636.10
ALLIANT ENERGY	06.26.25	Water Electricity	600-5-810-9-63710	ELECTRICITY	170.33
BLACK HILLS ENERGY	06.2025	Water/Am Legion - Natural G...	600-5-810-9-63711	GAS HEAT	44.28
				Department 810 - WATER Total:	**2,850.71**
				Fund 600 - WATER FUND Total:	**2,850.71**
Fund: 610 - SEWER FUND					
Department: 815 - SEWER					
MAQUOKETA VALLEY ELECTR...	06.2025 A	Wastewater Electricity	610-5-815-9-63710	ELECTRICITY	1,269.79
ALLIANT ENERGY	06.26.25	Wastewater Electricity	610-5-815-9-63710	ELECTRICITY	694.34
				Department 815 - SEWER Total:	**1,964.13**
				Fund 610 - SEWER FUND Total:	**1,964.13**
				Grand Total:	**15,457.57**

Fund Summary

Fund	Expense Amount
001 - GENERAL FUND	6,928.22
002 - LIBRARY TRUST FUND	111.25
110 - ROAD USE FUND	3,556.46
301 - CAPITAL PROJECTS FUND	46.80
600 - WATER FUND	2,850.71
610 - SEWER FUND	1,964.13
Grand Total:	**15,457.57**

Account Summary

Account Number	Account Name	Expense Amount
001-5-110-1-63710	ELECTRICITY	51.87
001-5-110-1-63711	GAS HEAT	43.48
001-5-150-1-63711	GAS HEAT	43.08
001-5-150-1-63730	TELEPHONE	234.44
001-5-180-1-63710	ELECTRICITY	1,524.21
001-5-210-2-63711	GAS HEAT	44.28
001-5-210-2-65407	DEPARTMENT SUPPLIES	99.95
001-5-410-4-63711	GAS HEAT	53.50
001-5-410-4-65060	OFFICE SUPPLIES	53.73
001-5-410-4-67701	BOOKS/FILMS/RECORDS...	60.22
001-5-430-4-63710	ELECTRICITY	98.59
001-5-430-4-65407	DEPARTMENT SUPPLIES	300.24
001-5-445-4-63711	GAS HEAT	719.25
001-5-445-4-65407	DEPARTMENT SUPPLIES	276.97
001-5-460-4-63711	GAS HEAT	86.56
001-5-460-4-63730	TELEPHONE	127.88
001-5-610-6-61500	GROUP INSURANCE	106.65
001-5-620-6-65050	RECORDING FEES	25.41
001-5-620-6-65060	OFFICE SUPPLIES	259.96
001-5-650-6-63711	GAS HEAT	44.68
001-5-650-6-63730	TELEPHONE	779.00
001-5-670-6-62100	DUES/SUBSCRIPTIONS	1,095.12
001-5-670-6-62300	MEETINGS/TRAINING	799.15
002-5-410-4-67700	LIBRARY TRUST EXPENDI...	111.25
110-5-180-1-63710	ELECTRICITY	3,556.46
301-5-764-8-64322	CONTRACTED SERVICES	46.80
600-5-810-9-63710	ELECTRICITY	2,806.43
600-5-810-9-63711	GAS HEAT	44.28
610-5-815-9-63710	ELECTRICITY	1,964.13
	Grand Total:	**15,457.57**

Project Account Summary

Project Account Key	Expense Amount
None	15,335.11
301SIDEWALK	46.80
410AF	43.24
410AN	16.98
410TPROG	15.44
Grand Total:	**15,457.57**

Fidelity Bank and Trust
Credit Card Payment

Posting Date	Trans Date	Merchant Name	Description	Amount
XXXX-1290	**Shirley Vonderhaar**			
6/30/2025	7/1/2025	FACEBK *NRS4DRCX82	Facebook Marketing Ads	$ 15.44
				$ 15.44
XXXX-0706	**Brent Schroeder**			
XXXX-0680	**Mick Michel**			
6/13/2025	6/15/2025	GRAMMARLY CO*NVWPKZY	Subscription	$ 540.00
6/12/2025	6/15/2025	PAYPAL *FILEMAIL AS	Filemail Business Subscription	$ 540.00
6/12/2025	6/15/2025	INTERNATIONAL TRANS FEE	Filemail Business Subscription	$ 15.12
6/10/2025	6/11/2025	BUSINESS.APPLE.COM	Public Works - iPad 5 users Business Essentials	$ 99.95
				$ 1,195.07
XXXX-1209	**John Wandsnider**			
6/24/2025	6/25/2025	ECOMM MOST DEPENDABLE FOU	Parks - Dog Park water fountain parts	$ 300.24
				$ 300.24
XXXX-1159	**Tricia Maiers**			
6/27/2025	6/29/2025	DLX FOR SMALLBUSINESS	Office Supplies - Tax removed from order	$ (18.20)
6/25/2025	6/26/2025	DLX FOR SMALLBUSINESS	Office Supplies - Deposit Ticket books	$ 278.16
6/11/2025	6/13/2025	GATEWAY HOTEL & CONFER	Clerk - Hotel for Municipal Professional Academy, Ames	$ 295.68
6/11/2025	6/13/2025	IOWA LEAGUE OF CITIES	Clerk - Refund for being a mentor for League	$ (26.00)
6/11/2025	6/12/2025	ENTERPRISE RENT-A-CAR	Clerk - Rental Vehicle for Municpal Professional Academy, Ames	$ 138.00
6/7/2025	6/9/2025	ENTERPRISE RENT-A-CAR	IMFOA Board Meeting	$ 131.47
6/5/2025	6/8/2025	ELECTRONIC SERVICES SY	Warranty Deed - Kid Project recorded	$ 25.41
6/5/2025	6/6/2025	STAPLES INC 00209908	Aquatic Center - Cash Register tape…wrong item returning	$ (54.98)
6/3/2025	6/4/2025	WWW.123KEYTAGS.COM	Aquatic Center - Pool Pass KeyTags	$ 331.95
6/2/2025	6/3/2025	IOWA LEAGUE OF CITIES	Clerk - Iowa League of Cities Annual Conference Registration	$ 260.00
				$ 1,361.49
			Grand Total	**$ 2,872.24**
PAID by Dyersville Events				
6/21/2025	6/22/2025	Amazon.com*NO1674V91	If You Build It Exhibit Credit Card Reader	$ 48.99
6/26/2025	6/27/2025	AMAZON MKTPL*NQ62I4ZF0	If You Build It Exhibit Office Supplies	$ 5.98
				$ 54.97

Detail Report
May Receipts - REVENUE

Account Summary

Date Range: 05/01/2025 - 05/31/2025

Account	Name		Total Activity
Fund: 001 - GENERAL FUND			
001-4-950-0-1-41050	CIGARETTE PERMITS	$	225.00
001-4-950-0-1-41220	BUILDING PERMITS	$	575.00
001-4-950-0-1-41800	DOG/BIKE LICENSES	$	39.00
001-4-950-0-1-41900	MISCELLANEOUS PERMITS	$	240.00
001-4-950-0-1-45503	BD OF ADJ/PLAN & ZONING APPL F	$	300.00
001-4-950-0-1-45599	MISCELLANEOUS RECEIPTS	$	158.10
001-4-950-0-1-45600	SALES TAX RECEIVED	$	608.25
001-4-950-0-2-47150	REFUNDS	$	90.00
001-4-950-0-4-40000	PROPERTY TAX	$	169,315.71
001-4-950-0-4-40850	HOTEL/MOTEL TAX	$	3,467.67
001-4-950-0-4-40900	LOCAL OPTION SALES TAX	$	17,576.95
001-4-950-0-4-40950	KENNEDY/IN LIEU OF TAX PAYMENT	$	1,503.80
001-4-950-0-4-43000	INTEREST	$	6,914.43
001-4-950-0-4-43100	RENT	$	2,750.00
001-4-950-0-4-43101	BI-COUNTY LEASE PAYMENT	$	1,300.14
001-4-950-0-4-43102	SOCIAL CENTER RENTALS	$	1,500.00
001-4-950-1-1-45513	POLICE REPORTS	$	92.50
001-4-950-1-1-45599	MISCELLANEOUS RECEIPTS	$	100.00
001-4-950-1-1-47700	POLICE FINES	$	660.72
001-4-950-4-1-45505	PROGRAM FEES (LESSONS/AEROBICS	$	20,375.00
001-4-950-4-1-45506	BASEBALL PROGRAM	$	40.00
001-4-950-4-1-45507	SOFTBALL PROGRAM	$	1,400.00
001-4-950-4-1-45508	POOL RECEIPTS	$	8,093.61
001-4-950-4-1-45509	SOCCER PROGRAM	$	5,963.84
001-4-950-4-1-45510	FLAG FOOTBALL	$	300.00
001-4-950-4-1-45599	MISCELLANEOUS RECEIPTS	$	589.98
001-4-950-4-1-47550	CONCESSION STAND RECEIPTS	$	459.81
001-4-950-4-1-47651	LIBRARY FINES & FEES	$	322.05
001-4-950-4-2-44700	LIBRARY CONTRACT	$	7,393.66
	Total Fund: 001 - GENERAL FUND:	**$**	**252,355.22**
Fund: 002 - LIBRARY TRUST FUND			
002-4-950-0-4-43000	INTEREST	$	45.99
002-4-950-4-1-45511	LIBRARY TRUST REVENUES	$	11,442.30
	Total Fund: 002 - LIBRARY TRUST FUND:	**$**	**11,488.29**
Fund: 110 - ROAD USE FUND			
110-4-950-2-2-44300	ROAD USE TAX REVENUE	$	50,407.42
	Total Fund: 110 - ROAD USE FUND:	**$**	**50,407.42**
Fund: 112 - TRUST AND AGENCY FUND			
112-4-950-9-1-47300	TENANTS DEPOSITS RECEIVED	$	750.00
112-4-950-9-1-47301	SOCIAL CENTER DEPOSIT RECEIVED	$	700.00
	Total Fund: 112 - TRUST AND AGENCY FUND:	**$**	**1,450.00**

Fund: 121 - L.O. SALES TAX RESERVE			
121-4-950-0-4-40900	LOCAL OPTION SALES TAX	$	52,425.75
	Total Fund: 121 - L.O. SALES TAX RESERVE:	**$**	**52,425.75**
Fund: 128 - CDBG			
128-4-950-0-1-45599	ARP FUNDS	$	311,946.75
	Total Fund: 128 - CDBG:	**$**	**311,946.75**
Fund: 135 - DYERSVILLE TIF DIST FUND			
135-4-950-0-4-40000	PROPERTY TAX	$	86,574.46
	Total Fund: 135 - DYERSVILLE TIF DIST FUND:	**$**	**86,574.46**
Fund: 200 - DEBT SERVICE			
200-4-710-7-4-40000	PROPERTY TAX	$	51,252.14
	Total Fund: 200 - DEBT SERVICE:	**$**	**51,252.14**
Fund: 600 - WATER FUND			
600-4-810-9-1-40900	LOCAL OPTION SALES TAX	$	130.88
600-4-810-9-1-45000	WATER RECEIPTS	$	72,842.06
600-4-810-9-1-45200	WATER SRF RECEIPT	$	9,983.12
600-4-810-9-1-45300	WATER PENALTIES	$	913.00
600-4-810-9-1-45400	CONNECTION FEES	$	650.00
600-4-810-9-1-45599	MISCELLANEOUS RECEIPTS	$	105.78
600-4-810-9-1-45600	SALES TAX RECEIVED	$	774.60
600-4-810-9-1-45601	WET (WATER SERVICE EXCISE TAX)	$	4,591.27
600-4-810-9-1-47501	NEW UNIT METER PURCHASES	$	1,152.00
	Total Fund: 600 - WATER FUND:	**$**	**91,142.71**
Fund: 610 - SEWER FUND			
610-4-815-9-1-45100	SEWER RECEIPTS	$	94,900.69
610-4-815-9-1-45200	SEWER SRF RECEIPTS	$	47,599.26
610-4-815-9-1-45301	SEWER PENALTIES	$	270.00
610-4-815-9-1-45400	CONNECTION FEES	$	650.00
610-4-815-9-1-45600	SALES TAX RECEIVED	$	1,055.69
610-4-815-9-4-40900	LOCAL OPTION SALES TAX	$	173.96
	Total Fund: 610 - SEWER FUND:	**$**	**144,649.60**
Fund: 670 - SOLID WASTE FUND			
670-4-840-9-1-45302	SOLID WASTE PENALTIES	$	196.00
670-4-840-9-1-45304	GARBAGE TAGS SOLD	$	17.00
670-4-840-9-1-45700	SOLID WASTE RECEIPTS	$	36,302.66
	Total Fund: 670 - SOLID WASTE FUND:	**$**	**36,515.66**
	Grand Totals:	**$**	**1,090,208.00**

City of Dyersville

CITY COUNCIL

Lower Level Council Chambers
Monday, July 07, 2025
6:00 PM

MINUTES

CALL TO ORDER – ROLL CALL
PRESENT Mayor Jeff Jacque, Council Member Mike English, Council Member Jim Gibbs, Council Member Mike Oberbroeckling, Council Member Mark Singsank, Council Member Tom Westhoff

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA
Motion made by Council Member English to approve July 7, 2025 agenda with removing Item 6. Authorize Mayor to Sign Change Order No. 3 - Field of Dreams Stormwater Wetland #1 WQI Grant 2020 - Lahr Custom Excavating, LLC - $23,447.14 Seconded by Council Member Gibbs
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

ORAL COMMENTS

APPROVAL OF CONSENT AGENDA
Motion made by Council Member Oberbroeckling to approve the consent agenda as amended Seconded by Council Member Singsank.
Voting Yea: English, Gibbs, Oberbroeckling, Westhoff Nays: None Motion carried.
1. Approve Bills; **2. Approve Receipts** - April 2025; **3. Approve Minutes** Special City Council Meeting - June 30, 2025; **4. Request** from the James Kennedy Public Library to close the parking lot adjacent to the library from 6:00 am to 1:00 pm on July 15, 2025 for the Public Works Exhibit (rained out in June); **5. Request** from Field of Dreams to perform fireworks for the two performances on August 30th and 31st, 2025; **7. Receive & File** Treasurer's Report - March 2025; **8. Receive & File** Revenue & Expense Report - March 2025; **9. Receive & File** Treasurer's Report - April 2025; **10. Receive & File** Revenue & Expense Report - April 2025; **11. Miscellaneous Correspondence** Keep Iowa Beautiful - June 2025; **12. Miscellaneous Correspondence** Greater Dubuque Development Corporation - June 2025. The following bills were approved for payment:

Access Systems	Contract	$	76.40
Ace Hardware	Supplies	$	15.95
Alliant Energy	Electricity	$	11,562.70
Assured Partners	Insurance Premium	$	2,949.00
Avenarius, Paul	Reimbursement	$	150.00
Axon Enterprise Inc	License Agreement	$	8,930.44
Bb Community Leasing	Truck Lease	$	46,178.30
Bi-County Ambulance	Supplies	$	81.00
Bi-County Disposal Inc	Garbage / Recycling	$	27,156.25
Carquest Auto Parts	Supplies	$	39.12
City of Dubuque - WRRC	Testing	$	120.00
CMA Welding LLC	Welding	$	8,000.00
Computer Doctors Inc	Computer Work	$	536.00
Crescent Electric Supply	Supplies	$	4,558.44
D & D Concrete	Contracted Service	$	50,254.95
Diamond Vogel	Supplies	$	1,900.50
Dyersville Commercial	Legal Notices/Ads	$	674.01
East Central Intergovernmental Assn	Membership Assessment	$	3,429.21
Farmers Shipping Assn	Supplies	$	75.55

Fire Service Training Bureau	Training	$	50.00
FL Krapfl Inc	Equipment/Labor	$	2,495.13
Giant Wash	Uniforms/Mats	$	150.40
Hawkeye Alarm & Signal Company	Alarm Monitoring	$	300.00
Hawkins Water Treatment	Supplies	$	4,593.95
Heartland Business Systems LLC	Phone System	$	390.00
Herbers, Tim	Reimbursement	$	274.54
Iowa Dept of Natural Resources	Annual Fee	$	486.73
Iowa Dept of Public Safety	Software Renewal	$	1,200.00
Iowa Parks & Recreation Association	Membership Dues	$	180.00
J & J Lawn Care	Mowing Contract	$	12,916.67
Jobgen, Nick	Reimbursement	$	150.00
John Deere Financial	Supplies	$	418.36
Kimball Midwest	Supplies	$	134.60
Lueck, Tanner	Cell Phone	$	150.00
Macqueen Equipment	Equipment Rent	$	1,385.00
Menke, Terry	Cell Phone Reimbursement	$	150.00
Microbac Laboratories	Testing	$	1,041.00
Myers-Cox Company	Supplies	$	586.89
Origin Design Co	Engineer Fees	$	7,534.50
Panton, Lori	Reimbursement	$	30.00
Racom Corporation	Equipment	$	409.79
Recker, Terry	Reimbursement	$	150.00
Shield Technology Corp	Software License	$	4,087.50
Stelken, Sandy	Refund	$	100.00
Streicher's	Uniforms	$	97.00
US Bancorp	Lease	$	9,410.06
Van Meter Inc	Supplies	$	150.19
Vorwald, Mark & Linda	Refund	$	100.00
Wilwert, Joan	Refund	$	100.00

001 - General Fund	$	64,361.89
110 - Road Use Fund	$	1,045.55
112 - Trust and Agency Fund	$	300.00
135 - Dyersville TIF Dist Fund	$	65,789.45
600 - Water Fund	$	31,451.19
610 - Sewer Fund	$	25,805.80
670 - Solid Waste Fund	$	27,156.25
Grand Total:	$	215,910.13

March 2025	Treasurer's Report	
001 - General Fund	$	14,538.56
002 - Library Trust	$	91,944.41
110 - Road Use Tax	$	498,776.34
112 - Trust & Agency	$	54,436.00
121 - L.O. Sales Tax Reserve	$	1,173,712.55
128 - CDBG / Flood Fund	$	(380,192.86)
135 - Dyersville TIF Dist Fund	$	4,192,437.65
200 - Debt Service	$	1,407,111.20
301 - Capital Improvements	$	(2,750,095.70)
600 - Water Fund	$	(1,565,283.41)
601 - Water Sinking Fund	$	1,147,565.73
602 - Water Capital Fund	$	126,873.37

610 - Sewer Fund	$ 2,548,126.92
611 - Sewer Sinking Fund	$ (1,137,127.03)
612 - Sewer Capital Fund	$ (1,768,087.08)
670 - Solid Waste Fund	$ (93,492.35)
Totals	$ 3,561,244.30

April 2025	Receipts	Treasurer's Report
001 - General Fund	$ 1,031,196.13	$ 829,463.57
002 - Library Trust	$ 4,256.15	$ 93,464.00
110 - Road Use Tax	$ 52,383.59	$ 524,648.45
112 - Trust & Agency	$ 2,050.00	$ 55,786.00
121 - L.O. Sales Tax Reserve	$ 52,380.36	$ 1,226,092.91
128 - CDBG / Flood Fund	$ -	$ (380,192.86)
135 - Dyersville TIF Dist Fund	$ 737,112.66	$ 4,834,408.62
200 - Debt Service	$ 293,456.12	$ 1,700,567.32
301 - Capital Improvements	$ -	$ (3,093,671.24)
600 - Water Fund	$ 84,832.26	$ (1,566,399.04)
601 - Water Sinking Fund	$ -	$ 1,147,565.73
602 - Water Capital Fund	$ -	$ 65,658.37
610 - Sewer Fund	$ 133,400.58	$ 2,595,831.71
611 - Sewer Sinking Fund	$ -	$ (1,137,127.03)
612 - Sewer Capital Fund	$ -	$ (1,768,087.08)
670 - Solid Waste Fund	$ 36,795.98	$ (89,900.61)
Totals	$ 2,427,863.83	$ 5,038,108.82

ACTION ITEMS

13. Resolution No. 89-25 authorizing payment to the Dyersville Area Chamber of Commerce of $66,150 from FY 2026 Hotel/Motel Tax Receipts

Motion made by Council Member English to approve Seconded by Council Member Singsank.
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

14. Resolution No. 90-25 authorizing payment to the Dyersville Commercial Club Park of $21,250 from FY 2026 Hotel/Motel Tax Receipts

Motion made by Council Member Westhoff to approve Seconded by Council Member Gibbs.
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

15. Resolution No. 91-25 changing the names of Road A and Road B to Moonlight Avenue NE and Ghost Player Drive NE

Motion made by Council Member Oberbroeckling to approve Seconded by Council Member Singsank.
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

16. Resolution No. 92-25 authorizing the City Administrator to purchase traffic signal poles for the 12th Avenue Signalized Intersection 2025 Project

Motion made by Council Member Gibbs to approve Seconded by Council Member Oberbroeckling.
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

17. Approve Bills

Motion made by Council Member English to approve Seconded by Council Member Gibbs.

Voting Yea: English, Gibbs, Singsank, Westhoff Abstaining: Oberbroeckling Nays: None Motion carried.

COUNCIL COMMENTS

ADJOURNMENT
Motion made by Council Member English to adjourn at 6:16 pm Seconded by Council Member Oberbroeckling.
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nays: None Motion carried.

_____
Jeff Jacque, Mayor

ATTEST:

_____
Tricia L. Maiers, City Clerk / Treasurer

City of Dyersville

PLANNING & ZONING

Lower Level Council Chambers
Monday, July 17, 2025
6:30 PM

MINUTES

ROLL CALL
PRESENT: Ryan Cahill, Chairperson Roger Gibbs, Vice-Chairperson Tim Nefzger, Bec Willenborg
ABSENT: Joe Petsche, Matt Tauke

AGENDA ITEMS

1. Election of Chairperson
   Roger Gibbs nominated Tim Nefzger for Chairperson, Seconded by Ryan Cahill
   Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
   Voting Nay:
   Motion Carried

2. Election of Vice Chairperson
   Ryan Cahill nominated Roger Gibbs for Vice Chairperson, Seconded by Tim Nefzger
   Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
   Voting Nay:
   Motion Carried

   Roger Gibbs turned the meeting over to Tim Nefzger.

3. Approve Minutes of the June 9, 2025, Planning & Zoning Committee meeting.

   There were no changes or comments regarding the minutes:

   Motion to approve Minutes of the June 9, 2025, Planning & Zoning Commission meeting made by Roger Gibbs, Seconded by Ryan Cahill.
   Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
   Voting Nay:
   Motion carried

4. Approve Preliminary Plat 20 West Industrial Center Eight Addition in the City of Dyersville. Section 2, Township 88 North, Range 3 West of the 5th P.M., Delaware County, Iowa.

   Roger Gibbs stated that Jacque Rahe with DEDC could not attend the meeting. City Administrator Mick Michel stated he worked with DEDC on this development, and this is just part of the formal plat process. Michel stated the infrastructure, and the streets were already installed according to city standards. These will be deeded over to the city. Michel also stated there is development ready to start on 2 of the lots. Lot C is a detention cell, and D is for a future street; both will be deeded over the city as well.

   Ron Vorwald, 3254 245th Street, was present and stated he did not have any issues with warehousing type businesses being developed. He would like decent businesses to go there.

Michel stated there are covenants set forth for this development and he didn't think DEDC would bring in something the neighbors would disagree with.

There was no further discussion regarding this matter.

Motion to approve Preliminary Plat of 20 West Industrial Center Eighth Addition in the City of Dyersville made by Roger Gibbs, Seconded by Bec Willenborg.
Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
Voting Nay:
Motion carried

5. Approve Final Plat of 20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa. Subdivision is located in 20 West Industrial Center Fourth Addition in the North 1/2 of the Northwest Fractional Section 2, Township 88 North, Range 3 West of the 5th Principal Meridian.

   This is just the final plat from the previous item. City Administrator Mick Michel stated the city has no issues with the plat.

   There was no further discussion regarding this matter.

   Motion to approve Final Plat 20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa made by Roger Gibbs, Seconded by Tim Nefzger.
   Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
   Voting Nay:
   Motion carried

6. Approve Final Plat of Dream Way Addition, City of Dyersville, Delaware County, Iowa. Lot 2 in Westridge Estates 12th Addition in the City of Dyersville, Delaware County, Iowa.

   Nathan Runde, property owner, was present and stated Lot 1 is where the proposed hotel was going to be built and Lot 2 would be for future development.

   City Administrator Mick Michel stated access to Lot 1 is through an access easement that goes through Lot 2 from Field of Dreams Way.

   There was no further discussion regarding this matter.

   Motion to approve Final Plat of Dream Way Addition, City of Dyersville, Delaware County, Iowa made by Bec Willenborg, Seconded by Roger Gibbs.
   Voting Yea: Ryan Cahill, Roger Gibbs, Tim Nefzger, Bec Willenborg
   Voting Nay:
   Motion carried

ADJOURNMENT
Meeting adjourned at 6:39 pm on a motion by Roger Gibbs, Seconded by Ryan Cahill.

Lori A Panton
Lori A. Panton, recording Secretary

James Kennedy Public Library Board of Trustees
Minutes of June 10, 2025, Regular Meeting

The regular monthly meeting of the Board of Trustees of the James Kennedy Public Library was held on Tuesday, June 10th, 2025, in the Hoffman Room. Present: Alycia Willenbring, Melissa Kane, Beth Derr, Catherine O'Hea, Monika Steffen and Library Director Shirley Vonderhaar. Absent: Danelle Schroeder, Alex Wiezorek, Sally Kelly, Beth Gudenkauf

1. Catherine O'Hea called a meeting to order at 6:10 pm, and appointed Melissa Kane to act as secretary.

2. Consider Approval of Agenda

   Steffen MOVED "Approval of Agenda," seconded by Derr
   Ayes: Kane, Willenbring, O'Hea, Steffen, Derr
   Nays: None
   Motion CARRIED

3. Consider Approval of Agenda Consent Calendar
   - Correspondence & Communication
   - Approve Minutes of Previous Meeting: May 13, 2025, Regular Meeting
   - Approve May Librarian's Report
   - Approve Bills:
     - June Bills
     - Claims Report for May
     - May & June Credit Card Claims
   - Budget Reports
     - May City Report
     - May Library Report
   - Trust Account Reports
     - May Bank Statements
     - May Balance Report
     - Trust Account Expenditure Report
     - May Donations
   - Program Reports
     - May Report of Programs and Attendance
     - May WhoFi Program Overview
     - May Schedule of Events
     - Schedule for Upcoming Programs
   - Grant Report – nothing new to report.
   - Friends of the Library Report – The Friends of the Library supported everything requested by the library.
   - JKPL Endowment Report – The Summary of the Fund Activity for April was provided.
   - Strategic Planning Report – Nothing new to report.

- Committee Reports
  - Executive Committee Finance Committee – Recommended a budget amendment request for FY26 be made to the City Council after July 1, 2025.
  - Fundraising, Marketing & Public Relations Committee – 8 puzzle tables sold for the puzzle fundraiser so far. More volunteers are needed.
  - Furnishings, Art & Facilities Committee – Carpets have been cleaned with the exception of the Hoffman room and the Genealogy room. Those spaces will be done in the fall.
  - Personnel Committee – Recommends that the Board proceed with the Compensation Plan and approve wage adjustments.
  - Policy Committee – Nothing new to report.

Steffen MOVED "Approval of Agenda Consent with the addition of authorizing the Executive Committee to review and approve any additional FY25 invoices that may be received in June," seconded by Derr.
Ayes: Willenbring, Kane, Derr, O'Hea, Steffen
Nays: None
Motion CARRIED

4. Consider Approval of Library Wages and Salaries effective the first pay period in July 2025: Personnel Committee MOVED to "approve recommended wages and salaries." No second needed as motion from the committee.
   Ayes: Willenbring, Kane, Derr, O'Hea, and Steffen
   Nays: None
   Motion CARRIED

5. Discussion and Possible Action on July regular board meeting: The next meeting will be July 15, 2025. MOVED by Steffen, seconded by Derr.
   Ayes: Willenbring, Kane, Derr, O'Hea, Steffen
   Nays: None
   Motion CARRIED

6. Discussion of FY 26 Enrich Iowa Letter of Agreement for Public Libraries: Shirley reported that she signed the letter of agreement, and shared the letter in case there were questions on Direct State Aid, Open Access, and ILL Reimbursement.

7. Meetings and Training
   - City Council Attendance: July 7: Beth Derr
   - Trustee Training:

8. Oral Presentations

9. Adjournment
   Steffen MOVED to adjourn, seconded by Kane. Meeting ADJOURNED by O'Hea at 6:48pm
   Motion CARRIED

Beth Budenkauf — 7/15/25

Melissa Kane, Acting Secretary for June 2025 Meeting — Date

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS
MCDERMOTT OIL CO.	Quik and Handi	(563) 852-3510

ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
725 9th Street Southeast		Dyersville	dubuque	52040

MAILING ADDRESS	CITY	STATE	ZIP
1501 1st Avenue East	Cascade	Iowa	52033

Contact Person

NAME	PHONE	EMAIL
Tim Lambert	(563) 852-3510	tlambert@mcdermottoil.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LE0004312	Class E Retail Alcohol License	12 Month	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Sep 15, 2025	Sep 14, 2026	

SUB-PERMITS

Class E Retail Alcohol License

PRIVILEGES

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Status of Business

BUSINESS TYPE

Corporation

Ownership

- **Individual Owners**

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Aaron McDermott	Marion	Iowa	52302	Director	35.00	Yes
Jason McDermott	Peosta	Iowa	52068	President	59.00	Yes

Insurance Company Information

INSURANCE COMPANY	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE
DRAM CANCEL DATE	OUTDOOR SERVICE EFFECTIVE DATE	OUTDOOR SERVICE EXPIRATION DATE
BOND EFFECTIVE DATE	TEMP TRANSFER EFFECTIVE DATE	TEMP TRANSFER EXPIRATION DATE

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS
DYERSVILLE EVENTS, INC.	Field of Dreams Movie Site	(563) 564-0182

ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
28995 Lansing Road		Dyersville	Dubuque	52040

MAILING ADDRESS	CITY	STATE	ZIP
340 1st Avenue East	Dyersville	Iowa	52040

Contact Person

NAME	PHONE	EMAIL
Nate Runde	(563) 564-0182	nrunde@cwcmlaw.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0051670	Class C Retail Alcohol License	12 Month	Pending Dramshop Review

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Sep 10, 2025	Sep 9, 2026	

SUB-PERMITS

Class C Retail Alcohol License

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

PRIVILEGES

Outdoor Service

Status of Business

BUSINESS TYPE

Nonprofit corporation organized under chapter 504.

Ownership

- **Individual Owners**

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Nate Runde	Dubuque	Iowa	52003	President	0.00	Yes
Tricia Maiers	Dyersville	Iowa	52040	Treasurer	0.00	Yes

Insurance Company Information

INSURANCE COMPANY

Secura Insurance Company

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE DATE

OUTDOOR SERVICE EXPIRATION DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE DATE

TEMP TRANSFER EXPIRATION DATE

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS
NIEMANN FOODS, INC.	Ace Hardware #664	(217) 221-5788

ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
615 16th Avenue Southeast		Dyersville	Dubuque	52040

MAILING ADDRESS	CITY	STATE	ZIP
1501 North 12th Street	Quincy	Illinois	62301

Contact Person

NAME	PHONE	EMAIL
Haley Walston	(217) 221-5788	riskmanagement@niemannfoods.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
WBN001413	Special Class B Retail Native Wine License	12 Month	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Sep 12, 2025	Sep 11, 2026	

SUB-PERMITS

Special Class B Retail Native Wine License

PRIVILEGES

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Status of Business

BUSINESS TYPE

Corporation

Ownership

- **Individual Owners**

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Christopher Niemann	Quincy	Illinois	62305	EVP & CFO	2.06	Yes
Richard Niemann, Jr.	Monroe City	Missouri	63456	Chairman, President, CEO	2.06	Yes

Insurance Company Information

INSURANCE COMPANY

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE DATE

OUTDOOR SERVICE EXPIRATION DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE DATE

TEMP TRANSFER EXPIRATION DATE

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS
Ritz Restaurant LLC	Ritz Restaurant	(563) 608-6466

ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
232 1st Ave E		Dyersville	Dubuque	52040

MAILING ADDRESS	CITY	STATE	ZIP
232 1st ave	Dyersville	Iowa	52040

Contact Person

NAME	PHONE	EMAIL
Megan Engstrom	(563) 608-6466	theritzdyersville@gmail.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0032740	Class C Retail Alcohol License	12 Month	Pending Dramshop Review

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Sep 1, 2025	Aug 31, 2026	

SUB-PERMITS

Class C Retail Alcohol License

PRIVILEGES

ALCOHOLIC BEVERAGES DIVISION State of Iowa

State of Iowa
Alcoholic Beverages Division

Status of Business

BUSINESS TYPE

Limited Liability Company

Ownership

- **Individual Owners**

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Megan Engstrom	Dyersville	Iowa	52040	owner	100.00	Yes

Insurance Company Information

INSURANCE COMPANY

Illinois Casualty Co

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE DATE

OUTDOOR SERVICE EXPIRATION DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE DATE

TEMP TRANSFER EXPIRATION DATE

City of Dyersville
340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238
www.cityofdyersville.com

BENNETT EXPLOSIVES, INC. has made application for a permit to possess blasting explosives within the corporate limits of the City of Dyersville, Iowa.

BENNETT EXPLOSIVES, INC. is in compliance with Code of Ordinances Chapter 127.03 requirements.

BENNETT EXPLOSIVES, INC. has filed with the City Council:

1. A copy of Application for Permit to Use Explosives within the State of Iowa. (Form required by Chapter 101A Code of Iowa).

2. Surety bond in the amount of $10,000.00.

3. Certificate of Insurance has been filed with the City of Dyersville.

4. Verification of direct supervision of blasting.

Having fulfilled the requirements of the Code of Ordinance Chapter 127.03, the City Council hereby authorized the issuance of a blasting permit, which shall be good from August 1, 2025 through August 31, 2025.

Approved by the City Council of the City of Dyersville, Iowa this 21st day of July, 2025.

Sandy Oberbroeckling

From: Mike Cole <mcole@bennettexplosives.com>
Sent: Thursday, July 17, 2025 5:50 PM
To: Sandy Oberbroeckling
Subject: Re: Blasting Request

** This Message originated from outside [External Email] Be Very Aware Links and Attachments.**

Sandy
Bennett Explosives would like to request a Blasting Permit from the City of Dyersville Ia. for the month of August 2025.

Thank you

Bennett
Explosives Inc.

Mike Cole
General Manager | Bennett Explosives
1951 210th St., Manchester, IA 52057
(563) 363-2131
mcole@bennettexplosives.com
www.quicksupplyco.com

RESOLUTION NO. 93-25
Recorder's Cover Sheet

Preparer Information:
Mick Michel, 340 1st Avenue East,
Dyersville, IA 52040
(563) 875-7724

Taxpayer Information:
Dyersville Industries Inc.
1100 16th Avenue Court SE
Dyersville, IA 52040

Return Address:
City of Dyersville, Iowa
340 1st Avenue East
Dyersville, IA 52040

Grantors:
City of Dyersville, Iowa
340 1st Avenue East
Dyersville, IA 52040

Grantees:
Dyersville Industries Inc.
1100 16th Avenue Court SE
Dyersville, IA 52040

Legal Description:
See Page 2

Document or instrument number if applicable:

RESOLUTION NO. 93-25

RESOLUTION APPROVING THE FINAL PLAT OF 20 WEST INDUSTRIAL CENTER EIGHTH ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA. SUBDIVISION IS LOCATED IN 20 WEST INDUSTRIAL CENTER FOURTH ADDITION IN THE NORTH ½ OF THE NORTHWEST FRACTIONAL SECTION 2, TOWNSHIP 88 NORTH, RANGE 3 WEST OF THE 5TH PRINCIPAL MERIDIAN.

WHEREAS, there has been filed with the City Clerk the Final Plat of 20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa; and,

WHEREAS, said plat has been examined by the City Planning and Zoning Commission and approved by said body, and;

WHEREAS, upon said plat appears Lot A to be known as Industrial Parkway SW, Lots B and C which is dedicated for storm water management purposes and also easements for utilities which are represented on the plat, all of which the owners have dedicated to the public forever, and;

WHEREAS, said plat has been found by the City Council to conform to the statutes and ordinances relating thereto; and,

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DYERSVILLE, IOWA:

SECTION 1: That the dedication of Lot A to be known as Industrial Parkway SW with easements for public utilities, all as the same appear on said plat, be and the same are hereby accepted and that said streets be and are herein established as public streets in the City of Dyersville, Iowa.

SECTION 2: That the plat of the above stated subdivision to be hereafter known as 20 West Industrial Center Eight Addition in the City of Dyersville, Iowa, is hereby approved and the Mayor and City Clerk are hereby authorized and directed to endorse the approval of the City of Dyersville of said plat provided the owners of said property, hereinbefore named execute written acceptance hereto attached, agreeing:

(a) To comply with all terms and conditions of the Development Agreement previously entered into between the City and the owner.

(b) To deed to City Lots B and C upon completion of storm water management facilities according to City specifications.

SECTION 3: That in the event that the owner herein shall fail to execute the acceptance provided for in Section 2 hereof within 90 days from the date of this resolution, the provisions hereof shall be null and void and the acceptance and dedication and approval of the plat shall not be effective.

Passed, adopted, and approved this 21st Day of July, 2025.

_____
Jeff Jacque, Mayor

ATTEST: _____
Tricia L. Maiers, City Clerk

ACCEPTANCE OF TERMS OF RESOLUTION

The undersigned on behalf of Dyersville Industries, Inc. hereby accepts the terms of Resolution 93-25.

Dated this _____day of _____, 2025.

DYERSVILLE INDUSTRIES, INC.

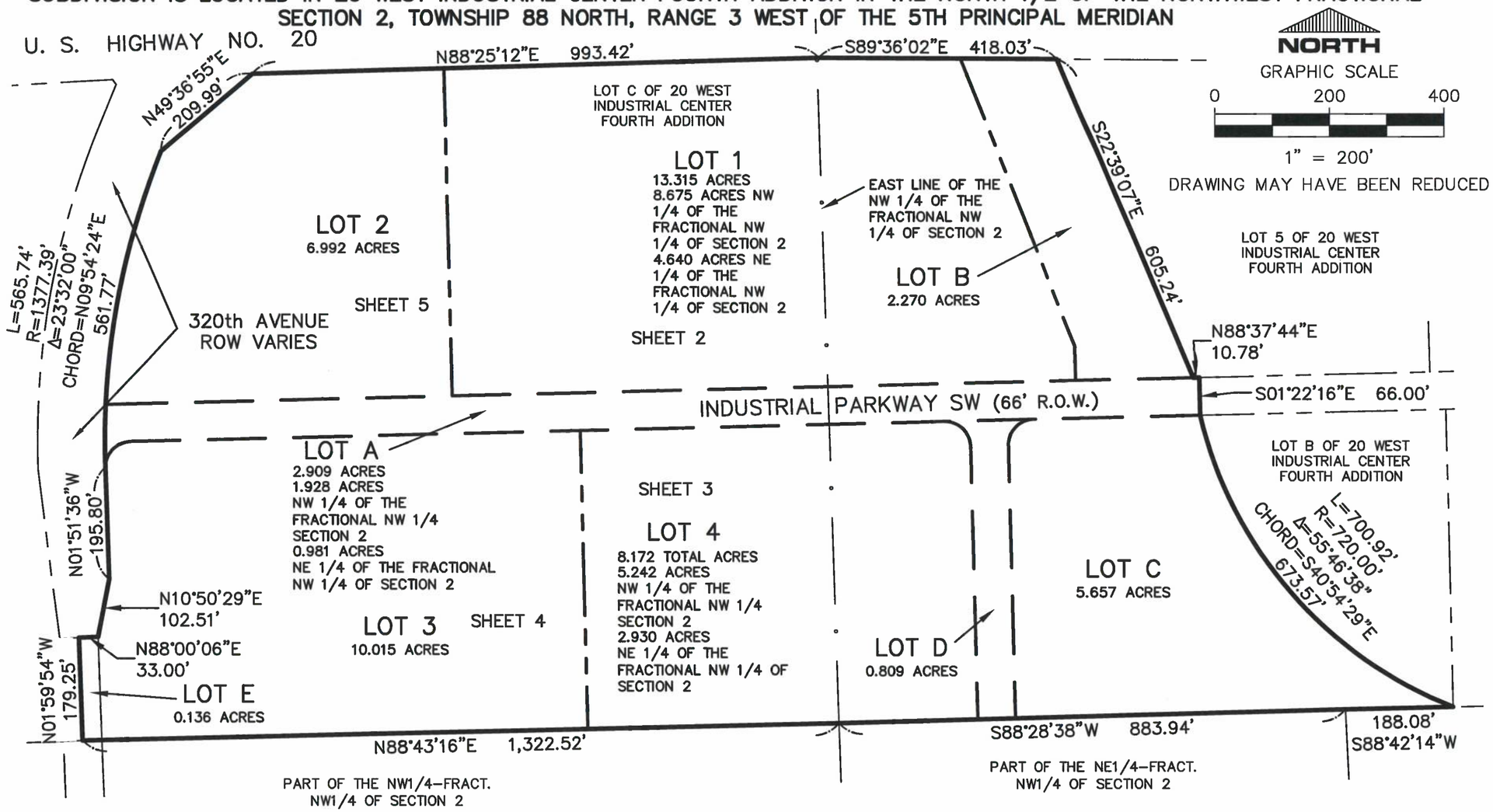
BY:_____

FINAL PLAT

20 WEST INDUSTRIAL CENTER EIGHTH ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA

SUBDIVISION IS LOCATED IN 20 WEST INDUSTRIAL CENTER FOURTH ADDITION IN THE NORTH 1/2 OF THE NORTHWEST FRACTIONAL SECTION 2, TOWNSHIP 88 NORTH, RANGE 3 WEST OF THE 5TH PRINCIPAL MERIDIAN

FOR RECORDER USE



Index Legend

Location:	Lot C, 20 West Industrial Center 4th Addition FRACTIONAL NW1/4 – SECTION 2 TOWNSHIP 88 NORTH, RANGE 3 WEST CITY OF DYERSVILLE DELAWARE COUNTY, IOWA
Proprietor:	DYERSVILLE INDUSTRIES, INC.
Requestor:	JACQUE RAHE
Surveyor:	CRAIG L. GEISER
Surveyor Company:	ORIGIN DESIGN CO., 137 MAIN STREET DUBUQUE, IOWA 52001 PHONE: (563)556-2464

SURVEYOR'S NOTE
MONUMENTS FOR FOR EXTERIOR BOUNDARY AND ALL INTERIOR CORNERS ARE IDENTIFIED AND NOTED ON SHEETS 2 THRU 5.

NOTE
THIS SURVEY IS SUBJECT TO EASEMENTS, RESERVATIONS, RESTRICTIONS AND RIGHTS–OF–WAY OF RECORD AND NOT OF RECORD.

DATE OF SURVEY:
MAY 29, 2025
32.988 ACRES NW 1/4 FRACT. NW 1/4 SEC. 2
17.287 ACRES NE 1/4 FRACT. NW 1/4 SEC. 2
TOTAL AREA SURVEYED: 50.275 ACRES

IOWA
CRAIG L. GEISER
LS 21408
LICENSED LAND SURVEYOR

I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

FOR ORIGIN DESIGN CO.

Craig L. Geiser 6.6.25

CRAIG L. GEISER — DATE

LICENSE NO. 21408 MY LICENSE RENEWAL DATE IS 12/31/2026

PAGES OR SHEETS COVERED BY THIS SEAL SHEETS 1 THRU 6

origin design®
800 556-4491 origindesign.com

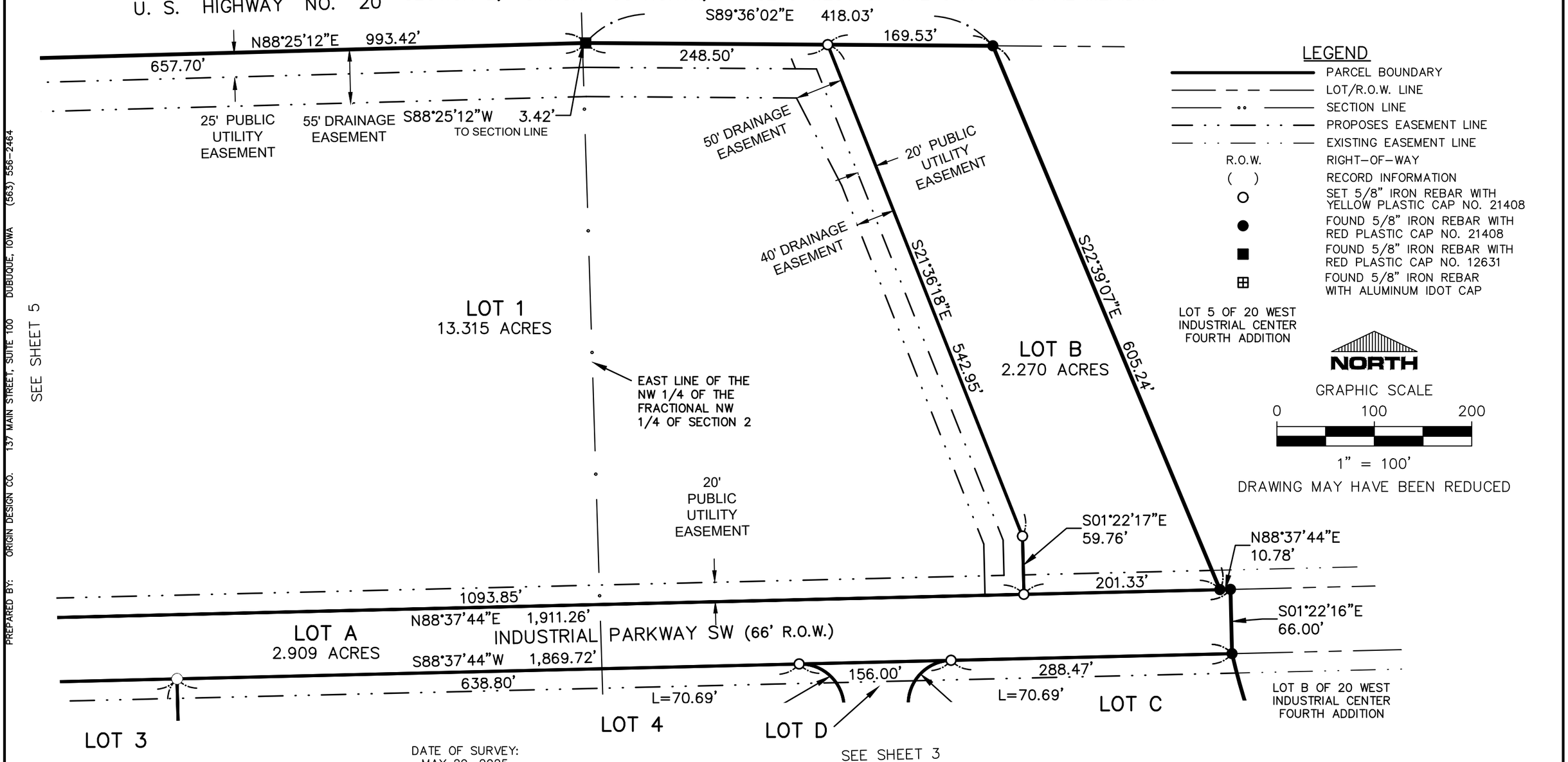
DRAWN	JMT/DLM	PLAT NO.	8–IA–24
CHECKED	CLG	PROJ. NO.	21249
DATE	5–28–2025	SHEET	1 of 6

\\VSDTA2\DRIVEP\21\249\DRAWINGS\SURVEY\21249 FINAL PLAT–8TH ADD

FINAL PLAT

20 WEST INDUSTRIAL CENTER EIGHTH ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA

SUBDIVISION IS LOCATED IN 20 WEST INDUSTRIAL CENTER FOURTH ADDITION IN THE NORTH 1/2 OF THE NORTHWEST FRACTIONAL SECTION 2, TOWNSHIP 88 NORTH, RANGE 3 WEST OF THE 5TH PRINCIPAL MERIDIAN



LEGEND

- PARCEL BOUNDARY
- LOT/R.O.W. LINE
- SECTION LINE
- PROPOSES EASEMENT LINE
- EXISTING EASEMENT LINE
- R.O.W. — RIGHT–OF–WAY
- ( ) — RECORD INFORMATION
- ○ SET 5/8" IRON REBAR WITH YELLOW PLASTIC CAP NO. 21408
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- ■ FOUND 5/8" IRON REBAR WITH RED PLASTIC CAP NO. 12631
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NORTH

GRAPHIC SCALE

0 100 200

1" = 100'

DRAWING MAY HAVE BEEN REDUCED

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50.275 ACRES

PREPARED BY: ORIGIN DESIGN CO. 137 MAIN STREET, SUITE 100 DUBUQUE, IOWA (563) 556–2464

origin design	DRAWN	JMT/DLM	PLAT NO. 8–IA–24
	CHECKED	CLG	PROJ. NO. 21249
	DATE	5–28–2025	SHEET 2 of 6
	P:\21\249\DRAWINGS\SURVEY\21249 FINAL PLAT–8 ADD		

FINAL PLAT

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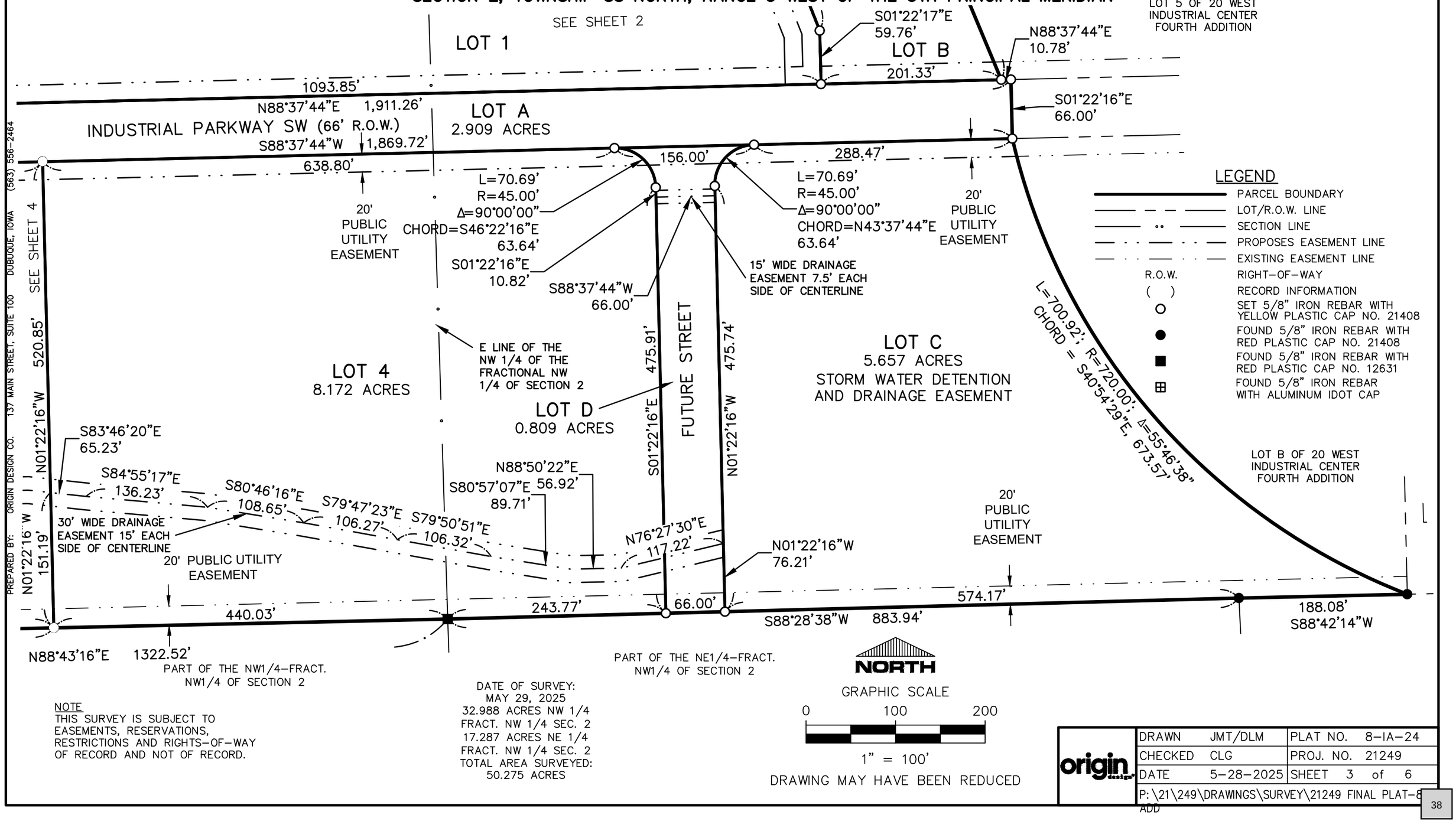

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	P:\21\249\DRAWINGS\SURVEY\21249 FINAL PLAT-8 ADD		

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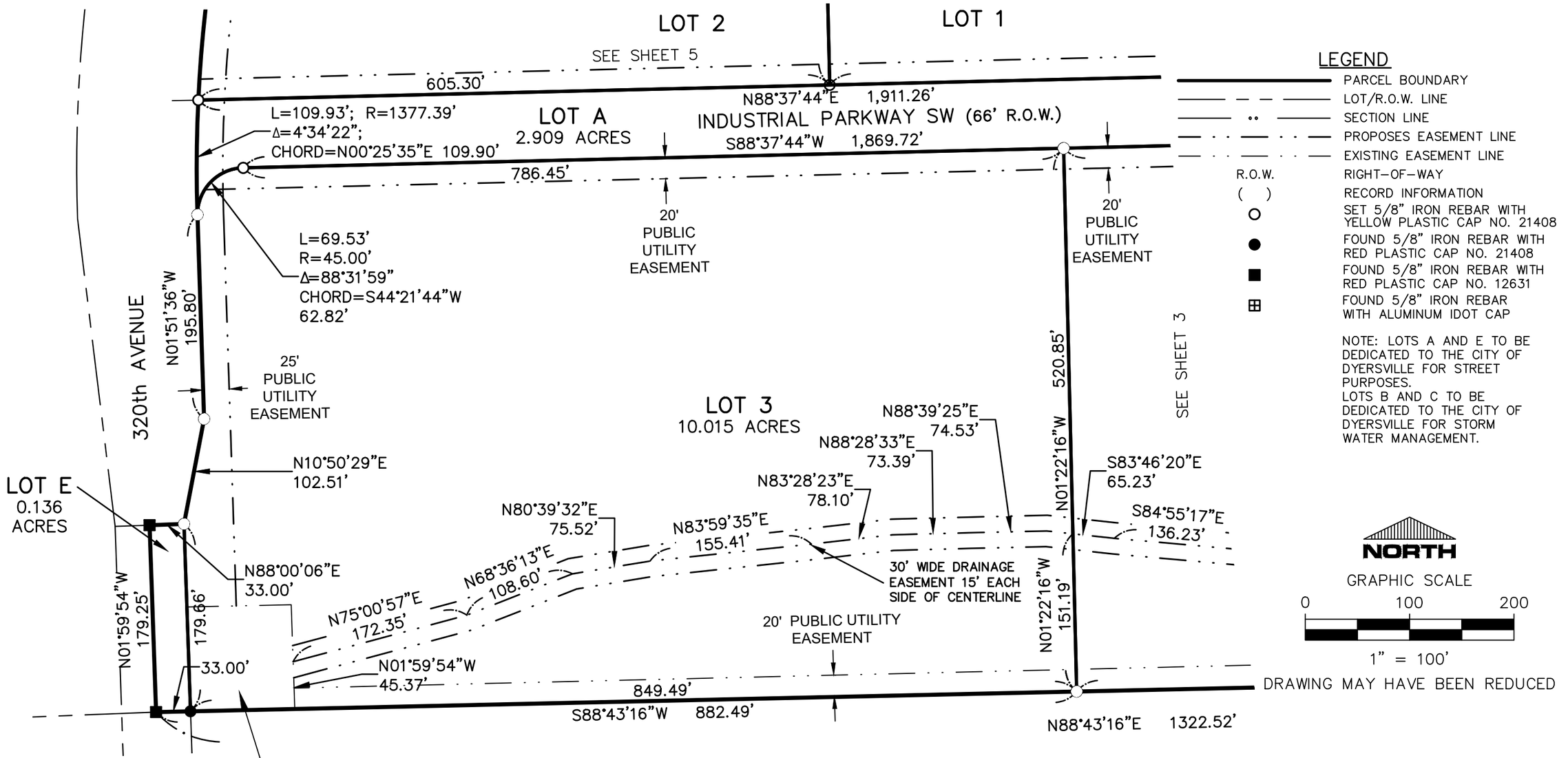

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NOTE: LOTS A AND E TO BE DEDICATED TO THE CITY OF DYERSVILLE FOR STREET PURPOSES.
LOTS B AND C TO BE DEDICATED TO THE CITY OF DYERSVILLE FOR STORM WATER MANAGEMENT.

NORTH

GRAPHIC SCALE

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1" = 100'

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PART OF THE NW1/4-FRACT.
NW1/4 OF SECTION 2

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CHECKED	CLG	PROJ. NO.	21249
DATE	5-28-2025	SHEET	4 of 6
P:\21\249\DRAWINGS\SURVEY\21249 FINAL PLAT-8 ADD			

PREPARED BY: ORIGIN DESIGN CO. 137 MAIN STREET, SUITE 100 DUBUQUE, IOWA (563) 556-2464

FINAL PLAT

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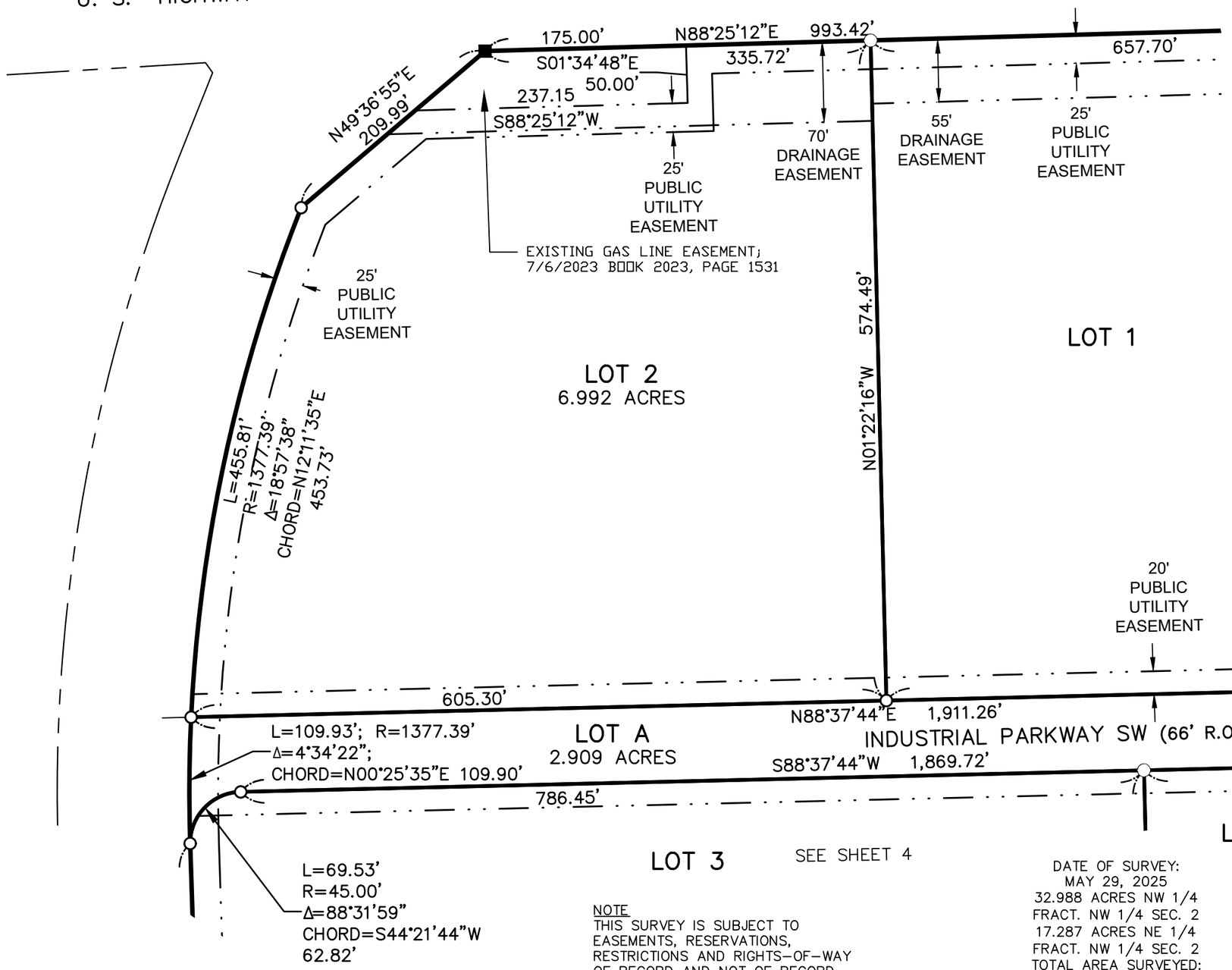

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FRACT. NW 1/4 SEC. 2
17.287 ACRES NE 1/4
FRACT. NW 1/4 SEC. 2
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50.275 ACRES

origin design	DRAWN	JMT/DLM	PLAT NO. 8-IA-24
	CHECKED	CLG	PROJ. NO. 21249
	DATE	5-28-2025	SHEET 5 of 6
	P:\21\249\DRAWINGS\SURVEY\21249 FINAL PLAT-8TH ADD		

PREPARED BY: ORIGIN DESIGN CO. 137 MAIN STREET, SUITE 100 DUBUQUE, IOWA (563) 556-2464

SURVEYOR'S CERTIFICATE

I, Craig L. Geiser, a Duly Licensed Land Surveyor in the State of Iowa, do hereby certify that the following real estate was surveyed and platted by me or under my direct personal supervision, To Wit:

Lot C of 20 West Industrial Center Fourth Addition in the City of Dyersville, Delaware County, Iowa.

