

CITY OF DIKE, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.50499	\$583,787	\$0	\$583,787	
2026-27	\$4.46595	\$595,463	\$3,136	\$598,599	2.5%
2027-28	\$4.49543	\$601,592	\$3,157	\$604,748	1.0%
2028-29	\$4.38459	\$616,843	\$3,079	\$619,922	2.5%
2029-30	\$4.41136	\$623,022	\$3,098	\$626,119	1.0%
2030-31	\$4.30158	\$638,642	\$3,021	\$641,663	2.5%
2031-32	\$4.32759	\$644,871	\$3,039	\$647,910	1.0%
2032-33	\$4.22067	\$660,867	\$2,964	\$663,831	2.5%
2033-34	\$4.24597	\$667,151	\$2,982	\$670,133	0.9%
2034-35	\$4.14180	\$683,535	\$2,908	\$686,444	2.4%
2035-36	\$4.16641	\$689,876	\$2,926	\$692,801	0.9%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$142,166,226	\$68,640,504	\$0	\$68,640,504
2026-27	\$134,884,000	\$134,036,194	\$0	\$134,036,194
2027-28	\$135,372,940	\$134,525,134	\$0	\$134,525,134
2028-29	\$142,234,281	\$141,386,475	\$0	\$141,386,475
2029-30	\$142,781,221	\$141,933,415	\$0	\$141,933,415
2030-31	\$150,016,909	\$149,169,103	\$0	\$149,169,103
2031-32	\$150,563,849	\$149,716,043	\$0	\$149,716,043
2032-33	\$158,128,803	\$157,280,997	\$0	\$157,280,997
2033-34	\$158,675,743	\$157,827,937	\$0	\$157,827,937
2034-35	\$166,583,409	\$165,735,603	\$0	\$165,735,603
2035-36	\$167,130,349	\$166,282,543	\$0	\$166,282,543

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.86%	-1.58%	90.28%	9.46%	0.00%	0.16%
2026-27	108.63%	-16.61%	92.02%	7.76%	0.00%	0.08%
2027-28	108.75%	-16.71%	92.04%	7.74%	0.00%	0.08%
2028-29	108.11%	-16.05%	92.06%	7.73%	0.00%	0.08%
2029-30	108.18%	-16.09%	92.09%	7.71%	0.00%	0.08%
2030-31	107.52%	-15.41%	92.11%	7.70%	0.00%	0.07%
2031-32	107.59%	-15.46%	92.13%	7.68%	0.00%	0.07%
2032-33	106.96%	-14.81%	92.15%	7.67%	0.00%	0.07%
2033-34	107.03%	-14.86%	92.17%	7.65%	0.00%	0.07%
2034-35	106.42%	-14.24%	92.18%	7.65%	0.00%	0.07%
2035-36	106.49%	-14.29%	92.21%	7.63%	0.00%	0.07%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:

1) Ag Land and Ag Building values are excluded, and

2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF DIKE, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$68,640,504	\$8.50499	\$583,787
2026-27	\$134,036,194	\$4.46595	\$598,599
2027-28	\$134,525,134	\$4.49543	\$604,748
2028-29	\$141,386,475	\$4.38459	\$619,922
2029-30	\$141,933,415	\$4.41136	\$626,119
2030-31	\$149,169,103	\$4.30158	\$641,663
2031-32	\$149,716,043	\$4.32759	\$647,910
2032-33	\$157,280,997	\$4.22067	\$663,831
2033-34	\$157,827,937	\$4.24597	\$670,133
2034-35	\$165,735,603	\$4.14180	\$686,444
2035-36	\$166,282,543	\$4.16641	\$692,801

CITY OF DIKE, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$68,640,504	\$8.50499	\$583,787
2026-27	\$69,579,428	\$8.50499	\$591,772
2027-28	\$71,257,924	\$8.50499	\$606,048
2028-29	\$73,877,683	\$8.10000	\$598,409
2029-30	\$75,644,821	\$8.10000	\$612,723
2030-31	\$78,407,220	\$8.10000	\$635,098
2031-32	\$80,267,437	\$8.10000	\$650,166
2032-33	\$83,179,895	\$8.10000	\$673,757
2033-34	\$85,138,343	\$8.10000	\$689,621
2034-35	\$88,208,844	\$8.10000	\$714,492
2035-36	\$90,270,439	\$8.10000	\$731,191