This survey was performed for the purpose of subdividing and platting said real estate henceforth to be known as

20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa

Containing 50.275 more or less, and subject to easements, reservations, restrictions, and rights-of-way of record and not of record, the plat of which is attached hereto and made a part of this certificate. All monuments are placed or will be placed within one year from the date this plat is recorded.

OWNER'S CONSENT

_____, Iowa _____, 2025

The foregoing plat of **20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa**, is made with the free consent and in accordance with the desires of the undersigned owners and proprietors of said real estate. We hereby dedicate Lots A and E to the City of Dyersville for street purposes; Lots B and C to the City of Dyersville for the purposes of storm water management and all utility easements to the public.

DYERSVILLE INDUSTRIES, INC.

By_____

By_____

State of Iowa)
) ss:
County of)

On this _____ day of _____, 2025, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared _____ and _____ to me personally known, who being by me duly sworn, did say that they are the _____ and _____ respectively, of said corporation executing the within and foregoing instrument; that the instrument was signed on behalf of said corporation by authority of its Board of Directors; and the said _____ and _____ acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it and by them voluntarily executed.

_____
Notary Public
in and for State of Iowa
My Commission Expires: _____

CITY COUNCIL

Dyersville, Iowa _____, 2025

The undersigned, Mayor and Clerk of the City of Dyersville, Iowa, do hereby certify that the foregoing plat in the City of Dyersville, Iowa, has been filed in the office of the Clerk of the City of Dyersville, and that by Resolution No. _____ the Dyersville City Council approved said plat.

_____
Jeff Jacque
Mayor of the City of Dyersville

_____
Tricia Maiers
Clerk of the City of Dyersville

CITY PLANNING AND ZONING COMMISSION

Dyersville, Iowa _____, 2025

The foregoing plat in the City of Dyersville, Iowa, is hereby approved by the City of Dyersville Planning and Zoning Commission and approval of said plat by the City Council of the City of Dyersville, Iowa, is hereby recommended.

_____

_____
Chairman, Dyersville Planning and Zoning Commission

ATTORNEY'S OPINION

Dubuque, Iowa _____, 2025

TO WHOM IT MAY CONCERN

This will certify that I have examined the abstract of title covering *Lot C of 20 West Industrial Center Fourth Addition in the City of Dyersville, Delaware County, Iowa*, according to the plats thereof covering the period from government entry to

_____

certified on that date by

_____

and find that said abstract shows good and merchantable title to said real estate in

_____

_____

_____

free and clear of all liens and encumbrances and shows taxes paid including taxes for the year

_____

_____

_____

_____
Attorney At Law

CONSENT TO PLAT

_____, mortgager under a certain mortgage dated _____and filed for record_____ as Instrument #_____, hereby consents to the foregoing plat.

By_____

By_____

State of Iowa)
) ss:
County of)

On this _____ day of _____, A.D. 2025, before me, the undersigned a Notary Public in and for the state of Iowa, personally appeared _____and to me personally known, who being by me duly sworn, did say that they are the_____ and_____ respectively of the corporation executing the within and foregoing instrument that no seal has been procured by the corporation; that said instrument was signed on behalf of the corporation by authority of its Board of Directors; and that _____ and _____as officers acknowledge the execution of the foregoing
instrument to be voluntary act and deed of the corporation, by it and by them voluntarily executed.

_____
Notary Public in the State of Iowa

My Commission Expires _____

COUNTY TREASURER

Manchester, Iowa _____, 2025

I, the undersigned, Jenny Eschen, Treasurer of Delaware County, Iowa, do hereby certify that all taxes levied against *Lot C of 20 West Industrial Center Fourth Addition in the City of Dyersville, Delaware County, Iowa*, have been paid and said real estate is free and clear of all taxes as of this date.

_____
Jenny Eschen
Delaware County Treasurer

COUNTY AUDITOR

Manchester, Iowa _____, 2025

The foregoing plat was entered of record in the office of the Delaware County Auditor this _____ day of _____, 2025.

We approve of the subdivision name or title to be recorded.

_____

_____
Carla Becker
County Auditor of Delaware, Iowa

DELAWARE COUNTY E 9-11 BOARD

The foregoing plat of **20 West Industrial Center Eighth Addition in the City of Dyersville, Delaware County, Iowa**, has been examined and approved as to being in full compliance with Delaware County Ordinance #12, The uniform Rural Address System, as passed and adopted by the Delaware County Board of Supervisors on the 8th day of June 1996.

_____
_____
Coordinator Delaware County E-911 Board

State of Iowa)
County of) ss:

On this _____day of _____, 20____, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared, _____, to me personally know, and, who, being by me duly sworn, did say that they he is the Coordinator for the Delaware County E-911 Board

_____
Notary Public

RESOLUTION NO. 94-25
Recorder's Cover Sheet

Preparer Information:
Mick Michel, 340 1st Avenue East,
Dyersville, IA 52040
(563) 875-7724

Taxpayer Information:
Willow Pear, LLC
2080 Southpark Court
Dubuque, IA 52003

Return Address:
City of Dyersville, Iowa
340 1st Avenue East
Dyersville, IA 52040

Grantors:
City of Dyersville, Iowa
340 1st Avenue East
Dyersville, IA 52040

Grantees:
Willow Pear, LLC
2080 Southpark Court
Dubuque, IA 52003

Legal Description:
See Page 2

Document or instrument number if applicable:

RESOLUTION NO. 94-25

RESOLUTION APPROVING THE FINAL PLAT OF DREAM WAY ADDITION, CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA. LOT 2 IN WESTRIDGE ESTATES 12TH ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA.

WHEREAS, there has been filed with the City Clerk, the Final Plat of Dream Way Addition, City of Dyersville, Delaware County, Iowa. Lot 2 in the Westridge Estates 12th Addition in the City of Dyersville, Delaware County, Iowa; and

WHEREAS, said plat has been found by the City Council to conform to the statutes and ordinances relating thereto; and

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DYERSVILLE, IOWA:

SECTION 1: That Final Plat of Dream Way Addition, City of Dyersville, Delaware County, Iowa. Lot 2 in the Westridge Estates 12th Addition in the City of Dyersville, Delaware County, Iowa, is hereby approved and the Mayor and the City Clerk are hereby authorized and directed to endorse the approval of the City of Dyersville, Iowa, on said plat.

SECTION 2: That there are no dedications of public streets or alleys accompanying the plat.

Passed, adopted, and approved this 21st Day of July, 2025.

_____
Jeff Jacque, Mayor

ATTEST: _____
Tricia L. Maiers, City Clerk

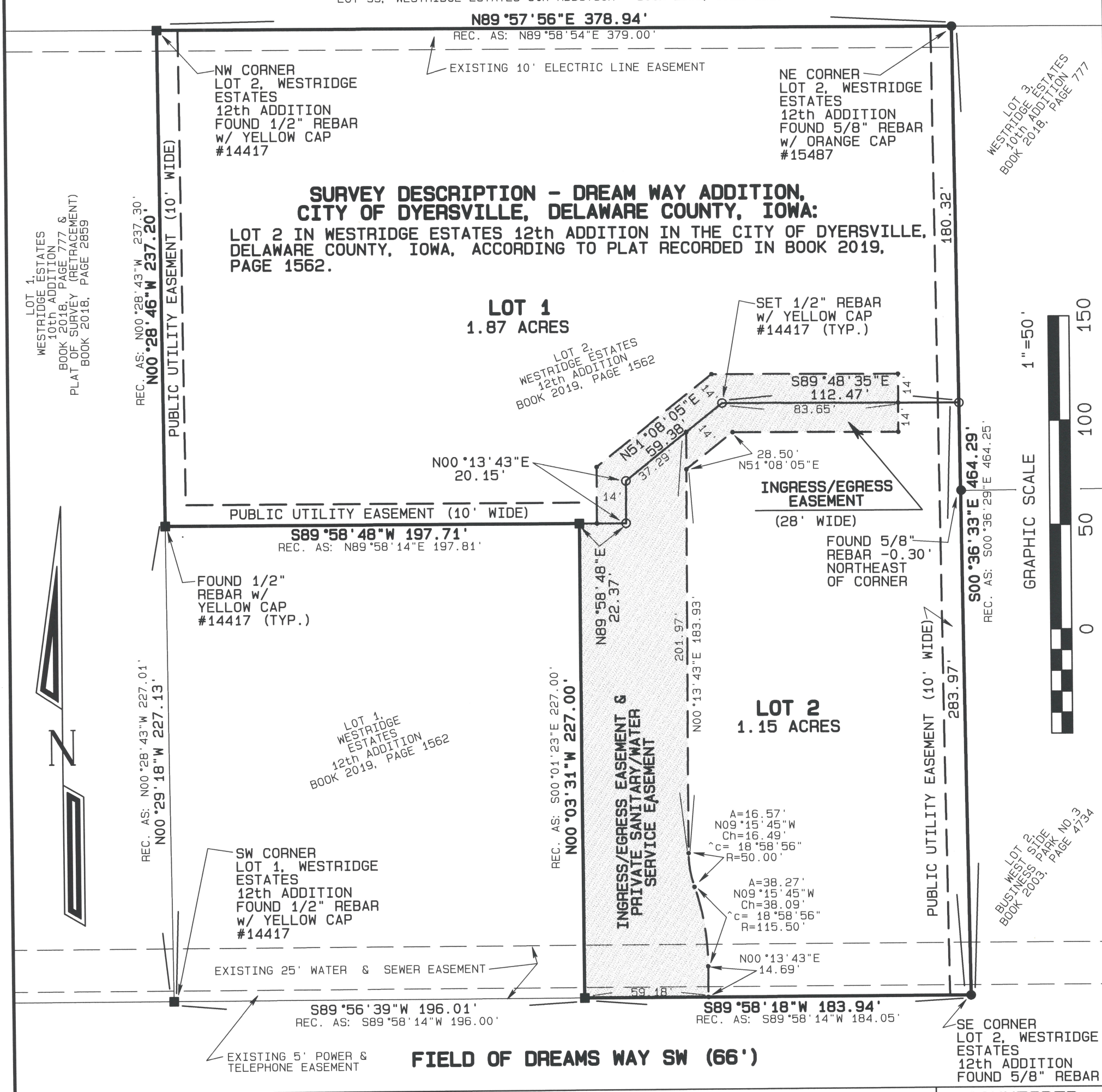
RECORDER'S INDEX

LOCATION: LOT 2 IN WESTRIDGE ESTATES 12th ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA

REQUESTOR: NATHAN RUNDE
PROPRIETOR: WILLOW PEAR, LLC

SURVEYOR: DAVID P. SCHNEIDER
SURVEYOR COMPANY: SCHNEIDER LAND SURVEYING AND PLANNING, INC.
RETURN TO: DAVID P. SCHNEIDER
P.O.BOX 128 FARLEY, IOWA 52046
Ph#563-744-3631 daves@yousq.net

FINAL PLAT
DREAM WAY ADDITION, CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA
LOT 2 IN WESTRIDGE ESTATES 12th ADDITION IN THE CITY OF DYERSVILLE, DELAWARE COUNTY, IOWA



TOTAL AREA
3.02 ACRES

LICENSED LAND SURVEYOR
DAVID P. SCHNEIDER
P14417
IOWA

I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.

David P. Schneider P.L.S. P14417 Date: 7/1/2025
My license renewal date is December 31, 2025.

Pages or sheets covered by this seal: THIS SHEET ONLY

SCHNEIDER Land Surveying & Planning, Inc.
P.O. Box 128
Farley, Iowa 52046
Ph# 563-744-3631
daves@yousq.net

Project: 2956
Survey Date: 6/11/2025
Sheet: 1 of 6

OWNER'S CONSENT

_____, Iowa _____, 2025

The foregoing plat of **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** is made with the free consent and in accordance with the desires of the undersigned owner and proprietor of said real estate.

Willow Pear, LLC

_____
Karen Runde, Member

State of Iowa)
) ss:
County of _____)

On this _____ day of _____, 2025, before me, a Notary Public in and for said State, personally appeared Karen Runde, Member of Willow Pear, LLC, to me personally known, who being by me duly affirmed did say that she said Karen Runde, Member of Willow Pear, LLC, acknowledged the execution of said instrument to be her voluntary act and deed of said company, by it and by her voluntarily executed.

_____
Notary Public in the State of Iowa
My Commission Expires _____

MORTGAGE HOLDER'S ACKNOWLEDGMENT

The undersigned for _____ of _____, State of Iowa do hereby certify that the attached plat of **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** is made with our free consent and in accordance with our desire as lien holder and mortgagee of the premises described herein.

Bank_____ City_____

President_____ V.P._____

State of Iowa)
) ss:
County of _____)

On this _____ day of _____2025, before me, the undersigned, a Notary Public in and for said State, personally appeared _____ and _____ to me personally known, who being by me duly sworn, did say that they are the _____, and _____ respectively, of the corporation executing the within and foregoing instrument; that the seal affixed thereto is the seal of the corporation; that the instrument was signed and sealed on behalf of the corporation by authority of its Board of Directors; and that _____ and _____ as officers acknowledged the execution of the foregoing instrument to be the voluntarily act and deed of the corporation, by it and by them voluntarily executed.

_____
Notary Public in and for said State
My Commission Expires _____

ATTORNEY'S OPINION

I, _____, a practicing attorney at law in (city)_____, _____ County, Iowa have examined the abstract of title to the land included within **Dream Way Addition, City of Dyersville, Delaware County, Iowa**; said abstract has been prepared in its entirety by the _____Abstract and Title Company, and was last certified to by said company on the _____ day of _____, 2025, at the hour of _____ o'clock _M.

My examination of said abstract shows good and merchantable title on the date and hour of certification to be in Willow Pear, LLC. Dated at _____, Iowa in said County, this_____ day of _____,2025.

_____
Signature Attorney at Law

Name (printed)_____
Address_____
_____
Phone number_____

CITY OF DYERSVILLE ZONING COMMISSION

Dyersville, Iowa _____, 2025

The foregoing plat of **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** being within the two-mile jurisdiction of the City of Dyersville is hereby approved by the Dyersville Planning and Zoning Commission and approval of said plat by the City Council of the City of Dyersville, Iowa is here by recommended.

_____
City of Dyersville Zoning Commission-Chairperson

DYERSVILLE CITY COUNCIL

Dyersville, Iowa _____, 2025

The undersigned, _____, Mayor and _____, Clerk of the City of Dyersville, Iowa do hereby certify that the foregoing plat of **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** as appears heretofore has been filed in the Office of the City Clerk of Dyersville, Iowa and that the City Council of the City of Dyersville, Iowa approves said plat.

_____
Mayor

_____
City Clerk

State of Iowa)
) ss:
County of Dubuque)

On this _____ day of _____, 2025, before me, a Notary Public in and for the State of Iowa, personally appeared _____ and _____, to me personally known, and who being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Dyersville, Iowa; that the seal affixed to the foregoing instrument is the Corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation, by authority of its City Council, as contained in Resolution Number _____ adopted by the City Council on the _____ day of _____, 2025, and that _____ and _____ acknowledged the execution of the instrument to be their voluntary act and deed of the corporation, by it voluntary executed.

_____
Notary Public in the State of Iowa
My Commission Expires _____

COUNTY TREASURER

Manchester, Iowa _____, 2025

I the undersigned, _____ Treasurer, of Delaware County, Iowa do hereby certify that all taxes and special assessments levied against **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** have been paid and said real estate is free and clear of all taxes as of this date.

_____
County Treasurer of Delaware County, Iowa

COUNTY AUDITOR

Manchester, Iowa

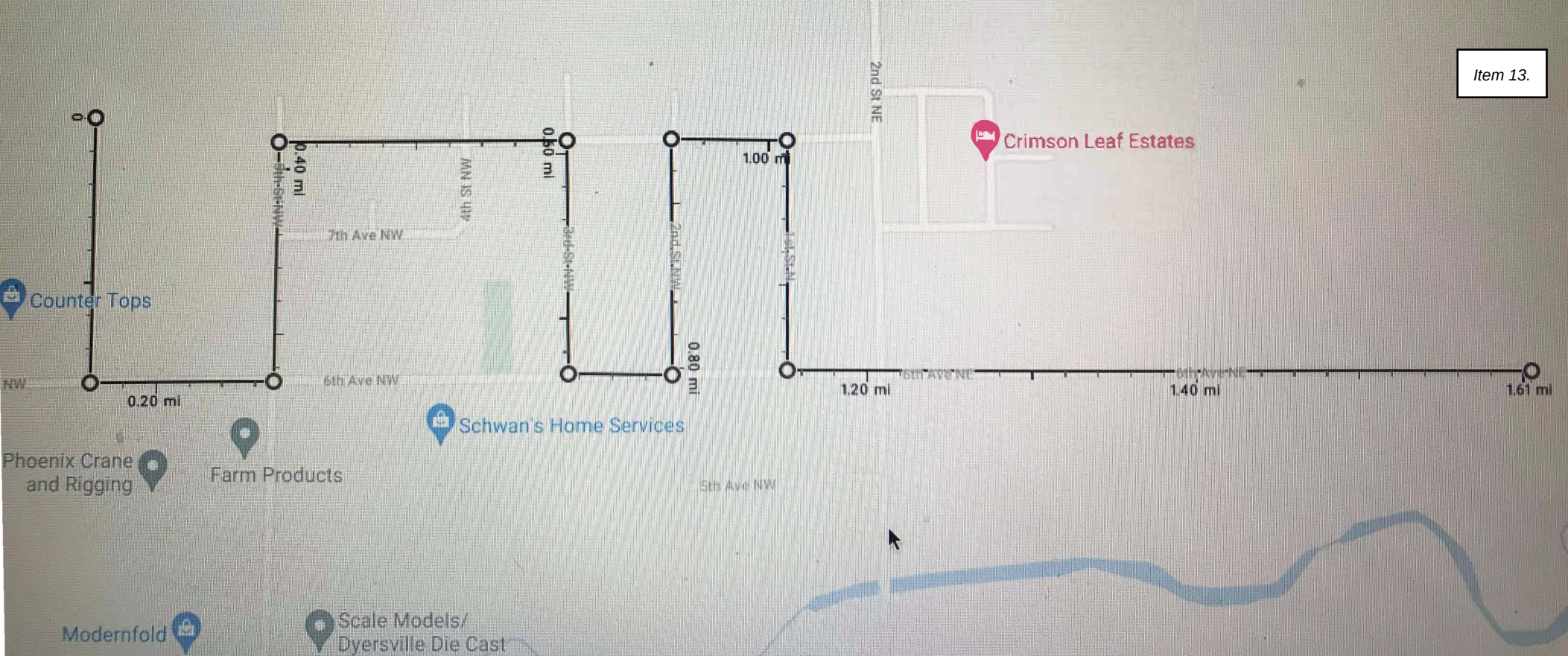
I, _____, Auditor of Delaware County, Iowa, pursuant to Iowa Code Sections 354.6(2) and 354.11(6), have reviewed and do hereby approve of the subdivision name or title **Dream Way Addition, City of Dyersville, Delaware County, Iowa,** a subdivision in Delaware County, Iowa.

_____
County Auditor of Delaware County, Iowa

State of Iowa)
) ss:
County of Delaware)

On this _____ day of _____, 2025, before me, a Notary Public in and for said State, personally appeared _____, to me personally known, who being by me duly affirmed did say that he/she is the Auditor of Delaware County, Iowa.

_____
Notary Public in the State of Iowa
My Commission Expires_____


0
0.20 mi
0.40 mi
0.50 mi
0.80 mi
1.00 mi
1.20 mi
1.40 mi
1.61 mi
7th Ave NW
6th Ave NW
4th St NW
3rd St NW
2nd St NW
1st St NW
2nd St NE
6th Ave NE
Crimson Leaf Estates
Counter Tops
Schwan's Home Services
Phoenix Crane and Rigging
Farm Products
5th Ave NW
Modernfold
Scale Models/ Dyersville Die Cast

U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives

Federal Explosives License/Permit
(18 U.S.C. Chapter 40)

In accordance with the provisions of Title XI, Organized Crime Control Act of 1970, and the regulations issued thereunder (27 CFR Part 555), you may engage in the activity specified in this license or permit within the limitations of Chapter 40, Title 18, United States Code and the regulations issued thereunder, until the expiration date shown. **THIS LICENSE IS NOT TRANSFERABLE UNDER 27 CFR 555.53.** See "WARNINGS" and "NOTICES" on reverse.

Direct ATF Correspondence To: ATF - Chief, FELC 244 Needy Road Martinsburg, WV 25405-9431	License/Permit Number: **1-BL--19-8F-12931**
Chief, Federal Explosives Licensing Center (FELC) Shawn Stevens	Expiration Date: **June 1, 2028**

Name
STRICTLY F/X LLC

Premises Address (Changes? Notify the FELC at least 10 days before the move.)
120 AIRPARK CENTER DRIVE E
NASHVILLE, TN 37217-

Type of License or Permit
19-MANUFACTURER OF EXPLOSIVES

Purchasing Certification Statement

The licensee or permittee named above shall use a copy of this license or permit to assist a transferor of explosives to verify the identity and the licensed status of the licensee or permittee as provided by 27 CFR Part 555. The signature on each copy must be an original signature. A faxed, scanned or e-mailed copy of the license or permit with a signature intended to be an original signature is acceptable. The signature must be that of the Federal Explosives Licensee (FEL) or a responsible person of the FEL. I certify that this is a true copy of a license or permit issued to the licensee or permittee named above to engage in the business or operations specified above under "Type of License or Permit."

Mailing Address (Changes? Notify the FELC of any changes.)

STRICTLY F/X LLC
120 AIRPARK CENTER DRIVE E
NASHVILLE, TN 37217-

Licensee/Permittee Responsible Person Signature _____ Position/Title _____

Printed Name _____ Date _____

Previous Edition is Obsolete STRICTLY F/X LLC:120 AIRPARK CENTER DRIVE E:37217:1-BL--19-8F-12931:June 1, 2028:19-MANUFACTURER OF EXPLOSIVES

ATF Form 5400.14/5400.15 Part I
Revised September 2011

Federal Explosives License (FEL) Customer Service Information

Federal Explosives Licensing Center (FELC)
244 Needy Road
Martinsburg, WV 25405-9431

Toll-free Telephone Number: (877) 283-3352
Fax Number: (304) 616-4401
E-mail: FELC@atf.gov

ATF Homepage: www.atf.gov

Change of Address *(27 CFR 555.54(a)(1))*. Licensees or permittees may during the term of their current license or permit remove their business or operations to a new location at which they intend regularly to carry on such business or operations. The licensee or permittee is required to give notification of the new location of the business or operations not less than 10 days prior to such removal with the Chief, Federal Explosives Licensing Center. The license or permit will be valid for the remainder of the term of the original license or permit. **(The Chief, FELC, shall, if the licensee or permittee is not qualified, refer the request for amended license or permit to the Director of Industry Operations for denial in accordance with § 555.54.)**

Right of Succession *(27 CFR 555.59)*. (a) Certain persons other than the licensee or permittee may secure the right to carry on the same explosive materials business or operations at the same address shown on, and for the remainder of the term of, a current license or permit. Such persons are: (1) The surviving spouse or child, or executor, administrator, or other legal representative of a deceased licensee or permittee; and (2) A receiver or trustee in bankruptcy, or an assignee for benefit of creditors. (b) In order to secure the right provided by this section, the person or persons continuing the business or operations shall furnish the license or permit for for that business or operations for endorsement of such succession to the Chief, FELC, within 30 days from the date on which the successor begins to carry on the business or operations.

(Continued on reverse side)

Cut Here ✂

Federal Explosives License/Permit (FEL) Information Card

License/Permit Name: **STRICTLY F/X LLC**

Business Name:

License/Permit Number: **1-BL--19-8F-12931**

License/Permit Type: **19-MANUFACTURER OF EXPLOSIVES**

Expiration: **June 1, 2028**

Please Note: Not Valid for the Sale or Other Disposition of Explosives.

WARNINGS

1. As provided in Title XI of the Organized Crime Control Act of 1970 (U.S.C. § 842(i)), it is unlawful for any person who (1) is under indictment fo been convicted in any court of, a crime punishable by imprisonment for a term exceeding 1 year, (2) is a fugitive from justice, (3) is an unlawful us addicted to any controlled substance *(as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802))*, (4) has been adjudicated as a mental defective or has been committed to a mental institution, to ship, transport, or receive any explosive materials in interstate or foreign commerce, (5) is an alien, other than an alien who is lawfully admitted for permanent residence *(as that term is defined in section 101(a)(20) of the Immigration and Naturalization Act)*, or meets any other exception under section 842(i)(5), (6) has been discharged from the armed forces under dishonorable conditions, or (7) having been a citizen of the United States, has renounced the citizenship of that person.

Item 14.

2. **Federal Regulation 27 CFR 555.53 - Licensees and permits issued under this part are not transferable to another person. In the event of the lease, sale, or other transfer of the business or operations covered by the license or permit, the successor must obtain the license or permit required by this part before commencing business or operations.**

3. **Alteration or Changes to the License or Permit. Alterations or changes in the original license or permit or in duplications thereof violates 18 U.S.C. 1001, an offense punishable by imprisonment for not more than 5 years and/or a fine of not more than $250,000.**

NOTICES

1. Any change in trade name or control of this business or operations MUST be reported within 30 days of the change to the Chief, Federal Explosives Licensing Center (FELC), 244 Needy Road, Martinsburg, WV 25405-9431. (27 CFR 555.56-555.57). A licensee or permittee who reports a Change of Control must, upon expiration of the license or permit, file an ATF Form 5400.13/5400.16.
2. Under § 555.46, Renewal of License/Permit, if a licensee or permittee intends to continue the business or operations described on a license or permit issued under this part during any portion of the ensuing year, the licensee or permittee shall, unless otherwise notified in writing by the Chief, FELC, execute and file with ATF prior to the expiration of the license or permit an application for a license or permit renewal, ATF Form 5400.14/5400.15 Part III, in accordance with the instructions on the form, and the required fee. In the event the licensee or permittee does not timely file an ATF Form 5400.14/5400.15 Part III, the licensee or permittee must file an ATF Form 5400.13/5400.16 as required by § 555.45, and obtain the required license or permit before continuing business or operations. A renewal application will automatically be mailed by ATF to the "mailing address" on the license or permit approximately 60 days prior to the expiration date of the license or permit. If the application is not received 30 days prior to the expiration date, the licensee or permittee should contact the FELC. **Note:** The user-limited permits are not renewable.
3. This license or permit is conditional upon compliance by you with the Clean Water Act (33 U.S.C. § 1341(a)).
4. THIS LICENSE OR PERMIT MUST BE POSTED AND KEPT AVAILABLE FOR INSPECTION (27 CFR 555.101).

ATF Form 5400.14/5400.15 Part I
Revised October 2011

Federal Explosives License (FEL) Customer Service Information

(Continued from front)

Discontinuance of Business *(27 CFR 555.61)(27 CFR 555.128)*. Where an explosives materials business or operations is succeeded by a new licensee or permittee, the records prescribed by this subpart shall appropriately reflect such facts and shall be delivered to the successor, or may be, within 30 days following business discontinuance, delivered to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located. Where discontinuance of the business is absolute, the records shall be delivered within 30 days following the business discontinuance to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located.

Explosive materials must be stored in conformance with requirements set forth in 27 CFR, Part 55. It is unlawful for any person to store any explosive materials in a manner not in conformity with these regulations.

TO REPORT LOST OR STOLEN EXPLOSIVES, YOU MUST IMMEDIATELY NOTIFY ATF:
CALL TOLL FREE - (888) ATF-BOMB

Cut Here

Federal Explosives Licensing Center (FELC) 244 Needy Road Martinsburg, WV 25405-9431	Toll-free number: (877) 283-3352 Fax number: (304) 616-4401 E-mail: FELC@atf.gov

ATF Hotline Numbers

Arson Hotline: 1-888-ATF-FIRE (1-888-283-3473)
Bomb Hotline: 1-888-ATF-BOMB (1-888-283-2662)
Report Illegal Firearms Activity: 1-800-ATF-GUNS (1-800-283-4867)
Firearms Theft Hotline: 1-888-930-9275
Report Stolen, Hijacked or Seized Cigarettes: 1-800-659-6242
Other Criminal Activity: 1-888-ATF-TIPS (1-888-283-8477)

DRAYTON INSURANCE BROKERS, INC.

2500 CENTER POINT ROAD, SUITE 301
BIRMINGHAM, ALABAMA 35215
PHONE: (205) 854-5806
FAX: (205) 854-5899

POST OFFICE BOX 94067
BIRMINGHAM, ALABAMA 35220
EMAIL: dib@draytonins.com

CERTIFICATE OF INSURANCE

NO. 489111

We certify that insurance is afforded as stated below. This Certificate does not affirmatively or negatively amend, extend or alter the coverage afforded by the insurance policy and the insurance afforded is subject to all the terms, exclusions and conditions of the policy.

INSURER Admiral Insurance Company **POLICY NO.** CA000005300-21

NAMED INSURED Strictly FX, L.L.C.
120 Airpark Center East
Nashville, TN 37217

POLICY TERM November 1, 2024 to November 1, 2025; Both Days 12:01 A.M. Standard Time

COVERAGE Commercial General Liability: ☒ Occurrence Basis ☐ Claims Made Basis

LIMIT OF LIABILITY $1,000,000 each occurrence, $2,000,000 general aggregate, $2,000,000 products/completed operations aggregate
The limit of liability shall not be increased by the inclusion of more than one insured or additional insured.

RESTRICTION This policy applies only to displays which comprise solely Class "C" Fireworks (Explosives Classification 1.4), pyrotechnics special effects (including indoor pyrotechnics), propane, open flame effects, lasers and other non-pyrotechnic special effects. Excluding the use of Class "B" fireworks (Explosives Classification 1.3).

INSURED OPERATIONS Public fireworks display and special effects contractor

It is certified that, if named below, this policy includes as Additional Insureds 1) the sponsor(s), promoter(s), organizer(s) (including other entities having similar interests), of insured pyrotechnic events and/or 2) the owner(s) of real property (or barges) at which insured pyrotechnic events are held and/or 3) the owner(s), manager(s), tenant(s), mortgagee(s) (including other entities having similar interests), of buildings, stadiums, arenas and similar facilities at which insured pyrotechnic events are held and/or 4) the licensing or permitting authority, or other authority having jurisdiction, issuing licenses/permits for insured pyrotechnic events and/or 5) any other entity for which the insurance is required to be afforded under written contract. Coverage applies only as respects the legal liability of such Additional Insured(s) for bodily injury and property damage caused by the operations of the Named Insured. The insurance afforded any Additional Insured does not include coverage for any bodily injury or property damage arising from the failure of such Additional Insured to fulfill its obligations specified in its contract with the Named Insured.

NAME(S) OF ADDITIONAL INSURED(S)

FIELD OF DREAMS, DYERSVILLE FIRE AUTHORITY, CITY OF DYERSVILLE, STATE OF IOWA AND EACH OF THEIR OFFICERS, DIRECTORS, SHAREHOLDERS, AND EMPLOYEES WHEN ACTING IN THEIR CAPACITY AS SUCH

DISPLAY LOCATION: **FIELD OF DREAMS**
28995 LANSING RD, DYERSVILLE, IA 52040

DISPLAY DATE(S): AUGUST 31ST, 2025 – NICKELBACK EVENT

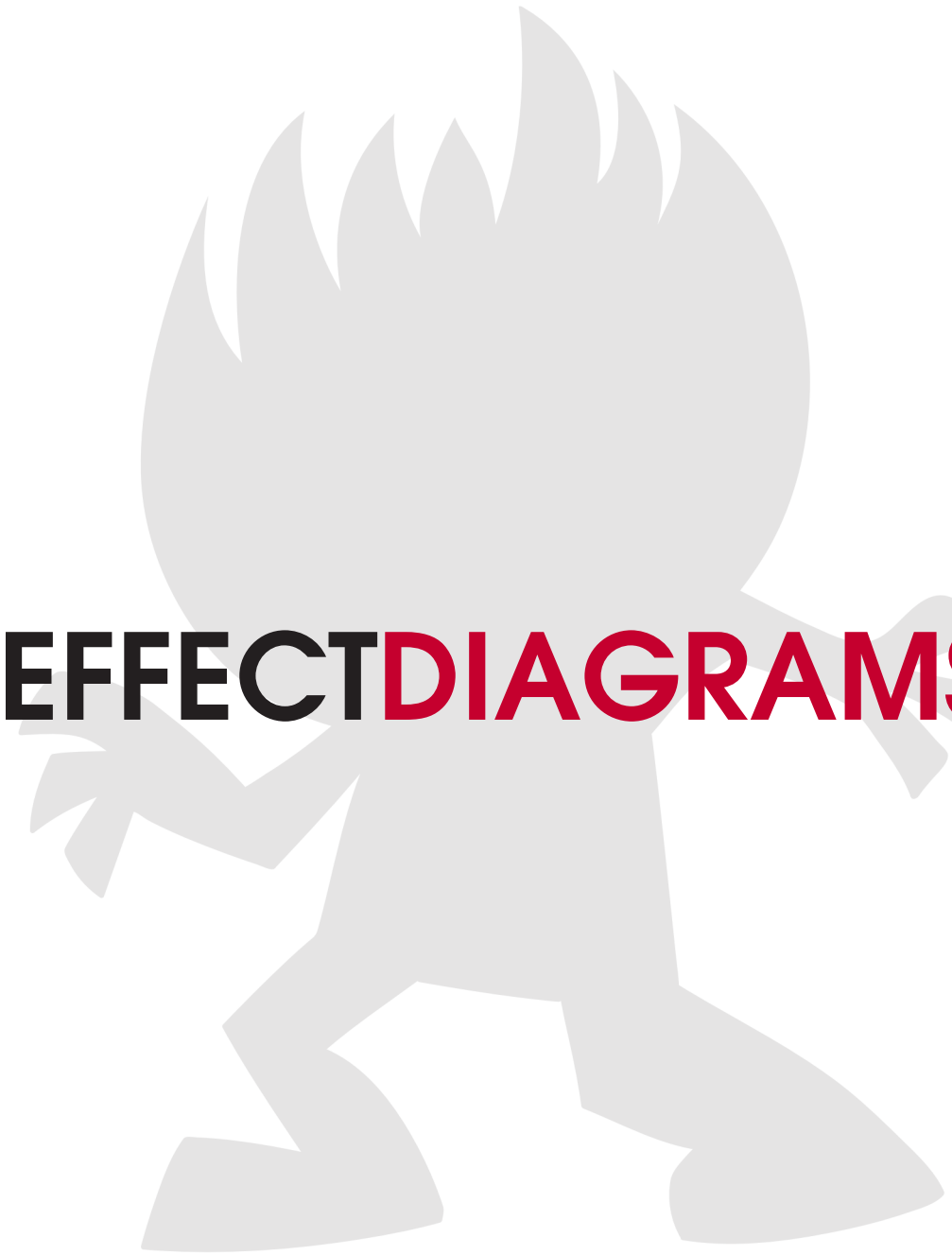
It is certified that this policy requires a 30 day mutual notice of cancellation between the Insurer and the Named Insured. In the event of such cancellation we will endeavor to mail 10 days written notice to the Additional Insured(s), whose name and address is shown hereon, but failure to mail such notice shall impose no obligation or liability of any kind upon the insurer and/or the undersigned.

DRAYTON INSURANCE BROKERS, INC.

JULY 9TH, 2025

DATE OF ISSUE

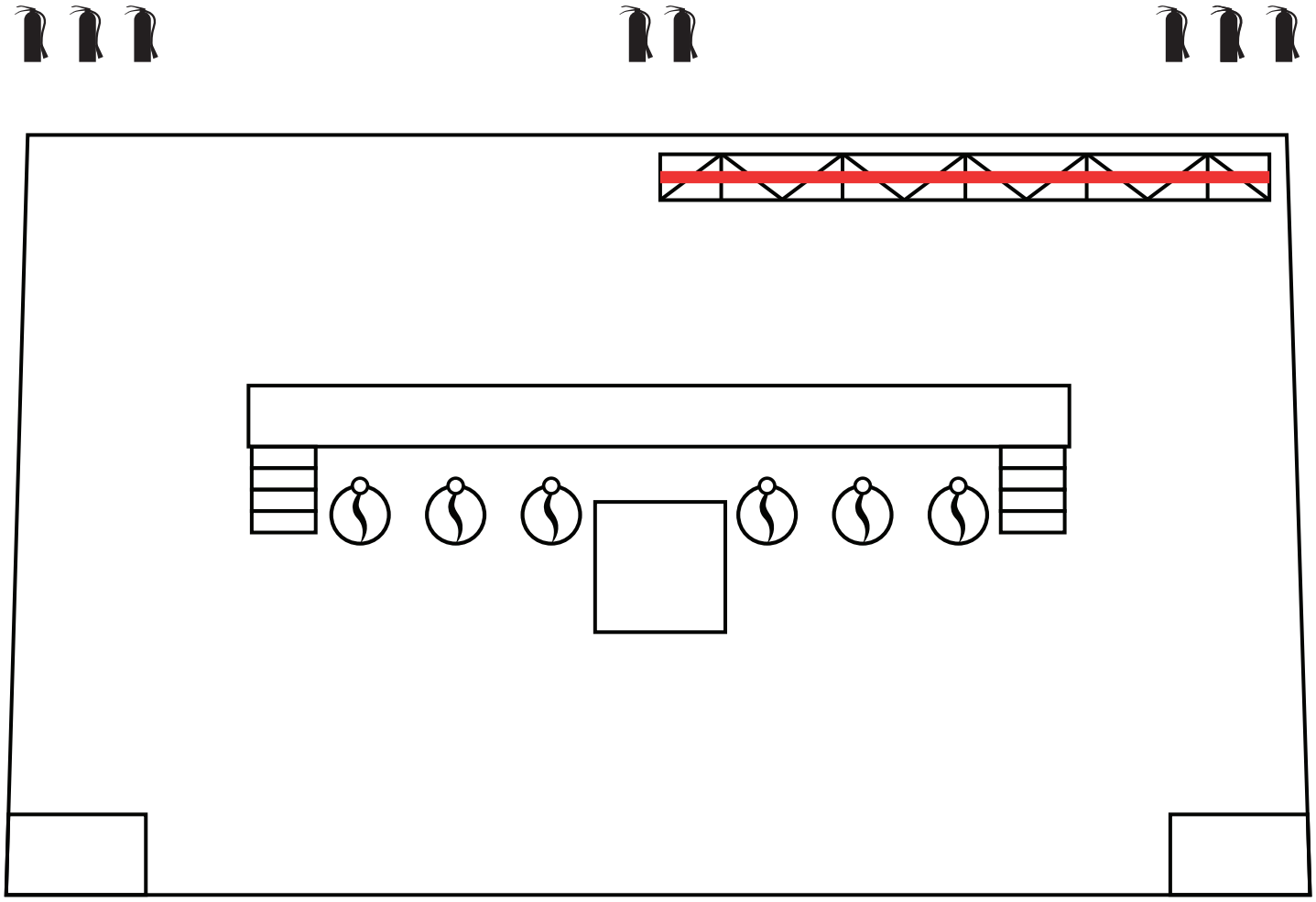
A.J. STRINGER, PRESIDENT



EFFECTDIAGRAMS

NICKELBACK Pyro Layout 2025

TOP VIEW



*Please see attached product list sheet for exact pyro product being used

Scale = NTS

NOTE: All product 15' min away from audience.
All product placement TBD at show site.

Legend

= Pyro Positions (6 Total)

= Concussions (on Truss 40' above Stage Deck)

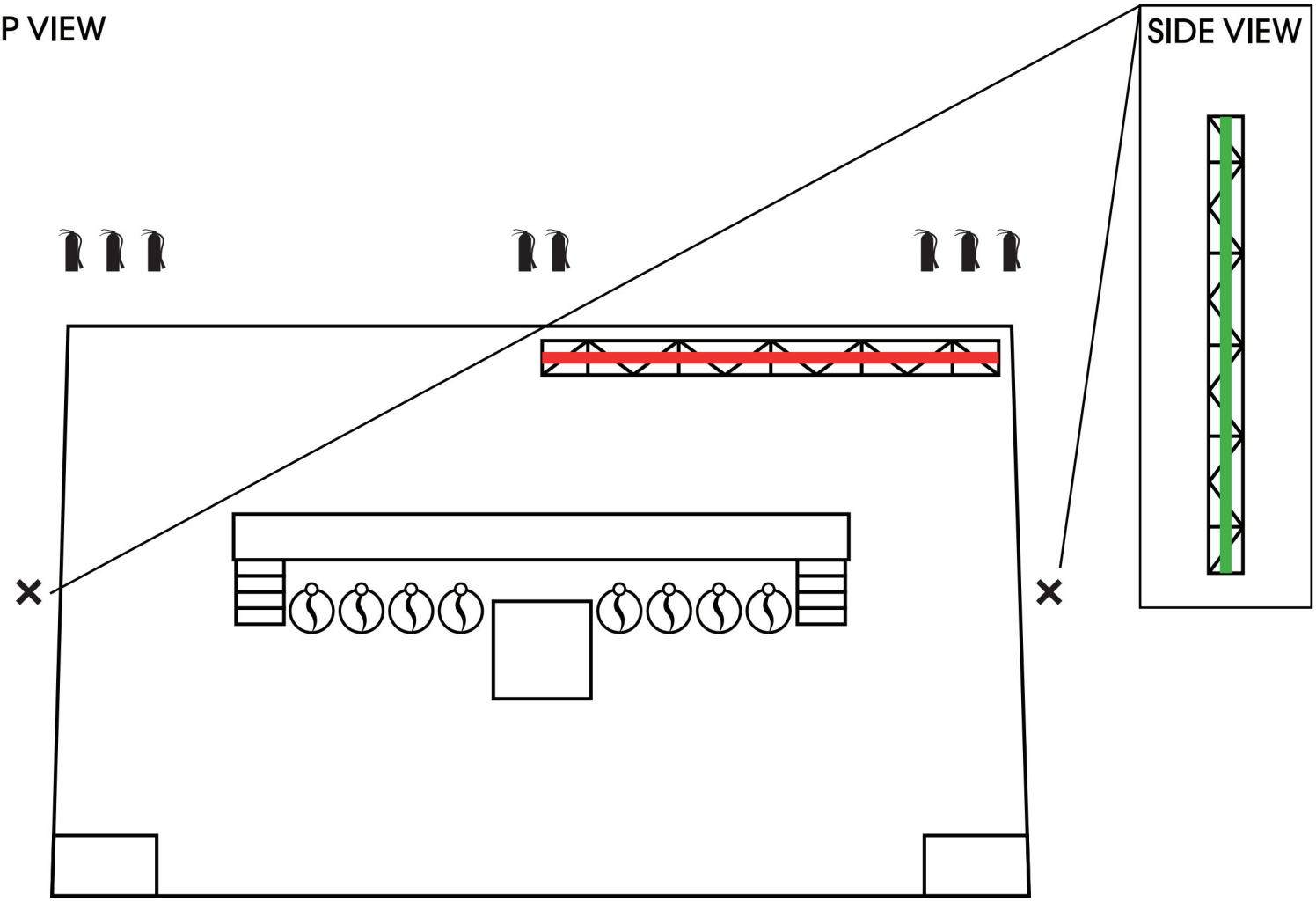
= Water Pressurized Fire Extinguishers (4 total)
CO_2 Fire Extinguishers (4 total)

all material © Strictly FX, LLC.

REVISED: 2025.04.21

NICKELBACK - OCEAN CITY Pyro Layout 2025

TOP VIEW



*Please see attached product list sheet for exact pyro product being used

Scale = NTS

NOTE: All product 15' min away from audience.
All product placement TBD at show site.

Legend

= Pyro Boards (8 Total, on Stage)

= Concussions (on Truss 40' above Stage Deck)

= Water Pressurized Fire Extinguishers (4 total)
CO_2 Fire Extinguishers (4 total)

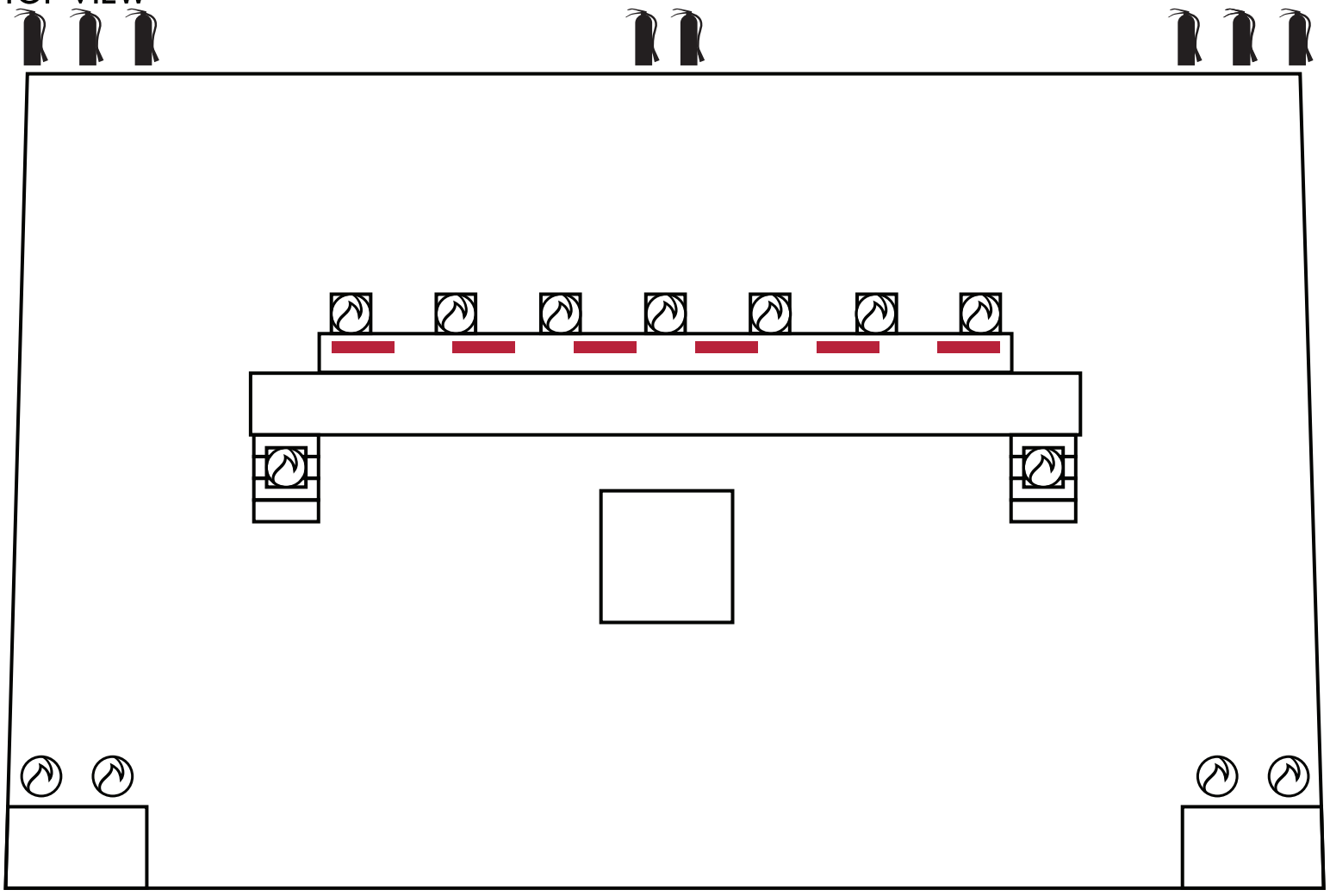
= Various Airbursts on Vertical Trusses,
1 Stage Right
1 Stage Left

all material © Strictly FX, LLC.

REVISED: 2025.05.14

NICKELBACK Flames Layout 2025

TOP VIEW



Scale = NTS

*NOTE: All flame units placed 15' min away from audience.
Exact effect unit placement TBD at show site.

Legend

= Flame Bar (6 Total)

= G-Flame (13 Total)

= Water Pressurized Fire Extinguishers (4 total)
CO_2 Fire Extinguishers (4 total)

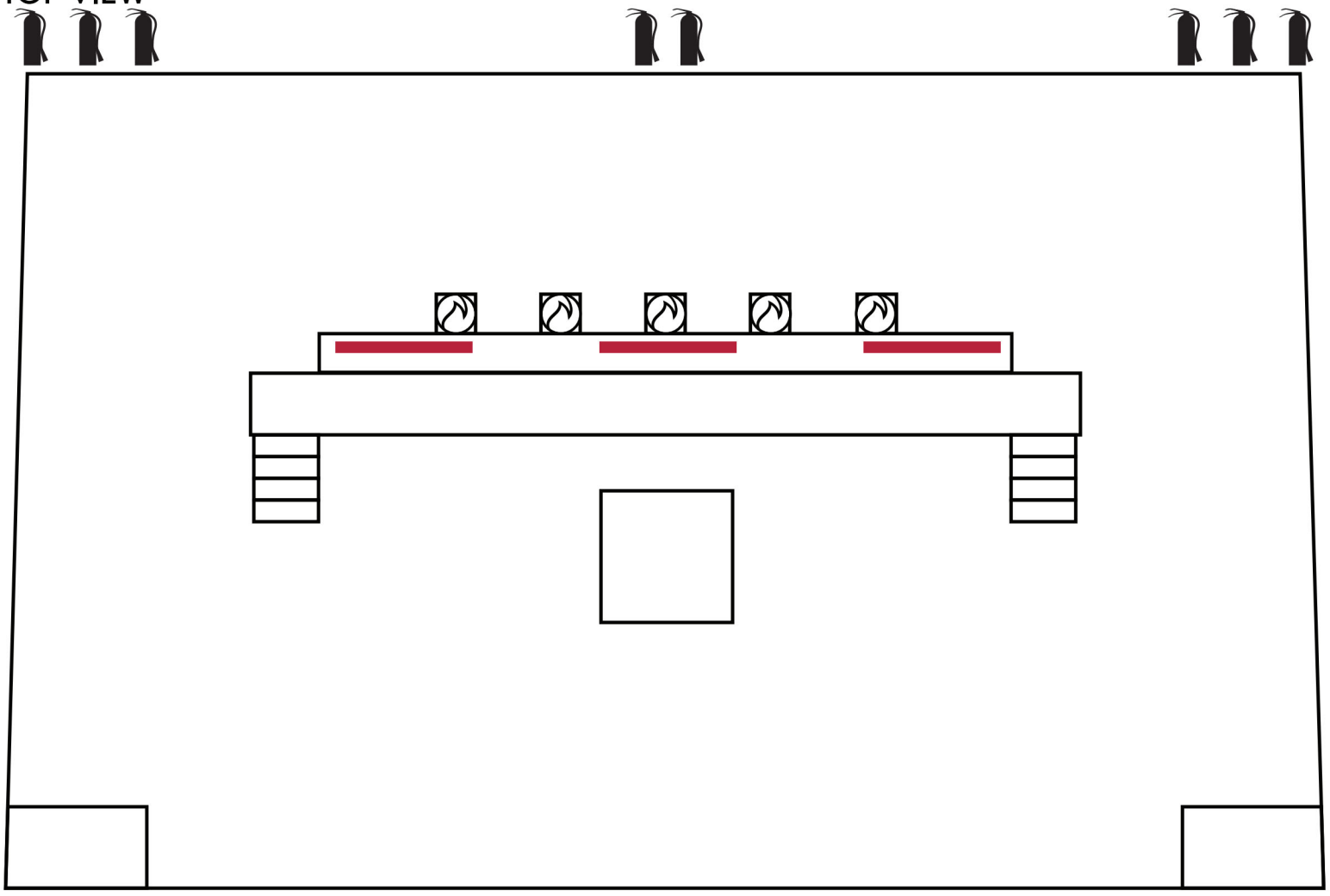
all material © Strictly FX, LLC.

REVISED: 2025.02.12

::FLAMES::

NICKELBACK (5) G-Flames Layout 2025

TOP VIEW



Scale = NTS

*NOTE: All flame units placed 15' min away from audience.
Exact effect unit placement TBD at show site.

Legend

= Flame Bar (3 Total)

= G-Flame (5 Total)

= Water Pressurized Fire Extinguishers (4 total)
CO_2 Fire Extinguishers (4 total)

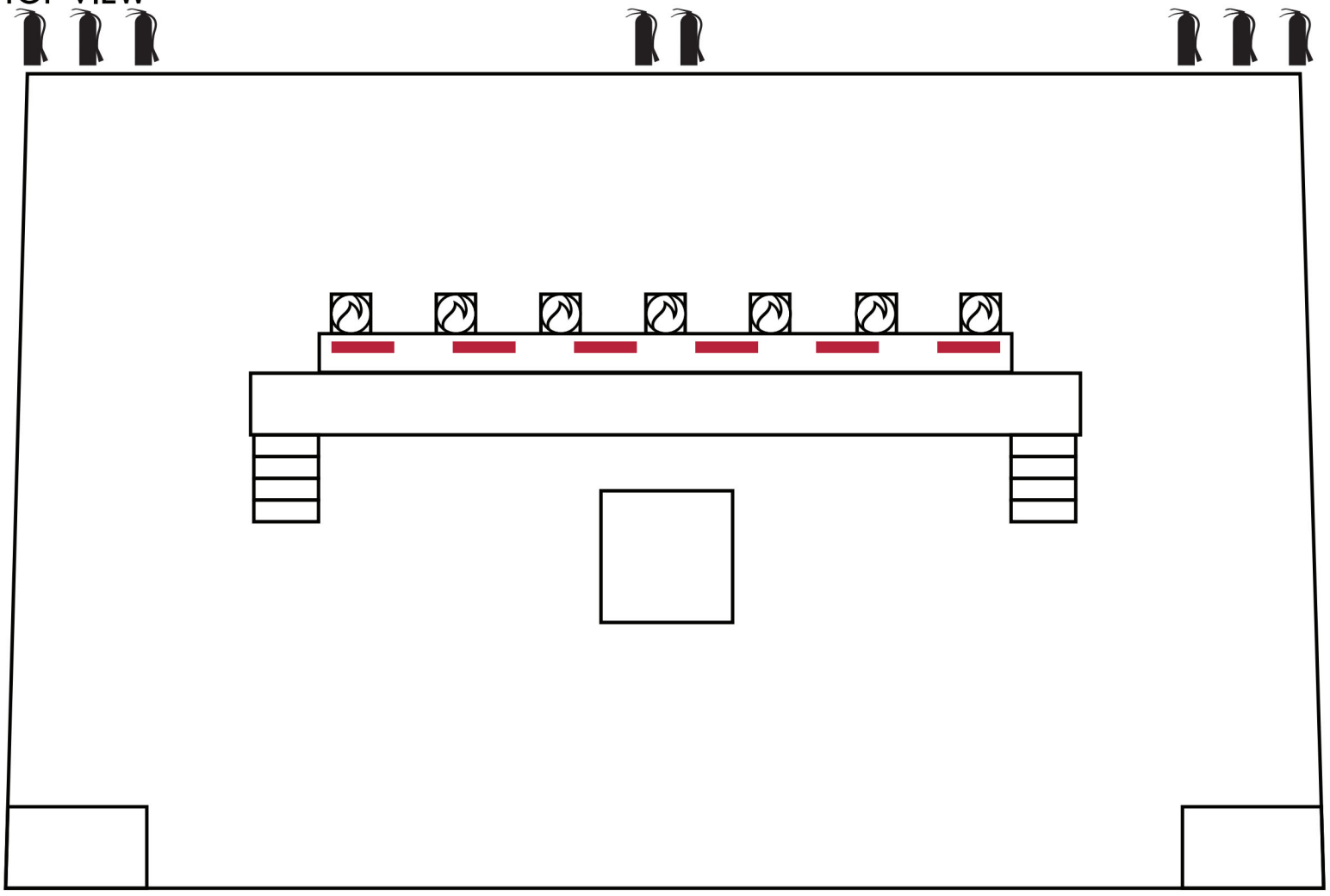
all material © Strictly FX, LLC.

REVISED: 2025.04.14

Nashville: 120 Airpark Center Drive East, Nashville, TN 37217
strictlyfx.com p: (629)702-3639 f: (615)922-4889

NICKELBACK (7) G-Flames Layout 2025

TOP VIEW



Scale = NTS

*NOTE: All flame units placed 15' min away from audience.
Exact effect unit placement TBD at show site.

Legend

= Flame Bar (6 Total)

= G-Flame (7 Total)

= Water Pressurized Fire Extinguishers (4 total)
CO_2 Fire Extinguishers (4 total)

all material © Strictly FX, LLC.

REVISED: 2025.04.14

EFFECTDESCRIPTION

Our highly experienced crew members Steve Joseph, Chad Whitlock, and Scott Rolick will be on site for Nickelback Festivals 2025.

Bri Osorio will be replacing Scott Rolick on site for **06/27/25 & 08/09/25**

Strictly FX will be providing various flames, and pyrotechnics for this event.

Please see diagrams for effects placement. Note: exact location of effects may change on site.

FLAMES

AMOUNT	DESCRIPTION	MANUFACTURER
13	G-Flames w/ Upgrades	GALAXIS
53	Flame Canisters	GO SYSTEMS
6	Mini Venom Flame Bars	STRICTLY FX

FLAME EFFECTS vary based on venue please **see previous page for the list of shows**

PYROTECHNICS

AMOUNT	DESCRIPTION	MANUFACTURER
34	30' Comets	NEXT FX
34	30' Mines	NEXT FX
14	#5 Concussion Loads	NEXT FX
34	20' Comets	NEXT FX
34	20' Mines	NEXT FX

Product in **RED** will be used in place of 30' product at dates noted on previous two pages

PYROTECHNICS (OCEAN CITY, MARYLAND)

AMOUNT	DESCRIPTION	MANUFACTURER
5	22mm 20sht x 10sec Comet Plate - White Mag	SANTORE

(CONTINUED ON NEXT PAGE)

AMOUNT	DESCRIPTION	MANUFACTURER
5	22mm 20sht x 10sec Crossette Plate - Blue	SANTORE
5	22mm 20sht x 10sec Crossette Plate - Red	SANTORE
9	Bombette 30 White	NEXT FX
6	60mm Aerial - Brocade Crown	SANTORE
3	60mm Aerial - Brocade Crown with Red Pistil	SANTORE
3	60mm Aerial - Dahlia, Red with Strobe Pistil	SANTORE
9	60mm Aerial - Gold Willow	SANTORE
9	60mm Aerial - Chrysanthemum, Blue	SANTORE
4	60mm Aerial - Chrysanthemum, Blue and Crackle	SANTORE
12	60mm Aerial - Chrysanthemum, Red	SANTORE
9	60mm Aerial - Chrysanthemum, Red and Blue with White Pistil	SANTORE
9	60mm Aerial - Chrysanthemum, White Mag	SANTORE
3	60mm Aerial - Wave, Silver to Blue with Red Pistil	SANTORE
6	60mm High Altitude Mine - Blue	SANTORE
9	60mm High Altitude Mine - Red	SANTORE
7	60mm High Altitude Mine - White Mag	SANTORE
16	½ x 20ft Silver Gerbs	ULTRATEC
16	Silver Gerb Mines	ULTRATEC
32	30ft Mine Plates	ULTRATEC
32	Silver Airburst	NEXT FX
32	#3 Flash report airburst	LE MAITRE
30	30’ Mines	NEXT FX

City of Dyersville
340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238
www.cityofdyersville.com

Treasurer's Report

May, 2025

Bank balance	Petty Cash	General Checking	Community Savings Bank	Flex Spending Savings	Fidelity Bank HRA Checking	Fidelity Bank Police Forfeiture	Library Trust	TOTAL
Account #'s	001-1-100	001-1-102 | 1-103	001-1-1105	001-1-112	001-1-1140	128-1-1104	002-1-110	
Balance per bank (Ending Balance)	$ 100.00	$ 3,137,976.47	$ 99,753.27	$ 5,101.72	$ 8,410.09	$ 4,098.65	$ 117,166.27	$ 3,372,606.47
Outstanding Deposits		$ 1,688.92						$ 1,688.92
Outstanding Other		$ (30,958.79)						$ (30,958.79)
Adjustment		$ (1,033.89)		$ 138.68			$ (17.01)	$ (912.22)
Outstanding Checks		$ (2,852.59)						$ (2,852.59)
BANK BALANCE	$ 100.00	$ 3,104,820.12	$ 99,753.27	$ 5,240.40	$ 8,410.09	$ 4,098.65	$ 117,149.26	$ 3,339,571.79
Difference Bank / Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund:								
001 - General		$ 468,404.32	$ 72,748.24	$ 17,017.75	$ 8,410.09			$ 566,580.40
002 - Library Trust		$ (14,791.69)					$ 117,149.26	$ 102,357.57
110 - Road Use Tax		$ 523,924.18		$ (2,550.49)				$ 521,373.69
112 - Trust & Agency		$ 55,911.00						$ 55,911.00
121 - Local Option Tax Reserve		$ 1,251,513.63	$ 27,005.03					$ 1,278,518.66
128 - CDBG / Flood		$ (72,344.76)				$ 4,098.65		$ (68,246.11)
135 - Dyersville TIF District		$ 4,223,603.55						$ 4,223,603.55
200 - Debt Service		$ 1,248,928.20						$ 1,248,928.20
301 - Capital Improvements		$ (3,234,502.54)						$ (3,234,502.54)
600 - Water	$ 100.00	$ (1,564,172.82)		$ (2,935.96)				$ (1,567,008.78)
601 - Water Sinking Fund		$ 729,474.48						$ 729,474.48
602 - Water Capital		$ 65,658.37						$ 65,658.37
610 - Sewer		$ 2,637,687.74		$ (4,409.44)				$ 2,633,278.30
611 - Sewer Sinking		$ (1,345,103.28)						$ (1,345,103.28)
612 - Sewer Capital		$ (1,784,923.64)						$ (1,784,923.64)
670 - Solid Waste		$ (84,446.62)		$ (1,881.46)				$ (86,328.08)
FUND BALANCE	$ 100.00	$ 3,104,820.12	$ 99,753.27	$ 5,240.40	$ 8,410.09	$ 4,098.65	$ 117,149.26	$ 3,339,571.79

Dyersville, IA

Bank Statement Reg

POOLED CASH-FIDELITY

Period 5/1/2025 - 5/31/2025

Packet: BRPKT00230

Bank Statement		General Ledger	
Beginning Balance	4,741,940.84	Account Balance	3,009,045.30
Plus Debits	1,091,799.09	Less Outstanding Debits	2,064.95
Less Credits	2,792,572.17	Plus Outstanding Credits	34,187.41
Adjustments	0.00	Adjustments	0.00
Ending Balance	3,041,167.76	Adjusted Account Balance	3,041,167.76

Statement Ending Balance	3,041,167.76
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

999-1-1030-000 POOLED CASH-FIDELITY

Cleared Deposits

Item Date	Reference	OpenEdge Batch	Merchant	Description	Amount
04/29/2025	DEP0008466	001233 Insite	Mastercard - I	CLPKT01953 BG:OP	86.69
04/30/2025	DEP0008469			CLPKT01954 BG:Credit Card	9,114.27
04/30/2025	DEP0008469	001233 Insite	Mastercard - I	CLPKT01954 BG:OP	218.44
04/30/2025	DEP0008469	000590 Point Of Sale	Open Edge	CLPKT01954 BG:Credit Card	20.00
05/01/2025	DEP0008475	000591 Point Of Sale	Open Edge	CLPKT01955 BG:Credit Card	20.00
05/01/2025	DEP0008475	001234 Insite	Visa - Insite	CLPKT01955 BG:OP	143.69
05/01/2025	DEP0008475	001235 Insite	Mastercard - I	CLPKT01955 BG:OP	839.57
05/01/2025	DEP0008475			CLPKT01955 BG:Daily Deposit	1,846.00
05/01/2025	DEP0008475			CLPKT01955 BG:Credit Card	1,345.90
05/02/2025	DEP0008478			CLPKT01956 BG:Credit Card	11,944.47
05/02/2025	DEP0008478	001235 Insite	Mastercard - I	CLPKT01956 BG:OP	1,026.24
05/02/2025	DEP0008478	001236 Insite	Visa - Insite	CLPKT01956 BG:OP	1,072.89
05/02/2025	DEP0008478			CLPKT01956 BG:Daily Deposit	5,003.06
05/05/2025	DEP0008481	001236 Insite	Mastercard - I	CLPKT01958 BG:OP	294.13
05/05/2025	DEP0008481	000592 Point Of Sale	Open Edge	CLPKT01958 BG:Credit Card	173.02
05/05/2025	DEP0008481	001237 Insite	Mastercard - I	CLPKT01958 BG:OP	1,096.57
05/05/2025	DEP0008481	001238 Insite	Mastercard - I	CLPKT01958 BG:OP	423.19
05/05/2025	DEP0008481	001239 Insite	Mastercard - I	CLPKT01958 BG:OP	745.75
05/05/2025	DEP0008481			CLPKT01958 BG:Daily Deposit	7,911.60
05/05/2025	DEP0008481			CLPKT01958 BG:Credit Card	1,847.43
05/06/2025	DEP0008488	000593 Point Of Sale	Open Edge	CLPKT01960 BG:Credit Card	130.72
05/06/2025	DEP0008488	000594 Point Of Sale	Open Edge	CLPKT01960 BG:Credit Card	133.40
05/06/2025	DEP0008488			CLPKT01960 BG:Daily Deposit	2,934.71
05/06/2025	DEP0008488			CLPKT01960 BG:Credit Card	312.17
05/07/2025	DEP0008491	001239 Insite	Mastercard - I	CLPKT01961 BG:OP	279.26

Cleared Deposits

Item Date	Reference	OpenEdge Batch	Merchant	Description	Amount
05/07/2025	DEP0008491	001240 Insite	Visa - Insite	CLPKT01961 BG:OP	404.28
05/07/2025	DEP0008491	001241 Insite	Mastercard - I	CLPKT01961 BG:OP	920.73
05/07/2025	DEP0008491			CLPKT01961 BG:State of Iowa	256.97
05/07/2025	DEP0008491			CLPKT01961 BG:Daily Deposit	6,410.68
05/07/2025	DEP0008491			CLPKT01961 BG:Credit Card	445.23
05/08/2025	DEP0008494	000595 Point Of Sale	Open Edge	CLPKT01963 BG:Credit Card	34.60
05/08/2025	DEP0008494			CLPKT01963 BG:Daily Deposit	7,393.10
05/08/2025	DEP0008494	001241 Insite	Visa - Insite	CLPKT01963 BG:OP	88.00
05/08/2025	DEP0008494	001242 Insite	Visa - Insite	CLPKT01963 BG:OP	607.23
05/08/2025	DEP0008494			CLPKT01963 BG:Credit Card	383.81
05/09/2025	DEP0008500			CLPKT01964 BG:State of Iowa	78.00
05/09/2025	DEP0008500	001242 Insite	Mastercard - I	CLPKT01964 BG:OP	405.31
05/09/2025	DEP0008500			CLPKT01964 BG:Credit Card	583.39
05/09/2025	DEP0008500	000596 Point Of Sale	Open Edge	CLPKT01964 BG:Credit Card	10.00
05/09/2025	DEP0008500			CLPKT01964 BG:Daily Deposit	6,359.25
05/09/2025	DEP0008500	001243 Insite	Mastercard - I	CLPKT01964 BG:OP	864.57
05/12/2025	DEP0008503			CLPKT01965 BG:Daily Deposit	13,177.08
05/12/2025	DEP0008503	000598 Point Of Sale	Open Edge	CLPKT01965 BG:Credit Card	34.60
05/12/2025	DEP0008503	001246 Insite	Discover - Ins	CLPKT01965 BG:OP	294.02
05/12/2025	DEP0008503	001245 Insite	Mastercard - I	CLPKT01965 BG:OP	384.64
05/12/2025	DEP0008503	001244 Insite	Visa - Insite	CLPKT01965 BG:OP	1,801.04
05/12/2025	DEP0008503			CLPKT01965 BG:Credit Card	409.40
05/12/2025	DEP0008503	000597 Point Of Sale	Open Edge	CLPKT01965 BG:Credit Card	269.40
05/13/2025	DEP0008506			CLPKT01966 BG:Credit Card	200.00
05/13/2025	DEP0008509			CLPKT01967 BG:Daily Deposit	7,945.85
05/13/2025	DEP0008509			CLPKT01967 BG:Credit Card	465.71
05/13/2025	DEP0008509	001246 Insite	Mastercard - I	CLPKT01967 BG:OP	141.44
05/13/2025	DEP0008509	000598 Point Of Sale	Open Edge	CLPKT01967 BG:Credit Card	327.51
05/14/2025	DEP0008512	001248 Insite	Mastercard - I	CLPKT01968 BG:OP	174.42
05/14/2025	DEP0008512	001247 Insite	Mastercard - I	CLPKT01968 BG:OP	341.17
05/14/2025	DEP0008512			CLPKT01968 BG:Credit Card	12.36
05/14/2025	DEP0008512			CLPKT01968 BG:Daily Deposit	8,883.17
05/15/2025	DEP0008521			CLPKT01971 BG:Credit Card	225.18
05/15/2025	DEP0008521	000599 Point Of Sale	Open Edge	CLPKT01971 BG:Credit Card	110.00
05/15/2025	DEP0008521	001249 Insite	Mastercard - I	CLPKT01971 BG:OP	1,744.54
05/15/2025	DEP0008521	001248 Insite	Mastercard - I	CLPKT01971 BG:OP	249.45
05/15/2025	DEP0008521			CLPKT01971 BG:Daily Deposit	5,824.19
05/16/2025	DEP0008524			CLPKT01972 BG:Credit Card	465.71
05/16/2025	DEP0008524	001250 Insite	Mastercard - I	CLPKT01972 BG:OP	1,124.12
05/16/2025	DEP0008524			CLPKT01972 BG:Daily Deposit	7,718.10
05/16/2025	DEP0008524	001249 Insite	Mastercard - I	CLPKT01972 BG:OP	37.63
05/16/2025	DEP0008527			CLPKT01973 BG:Credit Card	105.78
05/19/2025	DEP0008531	001252 Insite	Mastercard - I	CLPKT01974 BG:OP	871.32
05/19/2025	DEP0008531			CLPKT01974 BG:Daily Deposit	323,416.51
05/19/2025	DEP0008531	001253 Insite	Mastercard - I	CLPKT01974 BG:OP	496.69

Cleared Deposits

Item Date	Reference	OpenEdge Batch	Merchant	Description	Amount
05/19/2025	DEP0008531	000600 Point Of Sale	Open Edge	CLPKT01974 BG:Credit Card	305.90
05/19/2025	DEP0008531	001250 Insite	Mastercard - I	CLPKT01974 BG:OP	306.58
05/19/2025	DEP0008531			CLPKT01974 BG:Credit Card	685.77
05/19/2025	DEP0008531	001251 Insite	Mastercard - I	CLPKT01974 BG:OP	460.86
05/20/2025	DEP0008533			ACH Draft Packet UBPKT02292	141,169.98
05/20/2025	DEP0008536	000601 Point Of Sale	Open Edge	CLPKT01975 BG:Credit Card	247.31
05/20/2025	DEP0008536	001253 Insite	Mastercard - I	CLPKT01975 BG:OP	211.20
05/20/2025	DEP0008536	000602 Point Of Sale	Open Edge	CLPKT01975 BG:Credit Card	384.00
05/20/2025	DEP0008536			CLPKT01975 BG:Daily Deposit	7,541.41
05/20/2025	DEP0008536	001254 Insite	Visa - Insite	CLPKT01975 BG:OP	1,949.90
05/20/2025	DEP0008536			CLPKT01975 BG:Credit Card	598.75
05/21/2025	DEP0008539	000602 Point Of Sale	Open Edge	CLPKT01976 BG:Credit Card	325.18
05/21/2025	DEP0008539			CLPKT01976 BG:Credit Card	639.69
05/21/2025	DEP0008539	001255 Insite	Mastercard - I	CLPKT01976 BG:OP	682.18
05/21/2025	DEP0008539			CLPKT01976 BG:Daily Deposit	14,914.31
05/21/2025	DEP0008539	001254 Insite	Mastercard - I	CLPKT01976 BG:OP	1,045.89
05/21/2025	DEP0008542			Utility Reverse Payment Packet UBPKT0	-339.58
05/22/2025	DEP0008545			CLPKT01977 BG:Daily Deposit	1,390.77
05/22/2025	DEP0008545			CLPKT01977 BG:Credit Card	496.40
05/23/2025	DEP0008548	001256 Insite	Mastercard - I	CLPKT01978 BG:OP	546.03
05/23/2025	DEP0008548			CLPKT01978 BG:Credit Card	424.75
05/23/2025	DEP0008548	001257 Insite	Mastercard - I	CLPKT01978 BG:OP	508.86
05/23/2025	DEP0008548			CLPKT01978 BG:Daily Deposit	1,669.40
05/23/2025	DEP0008548	001255 Insite	Mastercard - I	CLPKT01978 BG:OP	1,360.91
05/23/2025	DEP0008548	000603 Point Of Sale	Open Edge	CLPKT01978 BG:Credit Card	184.29
05/27/2025	DEP0008551			Utility Reverse Payment Packet UBPKT0	-1,008.26
05/27/2025	DEP0008554			CLPKT01979 BG:Credit Card	639.69
05/27/2025	DEP0008554			CLPKT01979 BG:Daily Deposit	2,215.95
05/27/2025	DEP0008554	001259 Insite	Mastercard - I	CLPKT01979 BG:OP	85.66
05/27/2025	DEP0008554	001260 Insite	AmericanExpr	CLPKT01979 BG:OP	490.62
05/27/2025	DEP0008554	001258 Insite	Visa - Insite	CLPKT01979 BG:OP	493.82
05/27/2025	DEP0008554	001257 Insite	Mastercard - I	CLPKT01979 BG:OP	262.89
05/28/2025	DEP0008560			CLPKT01980 BG:Daily Deposit	10,877.02
05/28/2025	DEP0008560			CLPKT01980 BG:Credit Card	1,627.37
05/29/2025	DEP0008563	001261 Insite	Visa - Insite	CLPKT01981 BG:OP	328.27
05/29/2025	DEP0008566			CLPKT01982 BG:Daily Deposit	1,310.98
05/29/2025	DEP0008566			CLPKT01982 BG:Credit Card	798.34
05/30/2025	DEP0008569			CLPKT01983 BG:Daily Deposit	1,827.00
05/31/2025	DEP0008714			CLPKT02018 BG:Delaware Cnty Treasu	23,784.89
05/31/2025	DEP0008714			CLPKT02018 BG:State of Iowa	123,856.10
05/31/2025	DEP0008714			CLPKT02018 BG:Dubuque Cnty Treasur	283,357.42
				Total Cleared Deposits (111)	1,080,117.85

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
04/21/2025	22485	Check	BLACK HILLS ENERGY	-2,187.49
04/21/2025	22490	Check	WILKENING, BRAD	-200.00
04/25/2025	22501	Check	Derek Bahls	-125.64
04/25/2025	22502	Check	Motor Parts and Equipment Corp	-141.85
04/29/2025	22493	Check	POSTMASTER	-741.44
05/05/2025	22494	Check	ALLIANT ENERGY	-8,662.08
05/05/2025	22495	Check	IDEAL DECORATING	-2,398.80
05/05/2025	22496	Check	T MOBILE	-128.22
05/05/2025	22497	Check	TOP GRADE EXCAVATING INC	-96,885.28
05/05/2025	22498	Check	WINDSTREAM	-425.37
05/05/2025	22499	Check	XTREAM / MEDIACOM	-10.99
05/19/2025	22503	Check	ALLIANT ENERGY	-6,167.99
05/19/2025	22504	Check	AMAZON	-1,268.95
05/19/2025	22505	Check	BLACK HILLS ENERGY	-1,403.24
05/19/2025	22506	Check	CITY CLERK-TRICIA MAIERS	-700.00
05/19/2025	22507	Check	IOWA DEPT OF NATURAL RESOURCES	-120.00
05/19/2025	22508	Check	IOWA DEPT OF NATURAL RESOURCES	-120.00
05/19/2025	22509	Check	MAQUOKETA VALLEY ELECTRIC COOP	-5,573.41
05/19/2025	22511	Check	WINDSTREAM	-128.04
05/19/2025	22512	Check	XTREAM / MEDIACOM	-168.08
			Total Cleared Checks (20)	-127,556.87

Cleared Other

Item Date	Reference	Item Type	Description	Amount
04/04/2025	DFT0003586	Bank Draft	IPERS	-3,454.53
04/04/2025	DFT0003587	Bank Draft	IPERS	-1,196.33
04/04/2025	DFT0003588	Bank Draft	TREASURER STATE OF IOWA	-794.18
04/04/2025	DFT0003592	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
04/11/2025	DFT0003597	Bank Draft	IPERS	-3,408.78
04/11/2025	DFT0003598	Bank Draft	IPERS	-1,422.29
04/11/2025	DFT0003599	Bank Draft	TREASURER STATE OF IOWA	-826.56
04/11/2025	DFT0003603	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
04/18/2025	DFT0003608	Bank Draft	IPERS	-3,410.51
04/18/2025	DFT0003609	Bank Draft	IPERS	-1,633.87
04/18/2025	DFT0003610	Bank Draft	TREASURER STATE OF IOWA	-861.95
04/18/2025	DFT0003614	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
04/25/2025	DFT0003618	Bank Draft	IPERS	-3,436.23
04/25/2025	DFT0003619	Bank Draft	IPERS	-1,762.76
04/25/2025	DFT0003620	Bank Draft	TREASURER STATE OF IOWA	-901.39
04/25/2025	DFT0003624	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
05/02/2025	Insurance	Miscellaneous	WELLMARK DENTAL INSURANCE	-1,449.96
05/02/2025	DFT0003638	Bank Draft	EMPOWER	-850.00
05/02/2025	DFT0003639	Bank Draft	MIDWESTONE BANK	-390.50

Item Date	Reference	Item Type	Description	Amount
05/02/2025	DFT0003643	Bank Draft	FIDELITY BANK & TRUST	-3,915.60
05/02/2025	DFT0003644	Bank Draft	FIDELITY BANK & TRUST	-2,723.38
05/02/2025	DFT0003645	Bank Draft	FIDELITY BANK & TRUST	-920.18
05/02/2025	EFT0000217	EFT	Payroll EFT	-23,255.35
05/05/2025	APA007428	AP Automation	ACE HARDWARE	-522.33
05/05/2025	APA007429	AP Automation	AMENT BUILDING & SUPPLY	-4,650.00
05/05/2025	APA007430	AP Automation	ASSURED PARTNERS	-290,035.81
05/05/2025	APA007431	AP Automation	AUTO TECH	-90.00
05/05/2025	APA007432	AP Automation	BSN SPORTS/COLLEGIATE PACIFIC	-581.00
05/05/2025	APA007433	AP Automation	CAPITAL SANITARY SUPPLY	-44.30
05/05/2025	APA007434	AP Automation	CARQUEST AUTO PARTS	-71.66
05/05/2025	APA007435	AP Automation	CARROT-TOP INDUSTRIES	-104.98
05/05/2025	APA007436	AP Automation	CITY OF DUBUQUE - WRRC	-120.00
05/05/2025	APA007437	AP Automation	CMA WELDING LLC	-300.00
05/05/2025	APA007438	AP Automation	COMPUTER DOCTORS INC	-6,989.00
05/05/2025	APA007439	AP Automation	DECKER CONCRETE	-51,727.04
05/05/2025	APA007440	AP Automation	DUBUQUE HUMANE SOCIETY	-90.00
05/05/2025	APA007441	AP Automation	DYERSVILLE COMMERCIAL	-125.50
05/05/2025	APA007442	AP Automation	ELLIOTT EQUIPMENT COMPANY	-256.43
05/05/2025	APA007443	AP Automation	EMS INDUSTRIAL INC	-77.28
05/05/2025	APA007444	AP Automation	FAREWAY STORES INC	-14.88
05/05/2025	APA007445	AP Automation	FL KRAPFL INC	-12,822.13
05/05/2025	APA007446	AP Automation	GALLS	-443.26
05/05/2025	APA007447	AP Automation	GIANT WASH	-150.40
05/05/2025	APA007448	AP Automation	GLOBAL INDUSTRIAL	-2,340.99
05/05/2025	APA007449	AP Automation	HAWKINS WATER TREATMENT	-2,578.89
05/05/2025	APA007450	AP Automation	HEALTH EQUITY / WAGE WORKS	-35.55
05/05/2025	APA007451	AP Automation	HERBERS, TIM	-30.13
05/05/2025	APA007452	AP Automation	HERITAGE PRINTING CO	-30.25
05/05/2025	APA007453	AP Automation	HOEGER, TERRY & ROCHELLE	-25,000.00
05/05/2025	APA007454	AP Automation	HUEHNERGARTH, ADAM OR JENNY	-100.00
05/05/2025	APA007455	AP Automation	INSIGHT PUBLIC SECTOR, INC	-8,580.42
05/05/2025	APA007456	AP Automation	J & J LAWN CARE	-29,057.07
05/05/2025	APA007457	AP Automation	J & R RENTAL	-3,308.10
05/05/2025	APA007458	AP Automation	J & R SUPPLY	-1,131.00
05/05/2025	APA007459	AP Automation	JOHN DEERE FINANCIAL	-127.28
05/05/2025	APA007460	AP Automation	JUMBO VISUAL PROJECTION	-300.00
05/05/2025	APA007461	AP Automation	KLAREN, KAROL	-225.00
05/05/2025	APA007462	AP Automation	KLUESNER CONSTRUCTION INC	-17,554.62
05/05/2025	APA007463	AP Automation	MAIERS, TRICIA	-10.00
05/05/2025	APA007464	AP Automation	MICROBAC LABORATORIES	-1,044.50
05/05/2025	APA007465	AP Automation	MM MECHANICAL	-1,461.69
05/05/2025	APA007466	AP Automation	MR LOCK & KEY	-135.00
05/05/2025	APA007467	AP Automation	MUSCO SPORTS LIGHTING	-839.00
05/05/2025	APA007468	AP Automation	NORTHEAST IOWA COMMUNITY COLLEGE	-119.00

Item Date	Reference	Item Type	Description	Amount
05/05/2025	APA007469	AP Automation	ORIGIN DESIGN CO	-13,806.53
05/05/2025	APA007470	AP Automation	PAUL'S COUNTRY FARM STORE	-344.00
05/05/2025	APA007471	AP Automation	POMP'S TIRE SERVICE	-149.08
05/05/2025	APA007472	AP Automation	PREFERRED HEALTH CHOICES LLC	-90.00
05/05/2025	APA007473	AP Automation	QUILL CORPORATION	-75.98
05/05/2025	APA007474	AP Automation	REICHER, JOE	-150.00
05/05/2025	APA007475	AP Automation	RELIANCE STANDARD	-686.71
05/05/2025	APA007476	AP Automation	RICK'S LAWN MOWING & SNOW REMOVAL	-4,635.25
05/05/2025	APA007477	AP Automation	SCHLUETER, BRIAN or NANCY	-200.00
05/05/2025	APA007478	AP Automation	SPAHN & ROSE LUMBER CO	-67.95
05/05/2025	APA007479	AP Automation	STILLE, JUSTYCE	-100.00
05/05/2025	APA007480	AP Automation	THREE RIVERS FS COMPANY	-151.80
05/05/2025	APA007481	AP Automation	TJ CLEANING SERVICES	-1,412.50
05/05/2025	APA007482	AP Automation	TYLER TECHNOLOGIES	-10,209.91
05/05/2025	APA007483	AP Automation	VERIZON WIRELESS	-927.54
05/05/2025	APA007484	AP Automation	WESSELS, LINDSEY	-100.00
05/09/2025	DFT0003649	Bank Draft	EMPOWER	-850.00
05/09/2025	DFT0003650	Bank Draft	MIDWESTONE BANK	-390.50
05/09/2025	DFT0003654	Bank Draft	FIDELITY BANK & TRUST	-3,852.52
05/09/2025	DFT0003655	Bank Draft	FIDELITY BANK & TRUST	-2,692.13
05/09/2025	DFT0003656	Bank Draft	FIDELITY BANK & TRUST	-905.42
05/09/2025	EFT0000218	EFT	Payroll EFT	-22,352.99
05/12/2025	Insurance	Miscellaneous	MEDICAL ASSOCIATES HEALTH PLAN	-29,672.22
05/16/2025	DFT0003659	Bank Draft	EMPOWER	-850.00
05/16/2025	DFT0003660	Bank Draft	MIDWESTONE BANK	-390.50
05/16/2025	DFT0003664	Bank Draft	FIDELITY BANK & TRUST	-3,901.38
05/16/2025	DFT0003665	Bank Draft	FIDELITY BANK & TRUST	-2,773.90
05/16/2025	DFT0003666	Bank Draft	FIDELITY BANK & TRUST	-916.88
05/16/2025	EFT0000219	EFT	Payroll EFT	-22,593.31
05/19/2025	APA007558	AP Automation	ACCESS SYSTEMS	-475.04
05/19/2025	APA007559	AP Automation	ACCO	-95.40
05/19/2025	APA007560	AP Automation	ACE HARDWARE	-234.14
05/19/2025	APA007561	AP Automation	AIRESPRING	-342.26
05/19/2025	APA007562	AP Automation	BAKER & TAYLOR BOOKS	-459.58
05/19/2025	APA007563	AP Automation	BELL BANK EQUIPMENT FINANCE	-4,689.80
05/19/2025	APA007564	AP Automation	BI-COUNTY DISPOSAL INC	-27,101.25
05/19/2025	APA007565	AP Automation	BLACKSTONE PUBLISHING	-254.78
05/19/2025	APA007566	AP Automation	BOCKENSTEDT, KARLA	-100.00
05/19/2025	APA007567	AP Automation	CAPITAL SANITARY SUPPLY	-254.60
05/19/2025	APA007568	AP Automation	CENGAGE LEARNING	-172.74
05/19/2025	APA007569	AP Automation	CENTER POINT PUBLISHING	-167.70
05/19/2025	APA007570	AP Automation	CIVICPLUS	-8,528.26
05/19/2025	APA007571	AP Automation	COMMUNITY SAVINGS BANK	-100.00
05/19/2025	APA007572	AP Automation	COMPLETE OFFICE OF WISCONSIN	-115.29
05/19/2025	APA007573	AP Automation	CONCORDE GENERAL AGENCY	-912.59

Item Date	Reference	Item Type	Description	Amount
05/19/2025	APA007574	AP Automation	CRESCENT ELECTRIC SUPPLY	-1,921.14
05/19/2025	APA007575	AP Automation	CTI	-16,682.00
05/19/2025	APA007576	AP Automation	D & D CONCRETE	-44,567.80
05/19/2025	APA007577	AP Automation	DALINC	-50.00
05/19/2025	APA007578	AP Automation	DEMCO EDUCATIONAL CORP	-241.40
05/19/2025	APA007579	AP Automation	DEUTMEYER NURSERY INC.	-413.00
05/19/2025	APA007580	AP Automation	DYERSVILLE COMMERCIAL	-1,082.47
05/19/2025	APA007581	AP Automation	DYERSVILLE COMMERCIAL	-65.00
05/19/2025	APA007582	AP Automation	DYERSVILLE RED JACKETS	-5,439.62
05/19/2025	APA007583	AP Automation	EVERGREEN LAWN CARE	-4,100.00
05/19/2025	APA007584	AP Automation	EVETT, CHELSEA	-100.00
05/19/2025	APA007585	AP Automation	FAREWAY STORES INC	-37.92
05/19/2025	APA007586	AP Automation	FUERSTE CAREW JUERGENS & SUDMEIER I	-5,198.64
05/19/2025	APA007587	AP Automation	GALLS	-54.41
05/19/2025	APA007588	AP Automation	GIANT WASH	-70.70
05/19/2025	APA007589	AP Automation	GSA TURF SERVICES	-308.45
05/19/2025	APA007590	AP Automation	HANSEL CLEANING SERVICES LLC	-1,250.00
05/19/2025	APA007591	AP Automation	HARTER CUSTOM PUMPING INC.	-450.00
05/19/2025	APA007592	AP Automation	HERINGTON, STEVE	-210.00
05/19/2025	APA007593	AP Automation	HERITAGE PRINTING CO	-236.25
05/19/2025	APA007594	AP Automation	HOOPLA BY MIDWEST TAPE	-645.44
05/19/2025	APA007595	AP Automation	IMON COMMUNICATIONS LLC	-1,005.00
05/19/2025	APA007596	AP Automation	INGRAM LIBRARY SERVICES	-78.96
05/19/2025	APA007597	AP Automation	IOWA DEPT OF ADMINISTRATIVE SERVICE	-50.00
05/19/2025	APA007598	AP Automation	IOWA LAW ENFORCEMENT ACADEMY	-150.00
05/19/2025	APA007599	AP Automation	IOWA ONE CALL	-99.30
05/19/2025	APA007600	AP Automation	JEFF'S AUTO SERVICE	-83.63
05/19/2025	APA007601	AP Automation	JOHN DEERE FINANCIAL	-404.45
05/19/2025	APA007602	AP Automation	JOHNSON CONTROLS	-420.00
05/19/2025	APA007603	AP Automation	JUST FOR YOU	-1,904.00
05/19/2025	APA007604	AP Automation	KANOPY INC	-56.00
05/19/2025	APA007605	AP Automation	KERTELS, CHRIS	-100.00
05/19/2025	APA007606	AP Automation	KIESLER POLICE SUPPLY	-613.77
05/19/2025	APA007607	AP Automation	KIMBALL MIDWEST	-116.04
05/19/2025	APA007608	AP Automation	KLUESNER FORESTRY SERVICES LLC	-2,700.00
05/19/2025	APA007609	AP Automation	LEICK, RUTH	-200.00
05/19/2025	APA007610	AP Automation	MEDICAL ASSOCIATES CLINIC	-157.00
05/19/2025	APA007611	AP Automation	MICROBAC LABORATORIES	-590.00
05/19/2025	APA007612	AP Automation	MIDWEST PATCH / HI VIZ SAFETY	-1,089.00
05/19/2025	APA007613	AP Automation	MM MECHANICAL	-1,733.85
05/19/2025	APA007614	AP Automation	MR LOCK & KEY	-195.00
05/19/2025	APA007615	AP Automation	ORIGIN DESIGN CO	-2,408.25
05/19/2025	APA007616	AP Automation	OVERDRIVE	-935.97
05/19/2025	APA007617	AP Automation	PAUL'S PEST CONTROL	-465.00
05/19/2025	APA007618	AP Automation	QUILL CORPORATION	-100.08

Item Date	Reference	Item Type	Description	Amount
05/19/2025	APA007619	AP Automation	RACOM CORPORATION	-127.50
05/19/2025	APA007620	AP Automation	SCHMITZ JANITORIAL SUPPLY	-37.00
05/19/2025	APA007621	AP Automation	STREICHER'S	-14.00
05/19/2025	APA007622	AP Automation	TAUKE MOTORS	-564.39
05/19/2025	APA007623	AP Automation	TH MEDIA	-220.93
05/19/2025	APA007624	AP Automation	THREE RIVERS FS COMPANY	-328.60
05/19/2025	APA007625	AP Automation	TJ CLEANING SERVICES	-975.00
05/19/2025	APA007626	AP Automation	USA BLUE BOOK	-404.85
05/19/2025	APA007627	AP Automation	VERIZON WIRELESS	-21.06
05/19/2025	APA007628	AP Automation	VICTORY FORD	-94.45
05/19/2025	APA007629	AP Automation	WESSELS STUMP REMOVAL	-500.00
05/19/2025	APA007630	AP Automation	WHITE CAP LP	-173.67
05/20/2025	DFT0003647	Bank Draft	TREASURER STATE OF IOWA	-2,146.69
05/20/2025	DFT0003648	Bank Draft	TREASURER STATE OF IOWA	-4,182.53
05/20/2025	DFT0003658	Bank Draft	WEX BANK	-4,322.61
05/22/2025	DFT0003668	Bank Draft	VISA	-3,686.82
05/23/2025	DFT0003669	Bank Draft	EMPOWER	-850.00
05/23/2025	DFT0003670	Bank Draft	MIDWESTONE BANK	-390.50
05/23/2025	DFT0003674	Bank Draft	FIDELITY BANK & TRUST	-4,167.08
05/23/2025	DFT0003675	Bank Draft	FIDELITY BANK & TRUST	-2,806.11
05/23/2025	DFT0003676	Bank Draft	FIDELITY BANK & TRUST	-978.94
05/23/2025	EFT0000220	EFT	Payroll EFT	-24,526.34
05/29/2025	Payment	Miscellaneous	SERIES 2019	-396,662.50
05/29/2025	Payment	Miscellaneous	SERIES 2018	-531,661.25
05/29/2025	Payment	Miscellaneous	SERIES 2021B	-87,818.75
05/29/2025	Payment	Miscellaneous	SERIES 2013	-171,836.25
05/29/2025	Payment	Miscellaneous	SERIES 2021A	-343,426.25
05/29/2025	Payment	Miscellaneous	SERIES 2023	-248,328.75
05/30/2025	DFT0003682	Bank Draft	FIDELITY BANK & TRUST	-4,379.48
05/30/2025	DFT0003683	Bank Draft	FIDELITY BANK & TRUST	-3,094.70
05/30/2025	DFT0003684	Bank Draft	FIDELITY BANK & TRUST	-1,028.70
05/30/2025	EFT0000221	EFT	Payroll EFT	-25,681.55
05/31/2025	Interest	Interest	INTEREST	6,722.72
05/31/2025	Transfer	Miscellaneous	Library Trust Transfer	2,594.72
05/31/2025	Transfer	Miscellaneous	HRA Transfer	-10,000.00
05/31/2025	Voided Check	Miscellaneous	Born Primitive Voided Check	156.75
05/31/2025	Voided Check	Miscellaneous	Wandsnider Voided Check	93.00
05/31/2025	Voided Check	Miscellaneous	NAPA Auto Parts Voided Check	57.21
05/31/2025	Voided Check	Miscellaneous	Phillips Voided Check	709.00
			Total Cleared Other (193)	-2,653,334.06

Outstanding Deposits

Item Date	Reference	OpenEdge Batch	Merchant	Description	Amount
02/28/2023	DEP0005791			CLPKT01341 BG:Credit Card	562.09
05/29/2025	DEP0008563	001262 Insite	Visa - Insite	CLPKT01981 BG:OP	392.17
05/30/2025	DEP0008569			CLPKT01983 BG:Credit Card	368.46
05/30/2025	DEP0008569	001263 Insite	Mastercard - I	CLPKT01983 BG:OP	366.20
				Total Outstanding Deposits (4)	1,688.92

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
10/02/2023	21927	Check	GIANT WASH	-41.25
10/16/2023	22004	Check	OYLA MAGAZINE INC	-84.00
04/07/2025	22476	Check	Bullseye Jobs INC	-200.00
04/07/2025	22478	Check	Ryan Leonard	-29.96
04/07/2025	22479	Check	Scott & Dana Lynch	-97.55
04/25/2025	22500	Check	Priscilla Zanatelli	-159.44
05/19/2025	22510	Check	OZ, MIKAYLA	-400.00
05/29/2025	22513	Check	POSTMASTER	-741.44
05/30/2025	22514	Check	COLLABORATIVE SUMMER LIBRARY PROGR	-39.95
05/30/2025	22515	Check	DOMEYER, LUKE & SARA	-350.00
05/30/2025	22516	Check	PHILLIPS, LORAS	-709.00
			Total Outstanding Checks (11)	-2,852.59

Outstanding Other

Item Date	Reference	Item Type	Description	Amount
06/30/2019	1	Miscellaneous	Credit Card payment	-19.10
05/31/2022	1	Miscellaneous	Retirement	129.34
07/31/2022	1	Miscellaneous	Global Payments	56.69
03/31/2023	1	Miscellaneous	Credit Card payments	-142.09
05/31/2023	1	Miscellaneous	Credit Card payment	190.00
05/02/2025	DFT0003640	Bank Draft	IPERS	-3,406.08
05/02/2025	DFT0003641	Bank Draft	IPERS	-1,639.72
05/02/2025	DFT0003642	Bank Draft	TREASURER STATE OF IOWA	-871.64
05/02/2025	DFT0003646	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
05/09/2025	DFT0003651	Bank Draft	IPERS	-3,406.26
05/09/2025	DFT0003652	Bank Draft	IPERS	-1,595.00
05/09/2025	DFT0003653	Bank Draft	TREASURER STATE OF IOWA	-858.32
05/09/2025	DFT0003657	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
05/16/2025	DFT0003661	Bank Draft	IPERS	-3,381.62
05/16/2025	DFT0003662	Bank Draft	IPERS	-1,685.78
05/16/2025	DFT0003663	Bank Draft	TREASURER STATE OF IOWA	-873.34
05/16/2025	DFT0003667	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
05/23/2025	DFT0003671	Bank Draft	IPERS	-3,439.74
05/23/2025	DFT0003672	Bank Draft	IPERS	-1,635.81

Outstanding Other

Item Date	Reference	Item Type	Description	Amount
05/23/2025	DFT0003673	Bank Draft	TREASURER STATE OF IOWA	-884.21
05/23/2025	DFT0003677	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-89.85
05/30/2025	DFT0003678	Bank Draft	EMPOWER	-850.00
05/30/2025	DFT0003679	Bank Draft	IPERS	-3,396.64
05/30/2025	DFT0003680	Bank Draft	IPERS	-1,844.25
05/30/2025	DFT0003681	Bank Draft	TREASURER STATE OF IOWA	-951.16
05/30/2025	DFT0003685	Bank Draft	ILLINOIS DEPARTMENT OF REVENUE	-94.66
			Total Outstanding Other (26)	-30,958.79

Dyersville, IA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Bank Draft	64	-31,173.63	-81,825.83	-112,999.46
Check	31	-2,852.59	-127,556.87	-130,409.46
Deposit	115	1,688.92	1,080,117.85	1,081,806.77
EFT	5	0.00	-118,409.54	-118,409.54
Interest	1	0.00	6,722.72	6,722.72
Miscellaneous	19	214.84	-1,817,245.25	-1,817,030.41
AP Automation	130	0.00	-642,576.16	-642,576.16
		-32,122.46	-1,700,773.08	-1,732,895.54

Dyersville, IA

Bank Statement Reg...

POOLED CASH

Period 5/1/2025 - 5/31/2025

Packet: BRPKT00229

Bank Statement		General Ledger	
Beginning Balance	96,717.29	Account Balance	96,808.71
Plus Debits	91.42	Less Outstanding Debits	0.00
Less Credits	0.00	Plus Outstanding Credits	0.00
Adjustments	0.00	Adjustments	0.00
Ending Balance	96,808.71	Adjusted Account Balance	96,808.71

Statement Ending Balance	96,808.71
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

999-1-1020-000 POOLED CASH

Cleared Other

Item Date	Reference	Item Type	Description	Amount
05/31/2025	Interest	Interest	INTEREST	91.42
			Total Cleared Other (1)	91.42

Dyersville, IA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Interest	1	0.00	91.42	91.42
		0.00	91.42	91.42

Dyersville, IA

Budget Report
Group Summary
For Fiscal: 2024-2025 Period Ending: 05/31/2025

ExpenseMinor;SourceMajo…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - GENERAL FUND						
Revenue						
40 - TAXES	3,039,740.00	3,039,740.00	191,864.13	3,168,096.55	128,356.55	4.22%
41 - LICENSES AND PERMITS	17,940.00	17,940.00	1,079.00	16,997.78	-942.22	5.25%
43 - USE OF MONEY & PROPERTY	125,650.00	125,650.00	12,464.57	109,748.88	-15,901.12	12.66%
44 - INTERGOVERNMENTAL	36,600.00	36,600.00	7,393.66	31,905.38	-4,694.62	12.83%
45 - CHARGES FOR SERVICES	224,050.00	224,050.00	38,021.28	127,357.85	-96,692.15	43.16%
47 - MISCELLANEOUS REVENUES	48,000.00	48,000.00	1,532.58	98,610.99	50,610.99	105.44%
48 - OTHER FINANCING SOURCES	1,000.00	1,000.00	0.00	90,000.00	89,000.00	8,900.00%
Revenue Total:	**3,492,980.00**	**3,492,980.00**	**252,355.22**	**3,642,717.43**	**149,737.43**	**4.29%**
Expense						
60 - SALARIES & WAGES	1,255,499.00	1,255,499.00	115,598.42	1,187,085.95	68,413.05	5.45%
61 - EMPLOYEE BENEFITS & COSTS	422,192.00	422,192.00	42,095.67	434,362.05	-12,170.05	-2.88%
62 - STAFF DEVELOPMENT	209,150.00	224,150.00	18,080.62	272,271.72	-48,121.72	-21.47%
63 - REPAIR, MAINTENANCE & UTILITIES	359,750.00	359,750.00	20,189.74	325,966.57	33,783.43	9.39%
64 - CONTRACTUAL SERVICES	583,518.00	603,518.00	262,528.14	641,803.06	-38,285.06	-6.34%
65 - COMMODITIES	223,425.00	243,425.00	34,824.02	206,328.16	37,096.84	15.24%
67 - CAPITAL OUTLAY	314,505.00	315,005.00	25,319.76	565,936.26	-250,931.26	-79.66%
69 - TRANSFERS	31,068.00	31,068.00	0.00	0.00	31,068.00	100.00%
Expense Total:	**3,399,107.00**	**3,454,607.00**	**518,636.37**	**3,633,753.77**	**-179,146.77**	**-5.19%**
Fund: 001 - GENERAL FUND Surplus (Deficit):	**93,873.00**	**38,373.00**	**-266,281.15**	**8,963.66**	**-29,409.34**	**76.64%**
Fund: 002 - LIBRARY TRUST FUND						
Revenue						
43 - USE OF MONEY & PROPERTY	350.00	350.00	45.99	488.62	138.62	39.61%
45 - CHARGES FOR SERVICES	40,000.00	40,000.00	11,442.30	52,177.59	12,177.59	30.44%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**40,350.00**	**40,350.00**	**11,488.29**	**52,666.21**	**12,316.21**	**30.52%**
Expense						
67 - CAPITAL OUTLAY	40,000.00	65,000.00	2,594.72	48,901.34	16,098.66	24.77%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**40,000.00**	**65,000.00**	**2,594.72**	**48,901.34**	**16,098.66**	**24.77%**
Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):	**350.00**	**-24,650.00**	**8,893.57**	**3,764.87**	**28,414.87**	**115.27%**
Fund: 110 - ROAD USE FUND						
Revenue						
44 - INTERGOVERNMENTAL	648,000.00	648,000.00	50,407.42	565,803.90	-82,196.10	12.68%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**648,000.00**	**648,000.00**	**50,407.42**	**565,803.90**	**-82,196.10**	**12.68%**
Expense						
60 - SALARIES & WAGES	198,081.00	198,081.00	20,864.47	162,643.18	35,437.82	17.89%
61 - EMPLOYEE BENEFITS & COSTS	64,944.00	64,944.00	6,078.04	61,253.89	3,690.11	5.68%
63 - REPAIR, MAINTENANCE & UTILITIES	68,000.00	68,000.00	4,245.03	49,781.02	18,218.98	26.79%
64 - CONTRACTUAL SERVICES	55,000.00	55,000.00	0.00	43,453.81	11,546.19	20.99%
67 - CAPITAL OUTLAY	66,000.00	66,000.00	17,554.62	59,587.57	6,412.43	9.72%
68 - DEBT SERVICES	0.00	0.00	5,122.50	5,445.00	-5,445.00	0.00%
69 - TRANSFERS	42,885.00	42,885.00	0.00	0.00	42,885.00	100.00%
Expense Total:	**494,910.00**	**494,910.00**	**53,864.66**	**382,164.47**	**112,745.53**	**22.78%**
Fund: 110 - ROAD USE FUND Surplus (Deficit):	**153,090.00**	**153,090.00**	**-3,457.24**	**183,639.43**	**30,549.43**	**-19.96%**

Budget Report **For Fiscal: 2024-2025 Period Ending**

ExpenseMinor;SourceMajo…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 112 - TRUST AND AGENCY FUND						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	6,000.00	6,000.00	1,450.00	15,800.00	9,800.00	163.33%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**6,000.00**	**6,000.00**	**1,450.00**	**15,800.00**	**9,800.00**	**163.33%**
Expense						
64 - CONTRACTUAL SERVICES	6,000.00	6,000.00	1,325.00	8,500.00	-2,500.00	-41.67%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**6,000.00**	**6,000.00**	**1,325.00**	**8,500.00**	**-2,500.00**	**-41.67%**
Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):	**0.00**	**0.00**	**125.00**	**7,300.00**	**7,300.00**	**0.00%**
Fund: 121 - L.O. SALES TAX RESERVE						
Revenue						
40 - TAXES	620,000.00	620,000.00	52,425.75	520,311.68	-99,688.32	16.08%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**620,000.00**	**620,000.00**	**52,425.75**	**520,311.68**	**-99,688.32**	**16.08%**
Expense						
69 - TRANSFERS	472,500.00	472,500.00	0.00	0.00	472,500.00	100.00%
Expense Total:	**472,500.00**	**472,500.00**	**0.00**	**0.00**	**472,500.00**	**100.00%**
Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):	**147,500.00**	**147,500.00**	**52,425.75**	**520,311.68**	**372,811.68**	**-252.75%**
Fund: 122 - LOCAL OPTION SINKING FUND						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense						
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 122 - LOCAL OPTION SINKING FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 128 - CDBG						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	-78,000.00	311,946.75	389,089.75	467,089.75	598.83%
47 - MISCELLANEOUS REVENUES	0.00	-360,000.00	0.00	360,000.00	720,000.00	200.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
49 - UNDEFINED	0.00	-186,000.00	0.00	185,989.40	371,989.40	199.99%
Revenue Total:	**0.00**	**-624,000.00**	**311,946.75**	**935,079.15**	**1,559,079.15**	**249.85%**
Expense						
60 - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
61 - EMPLOYEE BENEFITS & COSTS	0.00	0.00	0.00	0.00	0.00	0.00%
64 - CONTRACTUAL SERVICES	0.00	410,000.00	0.00	415,000.00	-5,000.00	-1.22%
65 - COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00%
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
68 - DEBT SERVICES	0.00	6,650.00	0.00	1,650.00	5,000.00	75.19%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**416,650.00**	**0.00**	**416,650.00**	**0.00**	**0.00%**
Fund: 128 - CDBG Surplus (Deficit):	**0.00**	**-1,040,650.00**	**311,946.75**	**518,429.15**	**1,559,079.15**	**149.82%**
Fund: 135 - DYERSVILLE TIF DIST FUND						
Revenue						
40 - TAXES	3,321,087.00	3,321,087.00	86,574.46	2,157,460.98	-1,163,626.02	35.04%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report **For Fiscal: 2024-2025 Period Ending**

ExpenseMinor;SourceMajo…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**3,321,087.00**	**3,321,087.00**	**86,574.46**	**2,157,460.98**	**-1,163,626.02**	**35.04%**
Expense						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
68 - DEBT SERVICES	2,682,780.00	2,682,780.00	697,379.53	1,273,088.48	1,409,691.52	52.55%
69 - TRANSFERS	618,306.00	618,306.00	0.00	0.00	618,306.00	100.00%
Expense Total:	**3,301,086.00**	**3,301,086.00**	**697,379.53**	**1,273,088.48**	**2,027,997.52**	**61.43%**
Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit):	**20,001.00**	**20,001.00**	**-610,805.07**	**884,372.50**	**864,371.50**	**-4,321.64%**
Fund: 200 - DEBT SERVICE						
Revenue						
40 - TAXES	857,784.00	857,784.00	51,252.14	905,636.58	47,852.58	5.58%
48 - OTHER FINANCING SOURCES	1,140,395.00	1,140,395.00	0.00	0.00	-1,140,395.00	100.00%
Revenue Total:	**1,998,179.00**	**1,998,179.00**	**51,252.14**	**905,636.58**	**-1,092,542.42**	**54.68%**
Expense						
68 - DEBT SERVICES	1,998,180.00	1,998,180.00	502,891.26	561,785.84	1,436,394.16	71.89%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**1,998,180.00**	**1,998,180.00**	**502,891.26**	**561,785.84**	**1,436,394.16**	**71.89%**
Fund: 200 - DEBT SERVICE Surplus (Deficit):	**-1.00**	**-1.00**	**-451,639.12**	**343,850.74**	**343,851.74**	**85,174.00%**
Fund: 301 - CAPITAL PROJECTS FUND						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	472,500.00	472,500.00	0.00	0.00	-472,500.00	100.00%
Revenue Total:	**482,500.00**	**482,500.00**	**0.00**	**0.00**	**-482,500.00**	**100.00%**
Expense						
64 - CONTRACTUAL SERVICES	472,500.00	472,500.00	140,831.30	2,242,591.00	-1,770,091.00	-374.62%
67 - CAPITAL OUTLAY	0.00	0.00	0.00	1,000.00	-1,000.00	0.00%
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**472,500.00**	**472,500.00**	**140,831.30**	**2,243,591.00**	**-1,771,091.00**	**-374.83%**
Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):	**10,000.00**	**10,000.00**	**-140,831.30**	**-2,243,591.00**	**-2,253,591.00**	**22,535.91%**
Fund: 302 - CAP PROJECTS - EQUIPMENT						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 302 - CAP PROJECTS - EQUIPMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 303 - CAP PROJ - AQUATIC CENTER						
Expense						
67 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 303 - CAP PROJ - AQUATIC CENTER Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 600 - WATER FUND						
Revenue						
40 - TAXES	55,000.00	55,000.00	4,722.15	54,198.84	-801.16	1.46%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report **For Fiscal: 2024-2025 Period Ending**

ExpenseMinor;SourceMajo…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
45 - CHARGES FOR SERVICES	1,013,060.00	1,013,060.00	85,268.56	973,652.31	-39,407.69	3.89%
47 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	1,152.00	13,960.55	3,960.55	39.61%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**1,078,060.00**	**1,078,060.00**	**91,142.71**	**1,041,811.70**	**-36,248.30**	**3.36%**
Expense						
60 - SALARIES & WAGES	172,169.00	172,169.00	16,802.77	168,706.05	3,462.95	2.01%
61 - EMPLOYEE BENEFITS & COSTS	78,847.00	78,847.00	7,511.06	84,721.78	-5,874.78	-7.45%
62 - STAFF DEVELOPMENT	9,500.00	9,500.00	120.00	18,791.69	-9,291.69	-97.81%
63 - REPAIR, MAINTENANCE & UTILITIES	148,000.00	148,000.00	14,633.62	177,793.43	-29,793.43	-20.13%
64 - CONTRACTUAL SERVICES	146,267.00	146,267.00	48,880.23	119,107.80	27,159.20	18.57%
65 - COMMODITIES	50,000.00	50,000.00	3,846.48	67,305.03	-17,305.03	-34.61%
67 - CAPITAL OUTLAY	102,500.00	102,500.00	0.00	107,563.58	-5,063.58	-4.94%
68 - DEBT SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%
69 - TRANSFERS	346,243.00	346,243.00	0.00	0.00	346,243.00	100.00%
Expense Total:	**1,083,526.00**	**1,083,526.00**	**91,794.16**	**743,989.36**	**339,536.64**	**31.34%**
Fund: 600 - WATER FUND Surplus (Deficit):	**-5,466.00**	**-5,466.00**	**-651.45**	**297,822.34**	**303,288.34**	**5,548.63%**
Fund: 601 - WATER SINKING FUND						
Revenue						
48 - OTHER FINANCING SOURCES	119,060.00	119,060.00	0.00	42,693.15	-76,366.85	64.14%
Revenue Total:	**119,060.00**	**119,060.00**	**0.00**	**42,693.15**	**-76,366.85**	**64.14%**
Expense						
68 - DEBT SERVICES	119,060.00	119,060.00	418,091.25	444,555.91	-325,495.91	-273.39%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**119,060.00**	**119,060.00**	**418,091.25**	**444,555.91**	**-325,495.91**	**-273.39%**
Fund: 601 - WATER SINKING FUND Surplus (Deficit):	**0.00**	**0.00**	**-418,091.25**	**-401,862.76**	**-401,862.76**	**0.00%**
Fund: 602 - WATER CAPITAL ACCOUNT						
Revenue						
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
46 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	50,959.06	50,959.06	0.00%
Revenue Total:	**0.00**	**0.00**	**0.00**	**50,959.06**	**50,959.06**	**0.00%**
Expense						
64 - CONTRACTUAL SERVICES	0.00	0.00	0.00	318,988.94	-318,988.94	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**318,988.94**	**-318,988.94**	**0.00%**
Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-268,029.88**	**-268,029.88**	**0.00%**
Fund: 610 - SEWER FUND						
Revenue						
40 - TAXES	2,000.00	2,000.00	173.96	1,882.18	-117.82	5.89%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
44 - INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	1,861,520.00	1,861,520.00	144,475.64	1,602,558.96	-258,961.04	13.91%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**1,863,520.00**	**1,863,520.00**	**144,649.60**	**1,604,441.14**	**-259,078.86**	**13.90%**
Expense						
60 - SALARIES & WAGES	192,804.00	192,804.00	11,091.33	111,103.78	81,700.22	42.37%
61 - EMPLOYEE BENEFITS & COSTS	88,924.00	88,924.00	4,411.55	58,364.52	30,559.48	34.37%
62 - STAFF DEVELOPMENT	13,500.00	13,500.00	120.00	19,413.52	-5,913.52	-43.80%
63 - REPAIR, MAINTENANCE & UTILITIES	92,700.00	92,700.00	3,917.80	84,570.36	8,129.64	8.77%
64 - CONTRACTUAL SERVICES	156,546.00	156,546.00	79,817.00	165,704.65	-9,158.65	-5.85%
65 - COMMODITIES	61,000.00	61,000.00	1,526.94	106,912.20	-45,912.20	-75.27%
67 - CAPITAL OUTLAY	80,000.00	160,000.00	4,689.80	73,067.71	86,932.29	54.33%

Budget Report **For Fiscal: 2024-2025 Period Ending**

ExpenseMinor;SourceMajo…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
68 - DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
69 - TRANSFERS	855,473.00	855,473.00	0.00	0.00	855,473.00	100.00%
Expense Total:	**1,540,947.00**	**1,620,947.00**	**105,574.42**	**619,136.74**	**1,001,810.26**	**61.80%**
Fund: 610 - SEWER FUND Surplus (Deficit):	**322,573.00**	**242,573.00**	**39,075.18**	**985,304.40**	**742,731.40**	**-306.19%**
Fund: 611 - SEWER SINKING FUND						
Revenue						
48 - OTHER FINANCING SOURCES	634,520.00	634,520.00	0.00	0.00	-634,520.00	100.00%
Revenue Total:	**634,520.00**	**634,520.00**	**0.00**	**0.00**	**-634,520.00**	**100.00%**
Expense						
68 - DEBT SERVICES	634,520.00	634,520.00	207,976.25	257,974.58	376,545.42	59.34%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**634,520.00**	**634,520.00**	**207,976.25**	**257,974.58**	**376,545.42**	**59.34%**
Fund: 611 - SEWER SINKING FUND Surplus (Deficit):	**0.00**	**0.00**	**-207,976.25**	**-257,974.58**	**-257,974.58**	**0.00%**
Fund: 612 - SEWER CAPITAL ACCOUNT						
Revenue						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	369,427.89	369,427.89	0.00%
Revenue Total:	**0.00**	**0.00**	**0.00**	**369,427.89**	**369,427.89**	**0.00%**
Expense						
64 - CONTRACTUAL SERVICES	0.00	0.00	16,836.56	18,731.06	-18,731.06	0.00%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**16,836.56**	**18,731.06**	**-18,731.06**	**0.00%**
Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit):	**0.00**	**0.00**	**-16,836.56**	**350,696.83**	**350,696.83**	**0.00%**
Fund: 670 - SOLID WASTE FUND						
Revenue						
40 - TAXES	0.00	0.00	0.00	0.00	0.00	0.00%
43 - USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
45 - CHARGES FOR SERVICES	446,760.00	446,760.00	36,515.66	404,886.75	-41,873.25	9.37%
47 - MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**446,760.00**	**446,760.00**	**36,515.66**	**404,886.75**	**-41,873.25**	**9.37%**
Expense						
60 - SALARIES & WAGES	36,733.00	36,733.00	3,824.76	39,541.43	-2,808.43	-7.65%
61 - EMPLOYEE BENEFITS & COSTS	16,739.00	16,739.00	1,661.84	19,197.24	-2,458.24	-14.69%
62 - STAFF DEVELOPMENT	500.00	500.00	0.00	115.61	384.39	76.88%
63 - REPAIR, MAINTENANCE & UTILITIES	1,000.00	1,000.00	0.00	682.85	317.15	31.72%
64 - CONTRACTUAL SERVICES	351,600.00	351,600.00	27,101.25	294,449.45	57,150.55	16.25%
65 - COMMODITIES	5,000.00	5,000.00	411.51	8,450.35	-3,450.35	-69.01%
67 - CAPITAL OUTLAY	25,000.00	25,000.00	0.00	24,130.00	870.00	3.48%
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**436,572.00**	**436,572.00**	**32,999.36**	**386,566.93**	**50,005.07**	**11.45%**
Fund: 670 - SOLID WASTE FUND Surplus (Deficit):	**10,188.00**	**10,188.00**	**3,516.30**	**18,319.82**	**8,131.82**	**-79.82%**
Fund: 899 - PAYROLL FUND						
Revenue						
48 - OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense						
69 - TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 899 - PAYROLL FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Surplus (Deficit):	**752,108.00**	**-449,042.00**	**-1,700,586.84**	**951,317.20**	**1,400,359.20**	**311.85%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL FUND	93,873.00	38,373.00	-266,281.15	8,963.66	-29,409.34
002 - LIBRARY TRUST FUND	350.00	-24,650.00	8,893.57	3,764.87	28,414.87
110 - ROAD USE FUND	153,090.00	153,090.00	-3,457.24	183,639.43	30,549.43
112 - TRUST AND AGENCY FUND	0.00	0.00	125.00	7,300.00	7,300.00
121 - L.O. SALES TAX RESERVE	147,500.00	147,500.00	52,425.75	520,311.68	372,811.68
122 - LOCAL OPTION SINKING FUN	0.00	0.00	0.00	0.00	0.00
128 - CDBG	0.00	-1,040,650.00	311,946.75	518,429.15	1,559,079.15
135 - DYERSVILLE TIF DIST FUND	20,001.00	20,001.00	-610,805.07	884,372.50	864,371.50
200 - DEBT SERVICE	-1.00	-1.00	-451,639.12	343,850.74	343,851.74
301 - CAPITAL PROJECTS FUND	10,000.00	10,000.00	-140,831.30	-2,243,591.00	-2,253,591.00
302 - CAP PROJECTS - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
303 - CAP PROJ - AQUATIC CENTEF	0.00	0.00	0.00	0.00	0.00
600 - WATER FUND	-5,466.00	-5,466.00	-651.45	297,822.34	303,288.34
601 - WATER SINKING FUND	0.00	0.00	-418,091.25	-401,862.76	-401,862.76
602 - WATER CAPITAL ACCOUNT	0.00	0.00	0.00	-268,029.88	-268,029.88
610 - SEWER FUND	322,573.00	242,573.00	39,075.18	985,304.40	742,731.40
611 - SEWER SINKING FUND	0.00	0.00	-207,976.25	-257,974.58	-257,974.58
612 - SEWER CAPITAL ACCOUNT	0.00	0.00	-16,836.56	350,696.83	350,696.83
670 - SOLID WASTE FUND	10,188.00	10,188.00	3,516.30	18,319.82	8,131.82
899 - PAYROLL FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	**752,108.00**	**-449,042.00**	**-1,700,586.84**	**951,317.20**	**1,400,359.20**

Dyersville Police Department Monthly Report

June 1st, 2025 – July 15th, 2025

Firearms Training and Recertification 6/4 –

Dyersville, Peosta, Farley and Epworth Police Departments attended a firearms training and re-certification held at our shooting area. Sgt Maas (Peosta), Chief Cosselman (Epworth) and Officer Avenarius (Dyersville) were the instructors.