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$64,456,766	(\$4.03904)	\$6,826
2027-28	\$63,267,210	(\$4.00956)	-\$1,300
2028-29	\$67,508,792	(\$3.71541)	\$21,512
2029-30	\$66,288,594	(\$3.68864)	\$13,396
2030-31	\$70,761,883	(\$3.79842)	\$6,564
2031-32	\$69,448,606	(\$3.77241)	-\$2,257
2032-33	\$74,101,102	(\$3.87933)	-\$9,926
2033-34	\$72,689,594	(\$3.85403)	-\$19,488
2034-35	\$77,526,759	(\$3.95820)	-\$28,048
2035-36	\$76,012,104	(\$3.93359)	-\$38,389

CITY OF DIKE, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$202	\$266	\$50,000	\$51,515	\$202	\$222	\$50,000	\$58,947	\$182	\$38	\$156	\$38	\$202	\$254
\$100,000	\$123,480	\$403	\$531	\$100,000	\$103,030	\$403	\$443	\$100,000	\$117,894	\$384	\$292	\$358	\$292	\$403	\$507
\$150,000	\$185,220	\$605	\$797	\$150,000	\$154,545	\$605	\$665	\$150,000	\$176,842	\$586	\$546	\$559	\$546	\$605	\$761
\$200,000	\$246,960	\$988	\$1,062	\$200,000	\$206,060	\$988	\$886	\$200,000	\$235,789	\$787	\$799	\$761	\$799	\$807	\$1,014
\$250,000	\$308,700	\$1,371	\$1,328	\$250,000	\$257,575	\$1,371	\$1,108	\$250,000	\$294,736	\$989	\$1,053	\$963	\$1,053	\$1,009	\$1,268
\$300,000	\$370,440	\$1,753	\$1,593	\$300,000	\$309,090	\$1,753	\$1,330	\$300,000	\$353,683	\$1,191	\$1,306	\$1,164	\$1,306	\$1,210	\$1,521
\$400,000	\$493,920	\$2,519	\$2,125	\$400,000	\$412,120	\$2,519	\$1,773	\$400,000	\$471,578	\$1,594	\$1,813	\$1,568	\$1,813	\$1,614	\$2,029
\$500,000	\$617,400	\$3,284	\$2,656	\$500,000	\$515,151	\$3,284	\$2,216	\$500,000	\$589,472	\$1,997	\$2,321	\$1,971	\$2,321	\$2,017	\$2,536
\$600,000	\$740,880	\$4,050	\$3,187	\$600,000	\$618,181	\$4,050	\$2,659	\$600,000	\$707,366	\$2,401	\$2,828	\$2,375	\$2,828	\$2,420	\$3,043
\$700,000	\$864,360	\$4,815	\$3,718	\$700,000	\$721,211	\$4,815	\$3,102	\$700,000	\$825,261	\$2,804	\$3,335	\$2,778	\$3,335	\$2,824	\$3,550
\$800,000	\$987,840	\$5,581	\$4,249	\$800,000	\$824,241	\$5,581	\$3,546	\$800,000	\$943,155	\$3,208	\$3,842	\$3,181	\$3,842	\$3,227	\$4,057
\$900,000	\$1,111,320	\$6,346	\$4,780	\$900,000	\$927,271	\$6,346	\$3,989	\$900,000	\$1,061,050	\$3,611	\$4,349	\$3,585	\$4,349	\$3,631	\$4,564
\$1,000,000	\$1,234,800	\$7,111	\$5,312	\$1,000,000	\$1,030,301	\$7,111	\$4,432	\$1,000,000	\$1,178,944	\$4,014	\$4,856	\$3,988	\$4,856	\$4,034	\$5,071
\$2,000,000	\$2,469,600	\$14,766	\$10,623	\$2,000,000	\$2,060,602	\$14,766	\$8,864	\$2,000,000	\$2,357,888	\$8,049	\$9,928	\$8,022	\$9,928	\$8,068	\$10,143
\$3,000,000	\$3,704,400	\$22,420	\$15,935	\$3,000,000	\$3,090,903	\$22,420	\$13,296	\$3,000,000	\$3,536,832	\$12,083	\$14,999	\$12,056	\$14,999	\$12,102	\$15,214
\$4,000,000	\$4,939,200	\$30,075	\$21,246	\$4,000,000	\$4,121,204	\$30,075	\$17,728	\$4,000,000	\$4,715,776	\$16,117	\$20,070	\$16,090	\$20,070	\$16,136	\$20,285
\$5,000,000	\$6,174,000	\$37,729	\$26,558	\$5,000,000	\$5,151,505	\$37,729	\$22,160	\$5,000,000	\$5,894,720	\$20,151	\$25,142	\$20,124	\$25,142	\$20,170	\$25,357
\$6,000,000	\$7,408,800	\$45,384	\$31,870	\$6,000,000	\$6,181,806	\$45,384	\$26,592	\$6,000,000	\$7,073,664	\$24,185	\$30,213	\$24,159	\$30,213	\$24,204	\$30,428
\$7,000,000	\$8,643,600	\$53,038	\$37,181	\$7,000,000	\$7,212,107	\$53,038	\$31,023	\$7,000,000	\$8,252,608	\$28,219	\$35,284	\$28,193	\$35,284	\$28,238	\$35,499
\$8,000,000	\$9,878,400	\$60,693	\$42,493	\$8,000,000	\$8,242,408	\$60,693	\$35,455	\$8,000,000	\$9,431,552	\$32,253	\$40,355	\$32,227	\$40,355	\$32,272	\$40,571
\$9,000,000	\$11,113,200	\$68,347	\$47,804	\$9,000,000	\$9,272,709	\$68,347	\$39,887	\$9,000,000	\$10,610,496	\$36,287	\$45,427	\$36,261	\$45,427	\$36,306	\$45,642
\$10,000,000	\$12,348,000	\$76,002	\$53,116	\$10,000,000	\$10,303,010	\$76,002	\$44,319	\$10,000,000	\$11,789,440	\$40,321	\$50,498	\$40,295	\$50,498	\$40,341	\$50,713
\$15,000,000	\$18,522,000	\$114,274	\$79,674	\$15,000,000	\$15,454,515	\$114,274	\$66,479	\$15,000,000	\$17,684,160	\$60,491	\$75,855	\$60,465	\$75,855	\$60,511	\$76,070
\$20,000,000	\$24,696,000	\$152,547	\$106,232	\$20,000,000	\$20,606,020	\$152,547	\$88,638	\$20,000,000	\$23,578,880	\$80,661	\$101,211	\$80,635	\$101,211	\$80,681	\$101,426
\$25,000,000	\$30,870,000	\$190,819	\$132,790	\$25,000,000	\$25,757,525	\$190,819	\$110,798	\$25,000,000	\$29,473,600	\$100,832	\$126,568	\$100,806	\$126,568	\$100,851	\$126,783
\$30,000,000	\$37,044,000	\$229,092	\$159,348	\$30,000,000	\$30,909,030	\$229,092	\$132,958	\$30,000,000	\$35,368,320	\$121,002	\$151,925	\$120,976	\$151,925	\$121,022	\$152,140
\$35,000,000	\$43,218,000	\$267,364	\$185,906	\$35,000,000	\$36,060,535	\$267,364	\$155,117	\$35,000,000	\$41,263,040	\$141,172	\$177,281	\$141,146	\$177,281	\$141,192	\$177,496
\$40,000,000	\$49,392,000	\$305,637	\$212,464	\$40,000,000	\$41,212,040	\$305,637	\$177,277	\$40,000,000	\$47,157,760	\$161,343	\$202,638	\$161,316	\$202,638	\$161,362	\$202,853
\$45,000,000	\$55,566,000	\$343,909	\$239,022	\$45,000,000	\$46,363,545	\$343,909	\$199,436	\$45,000,000	\$53,052,480	\$181,513	\$227,994	\$181,487	\$227,994	\$181,532	\$228,209
\$50,000,000	\$61,740,000	\$382,181	\$265,580	\$50,000,000	\$51,515,050	\$382,181	\$221,596	\$50,000,000	\$58,947,200	\$201,683	\$253,351	\$201,657	\$253,351	\$201,703	\$253,566