Tractor Ride 6/6 –

Dyersville Officers, with the help of the Public Works Department, helped escort a group of tractors out of town on their annual ride. The ride began at Beckman, proceeded north on Highway 52, turned West on Beltline Rd, then turned west onto !st Avenue, and through the roundabout. There was a good turnout of tractors and impact to normal traffic was minimal.

Tractor Parade 6/7 –

The annual tractor parade was held on this date. Due to other commitments there were a limited number of police officers available. With the help of volunteers, the parade went off without a hitch. We would also like to thank the Iowa State Patrol for assisting on Highway 52.

Summer Toy Show 6/6 – 6/8 –

The Summer Toy Show was well attended and had no major incidents.

Girl Scouts of Americe Hometown Heros Event 6/10 –

Asst Chief Tuegel and Officer Jobgen were special guests at the Hometown Heros Event that the Girl Scouts held at Commercial Club Park. They covered such topics as our vehicles, our equipment, and what police officers do.

Beckman v Dubuque Senior BB @ Field of Dreams 6/17 –

Dyersville PD assisted with the large crowd that this popular game drew.

Corpus Christi Parade 6/22 –

Assisted with traffic control for the annual Corpus Christi Parade

911 meeting 6/24 –

Schroeder attended the meeting via zoom.

McGraw / Nickelback Security Meeting 6/26 –

Several agencies attended at meeting at the Field of Dreams with the promoters of the event. Several items were discussed, and another meeting will be held in the middle of July.

Helicopter Appearance @ the Market 6/28 –

The life flight helicopter made an appearance at Market Square. Dyersville Police parked our squad at the event, and meet with the public showing them the car and answering questions.

Officer Involved Shooting –

Captain Dupont was requested to assist on the traffic stop by Cascade that resulted in an officer involved shooting.

Meeting for City Parking Lot Signs 7/2 –

City Adminstrator, Public Works Director, and Chief Schroeder met to determine what signs needed to look like for enforcement of the new parking ordinance regarding non-passenger parking in city lots. The signs should be coming soon.

July 3rd Events 7/3 –

The weather played a big part in the celebration of Independence Day. Although there were a few reports of fireworks, the change in the law did not seem to cause a large increase in fireworks usage. This includes the days before and after the 3rd.

Officers on duty the night of the 3rd responded to a motorcycle/deer accident three miles south of town. Dubuque County Sheriff's Department was busy with other events and calls. The scene was very hectic because of the rain, and the numerous emergency vehicles that responded.

US Naturaliztion Ceremony @ FOD 7/5 –

Officer Dolphin assisted the US Marshalls during the naturalization event at the Field of Dreams.

Radar Calibration 7/16 –

Our annual certifications of our vehicle radars was completed. This ensures that the speeds generated through radar are accurate. The devices can be knocked out of accuracy by handling and environmental conditions, so it is essential that we certify them once a year.

Officers meeting 7/16 –

An officer's meeting was held to discuss department goals and issues.

Speed Trailer –

Many citizens have been asking why we aren't putting our speed trailer out this year. Unfortunately, the years of use and exposure to the elements have taken a toll on that piece of equipment. Many of the LED lights were burnt out, and we couldn't calibrate it back to close to accuracy. The manufacturer was contacted, and we were informed that they stopped making parts many years ago. However, they referred us to an individual that bought most of the parts before they discontinued servicing them, and he has a side job of fixing them. He was contacted and our damaged electronics were sent to him. We are awaiting their return, at which time we hope we have a like new speed trailer.

Officer Avenarius and Officer Jobgen have put a lot of effort into making this happen.

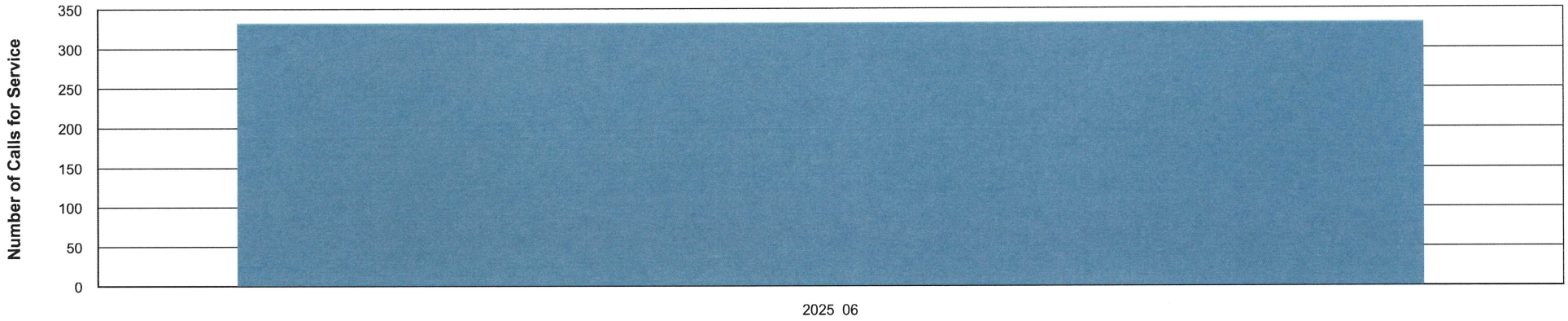
DYERSVILLE POLICE DEPT

Call Type Monthly Comparison

06/01/2025 thru 06/30/2025

Agency Code: All Agency Type: All

CFS / Month



	2025 Jun	Total
AB	1	1
ACCH&R	2	2
ACCPD	5	5
ALARM	4	4
AMB	15	15
ANIMAL	9	9
ATL	9	9
BCHK	47	47
CAI	8	8
CANCLD	1	1

	2025 Jun	Total
CRIMMIS	1	1
DELASSIS	3	3
DHS	1	1
DIS	1	1
DUBASSIS	8	8
FIRE	1	1
FIREW	1	1
FNGRPRT	1	1
FOLLOWUP	7	7
FOUND	5	5
HARASS	2	2
INFO	1	1
INTERNET	1	1
ISPASSIS	4	4
MISSING	2	2
MOTASSIS	5	5
NOISE	7	7
NUI	12	12
OAA	1	1
OPEN	2	2
OTHER	2	2
PARK	5	5
PATROL	51	51
PEACE	2	2

	2025 Jun	Total
PUBSERV	**16**	**16**
RADA	**1**	**1**
RECKLESS	**1**	**1**
ROADHAZ	**8**	**8**
SCAM	**1**	**1**
SUSP	**14**	**14**
THEFT	**4**	**4**
TRAFFIC	**1**	**1**
TRES	**1**	**1**
TS	**51**	**51**
VD	**2**	**2**
WA	**1**	**1**
WELFARE	**5**	**5**
Total	**333**	**333**

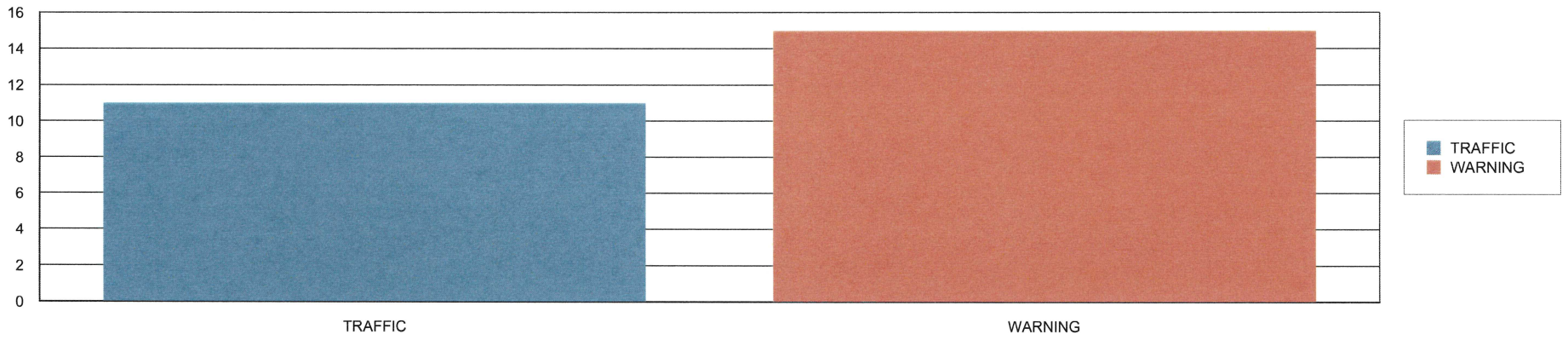
DYERSVILLE POLICE DEPT

Citation Report

06/01/2025 thru 06/30/2025

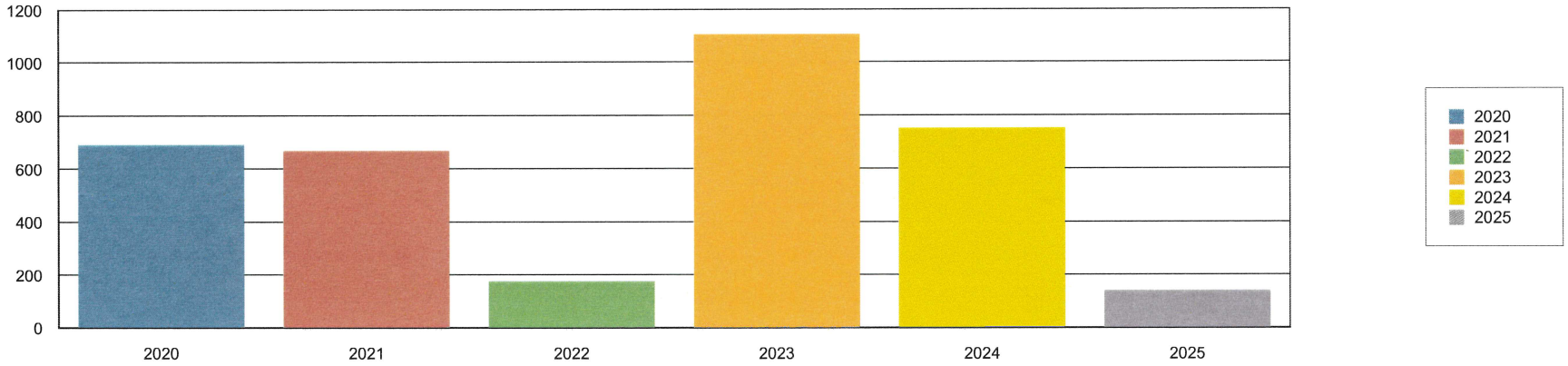
Charge Section	Code	# of Municipal	# of Traffic	# of Warning	# of Parking	*****SEX***** Male	Female	**********RACE********** White	Black	Other
321.216	UNLAWFUL USE OF LICENSE	0	1	0	0	1	0	1	0	0
321.218(1)	DRIVING UNDER SUSPENSION	0	1	0	0	1	0	1	0	0
321.257(2)(A)	321.257(2)(A)	0	1	0	0	0	1	1	0	0
321.288(1)	FAILURE TO MAINTAIN CONTROL	0	2	0	0	1	1	2	0	0
321.322(1)	FAIL OBEY STOP SIGN/YIELD ROW	0	1	0	0	1	0	1	0	0
321.385	INSUFFICIENT # OF HEADLAMPS	0	0	2	0	1	1	2	0	0
321.98(1)(a)	OPERATE W/O REGISTRATION/PLATE	0	0	3	0	2	1	3	0	0
DY/62.01(1)	DY/62.01(1)	0	0	2	0	1	1	2	0	0
DY/62.01(11)	DY/62.01(11)	0	3	1	0	2	2	4	0	0
DY/62.01(146)-A	DY/62.01(146)-A	0	0	1	0	1	0	1	0	0
DY/62.01(16)	DY/62.01(16)	0	1	0	0	0	1	0	1	0
DY/62.01(2)-A	DY/62.01(2)-A	0	1	0	0	0	1	0	1	0
DY/62.01(75)	DY/62.01(75)	0	0	1	0	0	1	1	0	0
DY/63.01-B	DY/63.01-B	0	0	1	0	1	0	1	0	0
DY/63.01-C	DY/63.01-C	0	0	4	0	3	1	3	0	1
Total		0	11	15	0	15	11	23	2	1

CITATION TYPE COUNT



Citations for the last 5 years	2020	2021	2022	2023	2024	2025	Total
Traffic	**124**	**277**	**86**	**295**	**292**	**66**	**1,140**
Warning	**567**	**393**	**91**	**813**	**460**	**76**	**2,400**
Parking	**0**	**0**	**0**	**1**	**0**	**0**	**1**
Total	**691**	**670**	**177**	**1,109**	**752**	**142**	**3,541**

CITATIONS PER YEAR



DYERSVILLE POLICE DEPT

Arrest Report

06/01/2025 thru 06/30/2025

IBR Code	# of Arrests	*****SEX***** Male	Female	**********RACE********** Black	White	Other	****ETHNIC**** Hisp	Non
35A-Drug/Narc Violation	1	1	0	0	1	0	0	1
INFO-INFORMATION ONLY	1	1	0	0	1	0	0	1
Total	2	2	0	0	2	0	0	2

Breakout of Arrest Charges "THIS IS NOT A COUNT OF ARREST, BUT A COUNT OF ARREST CHARGES"

IBR Code	Count	%
35A - Drug/Narc Violation	1	33.33%
35B - Drug Equip Violation	1	33.33%
INFO - INFORMATION ONLY	1	33.33%
Total	**3**	

Arrest for the last 5 years	2020	2021	2022	2023	2024	2025	Total
Total	**75**	**101**	**67**	**69**	**74**	**15**	**401**

City of Dyersville
340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238

Memorandum

TO: City Council, Parks and Recreation Commission
From: Adam Huehnergarth, Parks and Recreation Manager
RE: Monthly Directors Report June 2025
CC: Mick Michel, City Administrator
Date: July 21, 2025

Saturday Soccer:

We drafted all of the teams for fall soccer last week. The first games will be Saturday, August 16th and will culminate with our playoffs on October 4th. We have had another nice increase in our local participants to 517 before some of the late sign-ups. That is a sizable increase from the 476 that we had in 2024. The other past years were 444 from 2023 and 413 from 2022. That is a 20% increase in Dyersville players in four years. Dyersville will have 45 teams from kindergarten through 8th grade. We will welcome about the same amount from surrounding communities. Welcoming Manchester worked very well, and we extended an offer for them to bring teams in the younger divisions if they would like. This will be the 2nd year for the all-girls league, and we decided to divide it up into two divisions. 5th/6th and 7th/8th girls will play in divisions with teams from Peosta, Epworth/Farley and Guttenberg.

Field of Dreams Tournaments:

The collaboration with the FoD team and the Park/Rec Department has been working good for the first eight weeks. There are only two weekends left of their baseball tournament. They are having two weekends on August 23/24th and September 6/7th for youth softball for the 1st time. I am excited to welcome all the softball players to town for the inaugural tournaments. There are still some learnings, especially in the bathroom responsibilities but for the most part everything has gone smoothly.

Aquatic Center:

The last date has been set for the Aquatic Center closing. The last day on August 17th will culminate with the popular Doggy Dip. We have had a great crew of guards, and the lessons we hold have taught many local kids about swimming and respecting water. Special thanks to Hayleigh Ries who has handled assistant managing chores by herself all summer. She is a great asset and hopefully will continue to run DAC for the foreseeable future. We have almost tripled the number of pool parties this year and look to add more next year especially in the mornings on the weekends.

JAMES KENNEDY Public Library
Discover • Connect • Inspire

320 1st Ave E
Dyersville, Iowa 52040

Phone: 563-875-8
Fax: 563-875-6162

librarian@dyersville.lib.ia.us

Web: www.dyersville.lib.ia.us

James Kennedy Public Library
Report to the Mayor and City Council
July 21, 2025

Highlights from the Librarian's Report to the Board of Trustees for June 2025 are:

- 10,626 items were checked out. This is an 23.2% increase from June 2025. Fiscal year to date, circulation is up 1.3%
- 52 library cards were issued to new patrons. Fiscal year to date, 347 new library cards have been issued.
- 83 programs were offered in person, virtually, remotely, and as activity kits. 4,717 people engaged with these activities.
- Four public access computers and three children's computers were available and were used for 217 hours and 541 sessions. Year to date computers were used for 2,484 hours and 5,293 sessions.
- WiFi Use: 1,067 sessions, 903 visits, and 328 unique users. Year to date WiFi use included 6,571 sessions, 5,692 visits, and 1,241 unique users.
- There were 6,120 library visits.

Officers:
Officers elected for FY26 are: Alex Wiezorek, President; Catherine O'Hea, Vice President; and Beth Gudenkauf, Secretary.

Upcoming Events:
Enclosed please find a copy of the July events schedule, as well as a preliminary schedule of events planned for August. Some of the programs include acyclic painting classes, a bubbles program at the Downtown Market, a children's book and art club, a read to animal events presented by Dubuque County Conservation, a diamond art program, and a bilingual story time. Summer Reading Programs for children and teens conclude in early August with the adult program continuing throughout the month. These programs include reading incentives, special programs and activities focused on the theme *Color Our World.* Conservation Camp continues until mid-September. The Book Art Show and Fundraiser has begun and includes a voting component at the July Downtown Market and a Silent Auction.

Prepared by: Shirley Vonderhaar, Library Director

JAMES KENNEDY PUBLIC LIBRARY MONTHLY REPORT

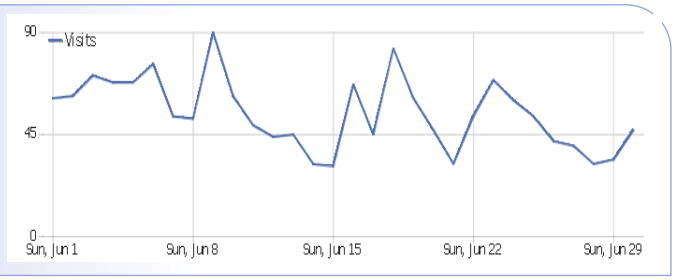
Librarian's report to the Board of Trustees

Month: June-25
YTD: July-24 to June-25
Previous YTD: July-23 to June-24

	Library visits		Items loaned		Library cards issued		
					City resident	Total	
Month	6120	(↑ 3.6%)	10626	(↑ 23.2%)	21	52	(↑ 18.2%)
YTD	60620	(↓ 0.7%)	95407	(↑ 1.3%)	176	347	(↓ 3.1%)

Website traffic

Visits	Average visit duration
1629	1:48



Computer use

Hours			Sessions		
Month	YTD	Prev. YTD	Month	YTD	Prev. YTD
217	2484	2361	541	5293	5130

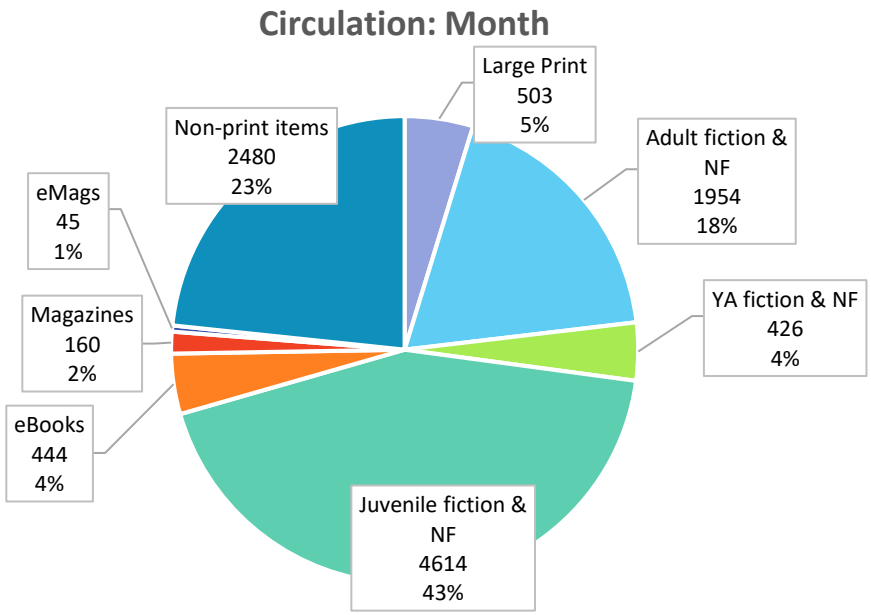
Wifi use

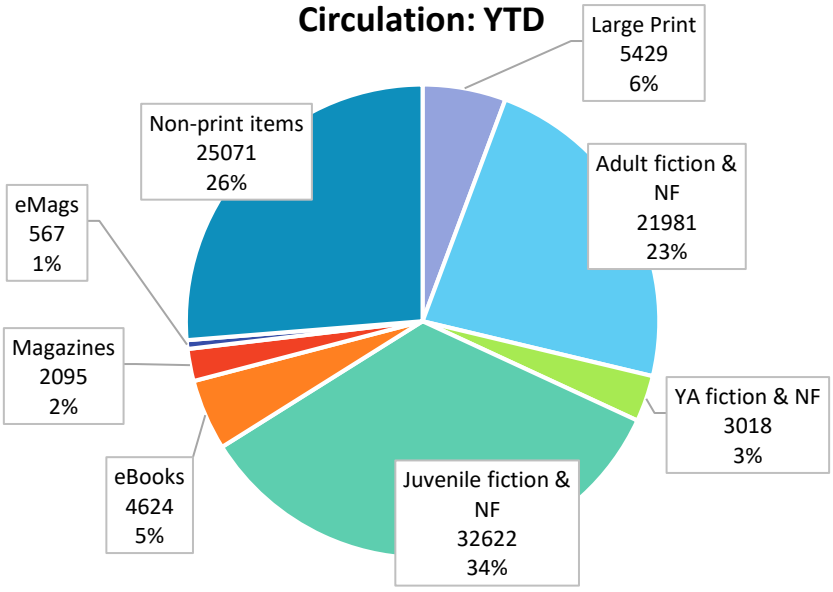
Sessions		Visits		Unique visitors	
Month	YTD	Month	YTD	Month	YTD
1067	6571	903	5692	328	1241

Meeting room use

Month	YTD	Prev. YTD
56	776	761

Circulation





Non-print items	Month	YTD
eAudio	708	7308
Adult & YA audio	80	1063
Juvenile audio & kits	26	182
Adult & YA video	756	7740
Juvenile video & DVD	454	3946
Games, LoT, etc.	456	4832
	2480	**25071**

Music
Downloads: 4
Total YTD: 133

hoopla

Video (film and TV)
Downloads: 13
YTD: 146

hoopla

Visits: 93
YTD: 2066

kanopy

Online Learning
Sessions: 74
YTD: 565

brainfuse HelpNow

NICHE ACADEMY

Languages
Sessions: 3
YTD: 174

mango languages

Genealogy
Visits: 181
YTD: 7185

ancestry

Dversville Commercial

Collection

Items purchased

Month:	120
YTD:	2075

Items donated

Month:	139
YTD:	1567
Prev. YTD:	614

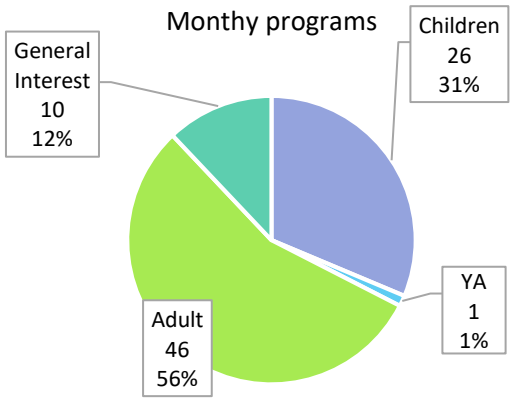
Items withdrawn

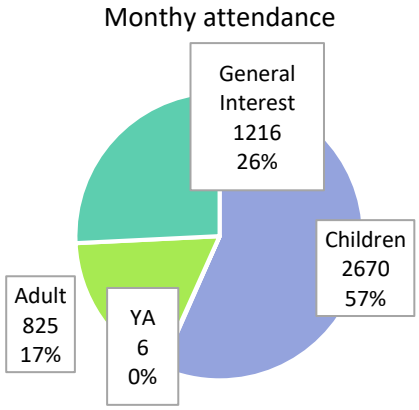
	Month	YTD
Books	246	5484
Audio	1	357
Video	7	50
Other	3	149
Total	**257**	**6040**

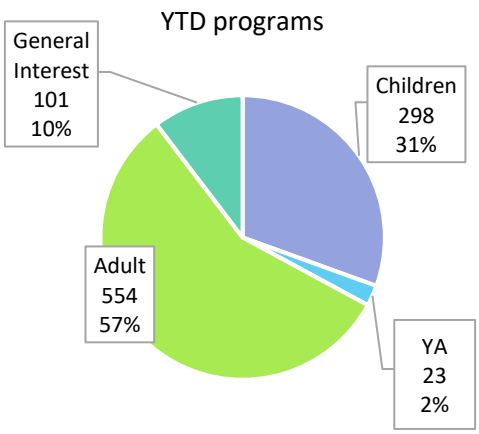
Summary of additions

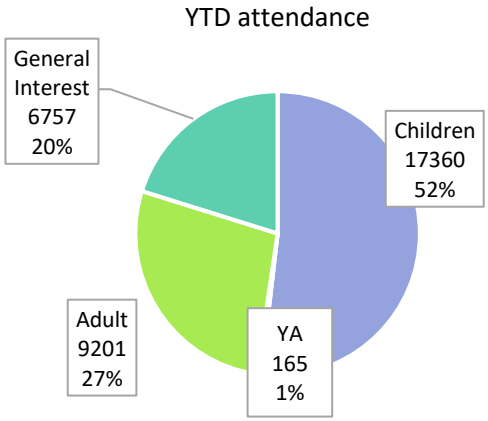
	Large print	Adult fiction	Adult & YA NF	YA fiction	Juvenile fiction	Juvenile NF	eBook & eAudio	Adult & YA audio	Juvenile audio	Adult & YA video	Juvenile video	CDs, games, misc.	Total
Current month	2	130	22	3	61	5	22	0	0	3	0	11	259
Previous month	10	61	30	1	70	10	37	0	0	22	2	8	251
Current YTD	200	1048	384	190	876	170	130	51	8	318	117	112	3604
Previous YTD	180	1012	366	193	844	116	167	85	7	318	98	108	3494

Programs









JULY 2025

Adult Summer Library Program Continues: July—August 31

Everyone 18 and older is encouraged to participate in the 2025 program that runs through August 31. This year's theme is *Color Our World*. The program theme this year invites you to embark on a journey of art and creativity, while celebrating the myriad ways in which art enriches our lives.

- Adults are welcome to join throughout the summer.
- Participants will receive a bookbag, bookmark, and a free book just for registering.
- Participants will track books read or listened to, library services used, programs attended, and activities completed to earn prizes.
- For each four items completed, participants will be able to select an item from the prize box or another book.
- Prizes will be library swag, items donated to the library, and things fitting the art theme.
- Participants completing at least sixteen activities, which must include reading at least four books, will have completed the program and will be eligible for the grand prize drawings. Grand prizes include 2 ski / lift passes to Sundown, a Book Lover's Basket, an Arts and Crafts basket, a Library Swag Basket, and more.
- Special programs will also be scheduled.
- The adult summer library program is sponsored by the Friends of the James Kennedy Public Library.

Color Our World: Book Genre Bingo Continues: July 1—August 31

Adults and teens are invited to participate in our new summer Book Genre Bingo!

- Pick up a bingo form at the library and read different genres.
- Each bingo completed earns a book from the summer library program book cart to add to your personal library and a scratch-off ticket for a surprise prize. You will also earn an entry into a drawing to win an Adopt-A-Book form (where you can choose one item you'd like added to the library collection).
- A black-out bingo automatically earns an Adopt-a-book form.
- Participating in the Adult Summer Library Program? Up to eight of the books you read for bingos may be included for that program as well.

Color Our World: Art Activities: July 1—31

The summer library programs this year focus on art and creativity so each month this summer you are invited to respond to a question related to this topic. July's question is: What art activities do you enjoy? Visitors of all ages are welcome to share their response every time they visit the library by putting a pom-pom in the jar that matches their choice. Each response also earns an entry into a drawing to win a special prize.

Color Our World: Reading Recommendations Continue: July 1—August 31

Do you like to recommend books to others? Or enjoy reading something recommended to you? When you finish a book you love, pick up a "Read This" bookmark and share why it should be read. Give the bookmark to a staff member to get your name entered into a drawing for a JKPL themed swag bag that will include a tote bag, book journal, and more! Staff will put the bookmark in the appropriate book and display them in the library for others to discover and enjoy!

Children's Summer Reading Program Continues: July 1—August 2

Children ages 3-12 are encouraged to participate in the Children's Summer Reading Program: *Color Our World*.

- Sign up continues through July 25.
- Upon sign up, children will receive a reading log and can pick out a free book!
- Children can then read (or be read to) as much as they wish to earn toys and books at the end of the program.
- Record every 20 minutes of reading as one point; then at the end of the summer reading program, children can use their points to "buy" toys and books at our drop-in Summer Reading Completion Party on August 2.
- The Children's Summer Reading Program is sponsored by the Friends of the JKPL.

Toddler Summer Literacy Program Continues: July 1—August 2

Children ages 0-3 are invited to participate in the Toddler Summer Literacy Program.

- Participants will use a simple board game designed to engage children from infant to age three in activities that promote literacy and a lifelong love of reading.
- Upon completion of the board game, toddlers will receive a board book and a small toy of their choice.
- Families can choose to participate in the Children's Summer Reading Program if they prefer.
- Families can sign up through July 25.

Teen Summer Reading Program Continues: July 1—August 2

Everyone who has completed 6th-12th grade is encouraged to participate in the teen program that runs through August 2. The theme this year is *Color Our World*, which invites you to embark on a journey of art and creativity while celebrating the myriad ways in which art enriches our lives.

- Teens are welcome to register up until July 21.
- Participants will receive a free book just for registering.
- Participants will fill out short reviews for each book they read for chances to win prizes at the end of the summer (Max 12 reviews).
- Participants can also earn additional chances to win by attending programs or completing writing prompt challenges found in the YA corner.

Children's Pretend Play Station: Veterinary Clinic: July 1—31. Area families are invited to come to the library and explore what it has to offer in Veterinary Clinic play!

Children's Scavenger Hunt: Stuffed Animals: July 1—31. Area children and their families are encouraged to participate in our "Stuffed Animals" scavenger hunt to earn a sticker! One sticker per child per library visit.

Kids Can Craft: Create a Designer Pet Challenge: July 1—31. Kids of all ages are invited to stop in the library to create and color a new breed of designer pet. Dino-kitty? Squirrel-elephant? Hippo-mouse-lizard-dragon? Be creative and have fun! Every design turned in qualifies artists for an entry into the drawing for a prize basket but is limited to one entry per day. Winner will be announced in early August.

Creation Station Craft: Paper Plate Tambourine: July 1—31. Stop in and craft in the Creation Station at the library or grab a kit and create at home! This month's craft is a tambourine made out of paper plates, bells, buttons, and ribbon. The kit includes most needed supplies and instructions. A video demonstration will also be available to view on the JKPL Facebook and YouTube channel. Kits available while supplies last.

Upcycled Greeting Card Kits: July 1—31. Want a unique card for someone special? Pick up one of these kits that use the front of an old greeting card combined with glue and cardstock to make an entirely new card. Each card kit includes a greeting card front with coordinating cardstock and an envelope. You will need to supply the glue. If crafting in the library, glue sticks may be borrowed from the desk for in-library use. Kits are available while supplies last.

Coloring, Creating and Doing @ Your Library: July 1—31. The JKPL is continuing to offer coloring pages, dot to dot, crosswords, sudoku, and other activity pages available for you to enjoy at the library or at home. They are intended for adults and teens. Each pack will include at least 10 different items and are available while supplies last. If you want to work on the activities while at the library, colored pencils, markers, and more are available in the Creation Station or to check out from the front desk.

Get Puzzled @ Your Library: July 1—31. Stop in the library this month to help us put together a new jigsaw puzzle. This month's puzzle is *I Love America.* The puzzle is located on the table under the skylight and everyone is welcome to add a piece or two or more. Everyone who works on the puzzle is encouraged to put their name into a drawing to win the puzzle. Please stop at the front desk to get your name entered.

Westside Park StoryWalk®: "I Am Stuck" by Julia Mills: July 1—31. Families are invited to walk the StoryWalk® at Westside Park which begins south of the parking lot by the baseball diamond. Walk the trail and read the story to your children. *The StoryWalk® is made possible by the Dubuque Racing Association, Friends of the Library, and the Richard Osterhaus Memorial Fund. The StoryWalk® Project was created by Anne Ferguson and developed in collaboration with the Kellogg-Hubbard Library. Storywalk® is a registered service mark owned by Ms. Ferguson.*

Book Art Show and Fundraiser Continues: July 1—August 3

Individuals and groups of all ages are invited to create a piece of art or sculpture from upcycled books and/or book pages.

- The Library will provide a grocery bag full of old books to use for the art.
- Participants may use anything from individual book pages to several books, but the maximum number of books to be used in a submission is how many will fit in a plastic grocery bag.
- Participants may also use their own books and other materials but the number would still be limited to this quantity.
- The art or sculpture can be any design or format (folding, cutting, using individual pages, building, etc.) and can be created by individuals, families, couples, or groups of any age.
- Sign up to participate and pick up supplies at the library anytime.

Finished projects should be brought to the library on or before Friday, July 25.

- On Saturday, July 26, all submissions will be displayed at the Downtown Market with a mason jar adjacent to them.
- Visitors will be able to vote for their favorite by putting money in the jar.
- At the end of the Market, the creator of the item that brought in the most money will win two medium pizzas and two pitchers of pop at Happy Joe's in Dyersville .
- Creators will decide if they want to keep their creation or donate it to the JKPL to be part of a special Silent Auction.
- Art donated to the JKPL for the Silent Auction will be on display at the library until Sunday, August 3, when the Silent Auction ends.
- Entries not included in the Silent Auction can be picked up at the end of the July 26 Downtown Market or at the library any time after July 26.

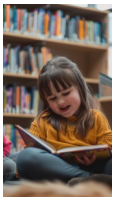
Fun and Games with Paul presents Virtual Reality: Tuesday, July 1 from 9:30 am—12:30 pm. Drop in at this monthly gathering where library staff member Paul will share a fun and interesting activity. This month we will be playing with our Virtual Reality Metaquest headsets. Guests are welcome to come and go as they can. Refreshments provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. For ages 13 and up only. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

Color Our World: Summer Art Activities—Book Art: Tuesday, July 1 from 5:30—7:30 pm. Interested in book art—where you take old books or book pages and create something new? This program is for you! Stop in at this special drop-in session to see examples of things the library staff and volunteers have made from old books and get new ideas for your own project. Bring your own project to work on. Books and other basic craft supplies will be available. Participants are also invited to submit their creation for the Book Art Show and Fundraiser! Crafter Lisa Christopher will be on hand to answer questions about how you can use the Cricut Maker for your Book Art project. This is an adult program but all ages are welcome. Children under 10 must have an adult companion.

Low-Sensory Neurodivergent Storytime: Wednesdays, July 2, 9, 16, 23 & 30 @ 9:30 am & 1:45 pm

Join Dyersville neurodivergent children and their caregivers for a low-sensory storytime in the Genealogy Room. Low lighting, quiet voices, and short stories are the highlights of this low-key, understanding, go-with-the-flow storytime session. These sessions will follow this schedule: simple hello song, short story, movement song, flannel board, and simple goodbye song. Play opportunities with our neurodivergent tools will follow for 5-10 minutes. All attendees must have an adult companion. No registration is necessary.

- The 9:30 am session will last 20 minutes and is designed to serve neurodivergent children aged 7 and below.
- The 1:45 pm session will last 30 minutes, have one additional song, and is designed to serve neurodivergent children ages 6-10.



Kid Librarian Storytime: Wednesdays, July 2, 9, 16, 23 & 30 @ 10:00 am. Calling all book-loving kids: Come to Kid Librarian Storytime in the Children's Area to enjoy a program where YOU are the librarian! Listen to a short storytime, then pick your favorite picture book from our shelves or bring one from home to read aloud to other participants. Not yet reading? Simply tell the audience about your favorite book, read the pictures, or lead them in a movement song or nursery rhyme. Enjoy a moment to shine, then have fun playing in our Children's Area with other children. Kid Librarian Storytime is open to all ages and abilities. An adult companion is required. No registration is necessary.

Sit & Stitch: Wednesdays, July 2, 9, 16, 23 & 30 from 1:00—3:00 pm. Grab your hobby or craft and join other crafters at this fun gathering. There are lots of laughs, great company, conversation, and even some crafting! Participants are welcome to attend in person in the Hoffman Room or remotely via Zoom. New members are welcome to join at any time. If you wish to join virtually, please email librarian@dyersville.lib.ia.us by 10 am on the date of the gathering and an invitation will be emailed to you. The same Zoom room link is used each week.

Art Hang Out for Kids: Wednesdays, July 2, 9, 16, 23 & 30 from 6:30—7:30 pm. Love art and music? Kids can drop in as they are able to create an art project that's fun yet simple, while low-volume music plays in the background. Projects are designed for solitary completion by children ages 8-12 yet simple enough for children ages 2-7 to complete with adult help. Adult participation is required for ages 2-7. No registration is necessary. Projects are scheduled as follows: July 2—Bubble Paint; July 9—Crayon Melts; July 16—Sun Prints; July 23—Beaded Pets; July 30—Fluffy Slime.

Strength Training for Older Adults: Mondays and Thursdays, July 3, 7, 10, 14, 17, 21, 24, 28 & 31 @ 9:30 and 10:30 am. Older adults of any age and fitness level are invited to join this special exercise program made possible by a partnership between the Geri-Fit® Company and the James Kennedy Public Library. Participants will exercise to a Geri-Fit® DVD and most of the exercises will be performed seated in a chair. There is no dancing or aerobics involved. Classes are held on Mondays and Thursdays and last approximately 45 minutes. For best results, participants should attend as many of the sessions as possible. Each participant will need a set of 2 or 3-pound dumbbell weights, a medium weight stretch band, and water to drink. Space is limited so registration is required. Please contact the library to register.

Independence Day Hours:

Thursday, July 3: Library closes @ 5:00 pm
Friday, July 4: Library is closed

Building Creativity One Block at a Time: a LEGO® program: Saturday, July 5 from 10:00—11:00 am. This month's theme is "Fireworks Display". This program is for all ages but children under 7 must be accompanied by an adult or older partner. This LEGO® program is part of a monthly LEGO® building block program at the library sponsored by DuTrac Community Credit Union. Each month there is a theme to help inspire creativity. Photos of the creations are displayed in the children's area of the library and on the library's social media pages. All children who participate have their names entered into a quarterly drawing for a special LEGO® related prize provided by DuTrac.

Iowa Author Scott Reister at the Field of Dreams: Saturday, July 5 from 2:30—3:30 pm
Love baseball and spy novels? Join sportscaster and author Scott Reister at the Field of Dreams to learn about his debut middle-grade novel (grades 5-8), *Baseball Spy*. It is a fast-paced, thrilling novel about a small-town player turned big-time spy. Through a partnership with Baseballism, this event occurs after the Ghost Players game at the Field of Dreams, so come for the game, and stay for the spy action! Sponsored by the Friends of the JKPL.

Books for Lunch Book Discussion: Monday, July 7 @ 12:00 noon. This group gathers on the first Monday of each month at noon. This month the group will discuss *James* by Percival Everett. Copies of the book are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. New members are welcome to join at any time. If you plan to attend via Zoom, please notify the library by 10:00 am on the day of the program via email at: librarian@dyersville.lib.ia.us, and an invitation to the Zoom room will be emailed to you.

Children's Nature Art at the Park: Monday, July 7 @ 1:00 pm
Join the Dubuque County Conservation for a nature art program at the Westside Park pavilion. Children will learn how to use different natural resources to make paint in an environmentally friendly way. The program is designed for all children ages 2-12, but children under age 7 will need an adult or teen companion. No registration is necessary.

Genealogy with Ann: Monday, July 7 from 1:00—3:00 pm. Staff member Ann will be on hand to help you start, or continue to work on, your five-generation ancestor chart. Ann will also share information on free websites good for genealogy research. Attendees are encouraged to bring their own laptop, if they have one. Some library laptops will be available for use. Appointments with Ann can be made if that is more convenient.

Inspirational Fiction: A Novel Approach to Faith Book Club: Tuesday, July 8 @ 7:00 pm. Join us for this book club that features a variety of books that weave religious faith into the characters and storylines. For this month we will be reading *Unforgiven* by Shelley Shepard Gray. Books are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. If you want to attend via Zoom and haven't attended before, please register by 12 noon on the day of the program at https://bit.ly/NOVELAPPROACH so a link to the Zoom room can be emailed to you.

Pop-Up @ the Farmer's Market: Thursdays, July 10 & 17 from 3:00—5:00 pm. The JKPL will be reaching out to the community by visiting the Dyersville Farmer's Market twice a month in July and August! Visitors will learn about what the library has to offer, get their questions answered, and select a free book to keep from the pop-up library. Take-and-make activities may also be available. The library will bring a hotspot and provide WiFi Access! *The JKPL Pop-Up Library is sponsored in part by a grant from the Dyersville Area Community Foundation and partnership with the Dyersville Campaign for Grade Level Reading and the Friends of the JKPL.*

Euchre Card Party: Fridays, July 11, 18 & 25 from 1:00—3:30 pm. Join us Friday afternoons for Euchre in the Hoffman Room. Come meet, teach, and play with other players.

Mock-A-Movie Night for Teens: Friday, July 11 @ 6:00 pm. Join us for a night of terrible cinema, good food, and lots of fun mocking the movie! This evening we will be watching *Kraven the Hunter* (PG-13)—a terrible movie involving Spider-Man characters. Refreshments will be provided. For ages 12-18 only.

Family Movies @ Your Library presents "The Minecraft Movie": Saturday, July 12 @ 1:00 pm. Four misfits are suddenly pulled through a mysterious portal into the Overworld: a bizarre, cubic wonderland that thrives on imagination. To get back home, they embark on a magical quest with an unexpected, expert crafter named Steve. Together, their adventure will challenge all five to be bold and to reconnect with the qualities that make each of them uniquely creative. Rated PG (100 minutes).

Dungeons & Dragons Players Club: Saturday, July 12 @ 3:30 pm. Join us for this monthly gaming event for D & D players that meets in-person or you can join remotely via Discord. This group meets the second Saturday of every month and new players of all ages and skill levels are welcome. The library has materials available but feel free to bring your own. To join via Discord, contact Paul at Pzurawski@dyersville.lib.ia.us by 2:00 pm the day of the program to receive the server invite.

Blank Park Zoo: Monday, July 14 @ 12:30 pm
Join the Blank Park Zoo for the second of three outstanding educational programs with surprise animals! Animal visitors will be selected by Blank Park Zoo on each presentation's day, depending on factors that can influence the animals' health like weather, temperature, and stress. Coloring pages featuring animals will also be available to color in the library or to take home. All ages welcome but those under the age of 7 require an older teen or adult companion. Registration is not required. Sponsored by Friends of the James Kennedy Public Library.

Adult Crafternoon: Sticker Art: Monday, July 14 from 1:00—3:00 pm. Join us this month to make a picture using stickers. Stop in the library to create and take home your finished project. If you prefer, you can pick up a take-and-make kit and craft on your own at home. Kits will be available while supplies last.

Dyersville Public Works Equipment Exhibition: Tuesday, July 15 from 10:00 am—12:00 pm

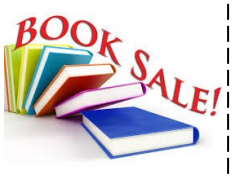
The JKPL and Dyersville Public Works are partnering to celebrate National Public Works Week. This year, Public Works will bring some of their vehicles and equipment to the parking lot next to the library to show them off and talk about how each one is used to help Dyersville. This event was rescheduled from June. All ages welcome. Guests will receive a fire hydrant stress reliever and ice cream and freezer pops will be provided, all while supplies last. Included in the exhibition will be the street sweeper/vacuum, end-loader, skid-loader, utility crane, sewer camera unit, and a brand-new dump-truck/snow-plow/sand-

Armchair Travel—Indonesia: Tuesday, July 15 @ 1:00 pm

Grab your travel buddy and join us on this virtual visit through the breathtaking islands of Indonesia—all from the comfort of your seat. With over 17,000 islands rich in history, culture, and natural wonders, Indonesia offers an incredible blend of beauty, tradition, and everyday life that's sure to inspire. Our "tour guide" for the day, Chelsea Middendorf from Eagle Pointe Place Senior Living in Dubuque, is thrilled to lead this immersive experience. Drawing from stories and cultural insights, Chelsea will guide us through the serene beaches of Bali and the awe-inspiring temples of Java. Along the way, we'll discover the rhythms and colors of traditional festivals, dances, and customs. This program is for older adults, but all ages are welcome. Children must be accompanied by an adult.

Art in the Park: Thursday, July 17 from 3:30—4:30 pm. Join us at the Farmer's Market to create carnations from coffee filters and pipe cleaners. Use markers, crayons, or pencils to color the flower. Or see how you can use glitter and paint to make the flowers pop with some pizazz! All ages welcome, but children under age 7 must be accompanied by a responsible teen or adult companion.

Used Book Sale: Friday, July 18 thru Monday, July 21



Join us for the Friends of the Library used book sale, which will be held in the basement of the James Kennedy Public Library. Bags of books are $2 on Monday, the last day of the sale. Hours are:

Friday, July 18: 9:00 am—5:00 pm	Saturday, July 19: 9:00 am—3:00 pm
Sunday, July 20: 1:00-4:00 pm	Monday, July 21: 9:00 am—6:00 pm

Drop in and Create—Foam Art: Friday, July 18 from 9:30 am—12:30 pm. Join us at the JKPL as we use foam pieces to create cool bookmarks and colorful art. This is a drop-in event so guests are welcome to come and go as their schedule permits. Snacks provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 10 need an adult companion. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

Conservation Camp-Build Your Bird Box: Saturday, July 19 from 9:30—11:30 am. All those registered for this program will gather at the JKPL to learn about native birds and build a bird box. Pre-registration for this program was required and registration has now closed.

National Ice Cream Day Sundae Bar: Sunday, July 20 from 1:30—3:30 pm

Celebrate National Ice Cream Day with us at the JKPL with ice cream sundaes! Thanks to President Reagan, we celebrate National Ice Cream Day every third Sunday in July–which is July 20 this year. Come to the JKPL to make your own sundae. There will be ice cream made using the ice cream maker from the Library of Things as well as purchased ice cream and other toppings. There will also be some related activities to enjoy while eating your treat, or to take with you to enjoy at home. Come early—last year we ran out! This event is sponsored by TACKL.

Bingo Party: Monday, July 21 from 1:00—3:00 pm. Come enjoy bingo at the JKPL! There is a two card limit, there is no cost to play, and there are prizes! Registration is recommended as space is limited. Please contact the library to register. Bring your friends!

Dragonfly Sunset Art Class: Tuesday, July 22 at 10:30 am & 2:00 pm & 6:00 pm

Come to the library and paint an 8x10 inch Dragonfly Sunset using basic shapes and simple painting techniques! This guided acrylic painting class is for everyone from beginners to advanced painters of all ages and abilities. All ages are welcome but those under the age of 10 need an adult companion. All supplies provided. Each class should last about 2 hours. Registration by 12 noon on July 21 is required as space is limited. Adults will be given priority to register for the evening class. Sponsored by the Friends of the James Kennedy Public Library.

JKPL Writing Group: Tuesday, July 22 @ 6:30 pm. Join us this month in person at the library, or remotely via Zoom, for a sharing session with writers of all types including poetry, memoir, fiction, or nonfiction. New members are welcome to join at any time. If you want to participate via Zoom, please contact the library by 5:30 pm on the day of the event.

Health & Wellness 365 with the Northeast Iowa Area Agency on Aging: Thursday, July 24 @ 11:15 am. Tina from The Cheesen Whey in Manchester is partnering with Nutrition Specialist Colleen Lawler & Northeast Iowa Area Agency on Aging to discuss delicio Artisan Cheeses and demonstrate how to make a fun charcuterie board. Participants will get to sample the various cheeses and meats. She will also discuss her "Adult Lunchables" that she creates and distributes. All are welcome.

"The Bad News Bears"—Sensory Friendly Movie Matinee: Thursday, July 24 @ 2:00 pm and Friday, July 25 @ 10:30 am. A grumbling, beer guzzling, former minor leaguer takes on an undisciplined, inept sandlot team, and has to bring in a couple of ringers to get them out of a slump. Rated PG (102 min.) Refreshments provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 7 need an adult companion. Please note that this film may be shown with closed captioning enabled, ambient light and potentially other sensory friendly adjustments. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

JKPL @ Dyersville Downtown Market: Saturday, July 26 from 8:00am—12:00 pm

The James Kennedy Public Library will be reaching out to the community with a stall at the Downtown Market in Legacy Square. We have several events going on. See you at the Market!

Pop-Up Library

The JKPL will have a pop-up library where visitors will be able to find out more about what the library has to offer, and select a free book to keep. There will also be a hotspot running to provide WiFi Access. Our participation at this event is weather permitting. *The JKPL Pop-Up Library is sponsored in part by a grant from the Dyersville Area Community Foundation and partnership with the Dyersville Campaign for Grade Level Reading and the Friends of the JKPL.*

Bubbles at the Downtown Market

Come on down to create giant bubbles at Absolute Science's bubbles stations! Adult participation is required. Sponsored by Friends of the James Kennedy Public Library.

Book Art For Your Library Fundraiser Finale

Visit the JKPL Booth to see what items were made for the Book Art fundraiser and vote for your favorite! Next to each submission will be a mason jar and visitors will vote for their favorite by putting money in the jar (all donations will go to the JKPL). At the end of the Market, the creator of the item that brought in the most money will win two medium pizzas and two pitchers of pop from Happy Joe's in Dyersville. Creators also have the opportunity to donate their entry into a Silent Auction. Entries not included in the Silent Auction can be picked up at the end of the Downtown Market or at the library any time after July 26. Art donated to the JKPL for the Silent Auction will be on display at the library until Sunday, August 3, when the Silent Auction ends.

Summer Musical Movies @ Your Library presents "La La Land": Saturday, July 26 @ 1:00 pm. When Sebastian, a pianist, and Mia, an actress, follow their passion and achieve success in their respective fields, they find themselves torn between their love for each other and their careers. Rated PG-13 (128 minutes).

Game Night @ Your Library: Saturday, July 26 from 4:00—6:00 pm. Bring your favorite game (card game, board game, role playing game, or video game) and meet, teach, and play with others! Game night is held on the 4th Friday of every month. All ages welcome but those under the age of 7 need a teen or adult companion.

Strings Club: Monday, July 28 @ 6:00 pm. Do you have a ukulele, guitar or other string instrument that you would like to play more often? Do you want to grow your skills by jamming with others? Then come join the JKPL Strings Club! Teen and adult musicians of all skill levels are welcome. NOTE: This is not a class but a jam session so participants should know basic chords. Facilitated by Gary Bramel. This group typically meets on the fourth Monday of each month. Registration is encouraged, but walk-ins are welcome as space allows. Please contact the library to register.

Let's Make Seed Balls: Tuesday, July 29 at 10:00 am

Seed balls are typically made from soil, clay, and wildflower or native seeds. They are typically planted simply by throwing them in an area that would benefit from some natural, native plants. Join us at the JKPL and make your own seed balls at this hands-on program. Supplies will be provided. This program is for all ages but children under age 7 will need an adult or teen companion. Registration is requested to ensure adequate supplies. Walk-ins are welcome if space and supplies are available.

Upcoming EVENTS

Find the latest information on library events and programs at www.dyersville.lib.ia.us or scan the QR code

Children's Summer Reading Completion Party
Saturday, August 2 from 12:00—3:00 pm

Drop in at the library to celebrate all of your amazing summer reading! Delaney's Ice Cream Truck will offer free ice cream to any child who participated in summer reading and children can choose a free book for completing the summer reading challenge. The Summer Reading Store will also be open for today only, so kids can turn in their points and shop the store from 10:00 am—12:00 pm or during the party from 12:00 pm to 3:00 pm! Can't make it Saturday? Children can continue to claim their free book(s) through the end of August at the front desk. Sponsored by Friends of the James Kennedy Public Library.

Blank Park Zoo
Monday, August 4 @ 2:00 pm

Join the Blank Park Zoo for the final outstanding educational program with some surprise animals. Animal visitors will be selected by Blank Park Zoo on each presentation's day, depending on factors that can influence the animals' health like weather, temperature, and stress. Coloring pages featuring animals will also be available to color in the library or to take home. All ages welcome but those under the age of 7 require an older teen or adult companion. Registration is not required. Sponsored by Friends of the James Kennedy Public Library.

Children's Book Club and Art
Wednesday, August 6 & 13 @ 10:00 am

Join area kids for an all-ages book club show-and-tell! Bring your favorite book to the library to tell us all about it, eat snacks, and complete a simple art project. Open to all ages infant to age 12, but a teen or adult companion is required to accompany children under 7 years old. No registration is necessary.

Kids Can Cook Registration Begins
Monday, August 11

Kids Can Cook is back this fall! Kids Can Cook will teach kids ages 10-12 basic kitchen skills and how to make healthy food choices. The first ten minutes of each class will focus on kitchen safety and introductory cooking information, such as how to read a recipe. The remainder of each class will be hands-on learning, cooking, and cleaning up. Kitchen safety and cleanliness will be emphasized. At the end of the school year, children who have participated in over half of the classes will receive an apron.

Classes will be held from 4:00-5:30 pm on September 4, 11 & 18; October 2, 9 & 16; and November 6, 13 & 20. Registration for each session is required as there is a limit of 12 children per session. Registration for all sessions begins August 11.

Read to Animals Event
Monday, August 11 @ 12:00 pm

Do you love animals, reading, and coloring? Join us for an event that features all your favorites! In partnership with Dubuque County Conservation, the library will offer a read-to-animals event for kids. Children and their families are welcome to stop in at any time from 12:00-1:00 pm to read a story to a tamed Eastern Iowa forest animal. Animals will be caged and/or handled by conservationists. Animal coloring books will also be available for children to color in the library or to take home to color. An adult companion is required. No registration is necessary.

Bowling Break
Thursday, August 14 @ 10:30 am and 6:00 pm

The JKPL will host this fun bowling event at the Knights of Columbus Hall in Dyersville. Candy, chips and pop will be available to purchase. Bowling shoes provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 13 need an adult companion. The following sessions are available:

- 10:30 am—12:30 pm
- 6:00—8:00 pm
- Registration for a session is requested as space is limited.
- Walk-ins are welcome as space allows.

Bilingual Storytime
Wednesday, August 20 from 6:30—7:15 pm

Hola, amigos! Bienvenido a la biblioteca! {Hello, friends! Welcome to the library!} Join librarian Ms. Christa for a bilingual storytime, where children will learn Spanish phrases, listen to Spanish-language books, and sing songs in Spanish. All children ages infant to age 12 are welcome to join to build their Spanish language skills and/or English language skills. A craft will be provided. Children under age 7 must be accompanied by an adult. Registration is not required.

Model T Show at the Downtown Market
Saturday, August 30 from 8:00 am—12:00 pm

Stop by the library's booth at the Dyersville Downtown Market at Legacy Square to check out Farley resident Dave Corbin's Model T, learn the car's family history, and talk about the creation of the Model T. While at the booth, go "fish" for toys and books at our fish pond!

Sun	Mon	Tue	Wed	Thu	Fri	Sat
JULY **2025**	Summer Reading Programs for Adults, Teens, and Children continue! Book Art Show continues through July 26!	1 Fun & Games from 9:30am-12:30pm Summer Art Activities from 5:30-7:30pm	2 Neurodivergent storytime @ 9:30am & 1:45pm Kid Librarian @ 10am Sit & Stitch from 1-3pm Art Hang Out from 6:30-7:30pm	3 Strength Training @ 9:30am & 10:30am Library closes @ 5pm	4 Library closed	5 Building Creativity One Block at a Time: a LEGO® program from 10-11am Author Scott Reister @ 2:30pm
6	7 Strength Training @ 9:30am & 10:30am Books For Lunch @ 12pm Children's Nature Art @ 1pm Genealogy with Ann from 1-3pm	8 A Novel Approach to Faith book club @ 7pm	9 Neurodivergent storytime @ 9:30am & 1:45pm Kid Librarian @ 10am Sit & Stitch from 1-3pm Art Hang Out from 6:30-7:30pm	10 Strength Training @ 9:30am & 10:30am Pop-Up @ Farmer's Market from 3-5pm	11 Euchre Card Party from 1-3:30pm Mock-A-Movie Night @ 6pm	12 *The Minecraft Movie* (PG) @ 1pm Dungeons & Dragons @ 3:30pm
13	14 Strength Training @ 9:30am & 10:30am Blank Park Zoo @ 12:30pm Adult Crafternoon from 1-3pm	15 Dyersville Public Works Exhibition from 10am-12pm Armchair Travel @ 1pm	16 Neurodivergent storytime @ 9:30am & 1:45pm Kid Librarian @ 10am Sit & Stitch from 1-3pm Art Hang Out from 6:30-7:30pm	17 Strength Training @ 9:30am & 10:30am Pop-Up @ Farmer's Market from 3-5pm Art in the Park from 3:30-4:30pm	18 Used Book Sale from 9am-5pm Foam Art from 9:30am-12:30pm Euchre Card Party from 1-3:30pm	19 Used Book Sale from 9am-3pm Conservation Camp from 9:30-11:30am
20 Used Book Sale from 1-4pm National Ice Cream Day Sundae Bar from 1:30-3:30pm	21 Used Book Sale from 9am-6pm Strength Training @ 9:30am & 10:30am Bingo Party from 1-3pm	22 Dragonfly Sunset Art Class @ 10:30am, 2pm, & 6pm JKPL Writing Group @ 630pm	23 Neurodivergent storytime @ 9:30am & 1:45pm Kid Librarian @ 10am Sit & Stitch from 1-3pm Art Hang Out from 6:30-7:30pm	24 Strength Training @ 9:30am & 10:30am Health & Wellness 365 @ 11:15am *Bad News Bears* (PG) @ 2pm	25 *Bad News Bears* (PG) @ 10:30am Euchre Card Party from 1-3:30pm	26 Pop-up Library from 8am-12pm Bubbles @ Market from 8am-12pm Book Art Finale from 8am-12pm *La La Land* (PG-13) @ 1pm Game Night from 4-6pm
27	28 Strength Training @ 9:30am & 10:30am Strings Club @ 6pm	29 Let's Make Seed Balls @ 10am	30 Neurodivergent storytime @ 9:30am & 1:45pm Kid Librarian @ 10am Sit & Stitch from 1-3pm Art Hang Out from 6:30-7:30pm	31 Strength Training @ 9:30am & 10:30am	July 1—31 • Create a designer pet challenge • Children's Pretend Play Station & scavenger hunt • Paper plate tambourine craft kits	July 1--31 • Coloring, Creating, & Doing • Upcycled Cards kits • Get Puzzled • StoryWalk®

Upcoming Events for August

Adult Summer Library Program Continues: August 1-31. Everyone 18 and older is encouraged to participate in the 2025 program that runs thru August 31. This year's theme is Color Our World. The program theme this year invites you to embark on a journey of art and creativity, while celebrating the myriad ways in which art enriches our lives. The program is designed to inspire and engage readers of all ages through a diverse array of artistic expressions. Adults are welcome to join throughout the summer. Participants will receive a bookbag, bookmark, and a free book just for registering. Participants will track books read or listened to, library services used, programs attended, and activities completed to earn prizes. For each four items completed, participants will be able to select an item from the prize box or another book for the cart. Prizes will be library swag, items donated to the library and things fitting the art theme. Participants completing the program (at least sixteen activities, which must include reading at least four books) will have completed the program and be eligible for the grand prize drawings which will include 2 ski / lift passes to Sundown, a Book Lover's Basket, an Arts and Crafts basket and more. Special programs will also be scheduled. The adult summer library program is sponsored by the Friends of the James Kennedy Public Library.

Color Our World: Book Genre Bingo Continues: August 1-31. Adults and teens are invited to participate in our summer Book Genre Bingo. Pick up a bingo form at the library and read different genres. Each bingo completed earns a book from the summer library program book cart to add to your personal library and a scratch off ticket for a prize. You will also earn an entry into a drawing to win an Adopt-A-Book form - where you can choose what item you'd like to have added to the library collection - and other book related prizes. A black out bingo automatically earns an Adopt-a-book form. Participants may select a locally made tote bag (while supplies last) when signing up. Participating in the Adult Summer Library Program? Up to eight of the books you read for bingos may also be included for that program as well.

Color Our World: Reading Recommendations Continue: August 1-31. Do you like to recommend books to others? Or enjoy reading something recommended to you? When you finish a book you love, pick up a "Read This" bookmark and share why it should be read. Give the bookmark to a staff member to get your name entered into a drawing for a JKPL themed swag bag that will include a tote bag, book journal, and more! Staff will put the bookmark in the appropriate book and display them in the library for others to discover and enjoy!

Color Our World: Art Activities: August 1-31. The summer library programs this year focus on art and creativity so each month this summer you are invited to respond to a question related to this topic. August's question is to be decided. Visitors of all ages are welcome to share their response every time they visit the library by putting a pom-pom in the jar that matches their choice. Each response also earns an entry into a drawing to win a special prize.

Children's Pretend Play Station: Automotive Shop: August 1-31. Area families are invited to come to the library and explore what it has to offer in Automotive Shop play!

Children's Scavenger Hunt: Cars: August 1-31. Area children and their families are encouraged to participate in our "Cars" scavenger hunt to earn a sticker! One sticker per child per library visit.

Kids Can Craft: Create a Car Challenge: August 1-31. Kids of all ages are invited to stop in the library to design and/or color a really cool car! Every design turned in qualifies the artist for an entry into a drawing for a train set. Entries are limited to one entry per day. The winner will be announced in early September.

Creation Station Craft - Paper Plate Milkshakes: August 1-31. This month's craft is creating a milkshake out of paper plates, tissue paper, and glue. Kits include instructions plus all needed supplies, except for glue. Stop in and craft in the Creation Station at the library or grab a kit and create at home! A video demonstration will also be available to view on the JKPL Facebook and YouTube channel. Kits available while supplies last.

Upcycled Greeting Card Kits: August 1-31. Want a unique card for someone special? Pick up one of these kits that use the front of an old greeting card combined with glue and cardstock to make an entirely new card. Each card kit includes a greeting card front with coordinating cardstock and an envelope. You will need to supply the glue. If crafting in the library, glue sticks may be borrowed from the desk for in-library use. Kits are available while supplies last.

Coloring, Creating and Doing @ Your Library: August 1-31. The JKPL is continuing to offer coloring pages, dot to dot, crosswords, sudoku, and other activity pages available for you to enjoy at the library or at home. They are intended for adults and teens. Each pack will include at least 10 different items and are available while supplies last. If you want to work on the activities while at the library, colored pencils, markers, and more are available in the Creation Station or to check out from the front desk.

Get Puzzled @ Your Library: August 1-31. Stop in the library this month to help us put together a new jigsaw puzzle. This month's puzzle is *Pickleball Paradise*. The puzzle is located on the table under the skylight and everyone is welcome to add a piece or two or more. Everyone who works on the puzzle is encouraged to put their name into a drawing to win the puzzle. Please stop at the front desk to get your name entered.

Westside Park StoryWalk®: "Bing Bang Chugga Beep" by Bill Martin, Jr. and Michael Sampson: August 1-31. Families are invited to walk the StoryWalk® at Westside Park which begins south of the parking lot by the baseball diamond. Walk the trail and read the story to your children. The StoryWalk(R) is made possible by the Dubuque Racing Association, Friends of the Library, and the Richard Osterhaus Memorial Fund. The StoryWalk® Project was created by Anne Ferguson of Montpelier, VT and developed in collaboration with the Kellogg-Hubbard Library. Storywalk® is a registered service mark owned by Ms. Ferguson.

Euchre Card Party: Fridays, August 1, 8, 15, 22 & 29 from 1:00-3:30 pm. Join us Friday afternoons for Euchre in the Hoffman Room. Come meet, teach, and play with other players.

Teen SRP Finale: Splatter Art Painting: Friday, August 1 from 1:00-3:00 pm. As a finale for the Teen Summer Reading program, we are blocking off the parking lot and having fun with splatter art! Participants will make their own masterpieces by flinging paint, popping balloons filled with paint, and much more! This is for those that participated in the Teen Summer Reading Program.

Building Creativity One Block at a Time: a LEGO® program: Saturday, August 2 from 10:00-11:00 am. This month's theme is "State Fair". This program is for all ages but children under 7 must be accompanied by an adult or older partner. This LEGO® program is part of a monthly LEGO® building block program at the library sponsored by DuTrac Community Credit Union. Each month there is a theme to help inspire creativity. Photos of the creations are displayed in the children's area of the library and on the library's social media pages. All children who participate have their names entered into a quarterly drawing for a special LEGO® related prize provided by DuTrac.

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Dungeons & Dragons Players Club: Saturday, August 2 @ 3:30 pm. Join us for this monthly gaming event for D & D players that meets in-person or you can join remotely via Discord. This group meets the second Saturday of every month and new players of all ages and skill levels are welcome. The library has materials available but feel free to bring your own. To join via Discord, contact Paul at Pzurawski@dyersville.lib.ia.us by 2:00 pm the day of the program to receive the server invite.

Super Smash Bros Ultimate Tournament: Sunday, August 3 @ 1:30 pm. Join us at the library for a chance to see who among your friends is the Smash Bros Champion! Rules for the tournament will be three stock lives, no items, random stage per fight. We will be using the Ultimate (Switch) version and players may only use standard switch grip controllers. For ages 10 and up. No registration needed.

Book Art For Your Library Silent Auction Ends: Sunday, August 3 at 3:00 pm. Join us for the closing of the silent auction of the Book Art donated to the JKPL. Refreshments provided.

Strength Training for Older Adults: Mondays and Thursdays, August 4, 7, 11, 14, 18, 21, 25 & 28 @ 9:30 and 10:30 am. Older adults of any age and fitness level are invited to join this special exercise program made possible by a partnership between the Geri-Fit® Company and the James Kennedy Public Library. Participants will exercise to a Geri-Fit® DVD and most of the exercises will be performed seated in a chair. There is no dancing or aerobics involved. Classes are held on Mondays and Thursdays and last approximately 45 minutes. For best results, participants should attend as many of the sessions as possible. Each participant will need a set of 2 or 3-pound dumbbell weights, a medium weight stretch band, and water to drink. Space is limited so registration is required.

Books for Lunch Book Discussion: Monday, August 4 @ 12:00 noon. This group

gathers on the first Monday of each month at noon. This month the group will discuss the 2025 All Iowa Reads teen selection *Rez Ball* by Bryon Graves. Copies of the book are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. New members are welcome to join at any time. If you plan to attend via Zoom, please email librarian@dyersville.lib.ia.us by 10:00 am on the day of the program and an invitation to the Zoom room will be emailed to you.

Genealogy with Ann: Monday, August 4 from 1:00-3:00 pm. Staff member Ann will be on hand to help you start, or continue to work on, your five-generation ancestor chart. Ann will also share information on free websites good for genealogy research. Attendees are encouraged to bring their own laptop, if they have one. Some library laptops will be available for use. Appointments with Ann can be made if that is more convenient.

Blank Park Zoo: Monday, August 4 @ 2:00 pm. Join the Blank Park Zoo for their final visit to the JKPL this summer. Animal visitors will be selected by Blank Park Zoo on each presentation's day, depending on factors that can influence the animals' health like weather, temperature, and stress. Coloring pages featuring animals will also be available to color in the library or to take home. All ages welcome but those under the age of 7 require an older teen or adult companion. Registration is not required. Sponsored by Friends of the James Kennedy Public Library.

Fun and Games with Paul presents Dungeons & Dragons: Tuesday, August 5 from 9:30 am to 12:30 pm. Drop in at this monthly gathering where library staff member Paul will share a fun and interesting activity or item. This month we will be playing Dungeons and Dragons- the popular roleplaying game where you go on quests as a group! Guests are welcome to come and go as they can. Registration is requested to make sure we have enough Dungeon Masters available to run games. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 10 need an adult companion. This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL). Refreshments provided.

Children's Book Club and Art: Wednesday, August 6 & 13 @ 10:00 am. Join area kids for an all-ages book club show-and-tell! Bring your favorite book to the library to tell us all about it, eat snacks, and complete a simple art project. Open to all ages from infant to age 12, but a teen or adult companion is required to accompany children under 7 years old. No registration is necessary.

Sit & Stitch: Wednesdays, August 6, 13, 20 & 27 from 1:00—3:00 pm. Grab your hobby or craft and join other crafters at this fun gathering. There are lots of laughs, great company, conversation, and even some crafting! Participants are welcome to attend in person in the Hoffman Room or remotely via Zoom. New members are welcome to join at any time. If you wish to join virtually, please email librarian@dyersville.lib.ia.us by 10 am on the date of the gathering and an invitation will be emailed to you. The same Zoom room link is used each week.

TACKL Fun and Games @ Downtown Summer Nights: Friday, August 8 from 5:30-9:00 pm. Join the Teen Advisory Council to the Kennedy Library (TACKL) at Downtown Summer Nights in Legacy Square for fun, free games for kids. Everyone walks away with a prize for playing! This event is sponsored by the Dyersville Chamber of Commerce.

Pop-Up @ Downtown Summer Nights: Friday, August 8 from 5:30—8:30 pm. The JKPL will be reaching out to the community by "popping up" at Downtown Summer Nights at Legacy Square! Visitors will be able to select a free book to keep from the pop-up library as well as learn more about library services. The JKPL Pop-Up Library is sponsored in part by a grant from the Dyersville Area Community Foundation and partnership with the Dyersville Campaign for Grade Level Reading and the Friends of the JKPL.

Family Movies @ Your Library presents "Harold and the Purple Crayon": Saturday, August 9 @ 1:00 pm. When Harold is living within the confines of his book, anything he touches with his purple crayon can come to life. Now Harold wants to take it a step further, and draw himself into the physical world. Based on the 1955 children's book of the same name. Rated G (92 minutes).

Kids Can Cook Registration Begins: Monday, August 11. Kids Can Cook is back this fall! Kids Can Cook will teach kids ages 10-12 basic kitchen skills and how to make healthy food choices. The first ten minutes of each class will focus on kitchen safety and introductory cooking information, such as how to read a recipe. The remainder of each class will be hands-on learning, cooking, and cleaning up. Kitchen safety and cleanliness will be emphasized. At the end of the school year, children who have participated in over half of the classes will receive an apron. Classes will be held from 4:00-5:30 pm on September 4, 11 & 18; October 2, 9 & 16; and November 6, 13 & 20. Registration for each session is required as there is a limit of 12 children per session. Registration for all three sessions begins August 11. A waiver signed by a parent or legal guardian must also be on file for a child to attend. This program is funded by Theisen's More for Your Community, Dyersville Area Community Foundation, Jeanne M. Coppola Endowment for Education, the Friends of the James Kennedy Public Library, and various library fundraising events.

Children's Read to Animals Event: Monday, August 11 from 12:00 - 1:00 pm. Do you love animals, reading, and coloring? Join us for an event that features all your favorites! In partnership with Dubuque County Conservation, the library will offer a read-to-animals event. Children and their families are welcome to stop in at any time from 12:00-1:00 pm to read a story to a tamed Eastern Iowa forest animal. Animals will be caged and/or handled by conservationists. Animal coloring books will also be available for children to color in the library or to take home to color. Adult participation is required. No registration is necessary.

Adult Crafternoon: Monday, August 11 from 1:00-3:00 pm. Join us this month to make a special project (tbd). Stop in the library to create and take home your finished project. If you prefer, you can pick up a take-and-make kit and craft on your own at home. Kits will be available while supplies last.

Inspirational Fiction: A Novel Approach to Faith Book Club: Tuesday, August 12 @ 7:00 pm. Join us for this book club that features a variety of books that weave religious

faith into the characters and storylines. For this month we will be reading Set The Stars Alight by Amanda Dykes. Books are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. If you want to attend via Zoom and haven't attended before, please register by 12 noon on the day of the program at https://bit.ly/NOVELAPPROACH so a link to the Zoom room can be emailed to you.

Bowling Break: Thursday, August 14 @ 10:30 am and 6:00 pm. The JKPL will host this fun bowling event at the Knights of Columbus Hall in Dyersville (across the alley from the library). Candy, chips and pop will be available to purchase. Bowling shoes provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 13 need an adult companion. There are 2 steps up into the building and 4 steps down to get to the bowling lanes in the KC Hall. Registration for a session is requested as space is limited. Walk-ins are welcome as space allows. The following sessions are available: 10:30 am-12:30 pm and 6:00-8:00 pm. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

Pop-Up @ the Farmer's Market: Thursdays, August 14 & 28 from 3:00-5:00 pm. The JKPL will be reaching out to the community by visiting the Dyersville Farmer's Market! Visitors will learn about what the library has to offer, get their questions answered, and select a free book to keep from the pop-up library. Take-and-make activities may also be available. The JKPL Pop-Up Library is sponsored in part by a grant from the Dyersville Area Community Foundation and partnership with the Dyersville Campaign for Grade Level Reading and the Friends of the JKPL.

Art in the Park: Thursday, August 14 from 3:30-4:30 pm. Join us at the Farmer's Market to make slime! There will be fun mix-ins to put into your slime. All ages welcome, but children under age 7 must be accompanied by a responsible teen or adult companion.

Conservation Camp-Soil Saturday: Saturday, August 16 from 9:30-11:30 am. All those registered for this program will gather at the Dyersville Community Garden to learn about soil and do some digging. Pre-registration for this program was required and registration has now closed.

Nerf War @ Your Library: Saturday, August 16 from 4:00-6:00 pm. Bring your Nerf gun and ammo and head to the library for this bi-monthly Nerf War! Participants must be 13 or older and anyone under 18 must have a signed parental waiver. Registration requested as 10 people are required to hold the program and a max of 20 is allowed. Walk-ins welcome, if space allows. Participants must provide their own Nerf guns and ammo but no modifications to darts or guns to increase range or hitting power will be allowed. Guns with excessive hitting power will not be allowed.

Bingo Party: Monday, August 18 from 1:00-3:00 pm. Come enjoy bingo at the JKPL! There is a two-card limit, there is no cost to play, and there are prizes! Registration is recommended as space is limited. Bring your friends!

Armchair Travel - Cambodia : Tuesday, August 19 @ 1:00 pm. Grab your travel buddy

and join us on this virtual visit. Chelsea Middendorf, from Eagle Pointe Place Senior Living in Dubuque, will take you on this tour. Description. Chelsea will be providing a small taste of the culture as well, so come try something new! This program is for older adults, but all ages are welcome. Children must be accompanied by an adult. Armchair Travel programs will typically be held on the third Tuesday of most months from 1 to 2 pm.

Color Our World: Summer Art Activities - Diamond Art: Tuesday, August 19 from 5:30 to 7:30 pm. Would you like to try your hand at diamond art? This program is for you! Stop in at this special drop-in session and use diamond art to create bookmarks, garden decorations, and more! Participants will select an item that they would like to make and each kit comes with everything needed to create a work of art. This is an adult program but ages 8 and up are welcome. Children under 10 must have an adult companion.

Bilingual Storytime: Wednesday, August 20 from 6:30-7:15 pm. Hola, amigos! Bienvenido a la biblioteca! {Hello, friends! Welcome to the library!} Join librarian Ms. Christa for a bilingual storytime, where children will learn Spanish phrases, listen to Spanish-language books, and sing songs in Spanish. All children ages infant to age 12 are welcome to join to build their Spanish language skills and/or English language skills. A craft will be provided. Children under age 7 must be accompanied by an adult. Registration is not required.

Drop in and Create - Create Your Own Paper Plate Ice Cream Sundaes: Friday, August 22 from 9:30 am-12:30 pm. Join us as we use paper plates, tissue paper, cotton, glitter, and glue to create paper ice cream sundaes with all the fixings! This is a drop-in event so guests are welcome to come and go as their schedule permits. Refreshments provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 10 need an adult companion. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

Game Night @ Your Library: Saturday, August 23 from 4:00-6:00 pm. Bring your favorite game (card game, board game, role playing game, or video game) and meet, teach, and play with others! Game night is held on the 4th Saturday of every month. All ages welcome but those under the age of 7 need a teen or adult companion.

Summer Musical Movies @ Your Library presents "Burlesque": Saturday, August 23 @ 1:00 pm. A small-town girl ventures to Los Angeles and finds her place in a neo-burlesque club run by a former dancer. Rated PG-13 (119 minutes).

Strings Club: Monday, August 25 @ 6:00 pm. Do you have a ukulele, guitar or other string instrument that you would like to play more often? Do you want to grow your skills by jamming with others? Then come join the JKPL Strings Club! Teen and adult musicians of all skill levels are welcome. NOTE: This is not a class but a jam session so participants should know basic chords. Facilitated by Gary Bramel. This group typically meets on the fourth Monday of each month. Registration encouraged, but walk-ins are welcome as space allows. Please contact the library to register.

JKPL Writing Group: Tuesday, August 26 @ 6:30 pm. Join us this month in person at

the library, or remotely via Zoom, for a sharing session with writers of all types including poetry, memoir, fiction, or nonfiction. New members are welcome to join at any time. If you want to participate via Zoom, please contact the library by 5:30 pm on the day of the event.

Health & Wellness 365 with the Northeast Iowa Area Agency on Aging: Thursday, August 28 @ 11:15 am. Presented by Nutrition Specialist Colleen Lawler. There will be food samples to try. All are welcome.

"Hachi: A Dog's Tale" - Sensory Friendly Movie Matinee: Thursday, August 28 @ 2:00 pm & Friday, August 29 @ 10:30 am. Professor Parker Wilson discovers a lost Akita puppy on his way home from work. Despite initial objections from Wilson's wife, Hachi endears himself into the Wilson family and grows to be Parker's loyal companion. As their bond grows deeper, a beautiful relationship unfolds embodying the true spirit of family and loyalty, while inspiring the hearts of an entire town. Rated G (93 min.) Refreshments provided. This program is intended for members of the neurodivergent community, their families and caregivers, but all are welcome. Those under the age of 10 need an adult companion. Please note that this film may be shown with closed captioning enabled, ambient light and potentially other sensory friendly adjustments. *This program is made possible by Libraries Transforming Communities: Accessible Small and Rural Communities, an initiative of the American Library Association (ALA) in collaboration with the Association for Rural and Small Libraries (ARSL).*

Pop-Up Library at the Downtown Market: Saturday, August 30 from 8:00 am to 12:00 pm. The JKPL will have a pop-up library where visitors will be able to find out more about what the library has to offer, and select a free book to keep. There will also be a hotspot running to provide WiFi Access. Our participation at this event is weather permitting. The JKPL Pop-Up Library is sponsored in part by a grant from the Dyersville Area Community Foundation and partnership with the Dyersville Campaign for Grade Level Reading and the Friends of the JKPL.

Model T Show at the Downtown Market: Saturday, August 30 from 8:00 am - 12:00 pm. Stop by the library's booth at the Downtown Market to check out Farley resident Dave Corbin's Model T, learn the car's family history, and talk about the creation of the Model T. While at the booth, go "fish" for toys and books at our fish pond!

Library closed for Labor Day: Sunday, August 31
Library closed for Labor Day: Monday, September 1

Register now for Unlocking Brain Fitness - KEYS to Dementia Prevention: Tuesdays, September 9 to November 11 @ 5:00 pm. Join us for this 10-week evidence-based course that was developed by doctors to help people aged 55 and older make lifestyle changes to reduce their risk of developing Alzheimer's and other forms of dementia. This course is made possible by the nonprofit Brain Help and Hope and will be led by local health experts. Participants should be 55 or older, in good cognitive health, and able to commit to attend the 10 in-person sessions. Sessions are 2 hours each. Registration fee of $20.00 per participant is required by Brain Help and Hope but may be refunded to those who attend at least 9 of the sessions, upon request. Registration is required as a maximum of 15 participants are allowed. Please contact the library at (563)875-8912 for more information or to register.

This series is co-sponsored by the Friends of the JKPL and Nightingale Drug.

City of Dyersville
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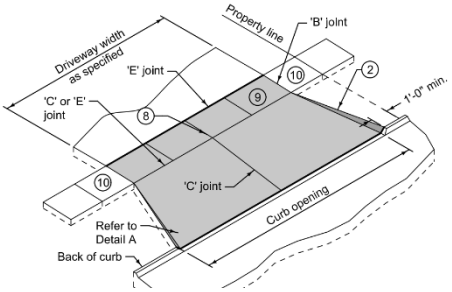
To: Mayor Jacque and City Council Members
Cc: Mick Michel, City Administrator
From: John F. Wandsnider, PE – Public Works Director/City Engineer
Date: July 17, 2025
Subject: Public Works Report: June 12 – July 16, 2025

Things have been operating well over the last month or so in Public Works.

Operation and Maintenance of Fleet, Highways, Streets, Alleys, Parks, Trails, Rivers, Creeks, etc.

The streets and fleets arm of Public Works is doing an excellent job with the operations and maintenance of Dyersville's pavement and drainage systems and equipment. We completed applying weed-control in the areas where needed. We have also been taking care of street and alley maintenance issues, street sign issues, etc. Eastern Iowa Asphalt Maintenance performed the in-town pavement marking earlier this summer. The centerlines were painted as well. Street-sweeping is a continual monthly effort as well.

Alley Drive Aprons Improvement: Elsewhere in your packet are proposals from F.L Krapfl, Inc. for work on two alleys in the SE part of town. This work is to correct a problem where stormwater run-off is being directed from city streets into private back-yards.



As background, an urban pavement with curb-and-gutter is designed to convey storm water into intakes and storm sewers and away from property. Part of the street pavement system includes driveway aprons for alleys and private driveways (see detail). The idea is to be able to convey a depth of up to 6 inches of stormwater down the street without allowing it to flow down a driveway or alley.

We have identified two locations where alleys are allowing stormwater to flow down the alley and into private back yards: One is on the 600-block of 5th Street SE, and the other is on the 600-block of 6th Street SE. The below images demonstrate the problem (6th Street), showing where storm water can flow when the curb is full during heavy rains:

Installing a proper driveway apron will correct this problem. Below is an example of an existing driveway that functions properly from a drainage standpoint:

Operation and Maintenance of Drinking Water Delivery and Wastewater Disposal Systems

The drinking water source, storage, treatment, and distribution systems are serving the city well. The wastewater collection, pumping, treatment, and disposal systems are also operating well. Please refer to the Water report for June as well as the Wastewater reports for both May and June, below.

"A whole lotta flushin' goin' on" in Dyersville over the last month. We flushed about 320 fire hydrants to keep the water in the mains fresh, and we flushed (jetted) 40,642 feet of sewers and 175 manholes to keep the system clear and operating well.

With the unseasonably high amount of rain we have been getting in June and July, the dried sludge being stored outside at the wastewater plant has again become saturated, causing it to spread out and open up. This releases some very pungent odors in the immediate area. The City may want to look at a way to store the dried sludge under roof.

We have a good inventory of compost and mulch available to the public at the wastewater treatment plant.

Improvement and Expansion Projects

Westlinden Lift Station (added 7/25)
This project is currently on hold pending site selection review efforts with the City and adjacent property owners.

1st Street SW Rehabilitation (added 6/25)
This street, which lies north from 12th Avenue SW along the west side of the river, is long overdue for asphalt resurfacing. However, multiple water main breaks and sewer pipe failures necessitate substantial underground work, including replacement of the water main and portions of the sanitary sewer, prior to resurfacing. The length of the street is over 1,300 feet, equivalent to about 4.25 city blocks.

3rd Avenue SW Bridge Replacement (added 2/25)
The City is applying for a grant through the Iowa DOT to replace this bridge.

Field of Dreams Movie Site Roadway (added 11/24)
Finish work has been completed and the project is substantially complete.

1st Avenue West - Old Highway Road - Improvement (Added 2/24)
Work **continues** on the development of the project to overlay the paving with concrete (white-top).

Downtown Streetscape Rehabilitation (Added 4/23)
The rehab is nearly completed. We will be doing some minor 'mud-jacking' to eliminate ADA deficiencies along the sidewalks and replacing the failing caulk.

Hwy 52 Manhole Replacement at 2nd Avenue (Added 11/21)
Project is complete.

Downtown Businesses Accessibility – (Added June, 2021)
Construction of the ramps on the West side of the river has been completed. **A new ramp was constructed in front of the former English Pub. The railing will be fabricated, coated, and installed in the next few weeks.**

20 West Industrial Park, Phase III Rise Grant App. (Added August, 2022)
Paving has been complete. Street lights have been installed. Project is substantially complete.

Field of Dreams Stormwater Wetland and Mitigation (Added to list in April, 2020)
A map showing areas requiring attention has been prepared by the engineer. Work is expected this Spring. A live streaming camera of the site is available for viewing at: https://video.nest.com/live/G4AGPm8tkR

Dyersville East Road Water and Sewer Extension 2020 (Added to list March, 2020)
Substantial completion has been issued for the Contract E Water and Sewer project.

- END –

Memorandum

To: **Mayor, City Council Members and City Administrator**

From: **Terry Recker, Water Operator**

Date: **July 10th, 2025**

Subject: **Water Operation June 2025 Report**

Water Pumped

Total Water Pumped for Month	15,936,000 Gallons
Average Pumped per Day	531,000 Gallons
Maximum Daily Pumped	817,000 Gallons

Chlorine Testing

Average Free Chlorine in the System –	1.50 mg/l
Average total Chlorine in the System -	1.64 mg/l

Polyphosphate

Average Residual at Well #4&#5	0.94 mg/l

Water Call Outs

1 for the month
Total for the year – 5

Water Main Breaks

1 for the month
Total for the year – 7

Water Activities

102- Line Locates Completed
40- Water Work Orders Completed

Operations and Maintenance

Bacteria samples were taken, and the results were negative. The monthly operating report was completed and sent to the DNR. Preventative maintenance was completed at Well#4 and #5, including exercising water valves and doing well draw down at both wells. Daily rounds were completed for the month at both wells. Meter reading was also completed this month. On June 17th there was a water main leak at the corner of 8th Ave and 4th St. NW (See picture). It was discovered that it was a leak on a valve and the valve was then replaced by Krapfl Construction the next day. Also, that week on Monday we started with the task of flushing all the fire hydrants throughout the city. Flushing in that area on Monday could have contributed to the valve starting to leak on Tuesday. We were able to flush over 320 hydrants in 7 days with the help of Joe, Tanner and the summer helper David.

Water Operator in Charge,
Terry Recker

Memorandum

To: Mayor, City Council Members and City Administrator

From: Wastewater Operator

Date: June 13, 2025

Subject: ***Wastewater Operations –***

Influent Flows

Total Treated for Month 15,159,000 Gallons
Average Flow per Day 489,000 Gallons
Maximum Daily Flow 575,000 Gallons
Average Influent Biochemical Oxygen Demand 300 mg/l
Plant loading pounds per day of 1289 lbs. plant design loading 2400 lbs. per day
Average Influent Total Suspended Solids 213 mg/l.
Plant loading pounds per day 911 lbs. plant design loading 3600 lbs. per day.
Average Influent Total Nitrogen 44 mg/l
Plant loading pounds per day 191 lbs.
Average Influent Phosphorous 43 mg/l.
Plant loading pounds per day 188 lbs.

Effluent Testing

C.B.O.D. Monthly Average	5.25 mg/l	Limit - 25 mg/l
T.S.S. Monthly Average	4.37 mg/l	Limit - 30 mg/l
Ammonia Monthly Average	1.55 mg/l	Limit – 13 mg/l
Total Nitrogen	23 lbs. per day	Yearly Average 88lbs per day
Phosphorus	.5 lbs. per day	Yearly Average 24lbs per day

E-coli Not this Month mg/l Limit 126 MPN

Sewer Call Outs – 0 for the month at the Treatment Plant.
Total for the year – 1

Routine maintenance around the plant. And get things ready for the routine sewer cleaning.

Memorandum

To: **Mayor, City Council Members and City Administrator**

From: **Wastewater Operator**

Date: **July 11, 2025**

Subject: **Wastewater Operations –**

Influent Flows

Total Treated for Month 16,206,000 Gallons
Average Flow per Day 540,000 Gallons
Maximum Daily Flow 795,000 Gallons
Average Influent Biochemical Oxygen Demand 228 mg/l
Plant loading pounds per day of 1014 lbs. plant design loading 2400 lbs. per day
Average Influent Total Suspended Solids 209 mg/l.
Plant loading pounds per day 977 lbs. plant design loading 3600 lbs. per day.
Average Influent Total Nitrogen 36 mg/l
Plant loading pounds per day 171 lbs.
Average Influent Phosphorous 36 mg/l.
Plant loading pounds per day 167 lbs.

Effluent Testing

C.B.O.D. Monthly Average 1.62 mg/l Limit - 25 mg/l
T.S.S. Monthly Average 2.87 mg/l Limit - 30 mg/l
Ammonia Monthly Average .18 mg/l Limit – 13 mg/l
Total Nitrogen 9 lbs. per day Yearly Average 88lbs per day
Phosphorus 0 lbs. per day Yearly Average 24lbs per day E-coli
17.1 mg/l Limit 126 MPN/100ML

Sewer Call Outs – 3 for the month at the Treatment Plant.
Total for the year – 1

We had a call out on June 15th for a power surge issue with an east power monitor alarm. We found the voltage monitor saver had gone bad. We temporarily bypassed it and have since replaced it.

Then on 17th we had a DO issue with the plant that we had worked on and off throughout the day.

And on June 23rd after around 4 inches of rain we had a roto drive failure and then we limited the main lift station so that we didn't flood out the plant by discharging to the holding cell.

The rest of the month we had the Vactor Jetting Truck rented to work on jetting in the southeast side of town. While the truck was here, we were able to clean 40,642 ft of sewer main and 175 manholes. We cleaned out the lift stations and were able to complete the SE side of Dyersville. We plan to try and do some more cleaning later in the year with our trailer unit out is Hageman's subdivision due to

access to some of the manholes doing it with the big Jetter truck isn't going to be possible. Then next year's plan with be to do the Southwest side of town out to the industrial park.

And with June being complete the table below shows the monthly average for each month of the phosphorus and nitrogen. This is where under effluent testing Total Nitrogen and Phosphorus show that the average for Total Nitrogen is 88lbs per day and for Phosphorus is 24lbs per day. Things have been working well. We did send in the last of the required testing results on March 21st for our permit renewal and have not heard anything back on that yet. We will still be operating under the old permit until the new one is issued.

	Phosphurus	Nitrogen
Jul-24	3.9568713	24.9664989
Aug-24	3.9801399	10.27686075
Sep-24	2.6380671	20.4882108
Oct-24	0.7858782	15.18565965
Nov-24	1.9613595	20.10963735
Dec-24	0.848595	16.2558693
Jan-25	2.839353	26.0379804
Feb-25	6.80871345	17.8627788
Mar-25	0.6918447	11.66909865
Apr-25	3.5502129	18.14444145
May-25	0.517497	23.92256025
Jun-25	0	9.64289565
	2.381544338	**17.88020766**

And something that will probably have to be looked at with our sludge storage pad in the future. With 8.8 inches of rain in the month of June and 4.4 inches already in the month of July the pad is a smelly mess. Last year we had 9.7 inches in June and 6.6 inches in July when I was approached by Mayor Jacque about what could be done about the smell. And again, this year I'm hearing the same complaints from the hotel and citizens that live or work nearby. And maybe it is time to look into other options for storage out of the weather, so it doesn't create such a nuisance.

City of Dyersville
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Memorandum

TO: Mayor Jeff Jacque and City Council
From: Mick J. Michel, City Administrator
RE: City Administrator's Report
Date: July 18, 2025

I am pleased to present the monthly report outlining the progress made on ongoing commitments, priority projects, and initiatives aligned with the goals outlined in our 2024-2025 agenda.

1. **Residential Developments**: Both residential developments are completing their project. We are working on bond proceedings and working with a bank underwriter to negotiate a bond rate to get the developers paid as per the development agreement. Also, the consultant has a draft SW Stormwater Improvement plan, and we are reviewing the design.

2. **Professional Ballpark Project**: IEDA approved the Dyersville Events Sports Tourism Grant agreement.

3. **Economic Development**: I'm working with TIF attorney on several new economic development projects. I hope to start with the proceedings for TIF agreements sometime in August.

4. **Heritage Trail Extension**: I attended the most recent Dubuque County Conservation Board meeting to support the City Council's ongoing commitment to trail connectivity and enhancement. The City Engineer/Public Works Director and I also met with County officials to provide a proposed scope of work for engineering services. The Iowa DOT has now assigned a project representative, and the Dubuque County Conservation Board has approved moving forward with soliciting engineering services for the project. This marks a significant step forward in our efforts to expand and improve the Heritage Trail system.

5. **Industrial Park RISE Roadway Project**: We are still waiting for the contractor to complete he punch list items to close the project.

6. **Westside Park Lighting Project**: Progress continues on the Westside Park lighting initiative. The Public Works Department is currently relocating electrical wiring, and

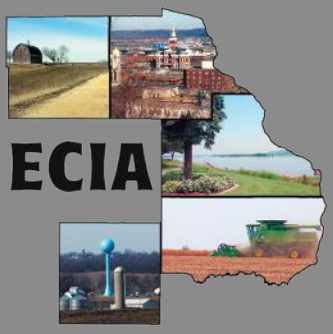
I am coordinating with CEC to secure the necessary network switches for the area. This project supports our goal of enhancing park infrastructure and public safety.

7. **BUILD Grant Application**: Unfortunately, this year, the City was not selected for a BUILD Grant. We are scheduling a review meeting with USDOT to understand our application's performance better. We remain hopeful that our proposal may still be moved to the Secretary of Transportation. This feedback will be critical if the city wants to move forward for future funding opportunities.

8. **Ollendick Eminent Domain Update**: The Assistant City Attorney and Mr. Ollendick's legal counsel have agreed for the City to purchase the property in question for public safety purposes, following Council directives. We anticipate closing on the property within 45 days of the signed agreement. This acquisition supports our broader public safety efforts to remove a dangerous building.

july 2025

ecia spotlight



DeWitt Comp Plan Complete

The last time the City of DeWitt updated their comprehensive plan was 2016. Thankfully, the City knew ECIA had the planning expertise to assist with this daunting process. Typically, a new comprehensive plan will help guide the community's future and present a vision with long-range recommendations for all activities that affect community growth and development. Topics usually addressed include housing, economic development, transportation, and several others.

Community engagement is a huge part of the plan process, and the primary contributors were the Steering Committee. Consisting of members appointed by the City, this committee met regularly throughout the planning process to serve as representatives for the broader community. Reflecting on their own experiences as well as what would be best for the city moving forward, the Steering Committee came up with the following vision statement:

DeWitt is a thriving, forward-looking city that prides itself on providing community members with the social, personal, and economic opportunities they need to reach their full potential.

The committee was also tasked with coming up with several goals:

- Maintain a safe community with small-town character.
- Foster the availability of quality, affordable housing options.
- Encourage availability of affordable childcare.
- Provide a well-maintained system of infrastructure, including streets, roads, bridges, water and sewer.
- Coordinate with DeWitt Chamber & Development Corporation to encourage business retention, expansion and recruitment.
- Work with educational partners to expand the availability of skilled, reliable workforce.
- Encourage the continuation of a variety of recreational opportunities.
- Foster an environment of community involvement.

Click on the picture below to see the newly adopted plan.

If your community is ready to update, or create a new comprehensive plan, contact Dan Fox, ECIA Senior Planner at 563.690.5752

Source: DeWitt Chamber & Development Company (photo appears in the plan)

Abandoned Industrial Site Transformed

With ECIA's brownfield redevelopment experience, an abandoned site is being revitalized into a functional and needed solution. Work is moving along on West Branch's Heritage Hill Development of 78 housing units, on the former Croell Redi-Mix site. This vacant brownfield was purchased by the City in 2016 and in 2018, 2019, and 2020 utilized $72,760 of ECIA's Environmental Protection Agency (EPA) Brownfield Assessment funds and an Iowa Department Natural Resources (IDNR) Derelict Building grant of $50,890. The developer received Workforce Housing Credits for three phases of the project (78 housing units) totaling $2.45 million. The developer has applied for an additional 27 units for the final phase. The City offered the developer a tax rebate of up to $5 million for commercial development and up to $4.5 million for residential development up to twenty years to support this multiphase project. The entire project consisting of 85-100 housing units plus commercial units is anticipated to be completed by 2026. Total project cost is anticipated to exceed $21 million.

The housing development provides options between a 3 bed/2.5 bath townhome, a 2 bed/2.5 bath townhome, or a 2 bed/2 bath condominium. Thoughtfully designed, each unit features full stainless steel kitchens, walk in closets, in unit washer and dryer, and luxury vinyl plank flooring throughout the entire home. The development is located next to a beautiful park and the Hoover Nature trail.

To date, 54 units are fully completed and occupied with 24 more to be finished by fall of 2025. The address for the new development is 320 Historic Dr., West Branch, IA 52358. More information can be found at https://www.apartments.com/heritage-hill-west-branch-ia/yec04dt/.

If your community has an abandoned commercial property and is interested in the ECIA Brownfields program, call Dawn Danielson, at 563-580-1976.

Does your Public Works Person Need Support?

Public works staff everywhere are on the front lines facing the challenges of building and maintaining municipal infrastructure—they don't have the option of leaving a sewer line clogged, letting the water run from a broken water main, leaving the snow unplowed, or taking time off during an unprecedented storm.

The Iowa Public Works Service Bureau (PWSB) was established to provide information to improve the connectivity, knowledge, and efficiency of these essential workers by opening much-needed communication lines and fostering productive discussions among city staff.

How Can Cities Benefit from the Iowa PWSB?

Iowa PWSB staff possesses an in-depth understanding of the workings of public works departments. The Iowa PWSB helps Iowa cities in the following ways:

- Improves communication among public works staff across cities in Iowa, resulting in improved efficiency in operating and maintaining local infrastructure.
- Fosters dialogue between public works colleagues across the state who have experienced similar situations.
- Provides cities specific data about what is working for other cities in Iowa to help make informed decisions and develop policies.
- Produces tools to help cities compare their operations (e.g., street maintenance cost per mile) with others of similar populations.
- Offers a forum for cities to compare their public works policies (e.g., snowplowing, sidewalk inspection).
- Maintains a job board for city staff to post job opportunities directly with Iowa's public works groups.

Please visit the following website for more information and the informational flyer where the content for this article ca from: https://www.iowapwsb.org/about/.

A Different Way to Acquire Abandoned Properties

In May, ECIA staff attended the 2025 Iowa League of Cities Nuisance Abatement Conference in Mason City and learned about the 657A.10b process; a legal pathway allowing cities to claim title to abandoned buildings. This session was about how a City can take its own action in acquiring a property within the city limits with the option to demolish but hopefully to revitalize it. This alternative mechanism bypasses typical demolition or nuisance-abatement procedures.

First, the residence must be abandoned for six consecutive months. The initial notice should be sent to the landowner's known address. Pinning or taping a notice on the front door or another visible location is OK too. The initial notice should indicate the building is unfit for occupancy and order vacation and should provide the list of deficiencies that apply to the City Code or specific ordinance. In the notice the City has to provide their intended purpose with the property and should have that in mind throughout the process. These initial steps start the clock on the six-month requirement for the property to be considered abandoned. During this time, the City should monitor the property by documenting activities and observations by starting a file. If the property changes hands, the clock keeps ticking on the six-month time frame. If a little work happens during this time frame, that won't but undermine the process, but the City should work with the titleholder, to the extent possible, to get the property up to code. It's good to show reasonable opportunity for compliance.

Below are next steps after the six-month time period:

- The City files a petition in the local district court, including the legal description.
- All property stakeholders (owners, mortgage holders, lienholders) must be named as respondents.
- Respondents are notified via personal service, certified mail, or, if unreachable, by posting, and newspaper publication.
- Notice must articulate how the city or county intends to use the acquired property.
- A minimum of 60 days must pass before the municipality can request a court hearing.
- Courts evaluate the following factors to determine abandonment
    - Delinquent taxes or assessments
    - Lack of utilities
    - Vacancy
    - Failure to meet housing/building codes
    - Structural decay and exposure to elements
    - Boarding-up or other security measures
    - Vermin, debris, overgrowth
    - Previous rehabilitation efforts by owner or municipality
    - Compliance (or lack thereof) with code enforcement
    - Any additional relevant evidence

If all parties either consent or fail to make a good-faith effort to comply within 60 days, the court can provide an alternative criteria in which the City may obtain title. If a tax sale holder is named, the notice, petition and a verified statement declaring the property identified in the petition contains an abandoned building should be provided to the county treasurer, at which time the county treasurer shall make an entry in the county system canceling the sale of the property and refund the purchase money to the tax sale certificate holder.

This article was reviewed and edited by Sam McMichael, Ahlers & Conney, P.C. If you have any questions about this process, contact your city attorney.

Sabula Catalyst Project - Open for Busine

One fun fact about Sabula – it's Iowa's only island city, literally surrounded by the Mississippi River. Residents take great pride in the serenity, wildlife, and recreational opportunities that are afforded by the surrounding riverine and lake systems. The island has a beach, campground, a harbor with boat docks, boat storage sheds, and recently, a new business, Sip & Stitch, located at 415 Pearl St, Sabula.

ECIA staff worked with developers, Travis and Linsey Kieffer, and the City, to write a successful $100,000 Community Catalyst Building Remediation grant in 2020 to restore and rehab this historic Ackerman building on Pearl St. The building, which was originally built in 1895, now has a business on the main level and two apartments, which were completed in 2023, on the second floor. One apartment is set up to be an Airbnb rental. The long-term apartment has been rented since Feb 2024 and the other apartment has been operating as an Airbnb since August of 2023.

Sip & Stitch opened this past April and offers visitors coffee, baked items, gifts, fabric, sewing and alterations, and craft classes. "When the renovation was close to completion we reached out to the community to find out what type of business they would like to see fill the space, many people said a coffee shop. It has always been a dream of mine to own a quilt shop so we joined the two together and Sip & Stitch was born! I have loved getting to know the crafters and coffee drinkers who stop in for a visit," said Linsey Kieffer, Owner and Operator. For more information, visit https://www.facebook.com/profile.php?id=61572453577045.

The Hometown Pride Vision Award Goes To…

…The City of Delaware Hometown Pride Committee! The City celebrated the 2025 Donald F. Lamberti Hometown Pride Vision Award on June 6th with representatives from the State's Keep Iowa Beautiful program in attendance.

Every year, Keep Iowa Beautiful recognizes individuals, businesses, communities, and organizations that shine when it comes to improving Iowa communities. Each year they select and honor one recipient for four different awards. This award recognizes those who work to improve and enhance the quality of the state. Award winners embody a passion for building a higher level of pride through leadership.

The City of DeWitt was awarded this year as well. The Robert D. Ray Community Award for Excellence is given annually to a town or city for enhancing the beauty, cleanliness and attractiveness of the community. For a full list of awards, click here!

Pictured l-r: Lorin Ditzler, Debbie Palmersheim, Michele Evers, Tanya Burnett, Barb Ries, Katie Steffensmeier, Andy Frantz. Not pictured, Erin Learn and Ashley Fishler. Lorin and Andy are with Keep Iowa Beautiful and they presented the award to the Hometown Pride Committee.

Ideas Needed for Water Trail Plan

The Iowa Department of Natural Resources (DNR) is partnering with Delaware County Conservation and ECIA to develop a Water Trail Master Plan for the Maquoketa River from Bailey's Ford Park through Lake Delhi south to the County line.

Everyone is invited to learn about and share ideas for the draft Delaware County Water Trail during the community open house on Thursday, July 24, 2025, from 6:00 – 8:00 pm (short presentation at 6:30 pm) at the Delaware County Conservation Office/Nature Center in Bailey's Ford Park, 2379 Jefferson Road, Manchester, Iowa.

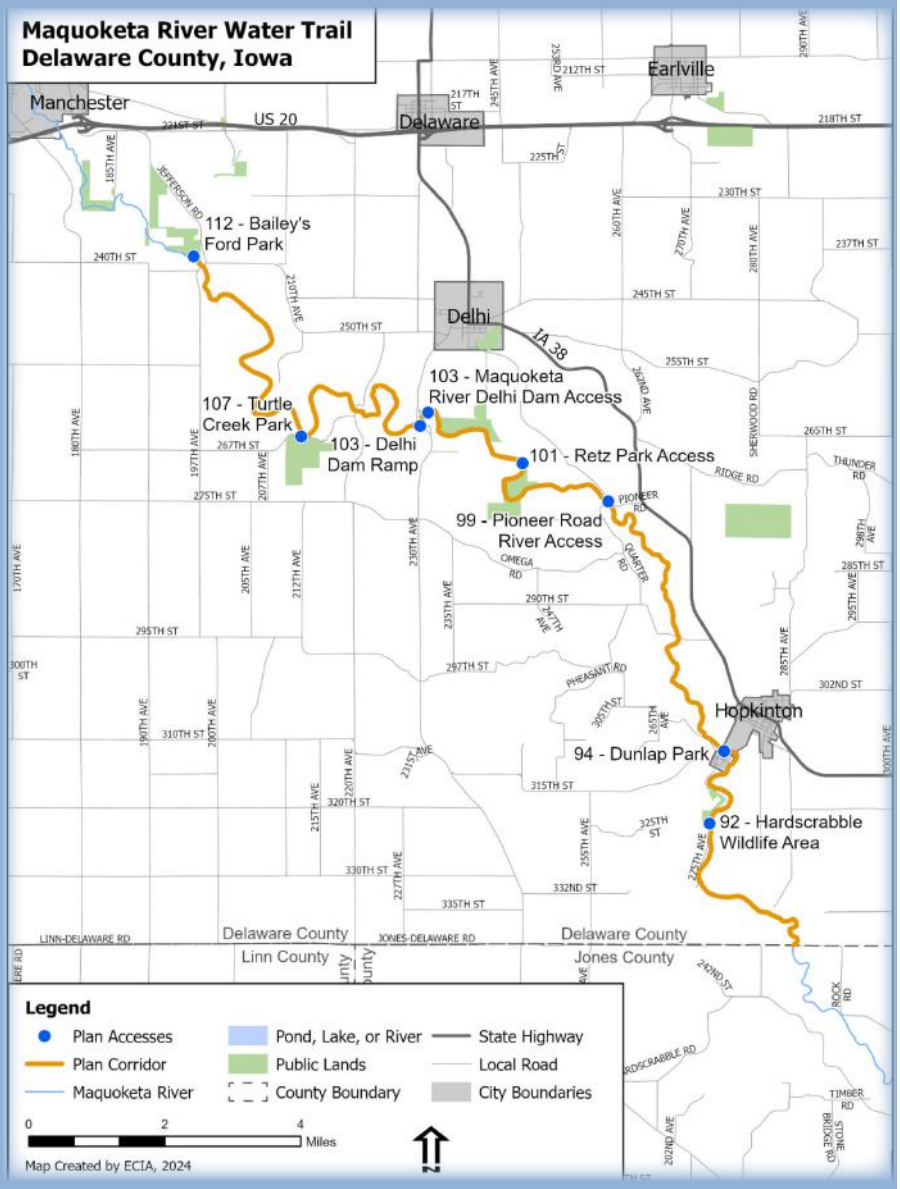
This is a great opportunity to review the draft plan and proposed projects, and to share input and help shape the future of water recreation and conservation in Delaware County.

Water trails are recreational routes on rivers and lakes that provide a unique experience for all types of river users including canoeists, kayakers, anglers, and motorized boat users. Water trail routes provide designated access points that can be used for planning trips at various lengths and difficulty levels. The Master Plan will present a vision for the future of river recreation in Delaware County and will recommend actions to achieve that vision.

Community input will help to enhance the river experience and identify improvement projects, such as: improved boat launch and ramp designs, informational signage, parking areas, safety, and general improvements to experiencing the natural resources of the Maquoketa River in Delaware County.

Ideas also can be shared using a short comment form available at the Delaware County Conservation Office and online.

Please contact Delaware County Conservation for more information at 563-927-3410 or email delawareccb@gmail.com.



Can Google Find your Park?

Have you ever done a Google search to find one of your little town's hidden gems, like your local park or restaurant? Do the directions Google Maps provides lead you there? If not, you are not alone, and ECIA can help. For assistance on suggesting edits to directions in Google Maps, contact Dylan Michels, ECIA Technology and Program Support Specialist, (563) 690-5751.

Goose Lake Receives $500,000

Thanks to ECIA's grant writing assistance, Goose Lake was recently awarded a $500,000 Community Development Block Grant (CDBG) from the Iowa Economic Development Authority for its wastewater treatment facility improvement project. Other funding for the project comes from a $500,000 Wastewater and Drinking Water Treatment Financial Assistance Program (WTFAP) grant, and the City matching the balance of the project with an SRF loan. Total project cost is $2.3 million, as of now.

The improved three- cell controlled discharge lagoon system will not only serve the city more efficiently but will also be able to better support the 900 students and 170 staff who are a part of the Northeast Community School District. With all the funding in place, the project is slated to begin in 2026.

If your city has a critical facilities project, call Matt Specht, ECIA Director of Community and Economic Development, at 563-690-5721.

RAGBRAI in Delaware County!

ECIA staff recently learned that RAGBRAI will be going through a couple of Delaware County communities. RAGBRAI, the Register's Annual Great Bicycle Ride Across Iowa, is the largest cycling tour in the world. The ride traverses Iowa west to east from the state line at the Missouri river to the border at the Mississippi River.

The 2025 route begins in Orange City on July 19th and ends in Guttenberg on July 26th and passthrough towns include Edgewood and Dundee. Dundee plans to welcome riders around 1:00 pm on the 26th by having food trucks, vendors, and the local bar/restaurant providing pizza and drink specials. Bicyclists roll into Edgewood around 2:00 pm that same day for brats on a stick, pie, ice cream, and cold beverages.

As of RAGBRAI LI in 2024, 474,103 riders have participated, covering 23,247 miles across Iowa. Inspired by RAGBRAI, over 200 similar rides have been established. The ride has grown into an international event, with participants coming from around the globe. Visit https://ragbrai.com/route/ to see the full 2025 route.

ECIA Anniversaries in June and July

Debbie Maier
38 years

Michelle Huseman
37 years

Craig Elskamp
7 years

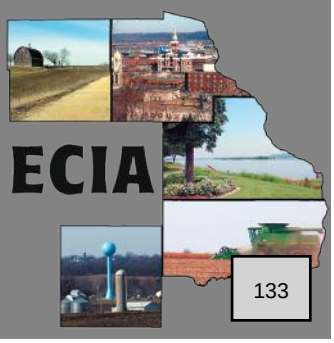
Christine Efferding
2 years

Jack Studier
2 years

Rebecca Kennedy
1 year

Kathy Hoffmann
1 year

Congratulations to these staff who recently celebrated work anniversaries. Your dedication and hard work in and for the ECIA region are truly appreciated. 88 combined years of service!



MINUTES TO AUTHORIZE OFFICIAL STATEMENT

419893-82

Dyersville, Iowa

July 21, 2025

The City Council of the City of Dyersville, Iowa, met on July 21, 2025, at ____ o'clock ___.m., at the _____, Dyersville, Iowa.

The meeting was called to order by the Mayor, and the roll being called, the following named Council Members were present and absent:

Present: _____

Absent: _____.

After due consideration and discussion, Council Member _____ introduced the following resolution and moved its adoption, seconded by Council Member _____. The Mayor put the question upon the adoption of said resolution, and the roll being called, the following Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the resolution duly adopted, as hereinafter set out.

• • • •

At the conclusion of the meeting and, upon motion and vote, the City Council adjourned.

_____
Jeff Jacque, Mayor

Attest:

_____
Tricia L. Maiers, City Clerk

RESOLUTION NO. 95-25

Resolution authorizing the use of a preliminary official statement for the sale of General Obligation Corporate Purpose Bonds, Series 2025

WHEREAS, the City of Dyersville (the "City"), in Delaware and Dubuque Counties, State of Iowa, proposed to enter into a General Obligation Corporate Purpose Loan Agreement (the "Loan Agreement"), pursuant to the provisions of Section 384.24A of the Code of Iowa, and to borrow money thereunder in a principal amount not to exceed $3,300,000 for the purpose of paying the costs, to that extent, of (a) constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements; and (b) acquiring and installing street lighting, signage and signalization improvements, and has published notice of the proposed action and has held a hearing thereon on June 30, 2025; and

WHEREAS, a Preliminary Official Statement (the "P.O.S.") has been prepared by Speer Financial, Inc. as municipal financial advisor to the City (the "Municipal Advisor") to facilitate the sale of the General Obligation Corporate Purpose Bonds, Series 2025 (the "Bonds") in evidence of the obligation of the City under the Loan Agreement, and it is now necessary to make provision for the approval of the P.O.S. and to authorize its use by UMB Bank, n.a. (the "Underwriter"), as the underwriter of the issuance of the Bonds;

NOW, THEREFORE, Be It Resolved by the City Council of the City of Dyersville, Iowa, as follows:

Section 1. The Mayor and City Clerk are hereby authorized to take such action as shall be deemed necessary and appropriate, with the assistance of the Municipal Advisor and the Underwriter, to prepare the P.O.S. describing the Bonds and providing for the terms and conditions of their sale, and all action heretofore taken in this regard is hereby ratified and approved.

Section 2. The use by the Underwriter of the P.O.S. relating to the Bonds in substantially the form as has been presented to and considered by the City Council is hereby approved, and the Underwriter is hereby authorized to prepare and use a final Official Statement for the Bonds substantially in the form of the P.O.S. but with such changes therein as are required to conform the same to the terms of the Bonds and the resolution, when adopted, providing for the sale and issuance of the Bonds, and the Mayor and City Clerk are hereby authorized and directed to execute a final Official Statement for the Bonds, if requested. The P.O.S. as of its date is deemed final by the City within the meaning of Rule 15(c)(2)-12 of the Securities and Exchange Commission.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved July 21, 2025.

Jeff Jacque, Mayor

Attest:

Tricia L. Maiers, City Clerk

ATTESTATION CERTIFICATE

STATE OF IOWA
DELAWARE AND DUBUQUE COUNTIES SS:
CITY OF DYERSVILLE

I, the undersigned, City Clerk of the City of Dyersville, do hereby certify that attached hereto is a true and correct copy of all of the proceedings of the City Council relating to approving a preliminary official statement for the sale of the General Obligation Corporate Purpose Bonds, Series 2025, as referred to therein.

WITNESS MY HAND this _____ day of July, 2025.

_____
Tricia L. Maiers, City Clerk

Preliminary Official Statement Dated July _____

*In the opinion of Dorsey & Whitney LLP, Bond Counsel, according to present laws, rulings and decisions and assuming the accuracy of certain representations and compliance with certain covenants, the interest on the Bonds (i) is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "Code") and (ii) is not an item of tax preference for purposes of the federal alternative minimum tax imposed on noncorporate taxpayers by Section 55 of the Code. Interest on the Bonds may, however, be taken into account in determining adjusted financial statement income for purposes of the federal alternative minimum tax imposed on applicable corporations (as defined in Section 59(k) of the Code). In the opinion of Bond Counsel, the Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code. See "**TAX EXEMPTION AND RELATED TAX MATTERS**" herein.*

$3,250,000*
CITY OF DYERSVILLE
Delaware and Dubuque Counties, Iowa
General Obligation Corporate Purpose Bonds, Series 2025

Dated Date of Delivery **Book-Entry** **Bank Qualified** **Due Serially June 1, 2027 - 2036**

The $3,250,000* General Obligation Corporate Purpose Bonds, Series 2025 (the "Bonds") are being issued by the City of Dyersville, Delaware and Dubuque Counties, Iowa (the "City"). Interest is payable semiannually on June 1 and December 1 of each year, commencing December 1, 2025. Interest is calculated based on a 360-day year of twelve 30-day months. The Bonds will be issued using a book-entry system. The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The ownership of one fully registered Bond for each maturity will be registered in the name of Cede & Co., as nominee for DTC and no physical delivery of Bonds will be made to purchasers. The Bonds will mature on June 1 in the following years and amounts.

AMOUNTS, MATURITIES, INTEREST RATES, YIELDS AND CUSIP NUMBERS

Principal Amount*	Due June 1	Interest Rate	Price or Yield	CUSIP Number(1)	Principal Amount*	Due June 1	Interest Rate	Price or Yield	CUSIP Number(1)
$260,000	2027	_____%	_____%	_____	$330,000.....	2032	_____%	_____%	_____
280,000	2028	_____%	_____%	_____	345,000.....	2033	_____%	_____%	_____
290,000	2029	_____%	_____%	_____	360,000.....	2034	_____%	_____%	_____
305,000	2030	_____%	_____%	_____	375,000.....	2035	_____%	_____%	_____
315,000	2031	_____%	_____%	_____	390,000.....	2036	_____%	_____%	_____

Any consecutive maturities may be aggregated into term bonds at the option of the bidder, in which case the mandatory redemption provisions shall be on the same schedule as above.

OPTIONAL REDEMPTION

Bonds due June 1, 2027 - 2032, inclusive, are not subject to optional redemption. Bonds due June 1, 2033 - 2036, inclusive, are callable in whole or in part on any date on or after June 1, 2032, at a price of par and accrued interest. If less than all the Bonds are called, they shall be redeemed in such principal amounts and from such maturities as determined by the City and within any maturity by lot. See **"OPTIONAL REDEMPTION"** herein.

PURPOSE, LEGALITY AND SECURITY

The proceeds of the Bonds will be used to pay the costs of: (i) constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements; (ii) acquiring and installing street lighting, signage and signalization improvements, and (iii) paying the costs of issuing the Bonds.

In the opinion of Bond Counsel, Dorsey & Whitney LLP, Des Moines, Iowa, the Bonds will constitute valid and legally binding general obligations of the City payable both as to principal and interest from ad valorem taxes levied against all taxable property therein without limitation as to rate or amount, all except as limited by bankruptcy, insolvency, moratorium, reorganization and other similar laws relating to the enforcement of creditors' rights generally and except that enforcement by equitable and similar remedies, such as mandamus, is subject to the exercise of judicial discretion. The City will furnish the written approving opinion of Bond Counsel, Dorsey & Whitney LLP, Des Moines, Iowa, evidencing legality of the Bonds and that the interest thereon is exempt from federal income taxes as and to the extent discussed under the heading **"TAX EXEMPTION AND RELATED CONSIDERATIONS"** herein.

The City intends to designate the Bonds as "qualified tax-exempt obligations" pursuant to the small issuer exception provided by Section 265(b)(3) of the Internal Revenue Code of 1986.

The Bonds are offered when, as and if issued and received by the Underwriter, subject to the approving legal opinion of Dorsey & Whitney LLP, Des Moines, Iowa, Bond Counsel, and certain other conditions. It is expected that the Bonds will be made available for delivery on or about September 2, 2025.

UMB

**Subject to principal adjustment in accordance with the Official Terms of Offering.*

(1) CUSIP numbers appearing in this Official Statement have been provided by CUSIP Global Services ("CGS") is managed on behalf of the American Bankers Association by FactSet Research Inc. The City is not responsible for the selection of CUSIP numbers and makes no representation as to their correctness on the Bonds or as set forth on the cover of this Official Statement.

This Preliminary Official Statement and certain of the information contained herein is in a form deemed final for purposes of Rule 15c2-12 under the Securities Exchange Act of 1934, as amended (except for the omission of certain information permitted to be omitted under Rule 15c2-12(b)(1)). The information herein is subject to revision, completion or amendment in a final Official Statement. The Bonds may not be sold, nor may an offer to buy be accepted, prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be ***unlawful*** *prior to registration or qualification under the securities laws of any such jurisdiction.*

For purposes of compliance with Rule 15c2-12 of the Securities and Exchange Commission, this document, as the same may be supplemented or corrected by the City from time to time (collectively, the "Official Statement"), may be treated as an Official Statement with respect to the Bonds described herein that is deemed near final as of the date hereof (or the date of any such supplement or correction) by the City.