CITY OF DIKE, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$64	31.67%	\$20	9.86%	(\$144)	(78.87%)	(\$117)	(75.32%)	\$52	25.71%
\$100,000	\$128	31.67%	\$40	9.86%	(\$92)	(23.91%)	(\$66)	(18.33%)	\$104	25.71%
\$150,000	\$192	31.67%	\$60	9.86%	(\$40)	(6.82%)	(\$14)	(2.45%)	\$156	25.71%
\$200,000	\$74	7.54%	(\$101)	(10.27%)	\$12	1.52%	\$38	5.01%	\$207	25.71%
\$250,000	(\$43)	(3.11%)	(\$263)	(19.16%)	\$64	6.45%	\$90	9.35%	\$259	25.71%
\$300,000	(\$160)	(9.11%)	(\$424)	(24.17%)	\$116	9.71%	\$142	12.19%	\$311	25.71%
\$400,000	(\$394)	(15.65%)	(\$746)	(29.62%)	\$219	13.76%	\$246	15.67%	\$415	25.71%
\$500,000	(\$628)	(19.13%)	(\$1,068)	(32.53%)	\$323	16.18%	\$349	17.72%	\$519	25.71%
\$600,000	(\$863)	(21.30%)	(\$1,390)	(34.34%)	\$427	17.78%	\$453	19.08%	\$622	25.71%
\$700,000	(\$1,097)	(22.78%)	(\$1,713)	(35.57%)	\$531	18.92%	\$557	20.04%	\$726	25.71%
\$800,000	(\$1,331)	(23.86%)	(\$2,035)	(36.47%)	\$634	19.77%	\$661	20.76%	\$830	25.71%
\$900,000	(\$1,566)	(24.67%)	(\$2,357)	(37.15%)	\$738	20.44%	\$764	21.32%	\$934	25.71%
\$1,000,000	(\$1,800)	(25.31%)	(\$2,680)	(37.68%)	\$842	20.97%	\$868	21.76%	\$1,037	25.71%
\$2,000,000	(\$4,143)	(28.06%)	(\$5,902)	(39.97%)	\$1,879	23.35%	\$1,905	23.75%	\$2,075	25.71%
\$3,000,000	(\$6,486)	(28.93%)	(\$9,125)	(40.70%)	\$2,916	24.14%	\$2,943	24.41%	\$3,112	25.71%
\$4,000,000	(\$8,829)	(29.36%)	(\$12,347)	(41.05%)	\$3,954	24.53%	\$3,980	24.73%	\$4,149	25.71%
\$5,000,000	(\$11,171)	(29.61%)	(\$15,570)	(41.27%)	\$4,991	24.77%	\$5,017	24.93%	\$5,186	25.71%
\$6,000,000	(\$13,514)	(29.78%)	(\$18,792)	(41.41%)	\$6,028	24.93%	\$6,054	25.06%	\$6,224	25.71%
\$7,000,000	(\$15,857)	(29.90%)	(\$22,015)	(41.51%)	\$7,065	25.04%	\$7,092	25.15%	\$7,261	25.71%
\$8,000,000	(\$18,200)	(29.99%)	(\$25,237)	(41.58%)	\$8,103	25.12%	\$8,129	25.22%	\$8,298	25.71%
\$9,000,000	(\$20,543)	(30.06%)	(\$28,460)	(41.64%)	\$9,140	25.19%	\$9,166	25.28%	\$9,335	25.71%
\$10,000,000	(\$22,886)	(30.11%)	(\$31,683)	(41.69%)	\$10,177	25.24%	\$10,203	25.32%	\$10,373	25.71%
\$15,000,000	(\$34,600)	(30.28%)	(\$47,795)	(41.83%)	\$15,364	25.40%	\$15,390	25.45%	\$15,559	25.71%
\$20,000,000	(\$46,315)	(30.36%)	(\$63,908)	(41.89%)	\$20,550	25.48%	\$20,576	25.52%	\$20,745	25.71%
\$25,000,000	(\$58,029)	(30.41%)	(\$80,021)	(41.94%)	\$25,736	25.52%	\$25,762	25.56%	\$25,932	25.71%
\$30,000,000	(\$69,744)	(30.44%)	(\$96,134)	(41.96%)	\$30,923	25.56%	\$30,949	25.58%	\$31,118	25.71%
\$35,000,000	(\$81,458)	(30.47%)	(\$112,247)	(41.98%)	\$36,109	25.58%	\$36,135	25.60%	\$36,304	25.71%
\$40,000,000	(\$93,173)	(30.48%)	(\$128,360)	(42.00%)	\$41,295	25.59%	\$41,321	25.62%	\$41,491	25.71%
\$45,000,000	(\$104,887)	(30.50%)	(\$144,473)	(42.01%)	\$46,482	25.61%	\$46,508	25.63%	\$46,677	25.71%
\$50,000,000	(\$116,602)	(30.51%)	(\$160,585)	(42.02%)	\$51,668	25.62%	\$51,694	25.63%	\$51,863	25.71%