The Official Statement, when further supplemented by an addendum or addenda specifying the maturity dates, principal amounts and interest rates of the Bonds, together with any other information required by law or deemed appropriate by the City, shall constitute a "Final Official Statement" of the City with respect to the Bonds, as that term is defined in Rule 15c2-12. Any such addendum or addenda shall, on and after the date thereof, be fully incorporated herein and made a part hereof by reference. Alternatively, such final terms of the Bonds and other information may be included in a separate document entitled "Final Official Statement" rather than through supplementing the Official Statement by an addendum or addenda.

No dealer, broker, salesperson or other person has been authorized by the City to give any information or to make any representations with respect to the Bonds other than as contained in the Official Statement or the Final Official Statement and, if given or made, such other information or representations must not be relied upon as having been authorized by the City. Certain information contained in the Official Statement and the Final Official Statement may have been obtained from sources other than records of the City and, while believed to be reliable, is not guaranteed as to completeness. THE INFORMATION AND EXPRESSIONS OF OPINION IN THE OFFICIAL STATEMENT AND THE FINAL OFFICIAL STATEMENT ARE SUBJECT TO CHANGE, AND NEITHER THE DELIVERY OF THE OFFICIAL STATEMENT OR THE FINAL OFFICIAL STATEMENT NOR ANY SALE MADE UNDER EITHER SUCH DOCUMENT SHALL CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE CITY SINCE THE RESPECTIVE DATES THEREOF.

No representation is made regarding whether the Bonds constitute legal investments under the laws of any state for banks, savings banks, savings and loan associations, life insurance companies, and other institutions organized in such state, or fiduciaries subject to the laws of such state.

THE BONDS HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION BY REASON OF THE PROVISIONS OF SECTION 3(a)(2) OF THE SECURITIES ACT OF 1933, AS AMENDED. THE REGISTRATION OR QUALIFICATIONS OF THE BONDS IN ACCORDANCE WITH APPLICABLE PROVISIONS OF SECURITIES LAWS OF THE STATES IN WHICH THE BONDS HAVE BEEN REGISTERED OR QUALIFIED AND THE EXEMPTION FROM REGISTRATION OR QUALIFICATION IN OTHER STATES SHALL NOT BE REGARDED AS A RECOMMENDATION THEREOF. NEITHER THESE STATES NOR ANY OF THEIR AGENCIES HAVE PASSED UPON THE MERITS OF THE BONDS OR THE ACCURACY OR COMPLETENESS OF THIS OFFICIAL STATEMENT. ANY REPRESENTATION TO THE CONTRARY MAY BE A CRIMINAL OFFENSE.

References herein to laws, rules, regulations, ordinances, resolutions, agreements, reports and other documents do not purport to be comprehensive or definitive. All references to such documents are qualified in their entirety by reference to the particular document, the full text of which may contain qualifications of and exceptions to statements made herein. Where full texts have not been included as appendices to the Official Statement or the Final Official Statement, they will be furnished on request. This Official Statement does not constitute an offer to sell, or solicitation of an offer to buy, any securities to any person in any jurisdiction where such offer or solicitation of such offer would be unlawful.

References to website addresses presented herein are for informational purposes only and may be in the form of a hyperlink solely for the reader's convenience. Unless specified otherwise, such websites and the information or links contained therein are not incorporated into, and are not part of, this Official Statement for purposes of, and as that term is defined in, Securities and Exchange Commission Rule 15c2-12.

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BOND ISSUE SUMMARY

This Bond Issue Summary is expressly qualified by the entire Official Statement which should be reviewed in its entirety by potential investors.

Issuer:	City of Dyersville, Delaware and Dubuque Counties, Iowa.
Issue:	$3,250,000* General Obligation Corporate Purpose Bonds, Series 2025.
Dated Date:	Date of delivery (expected to be on or about September 2, 2025).
Interest Due:	Each June 1 and December 1, commencing December 1, 2025.
Principal Due:	Serially each June 1, commencing June 1, 2027 through 2036, as detailed on the cover page of this Official Statement.
Optional Redemption:	Bonds maturing on or after June 1, 2033, are callable at the option of the City on any date on or after June 1, 2032, at a price of par plus accrued interest. See **"OPTIONAL REDEMPTION"** herein.
Authorization:	The Bonds are being issued pursuant to authority established in Code of Iowa, 2025 as amended, Chapter 384 (the "Act"), and all laws amendatory thereof and supplementary thereto, and in conformity with a resolution (the "Resolution" or the "Bond Resolution") of the City expected to be adopted on August 18, 2025.
Security:	The Bonds are valid and binding general obligations of the City, and all taxable property within the boundaries of the City is subject to the levy of taxes to pay the principal of and interest on the Bonds without constitutional or statutory limitation as to rate or amount.
No Investment Rating:	The City does not intend to apply for an investment rating on the Bonds.
Purpose:	The proceeds of the Bonds will be used to pay the costs of: (i) constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements; (ii) acquiring and installing street lighting, signage and signalization improvements, and (iii) paying the costs of issuing the Bonds.
Tax Exemption:	Dorsey & Whitney LLP, Des Moines, Iowa, will provide an opinion as to the tax exemption of the Bonds as discussed under **"TAX EXEMPTION AND RELATED TAX MATTERS"** in this Official Statement.
Bank Qualified:	The City intends to designate the Bonds as "qualified tax-exempt obligations".
Bond Registrar/Paying Agent:	UMB Bank, n.a., West Des Moines, Iowa (the "Registrar").
Delivery:	The Bonds are expected to be delivered on or about September 2, 2025.
Book-Entry Form:	The Bonds will be registered in the name of Cede & Co. as nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository of the Bonds. See **APPENDIX B** herein.
Denomination:	$5,000 or integral multiples thereof.
Underwriter:	UMB Bank, n.a., West Des Moines, Iowa.
Municipal Advisor:	Speer Financial, Inc., Waterloo, Iowa and Chicago, Illinois.

**Subject to change.*

CITY OF DYERSVILLE
Delaware and Dubuque Counties, Iowa

City Council

Jeff Jacque..... Mayor
Jim Gibbs..... Ward 1
Mark Singsank..... Ward 2
Mike Oberbroeckling..... Ward 3
Mike English.....At Large
Tom Westhoff.....At Large

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Officials

Mick Michel.....City Administrator
Tricia Maiers.....City Clerk/Treasurer
George Davis, Esq. .....City Attorney

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SECURITY AND SOURCE OF PAYMENT

Pursuant to the Resolution and the Act, the Bonds and the interest thereon are general obligations of the City, and all taxable property within the corporate boundaries of the City is subject to the levy of taxes to pay the principal of and interest on the Bonds without constitutional or statutory limitation as to rate or amount.

Section 76.2 of the Code of Iowa, 2025, as amended (the "Iowa Code"), provides that when an Iowa political subdivision issues general obligation bonds, the governing authority of such political subdivision shall, by resolution adopted before issuing the bonds, provide for the assessment of an annual levy upon all the taxable property in the political subdivision sufficient to pay the interest and principal of the bonds. A certified copy of such resolution shall be filed with the County Auditor in which the Issuer is located, giving rise to a duty of the County Auditor to annually enter this levy for collection from the taxable property within the boundaries of the Issuer, until funds are realized to pay the bonds in full.

For the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on the Bonds as the same become due, the Resolution provides for the levy of a tax sufficient for that purpose on all the taxable property in the Issuer in each of the years while the Bonds are outstanding. The Issuer shall file a certified copy of the Resolution with the County Auditor, pursuant to which the County Auditor is instructed to enter for collection and assess the tax authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the Issuer and when collected, the proceeds of the taxes shall be converted into the Debt Service Fund of the Issuer and set aside therein as a special account to be used solely and only for the payment of the principal of and interest on the Bonds and for no other purpose whatsoever.

Pursuant to the provisions of Section 76.4 of the Iowa Code, each year while the Bonds remain outstanding and unpaid, any funds of the Issuer which may lawfully be applied for such purpose, may be appropriated, budgeted and, if received, used for the payment of the principal of and interest on the Bonds as the same become due, and if so appropriated, the taxes for any given fiscal year as provided for in the Resolution, shall be reduced by the amount of such alternate funds as have been appropriated for said purpose and evidenced in the Issuer's budget.

CERTAIN BONDHOLDERS' RISKS

An investment in the Bonds involves an element of risk. In order to identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement (including the appendices hereto) in order to make a judgement as to whether the Bonds are an appropriate investment.

Changes in Property Taxation

From time to time the Iowa General Assembly has altered the method of property taxation and could do so again. Any alteration in property taxation structure could affect property tax revenues available to pay the Bonds.

Historically, the Iowa General Assembly has applied changes in property taxation structure on a prospective basis; however, there is no assurance that future changes in property taxation structure by the Iowa General Assembly will not be retroactive. It is impossible to predict the outcome of future property tax changes by the Iowa General Assembly or their potential negative impact, if any, on the Bonds and the security for the Bonds.

Matters Relating to Enforceability of Agreements

There is no bond trustee or similar person to monitor or enforce the provisions of the Resolution. The owners of the Bonds should, therefore, be prepared to enforce such provisions themselves if the need to do so arises. In the event of a default in the payment of principal of or interest on the Bonds, there is no provision for acceleration of maturity of the principal of the Bonds. Consequently, the remedies of the owners of the Bonds (consisting primarily of an action in the nature of mandamus requiring the City and certain other public officials to perform the terms of the Resolution) may have to be enforced from year to year.

Bondholders shall have and possess all the rights of action and remedies afforded by the common law, the Constitution and statutes of the State of Iowa (the "State") and of the United States of America for the enforcement of payment of the Bonds, including, but not limited to, the right to a proceeding in law or in equity by suit, action or mandamus to enforce and compel performance of the duties required by Iowa law and the Resolution.

The practical realization of any rights upon any default will depend upon the exercise of various remedies specified in the Resolution or the Loan Agreement. The remedies available to the Bondholders upon an event of default under the Resolution or the Loan Agreement, in certain respects, may require judicial action, which is often subject to discretion and delay. Under existing law, including specifically the federal bankruptcy code, certain of the remedies specified in the Loan Agreement or the Resolution may not be readily available or may be limited. A court may decide not to order the specific performance of the covenants contained in these documents. The legal opinions to be delivered concurrently with the delivery of the Bonds will be qualified as to the enforceability of the various legal instruments by limitations imposed by general principles of equity and public policy and by bankruptcy, reorganization, insolvency or other similar laws affecting the rights of creditors generally.

No representation is made, and no assurance is given, that the enforcement of any remedies will result in sufficient funds to pay all amounts due under the Resolution or the Loan Agreement, including principal of and interest on the Bonds.

Secondary Market

There can be no guarantee that there will be a secondary market for the Bonds or, if a secondary market exists, that such Bonds can be sold for any particular price. Occasionally, because of general market conditions or because of adverse history of economic prospects connected with a particular issue, secondary marketing practices in connection with a particular bond or note issue are suspended or terminated. Additionally, prices of bond or note issues for which a market is being made will depend upon then prevailing circumstances. Such prices could be substantially different from the original purchase price of the Bonds.

EACH PROSPECTIVE PURCHASER IS RESPONSIBLE FOR ASSESSING THE MERITS AND RISKS OF AN INVESTMENT IN THE BONDS AND MUST BE ABLE TO BEAR THE ECONOMIC RISK OF SUCH INVESTMENT. THE SECONDARY MARKET FOR THE BONDS, IF ANY, COULD BE LIMITED.

No Investment Rating

The City does not intend to apply for an investment rating on the Bonds.

Redemption Prior to Maturity

In considering whether to make an investment in the Bonds, it should be noted the Bonds are subject to optional redemption, as outlined herein, without Bondholder discretion or consent. See "**OPTIONAL REDEMPTION**" herein.

Forward-Looking Statements

This Official Statement contains statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "anticipated," "plan," "expect," "projected," "estimate," "budget," "pro-forma," "forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not be realized or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward-looking statements and the actual results. These differences could be material and could impact the availability of funds of the City to pay debt service when due on the Bonds.

Tax Matters, Bank Qualification and Loss of Tax Exemption

As discussed under the heading "**TAX EXEMPTION AND RELATED TAX MATTERS"** herein, the interest on the Bonds could become includable in gross income for purposes of federal income taxation retroactive to the date of delivery of the Bonds, as a result of acts or omissions of the Issuer in violation of its covenants in the Resolution. Should such an event of taxability occur, the Bonds would not be subject to a special redemption and would remain outstanding until maturity or until redeemed under the redemption provisions contained in the Bonds, and there is no provision for an adjustment of the interest rate on the Bonds.

The Issuer will designate the Bonds as "qualified tax-exempt obligations" under the exception provided in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and has further covenanted to comply with certain other requirements, which affords banks and certain other financial institutions more favorable treatment of their deduction for interest expense than would otherwise be allowed under Section 265(b)(2) of the Code. However, the Issuer's failure to comply with such covenants could cause the Bonds not to be "qualified tax-exempt obligations" and banks and certain other financial institutions would not receive more favorable treatment of their deduction for interest expense than would otherwise be allowed under Section 265(b)(2) of the Code.

It is possible that actions of the Issuer after the closing of the Bonds will alter the tax exempt status of the Bonds, and, in the extreme, remove the tax exempt status from the Bonds. In that instance, the Bonds are not subject to mandatory prepayment, and the interest rate on the Bonds does not increase or otherwise reset. A determination of taxability on the Bonds, after closing of the Bonds, could materially adversely affect the value and marketability of the Bonds.

DTC-Beneficial Owners

Beneficial Owners of the Bonds may experience some delay in the receipt of distributions of principal of and interest on the Bonds since such distributions will be forwarded by the Bond Registrar to DTC and DTC will credit such distributions to the accounts of the Participants which will thereafter credit them to the accounts of the Beneficial Owner either directly or indirectly through Indirect Participants. Neither the City nor the Bond Registrar will have any responsibility or obligation to assure that any such notice or payment is forwarded by DTC to any Participants or by any Participant to any Beneficial Owner.

In addition, since transactions in the Bonds can be effected only through DTC Participants, Indirect Participants and certain banks, the ability of a Beneficial Owner to pledge the Bonds to persons or entities that do not participate in the DTC system, or otherwise to take actions in respect of such Bonds, may be limited due to lack of a physical certificate. Beneficial Owners will be permitted to exercise the rights of registered Owners only indirectly through DTC and the Participants. See **APPENDIX B – Describing Book-Entry Only Issuance**.

Pension

The City participates in the Iowa Public Employee's Retirement System (IPERS). Summary descriptions of the IPERS Plan follows, for more detailed information including amongst other things pension benefits, Issuer's deferred outflows and inflows on resources related to pensions, actuarial assumptions, discount rate sensitivity, and expenses, see **APPENDIX A – FISCAL YEAR 2024 AUDITED FINANCIAL STATEMENTS Note 8**.

In fiscal year 2024, pursuant to the IPERS' required rate, the City's Regular employees (members) contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% for a total rate of 15.52%. The City's contributions to IPERS for the year ended June 30, 2024 were $152,614. The City's share of the contributions, payable from the applicable funds of the City, is provided by a statutorily authorized annual levy of taxes without limit or restriction as to rate or amount. The City has always made its full required contributions to IPERS.

At June 30, 2024, the City reported a liability of $495,522 for its proportionate share of the IPERS net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The discount rate used to measure the total pension liability was 7%. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. While the City's contributions to IPERS are controlled by state law, there can be no assurance the City will not be required by changes in State law to increase its contribution requirement in the future, which may have the effect of negatively impacting the finances of the City. See "**APPENDIX A – FISCAL YEAR 2024 AUDITED FINANCIAL STATEMENTS"** for additional information on pension and liabilities of the City.

Continuing Disclosure

A failure by the City to comply with continuing disclosure obligations (see **"CONTINUING DISCLOSURE"** herein) will not constitute an event of default on the Bonds. Material failures must be disclosed in accordance with Rule 15c2-12 (the "Rule") adopted by the Securities and Exchange Commission (the "Commission") under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and may adversely affect the transferability and liquidity of the Bonds and their market price.

The City will covenant in a Continuing Disclosure Certificate for the benefit of the Owners and Beneficial Owners of the Bonds to provide annually certain financial information and operating data relating to the City (the "Annual Report"), and to provide notices of the occurrence of certain enumerated events. See "**APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE**." The specific nature of the information to be contained in the Annual Report or the notices of events, and the manner in which such materials are to be filed, are summarized in "**APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE**." These covenants have been made in order to assist the Underwriter in complying with the Rule.

Cybersecurity

The City, like many other public and private entities, relies on a large and complex technology environment to conduct its operations. As such, it may face multiple cybersecurity threats including but not limited to, hacking, viruses, malware and other attacks on computer or other sensitive digital systems and networks. There can be no assurances that any security and operational control measures implemented by the City will be completely successful to guard against and prevent cyber threats and attacks. Failure to properly maintain functionality, control, security, and integrity of the City's information systems could impact business operations and/or digital networks and systems and the costs of remedying any such damage could be significant. Along with significant liability claims or regulatory penalties, any security breach could have a material adverse impact on the City's operations and financial condition. The City cannot predict whether its cyber liability policy will be sufficient in the event of a cyberattack. However, the Bonds are secured by an unlimited ad valorem property tax as described herein. See **"SECURITY AND SOURCE OF PAYMENT"** herein.

Suitability of Investment

The interest rate borne by the Bonds is intended to compensate the investor for assuming the risk of investing in the Bonds. Each prospective investor should carefully examine this Official Statement and its own financial condition to make a judgment as to its ability to bear the economic risk of such an investment, and whether or not the Bonds are an appropriate investment for such investor.

Bankruptcy and Insolvency

The rights and remedies provided in the Resolution may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws or equitable principles that may affect the enforcement of creditors' rights, to the exercise of judicial discretion in appropriate cases and to limitations in legal remedies against exercise of judicial discretion in appropriate cases and to limitations on legal remedies against municipal corporations in the State. The various opinions of counsel to be delivered with respect to the Bonds, the Loan Agreement and the Resolution, including the opinion of Bond Counsel, will be similarly qualified. If the City were to file a petition under Chapter Nine of the Federal Bankruptcy Code, the owners of the Bonds could be prohibited from taking any steps to enforce their rights under the Resolution. In the event the City fails to comply with its covenants under the Resolution or fails to make payments on the Bonds, there can be no assurance of the availability of remedies adequate to protect the interests of the holders of the Bonds.

Under sections 76.16 and 76.16A of the Iowa Code, as amended, a city, county, or other political subdivision may become a debtor under Chapter Nine of the Federal Bankruptcy Code, if it is rendered insolvent, as defined in 11 U.S.C. §101(32)(c), as a result of a debt involuntarily incurred. As used therein, "debt" means an obligation to pay money, other than pursuant to a valid and binding collective bargaining agreement or previously authorized bond issue, as to which the governing body of the city, county, or other political subdivision has made a specific finding set forth in a duly adopted resolution of each of the following: (1) that all or a portion of such obligation will not be paid from available insurance proceeds and must be paid from an increase in general tax levy; (2) that such increase in the general tax levy will result in a severe, adverse impact on the ability of the city, county, or political subdivision to exercise the powers granted to it under applicable law, including without limitation providing necessary services and promoting economic development; (3) that as a result of such obligation, the city, county, or other political subdivision is unable to pay its debts as they become due; and (4) that the debt is not an obligation to pay money to a city, county, entity organized pursuant to Chapter 28E of the Iowa Code, or other political subdivision.

Legislation

From time to time, there are proposals pending in Congress and in the Iowa General Assembly that could, if enacted, alter or amend one or more of the matters described herein in certain respects or would adversely affect the market value of the Bonds, or otherwise prevent holders of the Bonds from realizing the full benefit of the tax exemption of interest on the Bonds. Further such proposals may impact the marketability or market value of the Bonds simply by being proposed. It cannot be predicted whether or in what forms any of such proposals, either pending or that may be introduced, may be enacted and there can be no assurance that such proposals will not apply to the Bonds. In addition regulatory actions are from time to time announced or proposed, and litigation threatened or commenced, which if implemented or concluded in a particular manner, could adversely affect the market value, marketability or tax status of the Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the Bonds would be impacted thereby.

Tax Levy Procedures

The Bonds are general obligations of the City, payable from and secured by a continuing ad valorem tax levied against all of the taxable real property within the corporate limits of the City. See **"PROPERTY ASSESSMENT AND TAX INFORMATION"** herein for more details. As part of the budgetary process each fiscal year, the City will have an obligation to request a debt service levy to be applied against all of the taxable real property within the corporate limits of the City. A failure on the part of the City to make a timely levy request or a levy request by the City that is inaccurate or is insufficient to make full payments of the debt service of the Bonds for a particular fiscal year may cause Bondholders to experience delay in the receipt of distributions of principal of and/or interest on the Bonds. In the event of a default in the payment of principal of or interest on the Bonds, there is no provision for acceleration of maturity of the principal of the Bonds. Consequently, the remedies of the owners of the Bonds (consisting primarily of an action in the nature of mandamus requiring the City and certain other public officials to perform the terms of the Resolution) may have to be enforced from year to year.

Loss of Tax Base

Economic and other factors beyond the City's control, such as economic recession, deflation of property values, or financial difficulty or bankruptcy by one or more major property taxpayers, or the complete or partial destruction of taxable property caused by, among other eventualities, earthquake, flood, fire or other natural disaster, could cause a reduction in the assessed value within the corporate boundaries of the City. In addition, the State of Iowa has been susceptible to tornados, flooding and other extreme weather wherein winds and flooding have from time to time caused significant damage, which if such events were to occur, may have an adverse impact on the City's financial position.

Risk of Audit

The Internal Revenue Service has an ongoing program to audit tax-exempt obligations to determine the legitimacy of the tax status of such obligations. No assurance can be given as to whether the Internal Revenue Service will commence an audit of the Bonds. Public awareness of any audit could adversely affect the market value and liquidity of the Bonds during the pendency of the audit, regardless of the ultimate outcome of the audit.

Other Factors

An investment in the Bonds involves an element of risk. The foregoing is intended only as a summary of certain risk factors attendant to an investment in the Bonds. In order for potential investors to identify risk factors and make an informed investment decision, potential investors should become thoroughly familiar with this entire Official Statement and the Appendices hereto.

THE CITY

The City was incorporated in 1872 under the laws of the state of Iowa (the "State) and operates under the Home Rule provisions of the Constitution of Iowa. The City is located in the northeastern part of the State in Delaware and Dubuque Counties (the "Counties"). The City is approximately 5.6 square miles with a 2020 Census population of 4,477.

City Organization and Services

The City operates under a Mayor-Council form of government with an appointed administrator. The Mayor and Council Members are elected on a nonpartisan basis. Three Council Members are elected from each of the City's three wards and two are elected at-large. The City's Administrator is responsible for the day-to-day management of the City. The City provides numerous services to citizens including public safety, public works, culture and recreation, community and economic development, and general government services. It also operates and provides water, sewer and sanitation utilities.

The City has 22 full-time employees and 59 part-time and/or seasonal. Of the 22 full-time employees, 8 are police officers. In addition, the City has 40 volunteer fire fighters.

Community Life

The City is home to the National Farm Toy Museum and the Field of Dreams Movie Site. The City also provides park facilities and aquatic center. Health Care is provided by MercyOne Medical Center and Dyersville Family Practice.

Education

Public education to the City is provided by the Western Dubuque County Community School District (the "District"), with certified enrollment of 3,185 for school year 2024 - 25. Eight schools make up the District: five elementary schools, two middle schools, one senior high school. One of the Elementary buildings is in the City. Private Education is also provided through the St. Francis Zavier Elementary and Beckman Jr/Sr High School both located in the City. Four-year college programs and vocational training are available throughout the area including Clarke University, Loras College and University of Dubuque all located in Dubuque, Iowa and Northeast Iowa Community College with a campus in Peosta, Iowa.

Transportation

The City is located in northeastern Iowa approximately 35 miles west of Dubuque, Iowa. Highways serving the area include State Highway No. 136 and U.S. Highway No. 20. In addition to rail service and motor carrier transportation, commercial air service is available at the Dubuque Regional Airport.

SOCIOECONOMIC INFORMATION

The following demographic information is for the City. Additional comparisons are made with the Counties and the State of Iowa (the "State").

Population

The following table reflects population trends for the City, the County and the State.

Population Comparison*(1)*

Year	The City	Percent Change	Delaware County	Percent Change	Dubuque County	Percent Change	The State	Percent Change
1970	3,437	n/a	18,770	n/a	90,609	n/a	2,824,376	n/a
1980	3,825	11.29%	18,933	0.87%	93,745	3.46%	2,913,808	3.17%
1990	3,696	(3.37%)	18,035	(4.74%)	86,403	(7.83%)	2,776,755	(4.70%)
2000	4,035	9.17%	18,404	2.05%	89,143	3.17%	2,926,324	5.39%
2010	4,058	0.57%	17,764	(3.48%)	93,653	5.06%	3,046,355	4.10%
2020	4,477	10.33%	17,488	(1.55%)	99,266	5.99%	3,190,369	4.73%

Note: (1) Source: U.S. Bureau of the Census.

Employment

Following are lists of large employers located in the City and in the surrounding area.

Major City Employers*(1)*

Name	Product/Service	Approximate Employment
Modernfold Inc	Folding Door Manufacturer	300
FarmTek	Horticultural Specialists	250
Dyersville Die Cast	Aluminum Die-Casting	200
Tomy Corp	Toy Distributor	200
Lumber Specialists-USLBM, Ltd.	Roof and Floor Trusses	170
Joseph L. Ertl, Inc.	Die Casting	120
Digga	Augers and anchor drivers	50
Big River United Energy, LLC	Manufacturing	50

Note: (1) Source: the 2025 Iowa Manufacturers Database.

Major Area Employers*(1)*

Location	Name	Product/Service	Approximate Employment
Dubuque	Deere & Company	Construction and Forestry Equipment	2,810
Dubuque	Dubuque Community School District	Education	2,000
Dubuque	MercyOne Dubuque Medical Center	Health Care	1,440
Dubuque	HODGE	Industrial Products and Services	1,100
Dubuque	Medical Associates Clinic, P.C.	Health Care	1,070
Dubuque	UnityPoint Health – Finley Hospital	Health Care	940
Dubuque	Cottingham and Butler, Inc.	Health Care Insurance and Brokerage	850
Dubuque	City of Dubuque	Government	735
Dubuque	Sedgwick CMS	Claims/Benefits Management and Processing	725
Dubuque	Medline Industries, Inc.	Manufacturing	600
Dubuque	Rainbo Oil Company	Retail & Wholesale Trade	560
Dubuque	Progressive Processing, LLC	Meat Packing and Processing	550
Farley	Western Dubuque County Community School District	Education	550

Note: (1) Source: Greater Dubuque Development Corp and the 2025 Iowa Manufacturers Database.

The following tables show employment by industry and by occupation for the City, the County and the State as reported by the U.S. Census Bureau 2019 - 2023 American Community Survey 5-year estimated values.

Employment By Industry*(1)*

	The City		Delaware County		Dubuque County		The State	
Classification	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Agriculture, forestry, fishing and hunting, and mining	121	5.0%	880	9.2%	903	1.8%	60,470	3.7%
Construction	208	8.6%	911	9.6%	2,777	5.4%	112,119	6.9%
Manufacturing	634	26.2%	1,738	18.3%	8,913	17.3%	240,105	14.7%
Wholesale trade	134	5.5%	308	3.2%	1,811	3.5%	42,516	2.6%
Retail trade	329	13.6%	1,053	11.1%	5,978	11.6%	186,225	11.4%
Transportation and warehousing, and utilities	58	2.4%	469	4.9%	2,534	4.9%	83,731	5.1%
Information	25	1.0%	69	0.7%	786	1.5%	22,861	1.4%
Finance and insurance, and real estate and rental and leasing	245	10.1%	563	5.9%	3,854	7.5%	124,791	7.7%
Professional, scientific, and management, and administrative and waste management services	35	1.4%	388	4.1%	3,699	7.2%	125,965	7.7%
Educational services, and health care and social assistance	477	19.7%	1,900	20.0%	13,034	25.3%	394,835	24.2%
Arts, entertainment, and recreation, and accommodation and food services	27	1.1%	473	5.0%	3,839	7.4%	112,729	6.9%
Other services, except public administration	116	4.8%	459	4.8%	2,384	4.6%	69,718	4.3%
Public administration	9	0.4%	304	3.2%	1,051	2.0%	53,576	3.3%
Total	2,418	100.0%	9,515	100.0%	51,563	100.0%	1,629,641	100.0%

Note: (1) Source: U. S. Bureau of the Census, American Community Survey 5-Year Estimates from 2019 - 2023.

Employment By Occupation*(1)*

	The City		Delaware County		Dubuque County		The State	
Classification	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Management, business, science, and arts occupations	679	28.1%	2,944	30.9%	19,589	38.0%	636,075	39.0%
Service occupations	140	5.8%	1,439	15.1%	8,255	16.0%	246,710	15.1%
Sales and office occupations	709	29.3%	1,663	17.5%	10,721	20.8%	313,730	19.3%
Natural resources, construction, and maintenance occupations	323	13.4%	1,240	13.0%	3,671	7.1%	157,049	9.6%
Production, transportation, and material moving occupations	567	23.4%	2,229	23.4%	9,327	18.1%	276,077	16.9%
Total	2,418	100.0%	9,515	100.0%	51,563	100.0%	1,629,641	100.0%

Note: (1) Source: U. S. Bureau of the Census, American Community Survey 5-Year Estimates from 2019 - 2023.

The annual average unemployment rates for the City are not available. Following shows the annual average unemployment rates for the County, the State and the United States.

Annual Average Unemployment Rates*(1)(2)*

Calendar Year	Delaware County	Dubuque County	The State	United States
2016	4.3%	4.5%	4.7%	7.4%
2017	3.8%	4.1%	4.2%	6.2%
2018	3.3%	3.6%	3.7%	5.3%
2019	3.4%	3.5%	3.6%	4.9%
2020(3)	2.6%	2.9%	3.1%	4.4%
2021(3)	2.1%	2.4%	2.5%	3.9%
2022	2.2%	2.5%	2.6%	3.7%
2023	3.9%	5.7%	5.1%	8.1%
2024	3.3%	4.4%	4.2%	5.4%
2025(4)	2.2%	2.8%	2.8%	3.4%

Notes: (1) Source: Iowa Workforce Development and U.S. Bureau of Labor Statistics.
(2) Not seasonally adjusted.
(3) The increase in unemployment rates may be attributable to the COVID-19 pandemic.
(4) Preliminary rates for the month of May 2025.

Building Permits

City Building Permits*(1)*
(Excludes the Value of Land)

Calendar	Single-Family		Commercial		Industrial		Other		
Year	Permits	Value	Permits	Value	Permits	Value	Permits	Value	Total Value
2015	13	$3,903,000	7	$ 826,500	5	$ 1,190,000	34	$ 716,304	$ 6,635,804
2016	19	5,188,220	4	1,075,000	5	4,525,813	42	4,230,575	15,019,608
2017	19	5,393,000	5	3,299,000	6	7,636,000	46	2,170,882	18,498,882
2018	18	5,950,000	5	8,230,000	6	5,721,000	37	676,000	20,577,000
2019	9	3,255,000	16	5,114,795	3	415,440	22	358,195	9,143,430
2020	15	5,670,000	7	7,480,900	2	630,000	33	654,586	14,435,486
2021	15	7,335,000	5	6,400,000	3	3,950,000	20	1,491,254	19,176,254
2022	4	2,130,000	7	64,371,858	4	19,200,000	47	5,313,912	91,015,770
2023	8	4,040,000	12	5,895,460	2	1,200,000	26	749,672	11,885,132
2024	17	8,303,000	11	862,283	2	3,490,000	25	1,421,850	14,077,133

Note: (1) Source: the City.

Housing

The U.S. Census Bureau 5-year estimated values reported that the median value of the City's owner-occupied homes was $219,800. This compares to $168,700 for Delaware County, $226,100 for Dubuque County and $195,900 for the State. The following table represents the five year average market value of specified owner-occupied units for the City, the County and the State at the time of the 2019 - 2023 American Community Survey.

Home Values*(1)*

	The City		Delaware County		Dubuque County		The State	
Value	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than $50,000	46	3.1%	422	7.1%	1,694	5.7%	63,971	6.9%
$50,000 to $99,999	69	4.6%	867	14.7%	1,495	5.0%	114,185	12.2%
$100,000 to $149,999	274	18.4%	1,229	20.8%	3,897	13.1%	148,846	16.0%
$150,000 to $199,999	239	16.1%	942	15.9%	5,014	16.9%	150,857	16.2%
$200,000 to $299,999	436	29.3%	1,102	18.6%	8,551	28.8%	218,680	23.4%
$300,000 to $499,999	377	25.3%	919	15.5%	6,814	22.9%	171,690	18.4%
$500,000 to $999,999	47	3.2%	330	5.6%	1,856	6.3%	55,091	5.9%
$1,000,000 or more	0	0.0%	100	1.7%	374	1.3%	9,298	1.0%
Total	1,488	100.0%	5,911	100.0%	29,695	100.0%	932,618	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 - 2023.

Mortgage Status*(1)*

	The City		Delaware County		Dubuque County		The State	
Classification	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Housing units with a mortgage	765	51.4%	3,259	55.1%	18,376	61.9%	556,909	59.7%
Housing units without a mortgage	723	48.6%	2,652	44.9%	11,319	38.1%	375,709	40.3%
Total	1,488	100.0%	5,911	100.0%	29,695	100.0%	932,618	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 - 2023.

Income and Benefits

The U.S. Census Bureau 5-year estimated values reported that the City had a median family income of $94,896. This compares to $89,671 for Delaware County, $98,842 for Dubuque County and $94,472 for the State. The following table represents the distribution of family incomes for the City, the County and the State at the time of the 2019 - 2023 American Community Survey.

Family Income*(1)*

	The City		Delaware County		Dubuque County		The State	
Income	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than $10,000	0	0.0%	152	3.2%	581	2.3%	18,523	2.3%
$10,000 to $14,999	0	0.0%	43	0.9%	378	1.5%	11,137	1.4%
$15,000 to $24,999	0	0.0%	108	2.3%	557	2.2%	28,592	3.5%
$25,000 to $34,999	102	8.6%	230	4.8%	925	3.7%	37,338	4.6%
$35,000 to $49,999	117	9.9%	341	7.1%	2,179	8.6%	71,799	8.9%
$50,000 to $74,999	207	17.5%	837	17.5%	4,218	16.7%	134,430	16.7%
$75,000 to $99,999	180	15.2%	980	20.5%	3,982	15.8%	128,208	15.9%
$100,000 to $149,999	414	35.1%	1,244	26.0%	6,393	25.3%	190,685	23.6%
$150,000 to $199,999	83	7.0%	351	7.3%	3,207	12.7%	93,727	11.6%
$200,000 or more	78	6.6%	499	10.4%	2,853	11.3%	92,289	11.4%
Total	1,181	100.0%	4,785	100.0%	25,273	100.0%	806,728	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 to 2023.

The U.S. Census Bureau 5-year estimated values reported that the City had a median household income of $72,768. This compares to $76,205 for Delaware County, $75,919 for Dubuque County and $73,147 for the State. The following table represents the distribution of household incomes for the City, the County and the State at the time of the 2019 - 2023 American Community Survey.

Household Income*(1)*

	The City		Delaware County		Dubuque County		The State	
Income	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than $10,000	53	2.9%	237	3.3%	1,791	4.4%	52,437	4.0%
$10,000 to $14,999	39	2.2%	334	4.7%	1,504	3.7%	44,479	3.4%
$15,000 to $24,999	42	2.3%	409	5.7%	2,274	5.6%	90,853	7.0%
$25,000 to $34,999	178	9.8%	536	7.5%	2,731	6.7%	95,297	7.3%
$35,000 to $49,999	287	15.8%	819	11.4%	4,872	12.0%	152,330	11.7%
$50,000 to $74,999	357	19.7%	1,199	16.7%	6,930	17.1%	231,910	17.8%
$75,000 to $99,999	260	14.3%	1,210	16.9%	5,806	14.3%	183,491	14.1%
$100,000 to $149,999	404	22.3%	1,393	19.4%	7,939	19.6%	239,899	18.4%
$150,000 to $199,999	103	5.7%	512	7.1%	3,598	8.9%	108,899	8.4%
$200,000 or more	89	4.9%	527	7.3%	3,140	7.7%	104,168	8.0%
Total	1,812	100.0%	7,176	100.0%	40,585	100.0%	1,303,763	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 - 2023.

Agriculture

Shown below is information on the agricultural value of the County and the statewide average.

Average Value Per Acre*(1)*

	2020	2021	2022	2023	2024
Average Value Per Acre:					
Delaware County	$8,622	$11,572	$13,614	$13,924	$13,397
Dubuque County	7,678	10,425	12,351	12,659	13,124
State of Iowa	7,559	9,751	11,411	11,835	11,467

Note: (1) Source: Iowa State University Extension and Outreach.

Local Option Sales Tax

The City approved a 1% local option sales and service tax ("Local Option Tax") at a special referendum. The City's Local Option Tax referendum question stated that proceeds of such tax would be designated for 25% to be used for property tax relief and 75% to reduce future borrowing.

The State Director of Revenue (the "Director") administers collection and disbursement of all local option sales and services taxes in conjunction with administration of the State-wide sales, services and use tax. The Director credits the Local Option Tax receipts to the City's account in the Local Option Tax fund. Historically, by August 15 of each fiscal year, the Director is required to send the City an estimate of the amount of local option sales and services taxes it will receive for the year and by month. By August 31, the Director is required to remit 95% of the estimated tax receipts for the City to the City's account and by the last day of each following month. By November 10 of the next fiscal year, the Director is required to make the final payment, which could include needed adjustments for over- or under-payments when comparing actual tax receipts against the payments made based upon estimates. Beginning with the October 2022 Local Option Tax payment, the State Department of Revenue (the "Department of Revenue") makes distributions based on actual Local Option Tax receipts in the preceding month.

Local Option Taxes are based on the same sales currently taxed by the state-wide 6% sales and services tax, with the present statutory exceptions of (i) certain sales of motor fuel or special fuel as defined in Chapter 452A, (ii) the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, (iii) the sales price from a pay television service consisting of a direct-to-home satellite service, or (iv) the sale of equipment by the State Department of Transportation.

Once approved, a Local Option Tax can only be repealed through a public referendum at which a majority voting approves the repeal or tax rate change (or upon motion of the governing body), provided no obligations secured by the Local Option Tax are outstanding. If a Local Option Tax is not imposed county-wide, then the question of repeal is voted upon only by voters in such areas of a county where the tax has been imposed. Local Option Tax may not be repealed within one year of the effective date.

The following table shows the trend of the City's Local Option Tax receipts.

Local Option Tax Receipts*(1)*

Fiscal Year Ending June 30	Local Option Sales Tax Receipts(2)	Percent Change +(-)
2016	$552,414	n/a
2017	551,093	(0.24%)
2018	554,262	0.58%
2019	584,916	5.53%
2020	648,260	10.83%
2021	725,276	11.88%
2022	763,102	5.22%
2023	752,269	(1.42%)
2024	820,593	9.08%
2025	855,878(3)	4.30%

Notes: (1) Source: Iowa Department of Revenue.
(2) Includes a reconciliation payment attributable to the previous fiscal year for fiscal years 2016 through 2022.
(3) Collections received or expected to be received.

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Retail Sales

The Department of Revenue provides retail sales figures based on sales tax reports for years ending June 30. The Department of Revenue figures provide recent data to confirm trends in retail sales activity in the City. The following amounts exclude the City's Local Option Tax.

Retail Taxable Sales*(1)*

Fiscal Year Ending June 30	Taxable Sales	Annual Percent Change + (-)
2015	$ 82,341,763	n/a
2016	82,443,485	0.12%
2017	84,858,693	2.93%
2018	88,170,597	3.90%
2019	89,381,761	1.37%
2020	91,379,251	2.23%
2021	103,013,257	12.73%
2022	105,742,902	2.65%
2023	120,616,687	14.07%
2024	133,463,584	10.65%
Growth from 2015 to 2024		62.08%

Note: (1) Source: the Iowa Department of Revenue.

THE PROJECT

The proceeds of the Bonds will be used to pay the costs of: (i) constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements; (ii) acquiring and installing street lighting, signage and signalization improvements, and (iii) paying the costs of issuing the Bonds..

DEFAULT RECORD

The City has no record of default and has met its debt repayment obligations promptly.

SHORT-TERM BORROWING

The City has not issued tax anticipation warrants or revenue anticipation notes during the last five years to meet its short-term current year cash flow requirements.

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DEBT INFORMATION

After issuance of the Bonds, the City will have outstanding $13,685,000* principal amount of general obligation debt. In addition, the City has outstanding approximately $4,134,000 principal amount of sewer revenue debt and $1,447,000 water revenue debt both issued through the State Revolving Fund program that does not count against the City's debt capacity.

Debt Limitation

The amount of general obligation debt a political subdivision of the State can incur is controlled by the constitutional debt limit, which is an amount equal to 5% of the actual value of taxable property within the corporate limits, taken from the last County Tax list. According to and based upon the January 1, 2024 property valuations, for taxes payable in September 2025 and March 2026, the City's debt limit, based upon said valuation, amounts to the following:

2024 100% Actual Valuation of Property	$685,816,334
Constitutional Debt Limit	$ 34,290,817
Outstanding Bonds/Notes Applicable to Debt Limit:	
Total G.O. Debt Subject to Debt Limit	$ 13,685,000*
Other Legal Indebtedness (TIF Rebates)	2,038,133
Total Applicable Debt	$ 15,723,133*
Remaining Debt Capacity	$ 18,567,684*

The City does not expect to issue any additional general obligation debt in calendar year 2025.

Summary of Outstanding General Obligation Bonded Debt*(1)*
(Principal Only)

Series 2013	$ 595,000
Series 2018	1,055,000
Series 2019	3,995,000
Series 2021A	1,725,000
Series 2021B (Taxable)	825,000
Series 2023	2,240,000
The Bonds(2)	3,250,000
Total(2)	$13,685,000

Notes: (1) Source: the City.
(2) Subject to change.

**Subject to change.*

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General Obligation Debt*(1)*
(Principal Only)

Year Ending June 30	Series 2013	Series 2018	Series 2019	Series 2021A	Series 2021B	Series 2023	Total Outstanding General Obligation Debt
2026	$170,000	$ 525,000	$ 350,000	$ 335,000	$ 80,000	$ 220,000	$ 1,680,000
2027	175,000	530,000	365,000	130,000	85,000	225,000	1,510,000
2028	180,000	0	380,000	135,000	75,000	235,000	1,005,000
2029	70,000	0	380,000	135,000	75,000	245,000	905,000
2030	0	0	400,000	135,000	75,000	255,000	865,000
2031	0	0	360,000	145,000	65,000	265,000	835,000
2032	0	0	375,000	145,000	65,000	125,000	710,000
2033	0	0	390,000	110,000	60,000	130,000	690,000
2034	0	0	400,000	110,000	60,000	135,000	705,000
2035	0	0	420,000	115,000	60,000	140,000	735,000
2036	0	0	175,000	115,000	60,000	85,000	435,000
2037	0	0	0	115,000	65,000	90,000	270,000
2038	0	0	0	0	0	90,000	90,000
Total	$595,000	$1,055,000	$3,995,000	$1,725,000	$825,000	$2,240,000	$10,435,000

Note: (1) Source: the City. For term bonds, mandatory redemption amounts are shown.

Year Ending June 30	The Bonds(2)	Total General Obligation Debt(2)	Cumulative Retirement(2) Amount	Cumulative Retirement(2) Percent
2026	$ 0	$ 1,680,000	$ 1,680,000	12.28%
2027	260,000	1,770,000	3,450,000	25.21%
2028	260,000	1,285,000	4,355,000	34.60%
2029	290,000	1,195,000	5,930,000	43.33%
2030	305,000	1,170,000	7,100,000	51.88%
2031	315,000	1,150,000	8,250,000	60.28%
2032	330,000	1,040,000	9,290,000	67.88%
2033	345,000	1,035,000	10,325,000	75.45%
2034	360,000	1,065,000	11,390,000	83.23%
2035	375,000	1,110,000	12,500,000	91.34%
2036	390,000	825,000	13,325,000	97.37%
2037	0	270,000	13,595,000	99.34%
2038	0	90,000	13,685,000	100.00%
Total	$3,250,000	$13,685,000		

Notes: (1) Source: the City. For term bonds, mandatory redemption amounts are shown.
(2) Subject to change.

Statement of Bonded Indebtedness*(1)(2)*

City Actual Value, January 1, 2024 ..... $685,816,334
City Taxable Value, January 1, 2024 ..... $387,832,013

	Total	Applicable Percent	Applicable Amount	Ratio to City Actual Value	Ratio to City Taxable Value	Per Capita (2020 Pop. 4,477)
Direct Bonded Debt	$13,685,000	100.00%	$13,685,000	2.00%	3.53%	$3,056.73
Overlapping Debt:						
Western Dubuque County Community School District	$ 9,635,000	19.33%	$ 1,862,446	0.27%	0.48%	$ 416.00
Northeast Iowa Community College(3)	30,730,000	2.51%	771,323	0.11%	0.20%	172.29
Delaware County	4,165,000	6.05%	251,983	0.04%	0.06%	56.28
Dubuque County	20,550,000	4.30%	883,650	0.13%	0.23%	197.38
Total Overlapping Bonded Debt(3)			$ 3,769,401	0.55%	0.97%	$ 841.95
Total Direct and Overlapping Bonded Debt			$17,454,401	2.55%	4.50%	$3,898.68

Per Capita Actual Value $153,186.58
Per Capita Taxable Value ..... $ 86,627.66

Notes: (1) Source: the City, Audited Financial Statements and Treasurer of the State of Iowa - Outstanding Obligations Report, debt as of June 30, 2024 for the School District, Community College and Counties.
(2) As of the date of issuance for the Direct Bonded Debt and June 30, 2024 for Overlapping Debt.
(3) Excludes $18,160,000 in Industrial New Jobs Training Certificates, which are expected to be paid by proceeds from anticipated job credits from withholding taxes.

TIF - backed Development Agreements

From time to time the City, pursuant to Section 403.9 of the Iowa Code and the Issuer's urban renewal plans, has entered into Development Agreements which contain payment obligations from the Issuer to an external party. The Issuer's payment requirements under these contracts are not structured as general liabilities of the Issuer, but rather are exclusively secured by and payable from a pledge of the City's incremental property tax revenues (TIF) to be derived from the taxable properties (or some subset thereof) contained within an urban renewal area of the Issuer pursuant to Section 403.19 of the Iowa Code. The City's payment obligation under these contracts are routinely contingent upon development or redevelopment performance requirements of the external party and are typically made subject to annual appropriation rights by the City Council. TIF Payments under these contracts are typically due and owing semi-annually on December 1 and June 1 of each fiscal year of the City.

The following table contains information regarding the City's more significant Development Agreements, each subject to annual appropriation by the City:

Agreement Date	Third Party Agreement Name	Maximum Remining Payment Amount (as of 6/30/24)	Last Payment Date
August 2010	FarmTek	$ 147,999	6/1/27
September 2010	D.E.D.C. (NuWorld)	149,028	6/1/30
September 2010	Digga North America, Inc.	266,668	6/1/28
December 2013	D.E.D.C. (Dardis)	268,800	6/1/30
May 2014	JEDA Polymers, LLC	109,000	6/1/26
February 2015	D.E.D.C.	606,500	6/1/29
December 2015	Advanced Precast Company	1,020,002	6/1/33
July 2016	Decker Concrete, Inc.	200,000	6/1/28
January 2017	Dyersville Industries	750,000	6/1/30
May 2017	Theisen's	114,286	6/1/26
June 2017	Hall of Fame	487,502	6/1/33
March 2018	Rose Garden Properties	294,000	6/1/30
July 2019	D.E.D.C. (Brewery)	149,999	6/1/33
July 2019	Archiprop, L.C.	2,400,000	6/1/36
August 2019	Digga North America, Inc.	245,000	6/1/31
November 2020	Advanced Properties, LLC	3,640,000	6/1/36
July 2022	Go The Distance Baseball	9,500,000	6/1/36
September 2022	WK Dyersville LLC	94,284	6/1/30
September 2022	This is Heaven LLC	3,199,992	6/1/36
September 2022	Ancient Brands	2,000,000	6/1/34
	Lumber Specialties	570,000	6/1/36
	D.E.D.C. (Child Care)	500,000	6/1/35
	D.E.D.C.	1,400,000	6/1/37

PROPERTY ASSESSMENT AND TAX INFORMATION

Property Tax Assessment

In compliance with Section 441.21 of the Iowa Code, the Director annually directs all county auditors to apply prescribed statutory percentages to the assessments of certain categories of real property. The final values, called Actual Valuation, are then adjusted by the County Auditor. Assessed or Taxable Valuation subject to tax levy is then determined by the application of State determined rollback percentages, principally to residential property and commercial property.

Beginning in 1978, the State required a reduction in Actual Valuation to reduce the impact of inflation on its residents. The resulting value is defined as the Assessed or Taxable Valuation. Such rollback percentages may be changed in future years. Certain historical rollback percentages for residential, multi-residential, agricultural and commercial valuations are as follows:

Percentages for Taxable Valuation After Rollbacks*(1)*

Fiscal Year	Residential	Multi-Residential	Ag Land & Buildings	Commercial & Industrial
2017/18	56.9391%	82.5000%	47.4996%	90.0000%
2018/19	55.6209%	78.7500%	54.4480%	90.0000%
2019/20	56.9180%	75.0000%	56.1324%	90.0000%
2020/21	55.0743%	71.2500%	81.4832%	90.0000%
2021/22	56.4094%	67.5000%	84.0305%	90.0000%
2022/23	54.1302%	63.7500%	89.0412%	90.0000%
2023/24	54.6501%	n/a	91.6430%	90.0000%
2024/25	46.3428%	n/a	71.8370%	90.0000%
2025/26	47.4316%	n/a	73.8575%	90.0000%

Notes: (1) Source: the Iowa Department of Revenue.
(2) In assessment year 2024 (applicable to fiscal year 2025/26 valuations), the taxable value rollback rate is 47.4316% of actual value for residential property; 73.8575% of actual value for agricultural property and 100.0000% of the actual value of utility property. The residential taxable rollback rate of 47.4316% applies to the value of each property unit of commercial, industrial and railroad property that exceeds zero dollars ($0), but does not exceed one hundred fifty thousand dollars ($150,000), with a taxable value rollback rate of 90.0000% to the value that exceeds one hundred fifty thousand dollars ($150,000).

Property is assessed on a calendar year basis. The assessments finalized as of January 1 of each year are applied to the following fiscal year. For example, the assessments finalized on January 1, 2024, are used to calculate tax liability for the tax year starting July 1, 2025 through June 30, 2026.

Actual (100%) Valuations for the City*(1)(2)*

Property Class	Fiscal Year: / Levy Year:	2021/22 2020	2022/23 2021	2023/24 2022	2024/25 2023	2025/26 2024
Residential		$312,308,532	$332,874,950	$357,589,836	$440,192,217	$458,923,761
Agricultural		2,341,550	2,207,620	2,328,240	2,926,530	2,849,387
Commercial		80,551,718	85,209,269	91,048,277	120,116,586	127,487,236
Industrial		69,695,060	70,698,513	70,984,450	71,644,880	74,272,080
Multi-residential(3)		7,853,337	13,138,862	0	0	0
Railroads		767,866	834,438	913,633	1,091,717	1,108,500
Utilities without Gas and Electric		246,997	118,953	0	29,948	23,448
Gas and Electric Utility		22,073,348	22,244,617	24,189,070	25,063,675	24,579,922
Less: Exemptions		(340,768)	(337,064)	(311,136)	(2,017,750)	(3,428,000)
Total		$495,497,640	$526,990,158	$546,742,370	$659,047,803	$685,816,334
Percent Change +(-)		2.08%(4)	6.36%	%3.75	20.54%	4.06%

Notes: (1) Source: Iowa Department of Management.
(2) Includes tax increment finance (TIF) valuations used in the following amounts:

January 1:	2020	2021	2022	2023	2024
TIF Valuation	$65,612,990	$68,056,309	$79,666,422	$96,105,413	$114,817,174

(3) Included in Residential Property Class starting with January 1, 2022 valuations.
(4) Based on 2019 Actual Valuation of $485,410,745.

For the January 1, 2024 levy year, the City's Taxable Valuation was comprised of approximately 56% residential, 27% commercial, 17% industrial, 1% utilities, 1% agriculture and less than 1% railroads and exemptions.

Taxable ("Rollback") Valuations for the City*(1)(2)*

Property Class	Fiscal Year: / Levy Year:	2021/22 / 2020	2022/23 / 2021	2023/24 / 2022	2024/25 / 2023	2025/26 / 2024
Residential		$176,171,342	$180,185,845	$195,423,124	$203,997,304	$217,674,871
Agricultural		1,967,621	1,965,688	2,133,666	2,102,331	2,104,481
Commercial		72,496,549	76,688,345	72,699,087	96,139,645	102,991,151
Industrial		62,725,554	63,628,662	61,898,775	62,054,816	64,494,218
Multi-residential(3)		5,301,005	8,376,012	0	0	0
Railroads		691,080	750,994	816,659	975,617	990,894
Utilities without Gas and Electric		243,412	118,953	0	29,948	23,448
Gas and Electric Utility		3,031,116	2,857,491	3,187,558	3,078,514	2,980,950
Less: Military Exemption		(340,768)	(337,064)	(311,136)	(2,017,750)	(3,428,000)
Total		$322,286,911	$334,234,926	$335,847,733	$366,360,425	$387,832,013
Percent Change +(-)		3.64%(4)	3.71%	0.48%	9.09%	5.86%

Notes: (1) Source: Iowa Department of Management.
(2) Includes tax increment finance (TIF) valuations used in the following amounts:

January 1:	2020	2021	2022	2023	2024
TIF Valuation	$65,612,990	$68,056,309	$79,666,422	$91,584,746	$93,666,214

(3) Included in Residential Property Class starting with January 1, 2022 valuations.
(4) Based on 2019 Actual Valuation of $310,977,553.

The following shows the trend in the City's tax extensions and collections.

Tax Extensions and Collections*(1)*

Levy Year	Fiscal Year	Amount Levied	Amount Collected(2)	Percent Collected
2014	2015-16	$2,065,078	$2,170,818	105.12%
2015	2016-17	1,951,619	2,053,839	105.24%
2016	2017-18	2,080,541	2,176,537	104.61%
2017	2018-19	2,095,279	2,211,305	105.54%
2018	2019-20	2,109,366	2,200,200	104.31%
2019	2020-21	2,553,098	2,660,349	104.20%
2020	2021-22	2,449,743	2,603,965	106.30%
2021	2022-23	2,682,701	2,816,027	104.97%
2022	2023-24	2,872,188	3,100,877	107.96%
2023	2024-25	3,019,008	- -In Collection - -	

Notes: (1) Source: the State of Iowa Department of Management and the City. Includes amounts for Utility Replacement. Does not include levies and collections for the City's tax increment finance district.
(2) Includes delinquent taxes.

Principal Taxpayers*(1)*

Taxpayer Name	Business/Service	Levy Year 2023 Taxable Valuation(2)
Big River United Energy, LLC	Ethanol Production	$ 29,058,798
Advanced Properties, LLC	Real Estate	14,418,036
C & G Partnership LLP	Real Property	7,975,407
Interstate Power & Light Co	Utility	7,029,223
Wal-Mart Realty Company	Real Estate	4,706,147
Tomy International Inc	Collectible/Toy Manufacturer	4,580,674
Bodensteiner Implement Co.	Farm Equipment Dealer	4,301,585
Wall Leasing, LLC	Real Estate	4,207,097
Manchester Enterprises Inc	Real Estate	3,874,712
Crop Production Services, Inc	Agricultural Services	3,713,178
Total		$ 83,864,857
Ten Largest Taxpayers as Percent of City's 2023 Taxable Valuation (366,360,425)		22.89%

Notes: (1) Source: the Counties.
(2) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Property Tax Rates

The property tax rates for the City from levy year 2020 through levy year 2024 are shown below:

Property Tax Rates*(1)(2)*
(Per $1,000 Actual Valuation)

Fiscal Year:	2021/22	2022/23	2023/24	2024/25	2025/26
Levy Year:	2020	2021	2022	2023	2024
City:					
General Fund	$ 7.93007	$ 7.93007	$ 8.02114	$ 7.78752	$ 7.56070
Emergency Levy	0.00000	0.00000	0.00000	0.00000	0.00000
Debt Service Fund	1.41206	1.83427	2.58253	2.35488	2.24146
Employee Benefits	0.00000	0.00000	0.00000	0.00000	0.00000
Capital Improvement	0.00000	0.00000	0.00000	0.00000	0.00000
Liability, Property & Self Insurance	0.00000	0.00000	0.00000	0.23251	0.45932
Other	0.00000	0.00000	0.00000	0.00000	0.00000
Total City	$ 9.34213	$ 9.76434	$10.60367	$10.37491	$10.26148

Notes: (1) Source: Iowa Department of Management.
(2) Does not include the tax rate for agriculture.

FINANCIAL INFORMATION

Financial Reports

The City's financial statements are audited annually by certified public accountants. The City's financial statements are prepared in conformity with accounting principles generally accepted in the United States (GAAP) as prescribed by the Governmental Accounting Standards Board. See **APPENDIX A** for more detail.

No Consent or Updated Information Requested of the Auditor

The tables and excerpts (collectively, the "Excerpted Financial Information") contained in this "**FINANCIAL INFORMATION**" section are from the audited financial statements of the City, including the audited financial statements for the fiscal year ended June 30, 2024 (the "2024 Audit"). The 2024 Audit has been prepared by Bergan KDV, Ltd., Certified Public Accountants, Minneapolis, Minnesota, (the "Auditor"), and received by the City Council. The City has not requested the Auditor to update information contained in the Excerpted Financial Information and the 2024 Audit; nor has the City requested that the Auditor consent to the use of the Excerpted Financial Information and the 2024 Audit in this Official Statement. The inclusion of the Excerpted Financial Information and the 2024 Audit in this Official Statement in and of itself is not intended to demonstrate the fiscal condition of the City since the date of the 2024 Audit. Questions or inquiries relating to financial information of the City since the date of the 2024 Audit should be directed to the City.

Summary Financial Information

The following tables are summaries and do not purport to be the complete audits, copies of which are available upon request. See **APPENDIX A** for the City's 2024 Audit. The City's expects its General Fund balance for the fiscal year ending June 30, 2025 to increase by approximately $39,000. The City has approved a budget for fiscal year 2026 with an anticipated increase to the General Fund balance of approximately $132,000.

Statement of Net Position
Governmental Activities*(1)*

	Audited as of June 30				
	2020	2021	2022	2023	2024
Assets:					
Cash and Pooled Cash Investments	$ 3,855,793	$ 2,470,495	$ 3,999,998	$ 2,131,896	$ 2,192,536
Receivables:					
Property Tax:					
Delinquent	35,851	10,488	6,541	6,782	10,487
Succeeding Year	3,851,162	4,225,668	4,416,145	4,889,649	6,365,720
Accounts and Other	33,476	44,785	71,415	208,160	102,242
Special Assessments	16,017	10,494	5,466	0	0
Due from Other Governments	585,121	199,975	175,812	688,677	1,640,701
Internal Balances	0	0	0	3,270,412	2,075,344
Prepaid Items	83,813	86,068	101,095	110,835	125,276
Restricted Assets:					
Cash and Pooled Cash Investments	97,892	94,627	110,278	85,541	98,593
Net Pension Asset	0	0	392,456	0	0
Capital Assets:					
Land and Construction in Progress	10,601,232	12,862,529	11,010,973	8,398,601	7,628,704
Other Capital Assets, Net of Accumulated Depreciation	11,663,143	13,853,677	16,053,813	18,935,911	21,169,107
Total Assets	$30,823,500	$33,858,806	$36,343,992	$38,726,464	$41,408,710
Deferred Outflows of Resources:					
Pension Related Deferred Outflows	$ 184,790	$ 233,933	$ 199,329	$ 207,417	$ 336,879
Liabilities:					
Accounts Payable	$ 473,201	$ 349,969	$ 452,054	$ 478,554	$ 716,775
Accrued Interest Payable	17,874	16,821	17,999	64,104	37,654
Grants Received In Advance	0	0	222,562	546,204	220,605
Salaries and Benefits Payable	41,231	53,954	60,357	30,138	45,688
Long-Term Liabilities:					
Portion Due or Payable Within One Year:					
Equipment Purchase Agreements	0	0	9,042	18,843	19,289
Capital Lease Purchase Agreements	6,207	8,625	0	0	0
Lease Payable	0	0	9,964	10,138	10,315
General Obligation Bonds	610,000	935,000	930,000	1,030,000	1,077,500
Compensated Absences	244,516	274,369	315,716	353,055	368,648
Portion Due or Payable After One Year:					
Equipment Purchase Agreements	0	0	21,974	76,104	56,977
Capital Lease Purchase Agreements	39,641	31,016	0	0	0
Lease Payable	0	0	63,551	53,413	43,098
General Obligation Bonds	7,935,986	7,832,800	8,644,613	9,896,426	8,815,739
Net Pension Liability	407,927	577,861	0	126,015	282,448
Total OPEB Liability	40,453	44,678	0	0	0
Total Liabilities	$ 9,817,036	$10,125,093	$10,747,832	$12,682,994	$11,694,736
Deferred Inflows of Resources:					
Succeeding Year Property Tax	$ 3,851,162	$ 4,225,668	$ 4,416,145	$ 4,889,649	$ 6,365,720
Pension Related Deferred Inflows	110,509	17,604	774,227	114,908	39,911
Total Deferred Inflows of Resources	$ 3,961,671	$ 4,243,272	$ 5,190,372	$ 5,004,557	$ 6,405,631
Net Position:					
Net Investment in Capital Assets	$15,134,487	$17,908,765	$17,385,642	$16,894,783	$18,774,893
Restricted for:					
Economic Development	1,597,934	2,117,189	2,379,715	2,820,827	3,341,334
Local Option Sales Tax	117,014	223,821	256,000	519,730	818,605
Library	97,878	94,548	108,776	85,252	97,611
Debt Service	395,502	464,562	487,566	542,919	906,586
Capital Improvements	22,144	57,785	29,019	790,810	374,380
Unrestricted	(135,376)	(1,142,296)	(41,601)	(407,991)	(668,187)
Total Net Assets	$17,229,583	$19,724,374	$20,605,117	$21,246,330	$23,645,222

Note: (1) Source: Audited financial statements of the City for the fiscal years ended June 30, 2020 through 2024.

Statement of Activities
Governmental Activities*(1)*

	Audited as of June 30				
	2020	2021	2022	2023	2024
Functions/Programs:					
Governmental Activities:					
Public Safety	$ (967,778)	$ (1,064,395)	$ (1,280,594)	$ (1,202,853)	$ (1,535,726)
Public Works	(1,241,394)	714,097	(997,624)	(746,259)	(118,287)
Health and Social Services	(5,000)	0	0	0	0
Culture and Recreation	(952,349)	(998,439)	(940,376)	(929,921)	(1,221,585)
Community and Economic Development	(450,799)	(366,523)	(849,543)	(1,387,988)	(406,225)
General Government	(659,920)	(816,024)	(590,062)	(713,677)	(670,404)
Debt Service	(223,238)	(204,764)	(246,639)	(241,310)	(276,599)
Total Governmental Activities	$ (4,500,478)	$ (2,736,048)	$ (4,904,838)	$ (5,222,008)	$ (4,228,826)
General Revenues:					
Property Tax and Other City Tax Levied for:					
General Purposes	$ 2,030,048	$ 2,137,682	$ 2,130,783	$ 2,205,072	$ 2,172,266
Debt Service	170,152	522,667	469,656	610,824	928,067
Tax Increment Financing	1,141,824	1,301,647	1,659,090	1,691,806	1,966,121
Utility Franchise Fees	151,522	153,093	174,170	182,634	291,536
Local Option Sales Tax	602,816	707,763	819,461	803,001	821,263
Hotel/Motel Tax	80,004	92,808	150,539	158,956	138,916
Unrestricted Investment Earnings	72,866	8,453	19,666	69,348	91,300
Gain on Sale of Capital Assets	31,000	10,396	60,000	0	0
Other	103,788	156,555	87,216	78,595	85,653
Transfers	0	139,775	215,000	62,985	0
Total General Revenues and Transfers	$ 4,384,020	$ 5,230,839	$ 5,785,581	$ 5,863,221	$ 6,495,122
Change in Net Position	$ (116,458)	$ 2,494,791	$ 880,743	$ 641,213	$ 2,319,299
Net Position, Beginning of Year	$17,346,041	$17,229,583	$19,724,374	$20,605,117	$21,325,923(2)
Net Position, End of Year	$17,229,583	$19,724,374	$20,605,117	$21,246,330	$23,645,222

Notes: (1) Source: Audited financial statements of the City for the fiscal years ended June 30, 2020 through 2024.
(2) Restated.

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Balance Sheet
General Fund*(1)*

	Audited as of June 30				
	2020	2021	2022	2023	2024
Assets:					
Cash and Pooled Cash Investments	$ 751,047	$ 640,558	$ 709,580	$ 0	$ 192,110
Receivables:					
Property Tax:					
Delinquent	22,687	8,160	5,353	5,025	4,111
Succeeding Year:	2,043,026	2,019,840	2,095,228	2,037,752	2,186,849
Accounts and Other	33,476	44,785	71,415	108,160	102,242
Due from Other Governments	32,626	44,564	55,402	55,286	49,901
Due from Other Funds	0	0	0	569,969	313,697
Prepaid Expenditures	83,813	86,068	101,095	110,835	125,276
Restricted Cash	35,401	35,401	35,401	0	0
Total Assets	$3,002,076	$2,879,376	$3,073,474	$2,887,027	$2,974,186
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts Payable	$ 19,719	$ 76,162	$ 137,679	$ 117,197	$ 117,775
Salaries and Benefits Payable	32,399	42,158	56,460	25,372	41,206
Total Liabilities	$ 52,118	$ 118,320	$ 194,139	$ 142,569	$ 158,981
Deferred Inflows of Resources:					
Unavailable Revenues:					
Succeeding Year Property Tax	$2,043,026	$2,019,840	$2,095,228	$2,037,752	$2,186,849
Total Deferred Inflows of Resources	$2,043,026	$2,019,840	$2,095,228	$2,037,752	$2,186,849
Fund Balances:					
Nonspendable	$ 83,813	$ 86,068	$ 101,095	$ 110,835	$ 125,276
Restricted	35,401	35,401	35,401	0	0
Unassigned	787,718	619,747	647,611	595,871	503,080
Total Fund Balances	906,932	741,216	784,107	706,706	628,356
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$3,002,076	$2,879,376	$3,073,474	$2,887,027	$2,974,186

(1) Source: Audited financial statements of the City for the fiscal years ended June 30, 2020 through 2024.

Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund*(1)*

	Audited Fiscal Year Ended June 30				
	2020	2021	2022	2023	2024
Revenues:					
Property Tax	$2,030,048	$2,137,682	$2,130,783	$2,205,072	$2,172,266
Other City Tax	384,202	429,058	523,744	543,164	636,386
Licenses and Permits	17,174	13,392	19,773	16,110	20,683
Use of Money and Property	105,741	129,007	58,525	113,769	136,313
Intergovernmental	41,068	133,874	40,502	29,798	31,222
Charges for Service	147,165	141,203	232,231	283,603	243,800
Miscellaneous	144,675	70,114	140,236	64,118	86,489
Total Revenues	$2,870,073	$3,054,330	$3,145,794	$3,255,634	$3,327,159
Expenditures:					
Current:					
Public Safety	$ 944,290	$1,028,634	$1,027,554	$1,116,829	$1,119,627
Public Works	334,063	294,129	342,823	442,132	529,812
Health and Social Services	5,000	0	0	0	0
Culture and Recreation	1,019,843	974,630	1,093,851	1,394,353	1,277,426
Community and Economic Development	61,785	20,322	141,250	27,864	101,000
General Government	610,743	644,147	508,943	564,261	519,300
Debt Service	20,851	0	0	0	0
Total Expenditures	$2,996,575	$2,961,862	$3,114,421	$3,545,439	$3,547,165
Revenues Over (Under) Expenditures	$ (126,502)	$ 92,468	$ 31,373	$ (289,805)	$ (220,006)
Other Financing Sources (Uses)	$ (406,440)	$ (258,184)	$ 11,518	$ 212,404	$ 141,656
Net Change in Fund Balance	$ (542,942)	$ (165,716)	$ 42,891	$ (77,401)	$ (78,350)
Fund Balance, Beginning of the Year	$1,449,874	$ 906,932	$ 741,216	$ 784,107	$ 706,706
Fund Balance, End of the Year	$ 906,932	$ 741,216	$ 784,107	$ 706,706	$ 628,356

Note: (1) Source: Audited financial statements for the City for the fiscal years ended June 30, 2020 through 2024.

REGISTRATION, TRANSFER AND EXCHANGE

See also **APPENDIX B – DESCRIBING BOOK-ENTRY-ONLY ISSUANCE** for information on registration, transfer and exchange of book-entry bonds. The Bonds will be initially issued as book-entry bonds.

The City shall cause books for the registration and for the transfer of the Bonds to be kept at the principal office maintained for the purpose by UMB Bank, n.a., West Des Moines, Iowa (the "Bond Registrar"). The City will authorize to be prepared, and the Bond Registrar shall keep custody of, multiple bond blanks executed by the City for use in the transfer and exchange of Bonds.

Any Bond may be transferred or exchanged, but only in the manner, subject to the limitations, and upon payment of the charges as set forth in the Resolution. Upon surrender for transfer or exchange of any Bond at the principal office maintained for the purpose by the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by the registered owner or such owner's attorney duly authorized in writing, the City shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the registered owner, transferee or transferees (as the case may be) a new fully registered Bond or Bonds of the same maturity and interest rate of authorized denominations, for a like aggregate principal amount.

The execution by the City of any fully registered Bond shall constitute full and due authorization of such Bond, and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, provided, however, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less Bonds previously paid.

The Bond Registrar shall not be required to transfer or exchange any Bond following the close of business on the fifteenth day of the month next preceding an interest payment date on such bond (known as the record date), nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bonds shall be made only to or upon the order of the registered owner thereof or such owner's legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the City or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a bond surrendered for redemption.

TAX EXEMPTION AND RELATED TAX MATTERS

Federal Income Tax Exemption

The opinion of Bond Counsel will state that under present laws and rulings, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on noncorporate taxpayers under the Code.

The opinion set forth in the preceding sentence will be subject to the condition that the Issuer comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excluded from gross income for federal income tax purposes. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes to be retroactive to the date of issuance of the Bonds. In the resolution authorizing the issuance of the Bonds, the Issuer will covenant to comply with all such requirements.

There may be certain other federal tax consequences to the ownership of the Bonds by certain taxpayers, including without limitation, corporations subject to the branch profits tax, financial institutions, certain insurance companies, certain S corporations, individual recipients of Social Security and Railroad Retirement benefits, taxpayers who may be deemed to have incurred (or continued) indebtedness to purchase or carry tax-exempt obligations, and corporations that may be subject to the alternative minimum tax. Bond Counsel will express no opinion with respect to other federal tax consequences to owners of the Bonds. Prospective purchasers of the Bonds should consult with their tax advisors as to such matters.

Ownership of the Bonds may result in other state and local tax consequences to certain taxpayers. Bond Counsel expresses no opinion regarding any such collateral consequences arising with respect to the Bonds. Prospective purchasers of the Bonds should consult their tax advisors regarding the applicability of any such state and local taxes.

Proposed Changes in Federal and State Tax Law

From time to time, there are Presidential proposals, proposals of various federal committees, and legislative proposals in the Congress and in the states that, if enacted, could alter or amend the federal and state tax matters referred to herein or adversely affect the marketability or market value of the Bonds or otherwise prevent holders of the Bonds from realizing the full benefit of the tax exemption of interest on the Bonds. Further, such proposals may impact the marketability or market value of the Bonds simply by being proposed. No prediction is made whether such provisions will be enacted as proposed or concerning other future legislation affecting the tax treatment of interest on the Bonds. In addition, regulatory actions are from time to time announced or proposed and litigation is threatened or commenced which, if implemented or concluded in a particular manner, could adversely affect the market value, marketability or tax exempt status of the Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the Bonds would be impacted thereby.

Purchasers of the Bonds should consult their tax advisors regarding any pending or proposed legislation, regulatory initiatives or litigation. The opinions expressed by Bond Counsel are based upon existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of issuance and delivery of the Bonds, and Bond Counsel has expressed no opinion as of any date subsequent thereto or with respect to any proposed or pending legislation, regulatory initiatives or litigation.

Qualified Tax-Exempt Obligations

In the resolution authorizing the issuance of the Bonds, the Issuer will designate the Bonds as "qualified tax exempt obligations" within the meaning of Section 265(b)(3) of the Code relating to the ability of financial institutions to deduct from income for federal income tax purposes a portion of the interest expense that is allocable to tax-exempt obligations. In the opinion of Bond Counsel, the Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

Original Issue Premium

The Bonds maturing in the years _____ are being issued at a premium to the principal amount payable at maturity. Except in the case of dealers, which are subject to special rules, Bondholders who acquire the Bonds at a premium must, from time to time, reduce their federal tax bases for the Bonds for purposes of determining gain or loss on the sale or payment of such Bonds. Premium generally is amortized for federal income tax purposes on the basis of a bondholder's constant yield to maturity or to certain call dates with semiannual compounding. Bondholders who acquire any Bonds at a premium might recognize taxable gain upon sale of the Bonds, even if such Bonds are sold for an amount equal to or less than their original cost. Amortized premium is not deductible for federal income tax purposes. Bondholders who acquire any Bonds at a premium should consult their tax advisors concerning the calculation of bond premium and the timing and rate of premium amortization, as well as the state and local tax consequences of owning and selling the Bonds acquired at a premium.

Original Issue Discount

The Bonds maturing in the years _____ (collectively, the "Discount Bonds") are being sold at a discount from the principal amount payable on such Discount Bonds at maturity. The difference between the price at which a substantial amount of the Discount Bonds of a given maturity is first sold to the public (the "Issue Price") and the principal amount payable at maturity constitutes "original issue discount" under the Code. The amount of original issue discount that accrues to a holder of a Discount Bond under section 1288 of the Code ("Section 1288") is excluded from federal gross income to the same extent that stated interest on such Discount Bond would be so excluded. The amount of the original issue discount that accrues with respect to a Discount Bond under section 1288 is added to the owner's federal tax basis in determining gain or loss upon disposition of such Discount Bond (whether by sale, exchange, redemption or payment at maturity).

Interest in the form of original issue discount accrues under section 1288 pursuant to a constant yield method that reflects semiannual compounding on dates that are determined by reference to the maturity date of the Discount Bond. The amount of original issue discount that accrues for any particular semiannual accrual period generally is equal to the excess of (1) the product of (a) one-half of the yield on such Discount Bonds (adjusted as necessary for an initial short period) and (b) the adjusted issue price of such Discount Bonds, over (2) the amount of stated interest actually payable. For purposes of the preceding sentence, the adjusted issue price is determined by adding to the Issue Price for such Discount Bonds the original issue discount that is treated as having accrued during all prior semiannual accrual periods. If a Discount Bond is sold or otherwise disposed of between semiannual compounding dates, then the original issue discount that would have accrued for that semiannual accrual period for federal income tax purposes is allocated ratably to the days in such accrual period.

An owner of a Discount Bond who disposes of such Discount Bond prior to maturity should consult owner's tax advisor as to the amount of original issue discount accrued over the period held and the amount of taxable gain or loss upon the sale or other disposition of such Discount Bond prior to maturity.

Owners who purchase Discount Bonds in the initial public offering but at a price different than the Issue Price should consult their own tax advisors with respect to the tax consequences of the ownership of Discount Bonds.

The Code contains provisions relating to the accrual of original issue discount in the case of subsequent purchasers of bonds such as the Discount Bonds. Owners who do not purchase Discount Bonds in the initial offering should consult their own tax advisors with respect to the tax consequences of the ownership of the Discount Bonds.

Original issue discount that accrues in each year to an owner of a Discount Bond may result in collateral federal income tax consequences to certain taxpayers. No opinion is expressed as to state and local income tax treatment of original issue discount. All owners of Discount Bonds should consult their own tax advisors with respect to the federal, state, local and foreign tax consequences associated with the purchase, ownership, redemption, sale or other disposition of Discount Bonds.

CONTINUING DISCLOSURE

For the purpose of complying with paragraph (b)(5) of the Rule, the City will covenant and agree, for the benefit of the registered holders or beneficial owners from time to time of the outstanding Bonds to provide reports of specified information and notice of the occurrence of certain events, as hereinafter described (the "Disclosure Covenants"). The information to be provided on an annual basis, and the events as to which notice is to be given, is set forth in **"APPENDIX D – Form of Continuing Disclosure Certificate"**. This covenant is being made by the City to assist the Underwriter(s) in complying with the Rule.

Breach of the Disclosure Covenants will not constitute a default or an "Event of Default" under the Bonds or Resolution, respectively. A broker or dealer is to consider a known breach of the Disclosure Covenants, however, before recommending the purchase or sale of the Bonds in the secondary market. Thus, a failure on the part of the City to observe the Disclosure Covenants may adversely affect the transferability and liquidity of the Bonds and their market price.

The following disclosure is being provided by the Issuer for the sole purpose of assisting the Underwriter in complying with the Rule. During the previous five years, the Issuer did not timely file notice of rating change. The Issuer filed the missing filings on June 9, 2025.

Bond Counsel expresses no opinion as to whether the Disclosure Covenants comply with the requirements of Section (b)(5) of the Rule.

OPTIONAL REDEMPTION

Bonds due June 1, 2027 - 2032 inclusive, are not subject to optional redemption. The Issuer reserves the right to optionally prepay part or all of the Bonds maturing in each of the years 2033 through 2036, prior to and in any order of maturity, on June 1, 2032, or any date thereafter, upon terms of par and accrued interest. If less than all of the Bonds of any like maturity are to be redeemed, the particular part of those Bonds to be redeemed shall be selected by the Bond Registrar by lot. The Bonds may be called in part in one or more units of $5,000.

If less than the entire principal amount of any Bond in a denomination of more than $5,000 is to be redeemed, the Bond Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Bond, a new Bond or Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Bond. Notice of such redemption as aforesaid identifying the Bond or Bonds (or portion thereof) to be redeemed shall be sent by electronic means or mailed by certified mail to the registered owners thereof at the addresses shown on the City's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Bond Registrar of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was sent, provided that such notice of cancellation is to be made at least five days prior to the date fixed for redemption.

If less than all of the maturity is called for redemption, the City will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed.

Thirty days' written notice of redemption shall be given to the registered owner of the Bond. Failure to give written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. All Bonds or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

LITIGATION

There is no litigation of any nature now pending or threatened restraining or enjoining the issuance, sale, execution or delivery of the Bonds, or in any way contesting or affecting the validity of the Bonds or any proceedings of the City taken with respect to the issuance or sale thereof. There is no litigation now pending, or to the knowledge of the City, threatened against the City that is expected to materially impact the financial condition of the City.

LEGAL MATTERS

Legal matters incident to the authorization, issuance and sale of the Bonds and with regard to the tax-exempt status of the interest thereon (see **"TAX EXEMPTION AND RELATED TAX MATTERS"** herein) are subject to the approving legal opinion of Dorsey & Whitney LLP, Des Moines, Iowa, Bond Counsel, a form of which is attached hereto as **APPENDIX C**. Signed copies of the opinion, dated and premised on law in effect as of the date of original delivery of the Bonds, will be delivered to the Underwriter at the time of such original delivery. The Bonds are offered subject to prior sale and to the approval of legality of the Bonds by Bond Counsel.

The legal opinion to be delivered will express the professional judgment of Bond Counsel and by rendering a legal opinion, Bond Counsel does not become an insurer or guarantor of the result indicated by that expression of professional judgment or of the transaction or the future performance of the parties to the transaction.

Bond Counsel has not been engaged, nor has it undertaken, to prepare or to independently verify the accuracy of the Official Statement, including but not limited to financial or statistical information of the City and risks associated with the purchase of the Bonds, except Bond Counsel has reviewed the information and statements contained in the Official Statement under, **"TAX EXEMPTION AND RELATED TAX MATTERS"** and **"LEGAL MATTERS",** insofar as such statements contained under such captions purport to summarize certain provisions of the Internal Revenue Code of 1986, the Bonds and any opinions rendered by Bond Counsel. Bond Counsel has prepared the documents contained in **APPENDIX C** and **APPENDIX D**.

OFFICIAL STATEMENT AUTHORIZATION

This Official Statement has been authorized for distribution to prospective purchasers of the Bonds. All statements, information, and statistics herein are believed to be correct but are not guaranteed by the consultants or by the City, and all expressions of opinion, whether or not so stated, are intended only as such.

This Official Statement is not to be construed as a contract or agreement amongst the City, the Underwriter, or the holders of any of the Bonds. Any statements made in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended merely as opinions and not as representations of fact. The information and expressions of opinions contained herein are subject to change without notice and neither the delivery of this Official Statement or the sale of the Bonds made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date hereof. The information contained in this Official Statement is not guaranteed.

UNDERWRITING

UMB Bank, n.a., West Des Moines, Iowa (the "Underwriter") has agreed to purchase all but not less than all of the Bonds at a price of $_____ (reflecting the par amount of $_____, plus a reoffering premium of $_____, and less an Underwriter's discount of $_____). It is anticipated that delivery of the Bonds will occur on the date shown on the cover page hereof. The Bonds may be offered and sold to certain dealers (including the Underwriter or other dealers depositing Bonds into investment trusts) at prices or yields other than such public offering prices or yields shown on the cover of the Final Official Statement, and such public offering prices or yields may be changed, from time to time, by the Underwriter.

MUNICIPAL ADVISOR

The City has engaged Speer Financial, Inc. as municipal advisor (the "Municipal Advisor") in connection with the issuance and sale of the Bonds. The Municipal Advisor is a Registered Municipal Advisor in accordance with the rules of the MSRB. The Municipal Advisor will not participate in the underwriting of the Bonds. The financial information included in the Official Statement has been compiled by the Municipal Advisor. Such information does not purport to be a review, audit or certified forecast of future events and may not conform with accounting principles applicable to compilations of financial information. The Municipal Advisor is not a firm of certified public accountants and does not serve in that capacity or provide accounting services in connection with the Bonds. The Municipal Advisor is not obligated to undertake any independent verification of or to assume any responsibility for the accuracy, completeness or fairness of the information contained in this Official Statement, nor is the Municipal Advisor obligated by the City's continuing disclosure undertaking.

MISCELLANEOUS

Brief descriptions or summaries of the City, the Bonds, the Resolution and other documents, agreements and statutes are included in this Official Statement. The summaries or references herein to the Bonds, the Resolution and other documents, agreements and statutes referred to herein, and the description of the Bonds included herein, do not purport to be comprehensive or definitive, and such summaries, references and descriptions are qualified in their entireties by reference to such documents, and the description herein of the Bonds is qualified in its entirety by reference to the form thereof and the information with respect thereto included in the aforesaid documents. Copies of such documents may be obtained from the City.

Any statements in this Official Statement involving matters of opinion or estimates, whether or not expressly so stated, are intended as such and not as representations of fact, and no representation is made that any of the estimates will be realized. This Official Statement is not to be construed as a contract or agreement between the City and the purchasers or Owners of any of the Bonds.

The attached **APPENDICES A, B, C**, and **D** are integral parts of this Official Statement and must be read together with all of the foregoing statements.

It is anticipated that CUSIP identification numbers will be printed on the Bonds, but neither the failure to print such numbers on any Bonds nor any error in the printing of such numbers shall constitute cause for a failure or refusal by the purchaser thereof to accept delivery of and pay for any Bonds.

The City has reviewed the information contained herein which relates to it and has approved all such information for use within this Official Statement. The execution and delivery of this Official Statement has been duly authorized by the City.

/s/ **MICK J. MICHEL**
City Administrator
CITY OF DYERSVILLE
Delaware and Dubuque Counties, Iowa

/s/ **JEFF JACQUE**
Mayor
CITY OF DYERSVILLE
Delaware and Dubuque Counties, Iowa

APPENDIX A

CITY OF DYERSVILLE
DELAWARE AND DUBUQUE COUNTIES, IOWA

FISCAL YEAR 2024 AUDITED FINANCIAL STATEMENTS

CITY OF DYERSVILLE, IOWA

FINANCIAL STATEMENTS

JUNE 30, 2024

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Officials

Name	Title	Term Expires
	Elected Officials (Before January 1, 2024)	
Jeff Jacque	Mayor	December 31, 2023
Michael English	Council Member	December 31, 2023
Jenni Ostwinkle Silva	Council Member	December 31, 2023
Tom Westhoff	Council Member	December 31, 2025
Jim Gibbs	Council Member	December 31, 2025
Mike Oberbroeckling	Council Member	December 31, 2025
	Elected Officials (After January 1, 2024)	
Jeff Jacque	Mayor	December 31, 2025
Michael English	Council Member	December 31, 2027
Mark Singsank	Council Member	December 31, 2027
Tom Westhoff	Council Member	December 31, 2025
Jim Gibbs	Council Member	December 31, 2025
Mike Oberbroeckling	Council Member	December 31, 2025
	Appointed Officials	
Mick Michel	City Administrator	Appointed
Tricia Maiers	City Clerk/Treasurer	Appointed
George Davis	City Attorney	Appointed
Jenny Weiss	City Attorney	Appointed

bergankDV

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Dyersville
Dyersville, Iowa

Report on the Audit of the Financial Statements

Opinions
We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa, as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa, as of June 30, 2024, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Dyersville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements
The management of the City of Dyersville is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Minneapolis, Minnesota
January 20, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Dyersville provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2024. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

2024 FINANCIAL HIGHLIGHTS

Revenue of the City's governmental and business-type activities decreased 16.3%, or approximately $2,980,000, from fiscal 2024 to fiscal 2023. Overall capital grants and contributions decreased approximately $3,860,000, operating grants and contributions increased by approximately $36,000, while charges for services increased approximately $47,000 and property taxes increased by approximately $284,000.

Program expenses of the City's governmental activities decreased 3.7%, or approximately $320,000, in fiscal 2023 from fiscal 2024. Public safety increased $347,000. Community and economic development decreased by $826,000. Culture and recreation expenses increased $241,000 and public works expense decreased by $75,000. General government expenses decreased $43,000.

The City's total net position increased 9.5%, or approximately $4,350,000, from June 30, 2023 to June 30, 2024.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information, as follows:

Management's discussion and analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.

Government-wide financial statements consist of a statement of net position and a statement of activities. These provide information about the activities of the City of Dyersville as a whole and present an overall view of the City's finances.

The fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the most significant funds.

Notes to financial statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

Required supplementary information further explains and supports the financial statements with a comparison of the City's budget for the year, the City's proportionate share of the net pension liability and related contributions.

Other supplementary information provides detailed information about the nonmajor special revenue funds, as well as a ten-year history of revenues and expenditures for all governmental funds.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "whether the City as a whole is better or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information which helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting and the economic resources measurement focus, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

The statement of net position presents all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as "net position." Over time, increases or decreases in the City's net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods.

The statement of net position and the statement of activities report two kinds of activities:

- Governmental activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects. Property tax and intergovernmental receipts finance most of these activities.

- Business-type activities include the City's utility services, such as waterworks, sanitation and sanitary sewer systems. These activities are financed primarily by user charges.

Fund Financial Statements

The City has two kinds of funds:

1. Governmental funds account for most of the City's basic services. These focus on how money flows into and out of those funds and the balances at year end that are available for spending. Governmental funds include: the General Fund, the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund. These funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed, short-term view of the City's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

   The required financial statements for governmental funds include a balance sheet and a statement of revenue, expenditures and changes in fund balances.

2. Proprietary funds account for the City's enterprise funds. These funds report services for which the City charges customers for the service it provides. Proprietary funds are reported in the same way all activities are reported in the statement of net position and the statement of activities. The major difference between the proprietary funds and the business-type activities included in the government-wide statements is the detail and additional information, such as cash flows, provided in the proprietary fund statements. The enterprise funds include the City's utility services, such as water utility, sewage disposal works and solid waste. The City is responsible for ensuring the assets reported in these funds are used only for their intended purposes.

   The financial statements required for proprietary funds include a statement of net position, a statement of revenue, expenses and changes in fund net position and a statement of cash flows.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The analysis that follows focuses on the changes in the net position for governmental and business-type activities.

	Net Position at End of Year					
	Governmental Activities		Business-Type Activities		Total Government	
	2024	2023 (As Restated)	2024	2023 (As Restated)	2024	2023 (As Restated)
Current and other assets	$ 12,610,899	$ 11,471,545	$ (1,117,354)	$ (747,544)	$ 11,493,545	$ 10,724,001
Capital assets	28,797,811	27,334,512	36,725,966	35,524,889	65,523,777	62,859,401
Total Assets	**41,408,710**	**38,806,057**	**35,608,612**	**34,777,345**	**77,017,322**	**73,583,402**
Deferred Outflows of Resources						
Pension-related deferred outflows	**336,879**	**207,417**	**91,509**	**57,692**	**428,388**	**265,109**
Long-term liabilities	9,198,262	10,151,958	7,795,218	8,605,649	16,993,480	18,757,607
Other liabilities	2,496,474	2,531,036	1,586,448	1,919,809	4,082,922	4,450,845
Total Liabilities	**11,694,736**	**12,682,994**	**9,381,666**	**10,525,458**	**21,076,402**	**23,208,452**
Deferred Inflows of Resources						
Succeeding year property tax	6,365,720	4,889,649	—	—	6,365,720	4,889,649
Pension related	39,911	114,908	2,190	26,623	42,101	141,531
Total Deferred Inflows of Resources	**6,405,631**	**5,004,557**	**2,190**	**26,623**	**6,407,821**	**5,031,180**
Net Position						
Net investment in capital assets	18,774,893	16,894,783	28,087,896	26,616,196	46,862,789	43,510,979
Restricted	5,538,516	4,759,538	—	—	5,538,516	4,759,538
Unrestricted	(668,187)	(328,398)	(1,771,631)	(2,333,240)	(2,439,818)	(2,661,638)
Total Net Position	**$ 23,645,222**	**$ 21,325,923**	**$ 26,316,265**	**$ 24,282,956**	**$ 49,961,487**	**$ 45,608,879**

Net position of governmental activities increased during fiscal year 2024 by $2,320,000, or 10.9%, and net position of business activities increased from fiscal year 2023 by $2,033,000, or 8.4%. The largest portion of the City's net position is the invested in capital assets (e.g., land, infrastructure, buildings and equipment), less the related debt. Restricted net position represents resources that are subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, legislation or other legal requirements, is a deficit balance of approximately $2,400,000 at the end of this year.

A summary version of the statement of activities follows:

	Changes in Net Position for the Year Ended June 30,					
	Governmental Activities		Business-Type Activities		Total Government	
	2024	2023 (As Restated)	2024	2023 (As Restated)	2024	2023 (As Restated)
Revenue						
Program Revenue						
Charges for service	$ 264,563	$ 311,268	$ 2,878,685	$ 2,785,012	$ 3,143,248	$ 3,096,280
Operating grants and contributions	757,974	722,230	—	—	757,974	722,230
Capital grants and contributions	3,030,572	2,425,737	1,810,897	6,275,066	4,841,469	8,700,803
General Revenue						
Property Tax Levied for						
General purposes	2,172,266	2,205,072	—	—	2,172,266	2,205,072
Debt service	928,067	610,824	—	—	928,067	610,824
Tax increment financing	1,966,121	1,691,806	—	—	1,966,121	1,691,806
Utility franchise fees	291,536	182,634	—	—	291,536	182,634
Local option sales tax	821,263	803,001	—	—	821,263	803,001
Hotel/motel tax	138,916	158,956	—	—	138,916	158,956
Unrestricted investment earnings	91,300	69,348	—	—	91,300	69,348
Gain on sale of capital assets	—	—	90,000	—	90,000	—
Miscellaneous	85,653	78,595	25,909	17,011	111,562	95,606
Total Revenue	**10,548,231**	**9,259,471**	**4,805,491**	**9,077,089**	**15,353,722**	**18,336,560**
Program Expenses						
Public safety	1,565,909	1,218,625	—	—	1,565,909	1,218,625
Public works	1,330,246	1,404,998	—	—	1,330,246	1,404,998
Culture and recreation	1,452,628	1,211,179	—	—	1,452,628	1,211,179
Community and economic development	2,986,149	3,811,861	—	—	2,986,149	3,811,861
General government	670,404	713,677	—	—	670,404	713,677
Interest on long-term debt	276,599	241,310	—	—	276,599	241,310
Water utility	—	—	1,164,926	1,048,327	1,164,926	1,048,327
Sewage disposal works	—	—	1,119,984	1,151,465	1,119,984	1,151,465
Solid waste	—	—	434,269	430,697	434,269	430,697
Total Expenses	**8,281,935**	**8,601,650**	**2,719,179**	**2,630,489**	**11,001,114**	**11,232,139**
Transfers	**53,003**	**62,985**	**(53,003)**	**(62,985)**	**—**	**—**
Change in Net Position	**2,319,299**	**720,806**	**2,033,309**	**6,383,615**	**4,352,608**	**7,104,421**
Net Position - Beginning of Year	21,325,923	20,605,117	24,282,956	17,899,341	45,608,879	38,504,458
Net Position - End of Year	**$ 23,645,222**	**$ 21,325,923**	**$ 26,316,265**	**$ 24,282,956**	**$ 49,961,487**	**$ 45,608,879**

INDIVIDUAL MAJOR FUND ANALYSIS

Governmental Fund Highlights

As the City of Dyersville completed the year, its governmental funds reported a combined fund balance of $4,735,351, which is less than the $5,447,407 total fund balance as of June 30, 2023. The following are the major reasons for the changes in fund balances of the major governmental funds from the prior year.

The General Fund expenditures decreased from the prior year in the culture and recreational function by approximately $117,000. Community and economic development expenses increased approximately $73,000 which related to the funding of building grants. The General Fund showed a decrease in fund balance of $78,350 from the prior year to a fund balance of $628,356, compared to prior year ending fund balance of $706,706.

The Dyersville Economic Development TIF Fund is used to account for revenue from the tax authorized by ordinance in the urban renewal district and used to pay the principal and interest on the general obligation capital loan notes and other indebtedness incurred for urban renewal redevelopment projects. This fund ended fiscal 2024 with a $3,341,334 fund balance compared to the prior year ending fund balance of $2,820,827. The increase in fund balance is attributable to increases in TIF revenue.

The Special Projects Fund is used to account for all revenue and expenses funded by special projects or grants. The fund started fiscal year 2024 with a deficit fund balance of $18,837. The Special Projects Fund ended with a deficit balance of $548,827. The fund incurred large revenue and expenditures in 2024 related to a special project.

The Capital Improvements Fund is used to account for the resources and costs related to infrastructure and building construction and major improvements. This fund started fiscal year 2024 with a fund balance of $724,788. The Capital Improvement Fund ended with a deficit fund balance of $882,694. The fund incurred large expenses in 2024 relating to the following projects: Field of Dreams project and miscellaneous repairs and maintenance.

The Debt Service Fund is used to account for the payment of interest and principal on the City's general long-term debt. The fund ended fiscal year 2024 with a balance of $906,586, compared to prior year ending fund balance of $542,919.

Proprietary Fund Highlights

The Water Utility Fund, which accounts for the operation and maintenance of the City's water system, ended fiscal 2024 with net position of $13,501,438 compared to the prior year ending net position of $12,528,010. The increase in net position is mostly related to the Dyersville East project.

The Sewage Disposal Works Fund, which accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system, ended fiscal 2024 with a $12,929,389 net position balance compared to the prior year ending net position balance of $11,809,456. The increase in net position is mostly related to the Dyersville East project.

Budgetary Highlights

Over the course of the year, the City of Dyersville amended its budget once. The amendment was done on May 20, 2024. The amendment was needed to adjust expenditures for general government and capital projects.

The City's receipts were $52,010,388 less than final budgeted receipts.

Total disbursements were $51,934,216 less than budgeted disbursements. The public safety, public works, culture and recreation, community and economic development functional expenses and business-type activities were over budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets include land, buildings and improvements, equipment, streets, sewer systems, lighting systems, traffic signals and other infrastructure. Capital assets for governmental activities totaled $28,797,811 (net of accumulated depreciation/amortization) as of June 30, 2024. Capital assets for business-type activities totaled $36,725,966 (net of accumulated depreciation) as of June 30, 2024. See Note 4 to the financial statements for more information about the City's capital assets.

The major capital outlays for governmental activities during the year included expenses for city square pavement project, Heritage Trail expenses, Field of Dreams stormwater wetland project, sanitary sewer extension project, pool upgrades, dugouts and lights for softball and baseball fields and various equipment purchases.

For business-type activities, fiscal year 2024 included large outlays for the Dyersville East road projects.

Long-Term Debt

As of June 30, 2024, the City had $10,022,918 in total long-term debt outstanding for governmental activities. Total long-term debt outstanding for business-type activities was $8,632,480 as of June 30, 2024. The long term debt includes equipment purchase agreements for four trucks with a remaining balance of $284,738 as of June 30, 2024, of which a portion is recorded in governmental activities and a portion is recorded in business-type activities. The long term debt also includes lease agreements for the lease of Commercial Club Park in the amount of $53,413.

The City does not have a general obligation bond rating assigned by national rating agencies to the City's debt. The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt is significantly below its constitutional debt limit of approximately $27.3 million. Other obligations include accrued vacation pay, sick leave and net pension liability. Additional information about the City's long-term debt is presented in Note 5 to the financial statements. Additional information about the City's net pension liability is presented in Note 8 to the financial statements.

ECONOMIC FACTORS BEARING ON THE CITY'S FUTURE

Several economic factors affected decisions made by the City in setting its fiscal 2025 budget. The City's General Fund property tax revenue will remain consistent with prior years.

The tax levy rates per $1,000 of taxable valuation for fiscal 2025 are provided below:

General levy	$ 7.78752
Debt service levy	2.35488
Total	**$ 10.14240**

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to present our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and operating activities. If you have any questions or require additional information, please contact Mick J. Michel, City Administrator, 340 1st Avenue East, Dyersville, Iowa 52040.

Basic Financial Statements

Statement of Net Position

As of June 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and pooled cash investments	$ 2,192,536	$ —	$ 2,192,536
Receivables			
Property Tax			
Delinquent	10,487	—	10,487
Succeeding year	6,365,720	—	6,365,720
Accounts and other	102,242	375,934	478,176
Due from other governments	1,640,701	383,295	2,023,996
Internal balances	2,075,344	(2,075,344)	—
Inventories	—	72,208	72,208
Prepaid items	125,276	77,942	203,218
Restricted Assets			
Cash and pooled cash investments	98,593	48,611	147,204
Capital Assets			
Land and construction in progress	7,628,704	8,713,367	16,342,071
Other capital assets, net of accumulated depreciation/amortization	21,169,107	28,012,599	49,181,706
Total Assets	**41,408,710**	**35,608,612**	**77,017,322**
Deferred Outflows of Resources			
Pension-related deferred outflows	**336,879**	**91,509**	**428,388**
Total Assets and Deferred Outflows of Resources	**$ 41,745,589**	**$ 35,700,121**	**$ 77,445,710**

See accompanying notes to the financial statements.

	Governmental Activities	Business-Type Activities	Total
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	$ 716,775	$ 316,342	$ 1,033,117
Accrued interest payable	37,654	13,822	51,476
Grants received in advance	220,605	—	220,605
Salaries and benefits payable	45,688	17,302	62,990
Long-Term Liabilities			
Portion Due Within One Year			
Customer deposits	—	57,823	57,823
Equipment purchase and agreements	19,289	54,836	74,125
Lease liability	10,315	—	10,315
General obligation bonds	1,077,500	552,500	1,630,000
Revenue notes	—	443,000	443,000
Compensated absences	368,648	130,823	499,471
Portion Due or Payable After One Year			
Equipment purchase agreements	56,977	153,636	210,613
Lease liability	43,098	—	43,098
General obligation bonds	8,815,739	1,657,500	10,473,239
Revenue notes	—	5,771,008	5,771,008
Net pension liability	282,448	213,074	495,522
Total Liabilities	**11,694,736**	**9,381,666**	**21,076,402**
Deferred Inflows of Resources			
Succeeding year property tax	6,365,720	—	6,365,720
Pension-related deferred inflows	39,911	2,190	42,101
Total Deferred Inflows of Resources	**6,405,631**	**2,190**	**6,407,821**
Net Position			
Net investment in capital assets	18,774,893	28,087,896	46,862,789
Restricted for			
Economic development	3,341,334	—	3,341,334
Local option sales tax	818,605	—	818,605
Library	97,611	—	97,611
Debt service	906,586	—	906,586
Capital improvements	374,380	—	374,380
Unrestricted	(668,187)	(1,771,631)	(2,439,818)
Total Net Position	**23,645,222**	**26,316,265**	**49,961,487**
Total Liabilities, Deferred Inflows of Resources and Net Position	**$ 41,745,589**	**$ 35,700,121**	**$ 77,445,710**

Statement of Activities

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenue: Charges for Service	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Governmental Activities	Net Revenue (Expense) and Changes in Net Position: Business-Type Activities	Net Revenue (Expense) and Changes in Net Position: Total
Primary Government							
Governmental Activities							
Public safety	$ 1,565,909	$ 15,536	$ 14,647	$ —	$ (1,535,726)	$ —	$ (1,535,726)
Public works	1,330,246	37,319	633,014	541,626	(118,287)	—	(118,287)
Culture and recreation	1,452,628	211,708	19,335	—	(1,221,585)	—	(1,221,585)
Community and economic development	2,986,149	—	90,978	2,488,946	(406,225)	—	(406,225)
General government	670,404	—	—	—	(670,404)	—	(670,404)
Debt service	276,599	—	—	—	(276,599)	—	(276,599)
Total Governmental Activities	**8,281,935**	**264,563**	**757,974**	**3,030,572**	**(4,228,826)**	**—**	**(4,228,826)**
Business-Type Activities							
Water utility	1,164,926	1,050,177	—	1,235,008	—	1,120,259	1,120,259
Sewage disposal works	1,119,984	1,454,291	—	575,889	—	910,196	910,196
Solid waste	434,269	374,217	—	—	—	(60,052)	(60,052)
Total Business-Type Activities	**2,719,179**	**2,878,685**	**—**	**1,810,897**	**—**	**1,970,403**	**1,970,403**
Total Primary Government	**$ 11,001,114**	**$ 3,143,248**	**$ 757,974**	**$ 4,841,469**	**(4,228,826)**	**1,970,403**	**(2,258,423)**
General Revenue							
Property Tax Levied for							
General purposes					2,172,266	—	2,172,266
Debt service					928,067	—	928,067
Tax increment financing					1,966,121	—	1,966,121
Utility franchise fees					291,536	—	291,536
Local option sales tax					821,263	—	821,263
Hotel/motel					138,916	—	138,916
Unrestricted investment earnings					91,300	—	91,300
Gain on sale of capital assets					—	90,000	90,000
Other					85,653	25,909	111,562
Total General Revenue					**6,495,122**	**115,909**	**6,611,031**
Transfers					**53,003**	**(53,003)**	**—**
Change in Net Position					**2,319,299**	**2,033,309**	**4,352,608**
Net Position - Beginning of Year, as Previously Reported					21,246,330	24,362,549	45,608,879
Error correction					79,593	(79,593)	—
Net Position - Beginning of Year, as Restated					21,325,923	24,282,956	45,608,879
Net Position - End of Year					**$ 23,645,222**	**$ 26,316,265**	**$ 49,961,487**

See accompanying notes to the financial statements.

Balance Sheet - Governmental Funds

As of June 30, 2024

	General	Special Revenue: Dyersville Economic Development TIF	Special Revenue: Special Projects	Capital Projects: Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total
Assets							
Cash and pooled cash investments	$ 192,110	$ —	$ —	$ —	$ 905,073	$ 1,095,353	$ 2,192,536
Receivables							
Property Tax							
Delinquent	4,111	2,103	—	2,760	1,513	—	10,487
Succeeding year	2,186,849	3,321,087	—	—	857,784	—	6,365,720
Accounts and other	102,242	—	—	—	—	—	102,242
Due from other governments	49,901	—	1,182,453	300,658	—	107,689	1,640,701
Due from other funds	313,697	3,339,231	—	—	—	—	3,652,928
Prepaid items	125,276	—	—	—	—	—	125,276
Restricted cash	—	—	—	—	—	98,593	98,593
Total Assets	**$ 2,974,186**	**$ 6,662,421**	**$ 1,182,453**	**$ 303,418**	**$ 1,764,370**	**$ 1,301,635**	**$ 14,188,483**
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	$ 117,775	$ —	$ 400,000	$ 192,443	$ —	$ 6,557	$ 716,775
Grants received in advance	—	—	220,605	—	—	—	220,605
Salaries and benefits payable	41,206	—	—	—	—	4,482	45,688
Due to other funds	—	—	586,675	990,909	—	—	1,577,584
Total Liabilities	**158,981**	**—**	**1,207,280**	**1,183,352**	**—**	**11,039**	**2,560,652**
Deferred Inflows of Resources							
Unavailable Revenue							
Succeeding year property tax	2,186,849	3,321,087	—	2,760	857,784	—	6,368,480
Other	—	—	524,000	—	—	—	524,000
Total Deferred Inflows of Resources	**2,186,849**	**3,321,087**	**524,000**	**2,760**	**857,784**	**—**	**6,892,480**
Fund Balances							
Nonspendable							
Prepaid items	125,276	—	—	—	—	—	125,276
Restricted for							
Economic development	—	3,341,334	—	—	—	—	3,341,334
Local option sales tax	—	—	—	—	—	818,605	818,605
Library	—	—	—	—	—	97,611	97,611
Debt service	—	—	—	—	906,586	—	906,586
Capital improvements	—	—	—	—	—	374,380	374,380
Unassigned	503,080	—	(548,827)	(882,694)	—	—	(928,441)
Total Fund Balances	**628,356**	**3,341,334**	**(548,827)**	**(882,694)**	**906,586**	**1,290,596**	**4,735,351**
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$ 2,974,186**	**$ 6,662,421**	**$ 1,182,453**	**$ 303,418**	**$ 1,764,370**	**$ 1,301,635**	**$ 14,188,483**

See accompanying notes to the financial statements.

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

As of June 30, 2024

Total Fund Balances for Governmental Funds (Page 13).....		**$ 4,735,351**
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		
Cost of capital assets	$ 39,483,338	
Accumulated depreciation	(10,685,527)	28,797,811
Some of the City's revenue will be collected after year end but is not available soon enough to pay for the current period's expenditures and, therefore, is unavailable in the funds. This revenue consists of:		
Special assessments	2,760	
Other	524,000	526,760
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:		
General obligation bonds	$ (9,893,239)	
Equipment purchase agreement	(76,266)	
Lease payables	(53,413)	
Accrued interest	(37,654)	
Compensated absences	(368,648)	
Net pension liability	(282,448)	(10,711,668)
Pension-related deferred outflows and inflows are not considered current financial resources and, therefore, are not part of the governmental fund analysis		296,968
Net Position of Governmental Activities (Page 11)		**$ 23,645,222**

See accompanying notes to the financial statements.

Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2024

	General	Special Revenue: Dyersville Economic Development TIF	Special Revenue: Special Projects	Capital Projects: Capital Improvements	Debt Service	Nonmajor Governmental Funds	Total
Revenue							
Property tax	$ 2,172,266	$ —	$ —	$ —	$ 928,067	$ —	$ 3,100,333
Tax increment financing	—	1,966,121	—	—	—	—	1,966,121
Other city tax	636,386	—	—	—	—	615,330	1,251,716
Licenses and permits	20,683	—	—	—	—	—	20,683
Use of money and property	136,313	—	—	—	—	434	136,747
Intergovernmental	31,222	—	1,964,946	541,629	—	633,015	3,170,812
Charges for service	243,800	—	—	—	—	44,669	288,469
Miscellaneous	86,489	—	—	—	—	—	86,489
Total Revenue	**3,327,159**	**1,966,121**	**1,964,946**	**541,629**	**928,067**	**1,293,448**	**10,021,370**
Expenditures							
Current							
Public safety	1,119,627	—	175,103	—	—	52,213	1,346,943
Public works	529,812	—	—	—	—	346,562	876,374
Culture and recreation	1,277,426	—	—	—	—	32,744	1,310,170
Community and economic development	101,000	738,137	2,147,012	—	—	—	2,986,149
General government	519,300	—	—	—	—	—	519,300
Debt Service							
Principal	—	—	—	—	1,030,000	—	1,030,000
Interest and other charges	—	—	—	—	300,355	—	300,355
Capital projects	—	—	—	2,496,731	—	—	2,496,731
Total Expenditures	**3,547,165**	**738,137**	**2,322,115**	**2,496,731**	**1,330,355**	**431,519**	**10,866,022**
Revenue Over (Under) Expenditures	**(220,006)**	**1,227,984**	**(357,169)**	**(1,955,102)**	**(402,288)**	**861,929**	**(844,652)**
Other Financing Sources (Uses)							
Transfers in	141,656	—	—	347,620	765,955	—	1,255,231
Transfers out	—	(707,477)	(172,821)	—	—	(321,930)	(1,202,228)
Total Other Financing Sources (Uses)	**141,656**	**(707,477)**	**(172,821)**	**347,620**	**765,955**	**(321,930)**	**53,003**
Net Change in Fund Balances	**(78,350)**	**(520,507)**	**(529,990)**	**(1,607,482)**	**363,667**	**539,999**	**(791,649)**
Fund Balances - Beginning of Year, as Previously Reported	706,706	2,820,827	(18,837)	645,195	542,919	750,597	5,447,407
Error correction	—	—	—	79,593	—	—	79,593
Fund Balances - Beginning of Year, as Restated	706,706	2,820,827	(18,837)	724,788	542,919	750,597	5,527,000
Fund Balances - End of Year	**$ 628,356**	**$ 3,341,334**	**$ (548,827)**	**$ (882,694)**	**$ 906,586**	**$ 1,290,596**	**$ 4,735,351**

See accompanying notes to the financial statements.

Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities

Year Ended June 30, 2024

Change in Fund Balances - Total Governmental Funds		**$ (791,649)**
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Acquisition of capital assets	$ 2,482,992	
Depreciation expense	(1,012,269)	1,470,723
The net book value of capital assets disposed of during the year:		(7,424)
Because some revenue will not be collected for several months after the City's fiscal year end, it is not considered available revenue and is unavailable in the governmental funds, as follows:		
Grants	524,000	
Special assessments	2,760	526,760
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of the long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. The effect of these items is as follows:		
Repaid		1,051,868
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, as follows:		
Compensated absences	$ (15,593)	
Lease liability	10,138	
Interest on long-term debt	26,450	
Pension expense	48,026	69,021
Change in Net Position of Governmental Activities		**$ 2,319,299**

See accompanying notes to the financial statements.

Statement of Net Position - Proprietary Funds

As of June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewage Disposal Works	Nonmajor Solid Waste	Total
Assets and Deferred Outflows of Resources				
Current Assets				
Accounts receivable	$ 123,069	$ 203,058	$ 49,807	$ 375,934
Due from other governments	11,355	371,940	—	383,295
Inventories	64,505	7,703	—	72,208
Prepaid items	28,152	49,790	—	77,942
Total Current Assets	**227,081**	**632,491**	**49,807**	**909,379**
Noncurrent Assets				
Restricted assets - cash and pooled cash investments	**48,611**	**—**	**—**	**48,611**
Capital Assets				
Land	135,918	134,530	—	270,448
Improvements other than buildings	399,262	318,426	45,237	762,925
Machinery and equipment	519,335	1,407,552	113,173	2,040,060
Wells	1,597,965	—	—	1,597,965
Distribution system	15,215,771	—	—	15,215,771
Sewer system	—	19,956,705	—	19,956,705
Construction in progress	3,957,991	4,484,928	—	8,442,919
Accumulated depreciation	(4,973,647)	(6,439,889)	(147,291)	(11,560,827)
Net Capital Assets	**16,852,595**	**19,862,252**	**11,119**	**36,725,966**
Total Noncurrent Assets	**16,901,206**	**19,862,252**	**11,119**	**36,774,577**
Total Assets	**17,128,287**	**20,494,743**	**60,926**	**37,683,956**
Deferred Outflows of Resources				
Pension-related deferred outflows	**43,519**	**38,947**	**9,043**	**91,509**
Total Assets and Deferred Outflows of Resources	**$ 17,171,806**	**$ 20,533,690**	**$ 69,969**	**$ 37,775,465**
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	$ 152,932	$ 129,255	$ 34,155	$ 316,342
Accrued interest payable	4,931	8,891	—	13,822
Salaries and benefits payable	4,877	7,877	4,548	17,302
Equipment purchase agreement	19,289	35,547	—	54,836
General obligation bonds	242,500	310,000	—	552,500
Revenue bonds	86,000	357,000	—	443,000
Compensated absences	72,162	39,100	19,561	130,823
Due to other funds	1,059,111	909,952	106,281	2,075,344
Total Current Liabilities	**1,641,802**	**1,797,622**	**164,545**	**3,603,969**
Current Liabilities Payable From Restricted Assets				
Customer deposits payable	**57,823**	**—**	**—**	**57,823**
Noncurrent Liabilities				
Equipment purchase agreement	56,977	96,659	—	153,636
General obligation bonds	602,500	1,055,000	—	1,657,500
Revenue bonds	1,213,008	4,558,000	—	5,771,008
Net pension liability	97,274	96,030	19,770	213,074
Total Noncurrent Liabilities	**1,969,759**	**5,805,689**	**19,770**	**7,795,218**
Total Liabilities	**3,669,384**	**7,603,311**	**184,315**	**11,457,010**
Deferred Inflows of Resources				
Pension-related deferred inflows	**984**	**990**	**216**	**2,190**
Net Position				
Net investment in capital assets	14,329,526	13,747,251	11,119	28,087,896
Unrestricted	(828,008)	(817,862)	(125,681)	(1,771,631)
Total Net Position	**13,501,438**	**12,929,389**	**(114,562)**	**26,316,265**
Total Liabilities, Deferred Inflows of Resources and Net Position	**$ 17,171,806**	**$ 20,533,690**	**$ 69,969**	**$ 37,775,465**

See accompanying notes to the financial statements.

Statement of Revenue, Expenses and Changes in Fund Net Position - Proprietary Funds

Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewage Disposal Works	Nonmajor Solid Waste	Total
Operating Revenue				
Charges for sales and services	$ 1,050,177	$ 1,454,291	$ 374,217	$ 2,878,685
Miscellaneous	24,045	1,864	—	25,909
Total Operating Revenue	**1,074,222**	**1,456,155**	**374,217**	**2,904,594**
Operating Expenses				
Employee expense	292,694	225,259	59,609	577,562
Utilities	127,376	57,407	781	185,564
Repairs and maintenance	146,902	35,842	37,625	220,369
Supplies and services	155,001	132,603	333,992	621,596
Insurance	36,686	60,180	—	96,866
Depreciation	349,760	499,137	2,262	851,159
Total Operating Expenses	**1,108,419**	**1,010,428**	**434,269**	**2,553,116**
Operating Income (Loss)	**(34,197)**	**445,727**	**(60,052)**	**351,478**
Nonoperating Expenses				
Interest expense	**(56,507)**	**(109,556)**	**—**	**(166,063)**
Income (Loss) Before Contributions and Transfers	**(90,704)**	**336,171**	**(60,052)**	**185,415**
Capital contributions	1,235,008	575,889	—	1,810,897
Gain on sale of equipment	90,000	—	—	90,000
Transfers in	—	207,873	—	207,873
Transfers out	(260,876)	—	—	(260,876)
Changes in Net Position	**973,428**	**1,119,933**	**(60,052)**	**2,033,309**
Net Position - Beginning of Year, as Previously Reported	13,209,211	11,207,848	(54,510)	24,362,549
Error correction	(681,201)	601,608	—	(79,593)
Net Position - Beginning of Year, as Restated	12,528,010	11,809,456	(54,510)	24,282,956
Net Position - Ending of Year	**$ 13,501,438**	**$ 12,929,389**	**$ (114,562)**	**$ 26,316,265**

See accompanying notes to the financial statements.

Statement of Cash Flows - Proprietary Funds

Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewage Disposal Works	Nonmajor Solid Waste	Total
Cash Flows From Operating Activities				
Cash received from customers	$ 1,067,333	$ 1,429,129	$ 365,312	$ 2,861,774
Cash paid to suppliers for goods and services	(819,556)	(311,080)	(364,360)	(1,494,996)
Cash paid to employees for services	(294,428)	(219,029)	(56,926)	(570,383)
Other operating receipts	24,045	1,864	—	25,909
Net Cash Provided by (Used in) Operating Activities	**(22,606)**	**900,884**	**(55,974)**	**822,304**
Cash Flows From Noncapital Financing Activities				
Advances from other funds	261,968	—	55,974	317,942
Repayments to other funds	—	(1,592,603)	—	(1,592,603)
Transfers in	—	207,873	—	207,873
Transfers out	(260,876)	—	—	(260,876)
Net Cash Provided By (Used in) Noncapital and Related Financing Activities	**1,092**	**(1,384,730)**	**55,974**	**(1,327,664)**
Cash Flows From Capital and Related Financing Activities				
Acquisition and construction of capital assets	(1,372,623)	(679,613)	—	(2,052,236)
Proceeds from sale of assets	90,000	—	—	90,000
Repayment of debt	(338,681)	(728,739)	—	(1,067,420)
Proceeds from issuance of debt	17,294	173,913	—	191,207
Payment of interest	(56,507)	(109,556)	—	(166,063)
Capital grants	1,689,256	1,827,841	—	3,517,097
Net Cash Provided by Capital and Related Financing Activities	**28,739**	**483,846**	**—**	**512,585**
Net Increase in Cash and Cash Equivalents	**7,225**	**—**	**—**	**7,225**
Cash and Cash Equivalents - Beginning of Year	41,386	—	—	41,386
Cash and Cash Equivalents - End of Year	**$ 48,611**	**$ —**	**$ —**	**$ 48,611**
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	$ (34,197)	$ 445,727	$ (60,052)	$ 351,478
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Depreciation	349,760	499,137	2,262	851,159
Change in Assets and Liabilities				
Accounts receivable	9,431	(25,162)	(8,905)	(24,636)
Inventory and prepaids	(23,099)	(6,769)	—	(29,868)
Accounts payable	(330,492)	(18,279)	8,038	(340,733)
Deposits payable	7,725	—	—	7,725
Accrued liabilities	3,778	6,691	3,996	14,465
Deferred outflows	(17,561)	(12,586)	(3,670)	(33,817)
Deferred inflows	(11,097)	(11,166)	(2,170)	(24,433)
Pension liability	23,146	23,291	4,527	50,964
Total Adjustments	11,591	455,157	4,078	470,826
Net Cash Provided by (Used in) Operating Activities	**$ (22,606)**	**$ 900,884**	**$ (55,974)**	**$ 822,304**

See accompanying notes to the financial statements.

Statement of Cash Flows - Proprietary Funds

Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewage Disposal Works	Nonmajor Solid Waste	Total
Reconciliation of Cash and Cash Equivalents at Year End to Specific Assets Included on the Statement of Net Position				
Restricted Assets				
Cash and pooled investments	$ 48,611	$ —	$ —	$ 48,611

See accompanying notes to the financial statements.

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

The City of Dyersville, Iowa, is a political subdivision of the State of Iowa located in Dubuque and Delaware counties. It was first incorporated in 1872 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, culture and recreation, community and economic development and general government services. It also operates and provides water, sewer and sanitation utilities.

The financial statements of the City of Dyersville have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity

For financial reporting purposes, the City of Dyersville has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (a) the ability of the City to impose its will on that organization or (b) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City. These financial statements present the City of Dyersville (the primary government) excluding the component unit discussed below.

Excluded Component Unit

The Friends of the Library (Iowa nonprofit corporation) is legally separate from the City. Friends of the Library is governed by a separate board but was formed for the direct benefit of the City. Economic resources received by Friends of the Library are used for the direct benefit of the James Kennedy Public Library. Friends of the Library does not prepare financial statements; therefore, audited financial statements are not available. Management has elected to exclude the transactions of Friends of the Library from the City's financial statements as they are not material.

Jointly Governed Organization

The City also participates in jointly governed organizations that provide goods or services to the citizenry of the City but does not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards: Bi-County Ambulance, Dubuque County Assessor's Board, Dubuque County Emergency Management Commission and the Dubuque County E911 Board.

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

Basis of Presentation

Government-Wide Financial Statements
The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are supported by property tax and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of net position presents the City's nonfiduciary assets, deferred outflows, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenue. Direct expenses are those clearly identifiable with a specific function. Program revenue includes (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Fund Financial Statements
Separate financial statements are provided for governmental and proprietary funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

The City reports the following major governmental funds:

The General Fund is the general operating fund of the City. All general tax revenue and other revenue not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs not paid from other funds.

The Special Revenue Fund, Dyersville Economic Development Tax Increment Financing Fund is used to account for revenue from the tax authorized by ordinance in the urban renewal district and used to pay the principal and interest on the general obligation capital loan notes and other indebtedness incurred for urban renewal redevelopment projects.

The Special Revenue Fund, Special Projects Fund is used to account for all revenue and expenses funded by special projects or grants.

The Capital Improvements Fund is used to account for the resources and costs related to infrastructure and building construction and major improvements.

The Debt Service Fund is utilized to account for the payment of interest and principal on the City's general long-term debt.

The City reports the following major proprietary funds:

The Enterprise, Water Utility Fund is used to account for the operations of the City's water facilities and services.

The Enterprise, Sewage Disposal Works Fund is used to account for the operations of the City's sewage disposal works and services.

Measurement Focus and Basis of Accounting
The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if it is collected within 60 days after year end.

Property tax, local option sales tax, intergovernmental revenue (shared revenue, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenue. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenue.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City maintains its financial records on the cash basis. The financial statements of the City are prepared by making memorandum adjusting entries to the cash basis financial records.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity
The following accounting policies are followed in preparing the financial statements:

Cash, Pooled Investments and Cash Equivalents
The cash balances of most City funds are pooled and invested. Interest earned on investments is recorded in the General Fund, unless otherwise provided by law. Investments consist of money market and savings accounts.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase, have a maturity date no longer than three months.

Property Tax Receivable, Including Tax Increment Financing
Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

(1) Summary of Significant Accounting Policies

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year property tax receivable represents taxes collected by the County but not remitted to the City as of June 30, 2024, and unpaid taxes. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 31 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is unavailable in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds becomes due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2022, assessed property valuations; is for the tax accrual period July 1, 2023 through June 30, 2024; and reflects tax asking contained in the budget certified by the County Board of Supervisors in March, 2023.

Customer Accounts and Unbilled Usage
Accounts receivable are recorded in the Enterprise Funds at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

Due From Other Governments
Due from other governments represents amounts due from the State of Iowa, various shared revenue, grants and reimbursements from other governments.

Inventories
Inventories are valued at cost using the first-in/first-out method. Inventories in the Enterprise Funds consist of materials and supplies. Inventories are recorded as expenses when consumed rather than when purchased.

Restricted Assets
Funds set aside for payment of Enterprise Fund revenue notes are classified as restricted assets since their use is restricted by applicable note indentures. Other restricted assets include customer deposits restricted for application to unpaid customer accounts or for refund to customers.

Capital Assets
Capital assets, which include property, equipment and vehicles and infrastructure assets (e.g. roads, bridges, curbs, gutters, sidewalks and similar items which are immovable and of value only to the government) are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and in the proprietary funds statement of net position. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The costs of normal maintenance and repair not adding to the value of the asset or materially extending asset lives are not capitalized. Reportable capital assets are defined by the City as assets with initial, individual costs in excess of the following thresholds and estimated useful lives in excess of two years.

(1) Summary of Significant Accounting Policies

Asset Class	Amount
Infrastructure	$ 5,000
Land, buildings and improvements	5,000
Equipment and vehicles	5,000
Right-to-use assets	5,000

Asset Class	Estimated Useful Lives
Buildings	10 - 50 Years
Building improvements	10 - 20 Years
Infrastructure	15 - 50 Years
Equipment	5 - 20 Years
Vehicles	5 - 15 Years
Right-to-use assets	8 Years

Right-to-use leased assets are recognized at the lease commencement date and represent the City's right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

Unavailable Revenue

Although certain revenue is measurable, it is not available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue in the governmental fund financial statements represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue consists of the succeeding year property tax receivable, as well as delinquent property tax receivable and other receivables not collected within 60 days after year end.

Compensated Absences

City employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2024. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

Long-Term Liabilities
In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities column in the statement of net position and the proprietary fund statement of net position.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions
For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability (asset) attributable to the governmental activities will be paid primarily by the General Fund.

Leases
When a lease transaction is material, the City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of the lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines the discount rate it uses to discount the expected lease payments to present value, lease term and lease payments.

The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the City is reasonably certain to exercise.

(1) Summary of Significant Accounting Policies

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Deferred Inflows of Resources
Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenue is measurable, it is not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year end. Deferred inflows of resources in the statement of net position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied and the unamortized portion of components of pension expense.

Deferred Outflows of Resources
Deferred outflows of resources represent a consumption of net assets that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Fund Equity
In the governmental fund financial statements, restrictions of fund balance are reported for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Budgets and Budgetary Accounting
The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2024, disbursements exceeded the amount budgeted in the public safety, public works, culture and recreation, community and economic development functions and business-type activities.

Estimates and Assumptions
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Pooled Investments

The City's deposits as of June 30, 2024 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The City is authorized by statute to invest public funds in obligations of the United States Government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council and the Treasurer of the State of Iowa; prime eligible bankers acceptances; certain high-rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City has no investments meeting the disclosure requirements of GASB Statement No. 72.

(3) Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2024 is as follows:

Due From/To	Interfund Receivables	Interfund Payables
General Fund	$ 313,697	$ —
Special Revenue Funds		
Dyersville Economic Development TIF	3,339,231	—
Special Projects	—	586,675
Capital Improvements	—	990,909
Proprietary Funds		
Water Utility	—	1,059,111
Sewage Disposal Works	—	909,952
Solid Waste	—	106,281
	$ 3,652,928	**$ 3,652,928**

These balances result from projects and other uses which resulted in negative cash balances in certain funds at year end. Repayments will be made from future revenue (including grant revenue), debt proceeds and transfers.

(4) Capital Assets

Capital assets activity for the year ended June 30, 2024 was as follows:

	Balance - Beginning of Year	Increases	Decreases	Balance - End of Year
Governmental Activities				
Capital Assets Not Being Depreciated/Amortized				
Land	$ 7,008,339	$ —	$ —	$ 7,008,339
Construction in progress	1,390,262	1,545,550	2,315,447	620,365
Total Capital Assets Not Being Depreciated/ Amortized	8,398,601	1,545,550	2,315,447	7,628,704
Capital Assets Being Depreciated/Amortized				
Buildings	4,289,736	9,439	—	4,299,175
Improvements other than buildings	5,950,598	102,188	—	6,052,786
Right-of-use assets	83,307	—	—	83,307
Machinery and equipment	3,982,470	644,397	31,818	4,595,049
Infrastructure	14,327,452	2,496,865	—	16,824,317
Total Capital Assets Being Depreciated/ Amortized	28,633,563	3,252,889	31,818	31,854,634
Less Accumulated Depreciation/ Amortization for				
Buildings	2,464,155	86,536	—	2,550,691
Improvements other than buildings	1,532,860	222,772	—	1,755,632
Right-of-use assets	20,826	10,413	—	31,239
Machinery and equipment	2,915,672	360,055	24,394	3,251,333
Infrastructure	2,764,139	332,493	—	3,096,632
Total Accumulated Depreciation/Amortization	9,697,652	1,012,269	24,394	10,685,527
Net Capital Assets Being Depreciated/Amortized	18,935,911	2,240,620	7,424	21,169,107
Net Governmental Activities Capital Assets	**$ 27,334,512**	**$ 3,786,170**	**$ 2,322,871**	**$ 28,797,811**

(4) Capital Assets

	Balance - Beginning of Year	Increases	Decreases	Balance - End of Year
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 210,280	$ 60,168	$ —	$ 270,448
Construction in progress	8,750,639	1,848,416	2,156,136	8,442,919
Total Capital Assets Not Being Depreciated	8,960,919	1,908,584	2,156,136	8,713,367
Capital Assets Being Depreciated				
Improvements other than buildings	667,093	95,832	—	762,925
Equipment and vehicles	2,082,296	—	42,236	2,040,060
Infrastructure, water and sewer network	34,566,485	2,203,956	—	36,770,441
Total Capital Assets Being Depreciated	37,315,874	2,299,788	42,236	39,573,426
Less Accumulated Depreciation for				
Improvements other than buildings	100,240	25,494	—	125,734
Equipment and vehicles	1,354,316	130,015	42,236	1,442,095
Infrastructure, water and sewer network	9,297,348	695,650	—	9,992,998
Total Accumulated Depreciation	10,751,904	851,159	42,236	11,560,827
Net Capital Assets Being Depreciated	26,563,970	1,448,629	—	28,012,599
Net Business-Type Activities Capital Assets	**$ 35,524,889**	**$ 3,357,213**	**$ 2,156,136**	**$ 36,725,966**

Depreciation/amortization expense was charged to functions of the primary government as follows for the year ended June 30, 2024:

Governmental Activities	
Public safety	$ 220,471
Public works	493,388
Culture and recreation	147,663
General government	150,747
Total Depreciation/Amortization Expense - Governmental Activities	**$ 1,012,269**
Business-Type Activities	
Water	$ 349,760
Sewage disposal works	499,137
Solid waste	2,262
Total Depreciation/Amortization Expense - Business-Type Activities	**$ 851,159**

(5) Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2024 are summarized as follows:

	Balance - Beginning of Year	Additions	Deletions	Balance - End of Year	Due Within One Year
Governmental Activities					
General obligation bonds	$ 10,885,000	$ —	$ 1,030,000	$ 9,855,000	$ 1,077,500
General obligation premiums	41,426	—	3,187	38,239	—
Direct Placements					
Equipment purchase agreements	94,947	—	18,681	76,266	19,289
Lease agreement	63,551	—	10,138	53,413	10,315
Compensated absences	353,055	15,593	—	368,648	368,648
Net pension liability	126,015	156,433	—	282,448	—
Total	**$ 11,563,994**	**$ 172,026**	**$ 1,062,006**	**$ 10,674,014**	**$ 1,475,752**

For the governmental activities, compensated absences are generally liquidated by the General Fund.

	Balance - Beginning of Year	Additions	Deletions	Balance - End of Year	Due Within One Year
Business-Type Activities					
General obligation bonds	$ 2,780,000	$ —	$ 570,000	$ 2,210,000	$ 552,500
Direct Placements					
Revenue notes	6,467,391	191,207	444,590	6,214,008	443,000
Equipment purchase agreements	261,302	—	52,830	208,472	54,836
Compensated absences	122,403	8,420	—	130,823	130,823
Net pension liability	162,110	50,964	—	213,074	—
Total	**$ 9,793,206**	**$ 250,591**	**$ 1,067,420**	**$ 8,976,377**	**$ 1,181,159**

Equipment Purchase Agreement

During the year ended June 30, 2019, the City entered into an equipment purchase agreement to purchase two trucks with historical costs of $183,801, accumulated depreciation of $180,738 and a net book value of $3,063. The agreement has an interest rate of 3.75% per annum.

During the year ended June 30, 2023, the City entered into two separate equipment purchase agreements to purchase trucks. One has a historical cost of $87,205, accumulated depreciation of $15,988 and a net book value of $71,217. The agreement has an interest rate of 4.99% per annum. The second has a historical cost of $218,917, accumulated depreciation of $3,649 and a net book value of $215,268. The agreement has an interest rate of 5.58% per annum.

(5) Long-Term Liabilities

The present value of net minimum payments under these agreements in effect as of June 30, 2024 is as follows:

Governmental Activities

Year Ending June 30,	
2025	$ 22,355
2026	15,136
2027	12,547
2028	12,547
2029	12,547
2030	12,547
Total Minimum Payments	87,679
Less amount representing interest	(11,413)
Present Value of Net Minimum Payments	**$ 76,266**

Business-Type Activities

Year Ending June 30,	
2025	$ 63,469
2026	49,031
2027	43,853
2028	29,783
2029	25,093
2030	25,093
Total Minimum Payments	236,322
Less amount representing interest	(27,850)
Present Value of Net Minimum Payments	**$ 208,472**

General Obligation Bonds/Notes

Governmental Activities
Six issues of unmatured general obligation bonds totaling $9,855,000 were outstanding as of June 30, 2024. General obligation bonds bear interest at rates ranging from 1.05% to 3.80% per annum and mature in varying annual amounts, ranging from $60,000 to $420,000, with the final maturities due in the year ending June 30, 2038.

Business-Type Activities
Ten issues of unmatured general obligation bonds totaling $2,210,000 were outstanding as of June 30, 2024. General obligation bonds bear interest at rates ranging from 1.05% to 3.80% per annum and mature in varying annual amounts, ranging from $35,000 to $335,000, with the final maturities due in the year ending June 30, 2038.

(5) Long-Term Liabilities

Details of the City's governmental activities general obligation bonds payable as of June 30, 2024 are as follows:

	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Outstanding 6-30-24
General obligation corporate purpose	1-28-14	2.85 - 3.40%	6-1-29	$ 65,000 - $ 70,000	$ 1,350,000	$ 340,000
Refunding and economic development	3-15-18	2.65 - 2.90	6-1-27	290,000 - 295,000	2,487,570	880,000
General obligation corporate purpose	6-13-19	2.00 - 3.00	6-1-36	175,000 - 420,000	5,680,000	4,335,000
Refunding and general obligation corporate purpose.....	8-31-21	1.00 - 1.90	6-1-37	110,000 - 335,000	1,685,000	1,350,000
General obligation corporate purpose	8-31-21	1.05 - 2.30	6-1-37	60,000 - 85,000	920,000	805,000
General obligation corporate purpose	3-7-23	3.00 - 3.80	6-1-38	90,000 - 265,000	2,285,000	2,145,000
Total						**$ 9,855,000**

A summary of the general obligation bond principal and interest requirements to maturity by year is as follows:

	Principal	Interest	Total
2025.....	$ 1,077,500	$ 248,333	$ 1,325,833
2026.....	1,107,500	224,713	1,332,213
2027.....	1,085,000	200,018	1,285,018
2028.....	805,000	174,428	979,428
2029.....	820,000	156,330	976,330
2030-2034	3,530,000	488,792	4,018,792
2035-2038	1,430,000	76,068	1,506,068
Total.....	**$ 9,855,000**	**$ 1,568,682**	**$ 11,423,682**

Details of the City's business-type activities general obligation bonds payable as of June 30, 2024 are as follows:

	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Outstanding 6-30-24
Sewer improvements...	1-28-14	2.85 - 3.40%	6-1-28	$ 60,000 - $ 70,000	$ 875,000	$ 260,000
Water improvements ...	1-28-14	2.85 - 3.40	6-1-28	35,000 - 40,000	510,000	155,000
Sewer improvements...	3-15-18	2.65 - 2.90	6-1-27	70,000 - 75,000	584,535	215,000
Water improvements ...	3-15-18	2.65 - 2.90	6-1-27	150,000 - 160,000	1,322,895	470,000
Refunding water improvements	8-31-21	1.00 - 1.90	6-1-37	110,000 - 335,000	185,000	75,000
Refunding sewer improvements	8-31-21	1.00 - 1.90	6-1-37	110,000 - 335,000	555,000	230,000
Sewer improvements...	8-31-21	1.00 - 1.90	6-1-37	110,000 - 335,000	460,000	400,000
Sewer improvements...	8-31-21	1.05 - 2.30	6-1-37	60,000 - 85,000	130,000	100,000
Water improvements ...	3-7-23	3.00 - 3.80	6-1-38	90,000 - 265,000	160,000	145,000
Sewer improvements...	3-7-23	3.00 - 3.80	6-1-38	90,000 - 265,000	180,000	160,000
Total.....						**$ 2,210,000**

(5) Long-Term Liabilities

A summary of the general obligation bond principal and interest requirements to maturity by year is as follows:

	Principal	Interest	Total
2025	$ 552,500	$ 51,135	$ 603,635
2026	572,500	39,440	611,940
2027	425,000	26,808	451,808
2028	200,000	14,975	214,975
2029	85,000	9,360	94,360
2030-2034	275,000	21,710	296,710
2035-2037	100,000	3,835	103,835
Total	**$ 2,210,000**	**$ 167,263**	**$ 2,377,263**

Revenue Bonds

The City has pledged future sewer customer revenue, net of specified operating expenses, to repay sewer revenue bonds. The bonds are payable solely from sewer customer net receipts and are payable through 2038. The total principal and interest remaining to be paid on the bonds was $5,480,093. For the current year, principal and interest paid and total customer net revenue before depreciation expense was $437,471 and $944,864, respectively. Annual principal and interest payments on the above sewer revenue bonds are expected to require 50% of net revenue before depreciation expense.

The City has pledged future water customer revenue, net of specified operating expenses, to repay water revenue bonds. The bonds are payable solely from water customer net receipts and are payable through 2038. The total principal and interest remaining to be paid on the bonds is $1,472,971. For the current year, principal and interest paid and total customer net revenue before depreciation expense was $112,567 and $315,563, respectively. Annual principal and interest payments on the above water revenue bonds are expected to require 20% of net revenue before depreciation expense.

Five issues of unmatured revenue bonds totaling $6,214,008 were outstanding as of June 30, 2024. These bonds bear interest at 1.75% and mature in varying annual amounts, ranging from $15,000 to $197,000, with the final maturity due in the year ending June 30, 2040.

The resolutions providing for the issuance of the revenue bonds include the following provisions:

The bonds will only be redeemed from the future earnings of the enterprise activity, and the bond holders hold a lien on the future earnings of the funds.

User rates shall be established at a level which produces and maintains net revenue at a level not less than 110% of the amount of principal and interest on the bonds falling due in the same year.

During the year ended June 30, 2024, the City was in compliance with the revenue bond provisions.

Notes to the Financial Statements

(5) Long-Term Liabilities

Details of the revenue bonds payable as of June 30, 2024 are as follows:

	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Outstanding 6-30-24
Sewer improvements...	2-10-10	1.75%	6-1-30	$ 66,000 - $ 78,000	$ 1,192,000	$ 433,000
Sewer improvements...	4-18-16	1.75	6-1-37	180,000 - 197,000	4,000,000	2,454,000
Well improvements.....	8-5-16	1.75	6-1-36	15,000 - 19,000	343,250	204,000
Well improvements.....	3-6-20	1.75	6-1-38	48,008 - 90,000	1,600,000	1,095,008
Sewer improvements...	10-9-20	1.75	6-1-37	111,000 - 144,000	2,800,000	2,028,000
Total.....						**$ 6,214,008**

A summary of the revenue bond principal and interest requirements to maturity by year is as follows:

	Principal	Interest	Total
2025.....	$ 443,000	$ 98,371	$ 541,371
2026.....	453,000	90,120	543,120
2027.....	459,000	83,064	542,064
2028.....	467,000	75,898	542,898
2029.....	474,000	68,599	542,599
2030-2034	2,152,000	238,652	2,390,652
2035-2039	1,481,008	75,773	1,556,781
2040.....	285,000	8,580	293,580
Total.....	**$ 6,214,008**	**$ 739,057**	**$ 6,953,065**

(6) Leases

As of July 1, 2021, the City entered into a lease agreement as lessee for the use of park space. As of June 30, 2024, the value of the lease liability was $53,413. The City is required to make annual principal and interest payments of $11,250 through July, 2028. The lease has an interest rate of 1.75%.

(7) Interfund Transfers

Transfer to	Transfer From	Amount
General	Special Projects	$ 31,917
	Nonmajor	109,739
		141,656
Capital Improvements	Special Projects	140,904
	Nonmajor	206,716
		347,620
Debt Service	Dyersville Economic Development Tax Increment Financing	707,477
	Nonmajor	5,475
	Water	53,003
		765,955
Sewer	Water	207,873
		$ 1,463,104

(7) Interfund Transfers

Transfers generally move resources from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources.

(8) Pension and Retirement Benefits

Plan Description
IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan administered by IPERS. IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at *www.ipers.org*.

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits
A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, anytime after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

Protection occupation members may retire at normal retirement age which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

(8) Pension and Retirement Benefits

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July, 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits

A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to one percentage point. IPERS' Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2024 pursuant to the required rate, regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protective occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2024 were $152,614.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported a liability of $495,522 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. As of June 30, 2023, the City's proportion was 0.010978% which was an increase of 0.003352% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized pension (income) expense of $97,306. As of June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

(8) Pension and Retirement Benefits

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 125,388	$ 2,397
Changes of assumptions	—	23,232
Net difference between projected and actual earnings on IPERS' investments	80,507	—
Changes in proportion and differences between City contributions and proportionate share of contributions	69,879	16,472
City contributions subsequent to the measurement date	152,614	—
Total	**$ 428,388**	**$ 42,101**

$152,614 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2025	$ 5,105
2026	(43,404)
2027	212,953
2028	48,139
2029	10,880
Total	**$ 233,673**

There were no nonemployer contributing entities to IPERS.

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum.
Rates of salary increase (effective June 30, 2017)	3.25% to 16.25%, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00%, compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2023 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

(8) Pension and Retirement Benefits

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0%	4.56%
International equity	16.5	6.22
Global smart beta equity	5.0	5.22
Core plus fixed income	23.0	2.69
Public credit	3.0	4.38
Cash	1.0	1.59
Private equity	17.0	10.44
Private real assets	9.0	3.88
Private credit	4.5	4.60
Total	**100.0%**	

Discount Rate
The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's proportionate share of the net pension liability	$1,461,833	$495,522	($314,398)

IPERS' Fiduciary Net Position
Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at *www.ipers.org*.

Payables to IPERS
All legally required employer contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to IPERS by June 30, 2024.

(9) Industrial Development Revenue Bonds

The City issued a total of $5,500,000 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa, of which $1,362,702 was outstanding as of June 30, 2024. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The bond principal and interest do not constitute liabilities of the City.

(10) Risk Management

The City of Dyersville is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(11) Construction Commitments

The City has recognized as a liability only that portion of construction contracts representing construction progress completed through June 30, 2024. The City has additional commitments for construction and engineering contracts of approximately $2,200,000 as of June 30, 2024, to be paid as work progresses.

(12) Tax Abatements

GASB Statement No. 77 defines tax abatements as a reduction in tax revenue that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenue to which they are otherwise entitled and (b) the individual or entity promise to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements
The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2024, the City abated $738,137 of property tax under the urban renewal and economic development projects.

(13) Urban Renewal Development Agreements

The City has entered into tax increment financing agreements. The City agreed to assist in urban renewal projects by rebating incremental taxes paid by the participating companies with respect to the improvements set forth in the urban renewal plan. The incremental taxes to be received by the City under Chapter 403.19 of the Code of Iowa from the participating companies will be rebated beginning with the tax year in which the property taxes on the completed value of the improvements are first paid. The City has agreed to provide tax increment payments in a total amount not exceeding $19,721,631.

(14) Prospective Accounting Changes

The GASB has issued the following statement not yet implemented by the City. The statement which might impact the City is as follows:

> GASB Statement No. 101, *Compensated Absences*, issued in June, 2022, will be effective for the fiscal year ending June 30, 2025. This Statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

(15) Deficit Fund Balance

As of June 30, 2024, the Solid Waste Fund had a deficit balance of $114,562, the Special Projects Fund had a deficit balance of $548,827 and the Capital Projects Fund had a deficit balance of $882,694. The deficit balances are the result of capital projects where permanent financing was not in place. The deficits will be eliminated upon receipt of funding in future periods.

(16) Subsequent Events

Management has evaluated subsequent events through January 20, 2025, the date which the financial statements were available to be issued.

(17) Restatements and Adjustments of Beginning Net Position and Fund Balances

During the year ended June 30, 2024, the City determined that revenue from capital grants was not reported in the correct fund. The effect of correcting that error is shown in column A of the table below. The error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	Previously Reported	Error Correction (A)	Restated
Government-Wide			
Governmental activities	$ 21,246,330	$ 79,593	$ 21,325,923
Business-type activities	24,362,549	(79,593)	24,282,956
Total Government-Wide	**$ 45,608,879**	**$ —**	**$ 45,608,879**
Governmental Fund			
Major Fund			
Capital Improvements	**$ 645,195**	**$ 79,593**	**$ 724,788**
Proprietary Funds			
Major Funds			
Water	$ 13,209,211	$ (681,201)	$ 12,528,010
Sewer	11,207,848	601,608	11,809,456
Total Proprietary Funds	**$ 24,417,059**	**$ (79,593)**	**$ 24,337,466**

Required Supplementary Information

Schedule of Budgetary Comparison of Receipts, Disbursements and Changes in Balances - Budget to Actual (Cash Basis) - Governmental Funds and Proprietary Funds

Year Ended June 30, 2024

	Actual			Budgeted Amounts		Over (Under)
	Governmental Funds	Enterprise Funds	Total	Original	Final	Budget
Receipts						
Property tax	$ 3,100,877	$ —	$ 3,100,877	$ 2,872,188	$ 2,872,188	$ 228,689
Tax increment financing	1,964,633	—	1,964,633	1,990,070	1,990,070	(25,437)
Other city tax	1,184,657	2,949	1,187,606	1,515,376	1,515,376	(327,770)
Licenses and permits	22,466	—	22,466	19,425	19,425	3,041
Use of money and property	138,392	—	138,392	93,000	93,000	45,392
Intergovernmental	2,523,483	3,708,303	6,231,786	55,738,411	58,338,411	(52,106,625)
Charges for service	193,005	2,852,970	3,045,975	3,063,700	3,063,700	(17,725)
Special assessments	—	—	—	10,000	10,000	(10,000)
Miscellaneous	245,279	116,768	362,047	162,000	162,000	200,047
Total Receipts	**9,372,792**	**6,680,990**	**16,053,782**	**65,464,170**	**68,064,170**	**(52,010,388)**
Disbursements						
Public safety	1,368,530	—	1,368,530	1,245,450	1,245,450	123,080
Public works	876,992	—	876,992	729,620	729,620	147,372
Culture and recreation	1,307,021	—	1,307,021	1,161,525	1,161,525	145,496
Community and economic development	2,882,689	—	2,882,689	1,568,574	1,568,574	1,314,115
General government	500,006	—	500,006	504,846	514,846	(14,840)
Debt service	1,330,830	—	1,330,830	2,019,234	2,019,234	(688,404)
Capital projects	2,326,711	—	2,326,711	55,595,000	58,115,000	(55,788,289)
Business-type activities	—	5,380,115	5,380,115	2,552,861	2,552,861	2,827,254
Total Disbursements	**10,592,779**	**5,380,115**	**15,972,894**	**65,377,110**	**67,907,110**	**(51,934,216)**
Receipts Over (Under) Disbursements	**(1,219,987)**	**1,300,875**	**80,888**	**87,060**	**157,060**	**(76,172)**
Other Financing Sources (Uses), Net	**53,003**	**(53,003)**	**—**	**1,000**	**1,000**	**(1,000)**
Receipts and Other Financing Sources (Uses) Over (Under) Disbursements and Other Financing Uses	**(1,166,984)**	**1,247,872**	**80,888**	**88,060**	**158,060**	**(77,172)**
Balances - Beginning of Year	5,487,880	(3,229,026)	2,258,854	2,650,459	2,650,459	(391,605)
Balances - End of Year	**$ 4,320,896**	**$ (1,981,154)**	**$ 2,339,742**	**$ 2,738,519**	**$ 2,808,519**	**$ (468,777)**

Schedule of Budgetary Comparison - Budget to GAAP Reconciliation

Year Ended June 30, 2024

	Governmental Funds		
	Cash Basis	Accrual Adjustments	GAAP Basis
Revenue	$ 9,372,792	$ 648,578	$ 10,021,370
Expenditures	10,592,779	273,243	10,866,022
Net	(1,219,987)	375,335	(844,652)
Other financing sources, net	53,003	—	53,003
Beginning fund balances, as restated	5,487,880	39,120	5,527,000
Ending Fund Balances	**$ 4,320,896**	**$ 414,455**	**$ 4,735,351**

	Proprietary Funds		
	Cash Basis	Accrual Adjustments	GAAP Basis
Revenue	$ 6,680,990	$ (3,776,396)	$ 2,904,594
Expenditures	5,380,115	(2,659,936)	2,719,179
Net	1,300,875	(1,116,460)	185,415
Other financing sources (uses), net	(53,003)	1,900,897	1,847,894
Beginning fund balances, as restated	(3,229,026)	27,511,982	24,282,956
Ending Fund Balances	**$ (1,981,154)**	**$ 28,296,419**	**$ 26,316,265**

Notes to Required Supplementary Information - Budgetary Reporting

Year Ended June 30, 2024

The budgetary comparison is presented as required supplementary information in accordance with Government Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major special revenue fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget, and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund or fund type. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by $2,530,000. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2024, disbursements in the public safety, public works, culture and recreation, community and economic development functions and business-type activities exceeded the amounts budgeted.

Schedule of Proportionate Share of the Net Pension Liability
Iowa Public Employees' Retirement System

Last Ten Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.010978%	0.007626%	0.112180%	0.011717%	0.010448%	0.010644%	0.010939%	0.010559%	0.009771%	0.009269%
City's proportionate share of the net pension liability.....	$495,522	$288,125	($387,275)	$823,117	$604,983	$673,605	$728,676	$664,484	$482,753	$367,582
City's covered-employee payroll.....	$1,656,000	$1,475,500	$1,434,728	$1,267,514	$1,203,488	$1,130,916	$1,124,860	$1,056,968	$1,046,526	$1,019,999
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll.....	29.92%	19.53%	(26.99%)	64.94%	50.27%	59.56%	64.78%	62.87%	46.13%	36.04%
Plan fiduciary net position as a percentage of the total pension liability.....	90.13%	91.41%	100.81%	82.90%	85.45%	83.62%	82.21%	81.82%	85.19%	87.61%

* The amounts presented for each fiscal year were determined as of June 30 of the preceding year.

Schedule of Contributions
Iowa Public Employees' Retirement System

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 152,614	$ 155,620	$ 138,630	$ 136,161	$ 121,512	$ 116,443	$ 103,984	$ 103,724	$ 97,313	$ 97,306
Contributions in relation to the statutorily required contributions	(152,614)	(155,620)	(138,630)	(136,161)	(121,512)	(116,443)	(103,984)	(103,724)	(97,313)	(97,306)
Contribution Deficiency (Excess)	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
City's covered-employee payroll	$ 1,624,000	$ 1,656,000	$ 1,475,500	$ 1,434,728	$ 1,267,514	$ 1,203,488	$ 1,130,916	$ 1,124,860	$ 1,056,968	$ 1,046,526
Contributions as a percentage of covered-employee payroll	9.40%	9.40%	9.40%	9.49%	9.59%	9.68%	9.19%	9.22%	9.21%	9.30%

Notes to Required Supplementary Information - Pension Liability
Iowa Public Employees' Retirement System

Year Ended June 30, 2024

Changes of Benefit Terms
There were no significant changes in benefit terms.

Changes of Assumptions
The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for regular members
- Lowered disability rates for regular members.
- Adjusted termination rates for all membership groups.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

Supplementary Information

Nonmajor Governmental Funds

Library Trust - This fund is used to account for the donations received for the library and for the use of such donations for library equipment and improvements.

Local Option Sales Tax - This fund is used to account for proceeds from the City's 1% local option sales tax. Funds are used to reduce future borrowings and for general property tax relief.

Road Use Tax - This fund is used to account for road use tax revenue and the expenditures allowed by statute to be paid from the funds received.

Combining Balance Sheet - Nonmajor Governmental Funds

As of June 30, 2024

	Special Revenue			
	Library Trust	Local Option Sales Tax	Road Use Tax	Total
Assets				
Cash and pooled cash investments	$ —	$ 761,857	$ 333,496	$ 1,095,353
Due from other governments	—	56,748	50,941	107,689
Restricted cash	98,593	—	—	98,593
Total Assets	**$ 98,593**	**$ 818,605**	**$ 384,437**	**$ 1,301,635**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 982	$ —	$ 5,575	$ 6,557
Salaries and benefits payable	—	—	4,482	4,482
Total Liabilities	**982**	**—**	**10,057**	**11,039**
Fund Balances				
Restricted for				
Local option sales tax	—	818,605	—	818,605
Library	97,611	—	—	97,611
Capital improvements	—	—	374,380	374,380
Total Fund Balances	**97,611**	**818,605**	**374,380**	**1,290,596**
Total Liabilities and Fund Balances	**$ 98,593**	**$ 818,605**	**$ 384,437**	**$ 1,301,635**

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds

Year Ended June 30, 2024

	Special Revenue			
	Library Trust	Local Option Sales Tax	Road Use Tax	Total
Revenue				
Other city tax	$ —	$ 615,330	$ —	$ 615,330
Use of money and property	434	—	—	434
Intergovernmental	—	—	633,015	633,015
Charges for service	44,669	—	—	44,669
Total Revenue	**45,103**	**615,330**	**633,015**	**1,293,448**
Expenditures				
Operating				
Public safety	—	—	52,213	52,213
Public works	—	—	346,562	346,562
Culture and recreation	32,744	—	—	32,744
Total Expenditures	**32,744**	**—**	**398,775**	**431,519**
Revenue Over Expenditures	**12,359**	**615,330**	**234,240**	**861,929**
Other Financing Uses				
Transfers out	**—**	**(316,455)**	**(5,475)**	**(321,930)**
Net Changes in Fund Balances	**12,359**	**298,875**	**228,765**	**539,999**
Fund Balances - Beginning of Year	85,252	519,730	145,615	750,597
Fund Balances - End of Year	**$ 97,611**	**$ 818,605**	**$ 374,380**	**$ 1,290,596**

Schedule of Revenue by Source and Expenditures by Function - All Governmental Funds

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenue										
Property tax	$ 3,100,333	$ 2,815,896	$ 2,600,439	$ 2,660,349	$ 2,200,200	$ 2,211,305	$ 2,176,537	$ 2,053,839	$ 2,170,818	$ 2,192,886
Tax increment financing	1,966,121	1,691,806	1,659,090	1,301,647	1,141,824	994,589	755,366	955,457	628,651	514,708
Other city tax	1,251,716	1,144,990	1,147,930	961,097	835,969	805,500	790,735	797,763	807,984	806,905
Licenses and permits	20,683	16,110	19,773	13,392	17,174	16,313	21,412	23,745	21,808	21,189
Use of money and property	136,747	114,428	59,475	129,904	107,014	71,742	68,944	57,437	56,419	49,146
Intergovernmental	3,170,812	2,994,967	777,955	1,812,820	827,297	559,622	539,231	658,406	1,131,944	1,028,030
Charges for service	288,469	329,525	273,786	177,905	183,439	262,131	211,439	199,144	193,209	188,371
Special assessments	—	4,315	4,673	3,957	4,481	10,007	7,170	5,727	4,445	5,756
Miscellaneous	86,489	64,118	140,236	70,114	144,675	110,652	77,014	54,634	215,815	63,838
Total Revenue	**$ 10,021,370**	**$ 9,176,155**	**$ 6,683,357**	**$ 7,131,185**	**$ 5,462,073**	**$ 5,041,861**	**$ 4,647,848**	**$ 4,806,152**	**$ 5,231,093**	**$ 4,870,829**
Expenditures										
Operating										
Public safety	$ 1,346,943	$ 1,373,819	$ 1,192,974	$ 1,093,555	$ 1,025,535	$ 946,473	$ 927,844	$ 923,469	$ 995,527	$ 833,124
Public works	876,374	868,277	853,898	797,645	910,922	754,982	749,145	634,155	504,912	527,001
Health and social services	—	—	—	—	5,000	1,300	1,300	—	1,300	1,300
Culture and recreation	1,310,170	1,428,821	1,121,341	1,014,959	1,048,443	1,075,488	958,779	952,063	836,880	843,487
Community and economic development	2,986,149	3,811,861	1,039,199	432,379	517,320	1,308,832	546,036	406,022	344,543	199,562
General government	519,300	564,261	508,943	644,147	610,743	423,998	435,768	373,278	318,785	296,770
Debt service	1,330,355	1,147,397	1,107,065	825,210	588,562	497,537	529,493	533,932	623,973	729,587
Capital projects	2,496,731	694,627	1,444,651	4,577,040	4,405,936	2,574,845	841,192	978,127	942,790	302,574
Total Expenditures	**$ 10,866,022**	**$ 9,889,063**	**$ 7,268,071**	**$ 9,384,935**	**$ 9,112,461**	**$ 7,583,455**	**$ 4,989,557**	**$ 4,801,046**	**$ 4,568,710**	**$ 3,733,405**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Treasury				
Direct				
Pass-Through Program From Iowa Economic Development Authority				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		$ —	$ 360,000
Pass-Through Program From Iowa Finance Authority				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		—	2,136,200
Pass-Through Program from Dubuque County				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		—	1,747,012
Total U.S. Department of Treasury			—	**4,243,212**
U.S. Department of Homeland Security				
Indirect				
Pass-Through Iowa Department of Homeland Security and Emergency Management				
Hazard Mitigation Grant	97.039		—	340,301
Building Resilient Infrastructure and Communities Grant	97.047		—	147,513
Total U.S. Department of Homeland Security			—	**487,814**
U.S. Department of Transportation				
Indirect				
Pass-Through Iowa Department of Transportation				
Highway Planning and Construction	20.205	TAP-R-2160(617)-8T-31	—	240,968
Total U.S. Department of Transportation			—	**240,968**
Total Expenditures of Federal Awards			**$ —**	**$ 4,971,994**

Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the City of Dyersville under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City of Dyersville, it is not intended to and does not present the financial position, changes in financial position or cash flows of the City of Dyersville.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City of Dyersville has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Indirect Cost Rate

The City of Dyersville has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Dyersville
Dyersville, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa as of and for the year ended June 30, 2024, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 20, 2025.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the basic financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Audit Finding 2024-001 to be a material weakness.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2024, are based exclusively on knowledge obtained from procedures performed during out audit of the basic financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City's Response to Finding
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

Minneapolis, Minnesota
January 20, 2025

bergankDV

Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Dyersville
Dyersville, Iowa

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget* (OMB) Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City 's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City 's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City 's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)
Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Berganklv, Ltd.

Minneapolis, Minnesota
January 20, 2025

City of Dyersville
Schedule of Findings and Questioned Costs

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
◆ Material weakness(es) identified?	Yes, Audit Finding 2024-001
◆ Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
◆ Material weakness(es) identified?	No
◆ Significant deficiency(ies) identified?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs

Assistance Listing No.:	21.027
Name of Federal Program or Cluster:	COVID-19 American Rescue Plan
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low risk auditee?	No

City of Dyersville
Schedule of Findings and Questioned Costs

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS

Instances of Noncompliance
There were no reported instances of noncompliance.

Internal Control Deficiencies
Current Internal Control Deficiency

Audit Finding 2024-001

Criteria:
Internal control that supports the City's ability to initiate, record, process and report financial data requires controls to ensure all required adjustments to the financial statements are properly recorded.

Condition:
During the course of our audit, we proposed material audit adjustments that would not have been identified as a result of the City's internal controls, and therefore, could have resulted in a material misstatement of the City's financial statements. In order to ensure the financial statements and Schedule of Expenditures of Federal Awards were free from material misstatement, audit adjustments were required to adjust capital contributions, federal expenditures, and debt. An error in the prior period financial statements was not identified by the City's internal controls to ensure correction in the proper period, and therefore, resulted in a prior period adjustment. In order to ensure financial statements were free from material misstatement, a prior period adjustment was required to adjust capital contribution allocation to the proper fund.

Context:
This finding impacts the internal control over financial reporting.

Effect or Potential Effect:
Internal controls that fail to identify necessary adjustments timely could result in material misstatements to the financial statements.

Cause:
There are a limited number of office employees to identify all necessary adjustments.

Recommendation:
Review City activity and ensure all necessary adjustments to financial data are recorded.

Views of Responsible Officials:
The City will thoroughly review activity throughout the year and ensure all necessary adjustments to financial data are recorded.

Part III: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:

Instances of Noncompliance
There were no matters reported.

Internal Control Deficiencies
There were no matters reported.

City of Dyersville
Schedule of Findings and Questioned Costs

Part IV: FINDINGS RELATED TO STATUTORY REPORTING:

24-IV-A **Certified Budget** – Disbursements in the Public Safety, Public Works, Community and Economic Development, General Government and business-type activities.

Auditor's Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the *Code of Iowa* before disbursements were allowed to exceed the budget.

City's Response – The City has been making efforts to review the receipts and disbursements in a timely manner.

Auditor's Conclusion – Response accepted.

24-IV-B **Questionable Disbursements** – We noted no material expenditures which did not appear to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

24-IV-C **Travel Expense** – No disbursements of the City of Dyersville's money for travel expenses of spouses of City officials or employees were noted.

24-IV-D **Business Transactions -** No business transactions between the City and City officials were noted.

24-IV-E **Restricted Donor Activity** – No transactions were noted between the City, City officials or City employees and restricted donors in compliance with Chapter 68B of the *Code of Iowa* (Government Ethics and Lobbying Act).

24-IV-F **Bond Coverage** – Surety bond coverage of the City of Dyersville officials and employees is in accordance with statutory provisions and was reviewed and updated during the year. We recommend that the amount of coverage continue to be reviewed annually to ensure that the coverage is adequate for current operations.

24-IV-G **Council Minutes** – No transactions were found that we believe should have been approved in the Council minutes but were not.

24-IV-H **Deposits and Investments** – We noted no instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the *Code of Iowa* and the City's investment policy.

24-IV-I **Revenue Bonds** – The City has complied with the provisions of the revenue bond indentures and with the provisions of the tax increment revenue bond issues.

24-IV-J **Tax Increment Financing** – The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the City of Dyersville properly completed the Tax Increment Debt Certificate Forms to request TIF properly taxes.

City of Dyersville
Schedule of Findings and Questioned Costs

Part IV: FINDINGS RELATED TO STATUTORY REPORTING (CONTINUED)

24-IV-K **Annual Urban Renewal Report** – The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1 as required by Chapter 384.22(2)(a) of the *Code of Iowa* and no exceptions were noted.

24-IV-L **Financial Condition** – The funds listed below had deficit balances as of June 30, 2024, as noted:

Solid Waste Enterprise Fund	$ 114,562
Capital Improvements Fund	882,694
Special Projects	548,827

Auditor's Recommendation – The City should investigate alternatives to eliminate these deficits in order to return the funds to a sound financial position.

City's Response – The City anticipates that grant funding, bond proceeds and/or transfers from other funds will eliminate the deficits in future periods.

Auditor's Conclusion – Response accepted.

APPENDIX B

DESCRIBING BOOK-ENTRY-ONLY ISSUANCE

The Depository Trust Company, New York, New York ("DTC"), will act as securities depository for the Bonds (the "Securities"). The Securities will be issued as fully registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully registered Security certificate will be issued for each issue of the Securities, each in the aggregate principal amount of such issue, and will be deposited with DTC.

1. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has an S&P Global Ratings rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

2. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

3. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

4. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the bond registrar and request that copies of notices be provided directly to them.

5. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

6. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

7. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

8. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to any Tender/Remarketing Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to any Tender/Remarketing Agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to any Tender/Remarketing Agent's DTC account.

9. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to the City or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

10. The City may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof.

APPENDIX C

DRAFT FORM OF BOND COUNSEL OPINION

APPENDIX D

DRAFT CONTINUING DISCLOSURE CERTIFICATE

[Form of]

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the City of Dyersville, Iowa (the "Issuer"), in connection with the issuance of $3,250,000 General Obligation Corporate Purpose Bonds, Series 2025 (the "Bonds"), dated September 2, 2025. The Bonds are being issued pursuant to a resolution of the Issuer approved on August 18, 2025 (the "Resolution"). The Issuer covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12.

Section 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Dissemination Agent" shall mean the Dissemination Agent, if any, designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"EMMA" shall mean the MSRB's Electronic Municipal Market Access system available at http://emma.msrb.org.

"Financial Obligation" shall mean a (i) debt obligation, (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or, (iii) guarantee of either (i) or (ii). The term "Financial Obligation" shall not include municipal securities as to which a final official statement has been provided to the MSRB pursuant to the Rule.

"Holders" shall mean the registered holders of the Bonds, as recorded in the registration books of the Registrar.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"Municipal Securities Rulemaking Board" or "MSRB" shall mean the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Rule" shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

"State" shall mean the State of Iowa.

Section 3. Provision of Annual Reports.

(a) Not later than June 30 (the "Submission Deadline") of each year following the end of the 2024-2025 fiscal year, the Issuer shall, or shall cause the Dissemination Agent (if any) to, file on EMMA an electronic copy of its Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate in a format and accompanied by such identifying information as prescribed by the MSRB. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the Submission Deadline if they are not available by that date. If the Issuer's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c), and the Submission Deadline beginning with the subsequent fiscal year will become one year following the end of the changed fiscal year.

(b) If the Issuer has designated a Dissemination Agent, then not later than fifteen (15) business days prior to the Submission Deadline, the Issuer shall provide the Annual Report to the Dissemination Agent.

(c) If the Issuer is unable to provide an Annual Report by the Submission Deadline, in a timely manner thereafter, the Issuer shall, or shall cause the Dissemination Agent (if any) to, file a notice on EMMA stating that there has been a failure to provide an Annual Report on or before the Submission Deadline.

Section 4. Content of Annual Reports. The Issuer's Annual Report shall contain or include by reference the following:

(a) The **Audited Financial Statements** of the Issuer for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under State law, as in effect from time to time, or, if and to the extent such audited financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the Issuer's audited financial statements are not available by the Submission Deadline, the Annual Report shall contain unaudited financial information (which may include any annual filing information required by State law) accompanied by a notice that the audited financial statements are not yet available, and the audited financial statements shall be filed on EMMA when they become available.

(b) Tables, schedules or other information contained in the official statement for the Bonds, under the following captions:

Debt Information:
- **Debt Limitation**
- **Summary of Outstanding General Obligation Bonded Debt**
- **General Obligation Debt**
- **Statement of Bonded Indebtedness**

Property Assessment and Tax Information:
- **Actual (100%) Valuations for the City**
- **Taxable (Rollback) Valuations for the City**
- **Tax Extensions and Collections**
- **Principal Taxpayers**
- **Delaware County - Property Tax Rates**
- **Dubuque County - Property Tax Rates**

Financial Information:
- **Statement of Net Position – Governmental Activities**
- **Statement of Activities – Governmental Activities**
- **Balance Sheet – General Fund**
- **Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund**

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which are available on EMMA or are filed with the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available on EMMA. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events

(a) Pursuant to the provisions of this Section 5, the Issuer shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds:

(1) Principal and interest payment delinquencies.

(2) Non-payment related defaults, if material.

(3) Unscheduled draws on debt service reserves reflecting financial difficulties.

(4) Unscheduled draws on credit enhancements reflecting financial difficulties.

(5) Substitution of credit or liquidity providers, or their failure to perform.

(6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.

(7) Modifications to rights of security holders, if material.

(8) Bond calls, if material, and tender offers.

(9) Defeasances.

(10) Release, substitution, or sale of property securing repayment of the securities, if material.

(11) Rating changes.

(12) Bankruptcy, insolvency, receivership or similar event of the obligated person.

> Note to paragraph (12): For the purposes of the event identified in subparagraph (12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(15) Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material.

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

(b) If a Listed Event described in Section 5(a) paragraph (2), (7), (8) (but only with respect to bond calls under (8)), (10), (13), (14), or (15) has occurred and the Issuer has determined that such Listed Event is material under applicable federal securities laws, the Issuer shall, in a timely manner but not later than ten business days after the occurrence of such Listed Event, promptly file, or cause to be filed, a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB.

(c) If a Listed Event described in Section 5(a) paragraph (1), (3), (4), (5), (6), (8) (but only with respect to tender offers under (8)), (9), (11), (12), or (16) above has occurred the Issuer shall, in a timely manner but not later than ten business days after the occurrence of such Listed Event, promptly file, or cause to be filed, a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB. Notwithstanding the foregoing, notice of Listed Events described in Section (5)(a) paragraphs (8) and (9) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds or upon the Issuer's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the Issuer to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or Annual Report prepared by the Issuer pursuant to this Disclosure Certificate. The initial Dissemination Agent shall be Speer Financial, Inc.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) (i) the amendment or waiver is made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted; (ii) the undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and (iii) the amendment or waiver either (1) is approved by a majority of the Holders, or (2) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners; or

(b) the amendment or waiver is necessary to comply with modifications to or interpretations of the provisions of the Rule as announced by the Securities and Exchange Commission.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the Issuer shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing audited financial statements, (i) notice of such change shall be given

in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Report for the year in which the change is made will present a comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the audited financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

Section 10. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. Direct, indirect, consequential and punitive damages shall not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent, if any, shall have only such duties as are specifically set forth in this Disclosure Certificate, and the Issuer agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Dated: September 2, 2025

CITY OF DYERSVILLE, IOWA

By_____
Mayor

Attest:

By_____
City Clerk

Resolution No. 96-25

A RESOLUTION AUTHORIZING AND APPROVING THE CITY ADMINISTRATOR TO EXPEND FUNDS FROM THE CAPITAL PROJECTS FUND FOR STREET RECONSTRUCTION EXPENSES ON 6TH STREET SE ALLEY

WHEREAS, the City of Dyersville has identified a need for street reconstruction on 6th Street SE, specifically between 6th and 7th Avenue SE, including alley approach, sidewalk repairs, and curb repairs; and,

WHEREAS, this project is identified as Pavement Asset 1003 and Task 61220; and,

WHEREAS, the total cost of the project shall not exceed $8,000 and shall be funded from the Capital Projects Fund; and,

WHEREAS, proposals from F.L. Krapfl, Inc. have been received for work on two alleys in the southeast part of town to correct stormwater runoff issues; and,

WHEREAS, urban pavement with curb-and-gutter is designed to convey stormwater into intakes and storm sewers and away from private property, and driveway aprons are a critical part of this system; and,

WHEREAS, Pavement Asset 1003 has been identified where stormwater is flowing into private backyards due to inadequate alley aprons; and,

WHEREAS, installing proper driveway aprons will correct this issue and ensure proper drainage during heavy rains; and,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Dyersville, Iowa, that the City Administrator is hereby authorized and approved to expend an amount not to exceed $8,000 from the Capital Projects Fund for the street reconstruction expenses described herein.

PASSED AND APPROVED this 21st day of July, 2025.

_____

Jeff Jacque, Mayor

ATTEST:

_____

Tricia L. Maiers, City Clerk

F.L. Krapfl, Inc.
PO Box 303
Dyersville, IA 52040 US
+15638758938
flkinc@outlook.com

Estimate

F.L. KRAPFL, INC.
CONTRACTORS

ADDRESS
Dyersville, City of 340 1st Ave. East Dyersville, IA 52040

ESTIMATE #	DATE
1153	06/25/2025

Pavement 1003
Task C1220

REF:
Concrete Work

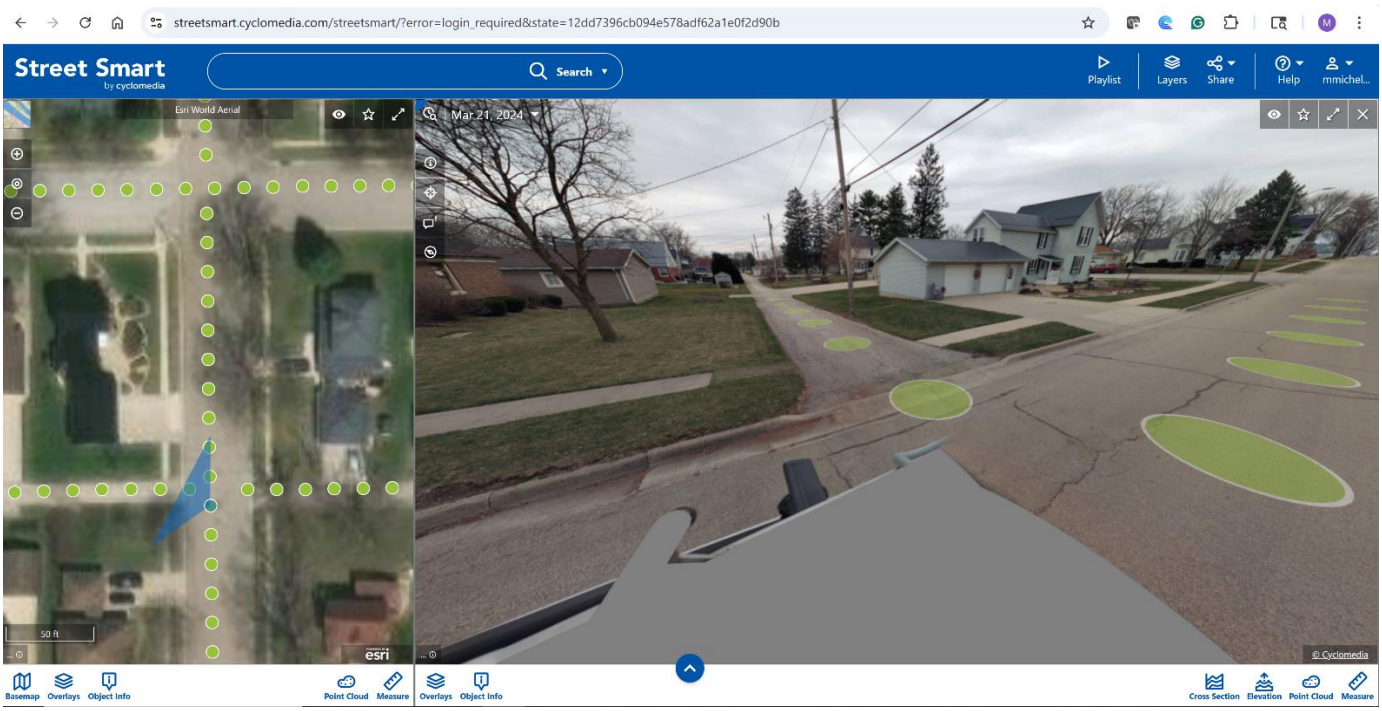
ACTIVITY	QTY	RATE	AMOUNT
6th St SE Alley Approach, Sidewalk Repairs, and Curb Repairs - on ~~5th~~ 6th St SE between 6th and 7th Ave SE			
1) Mobilization/Barricades	1	300.00	300.00
2) 30" PCC Curb & Gutter per LF	25	8.00	200.00
3) Sidewalk Removal per SF	114	9.00	1,026.00
4) Alley/Driveway Approach Removal per SF	189.31	9.00	1,703.79
5) 30" PCC Curb & Gutter per LF	25	41.00	1,025.00
6) 4" Thick x 5' Wide PCC Sidewalk per SF	114	10.00	1,140.00
7) 5" Thick Alley Driveway Approach per SF	189.31	11.50	2,177.07
8) Temporary Street Surface per ton	3	20.00	60.00

Estimate void in 14 days if not signed and returned.
Above stone quoted is furnished, hauled, placed, and compacted.
Seeding not included.

SUBTOTAL	7,631.86
TAX	0.00
TOTAL	**$7,631.86**

Accepted By

Accepted Date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Layers
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Esri World Aerial
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Mar 21, 2024
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Resolution No. 97-25

A RESOLUTION AUTHORIZING AND APPROVING THE CITY ADMINISTRATOR TO EXPEND FUNDS FROM THE CAPITAL PROJECTS FUND FOR STREET RECONSTRUCTION EXPENSES ON 5TH STREET SE ALLEY

WHEREAS, the City of Dyersville has identified a need for street reconstruction on 5th Street SE, specifically between 6th and 7th Avenue SE, including alley approach, sidewalk repairs, and curb repairs; and,

WHEREAS, this project is identified as Pavement Asset 1002 and Task 61221; and,

WHEREAS, the total cost of the project shall not exceed $7,000 and shall be funded from the Capital Projects Fund; and,

WHEREAS, proposals from F.L. Krapfl, Inc. have been received for work on two alleys in the southeast part of town to correct stormwater runoff issues; and,

WHEREAS, urban pavement with curb-and-gutter is designed to convey stormwater into intakes and storm sewers and away from private property, and driveway aprons are a critical part of this system; and,

WHEREAS, Pavement Asset 1002 has been identified where stormwater is flowing into private backyards due to inadequate alley aprons; and,

WHEREAS, installing proper driveway aprons will correct this issue and ensure proper drainage during heavy rains; and,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Dyersville, Iowa, that the City Administrator is hereby authorized and approved to expend an amount not to exceed $7,000 from the Capital Projects Fund for the street reconstruction expenses described herein.

PASSED AND APPROVED this 21st day of July, 2025.

_____

Jeff Jacque, Mayor

ATTEST:

_____

Tricia L. Maiers, City Clerk

F.L. Krapfl, Inc.
PO Box 303
Dyersville, IA 52040 US
+15638758938
flkinc@outlook.com

Estimate

F.L. KRAPFL, INC.
CONTRACTORS

ADDRESS
Dyersville, City of 340 1st Ave. East Dyersville, IA 52040

Pavement
1002
Task 61221

ESTIMATE #	DATE
1152	06/25/2025

REF:
Concrete Work

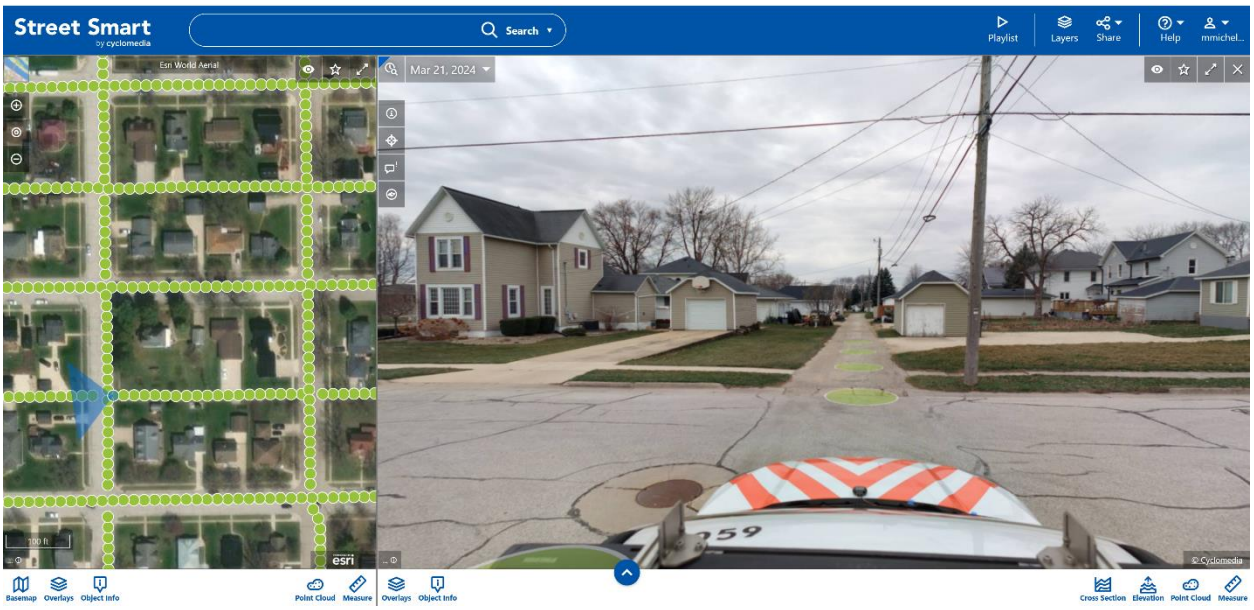
ACTIVITY	QTY	RATE	AMOUNT
5th St. SE Alley approach, sidewalk repairs, and curb repairs on 5th St SE between 6th and 7th Ave SE			
1) Mobilization/Barricades	1	300.00	300.00
2) 30" PCC Curb & Gutter Removal per LF	37	8.00	296.00
3) Sidewalk Removal per SF	96	9.00	864.00
4) Alley/Driveway Approach Removal per SF	129.85	9.00	1,168.65
5) 30" PCC Curb & Gutter per LF	37	41.00	1,517.00
6) 4" Thick x 4' Wide PCC Sidewalk per SF	96	10.00	960.00
7) 5" Thick Alley/Driveway Approach per SF	129.85	11.50	1,493.28
8) Temporary Street Surface per ton	3	18.00	54.00

Estimate void in 14 days if not signed and returned.
Above stone quoted is furnished, hauled, placed, and compacted.
Seeding not included.
3/4" Road stone base under sidewalk 4" thick and compacted included in above estimate.
3/4" road rock base under alley approach 6" thick and compacted included in above.
Proposed alley approach to be 6" higher in elevation than curb flowline.

SUBTOTAL	6,652.93
TAX	0.00
TOTAL	**$6,652.93**

Accepted By

Accepted Date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