

CITY OF DEDHAM, 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	\$8.28713	\$63,729	\$0	\$63,729	
2026-27	\$4.52790	\$65,003	\$1,521	\$66,524	4.4%
2027-28	\$4.63383	\$67,718	\$1,556	\$69,274	4.1%
2028-29	\$4.52904	\$70,660	\$1,521	\$72,181	4.2%
2029-30	\$4.62654	\$73,410	\$1,554	\$74,964	3.9%
2030-31	\$4.51910	\$76,463	\$1,518	\$77,981	4.0%
2031-32	\$4.60880	\$79,205	\$1,548	\$80,753	3.6%
2032-33	\$4.50148	\$82,368	\$1,512	\$83,880	3.9%
2033-34	\$4.58410	\$85,098	\$1,540	\$86,637	3.3%
2034-35	\$4.47715	\$88,370	\$1,504	\$89,874	3.7%
2035-36	\$4.55333	\$91,083	\$1,529	\$92,612	3.0%

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	\$17,098,811	\$7,690,058	\$0	\$7,690,058
2026-27	\$15,812,539	\$14,691,966	\$0	\$14,691,966
2027-28	\$16,070,209	\$14,949,636	\$0	\$14,949,636
2028-29	\$17,057,853	\$15,937,280	\$0	\$15,937,280
2029-30	\$17,323,523	\$16,202,950	\$0	\$16,202,950
2030-31	\$18,376,357	\$17,255,784	\$0	\$17,255,784
2031-32	\$18,642,027	\$17,521,454	\$0	\$17,521,454
2032-33	\$19,754,394	\$18,633,821	\$0	\$18,633,821
2033-34	\$20,020,064	\$18,899,491	\$0	\$18,899,491
2034-35	\$21,194,405	\$20,073,832	\$0	\$20,073,832
2035-36	\$21,460,075	\$20,339,502	\$0	\$20,339,502

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.48%	-2.44%	87.03%	8.12%	0.00%	1.07%
2026-27	109.78%	-22.75%	87.03%	9.69%	0.00%	0.56%
2027-28	110.00%	-22.88%	87.11%	9.66%	0.00%	0.55%
2028-29	109.29%	-21.94%	87.35%	9.64%	0.00%	0.52%
2029-30	109.45%	-22.01%	87.44%	9.60%	0.00%	0.51%
2030-31	108.71%	-21.06%	87.65%	9.58%	0.00%	0.48%
2031-32	108.87%	-21.14%	87.73%	9.55%	0.00%	0.47%
2032-33	108.16%	-20.24%	87.92%	9.54%	0.00%	0.44%
2033-34	108.31%	-20.33%	87.98%	9.51%	0.00%	0.44%
2034-35	107.62%	-19.47%	88.15%	9.50%	0.00%	0.41%
2035-36	107.77%	-19.57%	88.21%	9.48%	0.00%	0.41%

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 DEDHAM, 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	\$7,690,058	\$8.28713	\$63,729
2026-27	\$14,691,966	\$4.52790	\$66,524
2027-28	\$14,949,636	\$4.63383	\$69,274
2028-29	\$15,937,280	\$4.52904	\$72,181
2029-30	\$16,202,950	\$4.62654	\$74,964
2030-31	\$17,255,784	\$4.51910	\$77,981
2031-32	\$17,521,454	\$4.60880	\$80,753
2032-33	\$18,633,821	\$4.50148	\$83,880
2033-34	\$18,899,491	\$4.58410	\$86,637
2034-35	\$20,073,832	\$4.47715	\$89,874
2035-36	\$20,339,502	\$4.55333	\$92,612

CITY OF DEDHAM, 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	\$7,690,058	\$8.28713	\$63,729
2026-27	\$7,896,919	\$8.28713	\$65,443
2027-28	\$8,198,311	\$8.20508	\$67,268
2028-29	\$8,601,792	\$8.10000	\$69,675
2029-30	\$8,918,867	\$8.10000	\$72,243
2030-31	\$9,346,724	\$8.10000	\$75,708
2031-32	\$9,680,283	\$8.10000	\$78,410
2032-33	\$10,133,809	\$8.10000	\$82,084
2033-34	\$10,484,751	\$8.10000	\$84,926
2034-35	\$10,965,329	\$8.10000	\$88,819
2035-36	\$11,334,541	\$8.10000	\$91,810

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	\$6,795,047	(\$3.75923)	\$1,081
2027-28	\$6,751,325	(\$3.57125)	\$2,006
2028-29	\$7,335,488	(\$3.57096)	\$2,506
2029-30	\$7,284,083	(\$3.47346)	\$2,721
2030-31	\$7,909,060	(\$3.58090)	\$2,272
2031-32	\$7,841,171	(\$3.49120)	\$2,343
2032-33	\$8,500,012	(\$3.59852)	\$1,796
2033-34	\$8,414,740	(\$3.51590)	\$1,711
2034-35	\$9,108,503	(\$3.62285)	\$1,054
2035-36	\$9,004,961	(\$3.54667)	\$803

CITY OF DEDHAM, 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	\$197	\$279	\$50,000	\$51,515	\$197	\$233	\$50,000	\$58,947	\$177	\$40	\$152	\$40	\$197	\$266
\$100,000	\$123,480	\$393	\$558	\$100,000	\$103,030	\$393	\$466	\$100,000	\$117,894	\$374	\$307	\$348	\$307	\$393	\$533
\$150,000	\$185,220	\$590	\$837	\$150,000	\$154,545	\$590	\$698	\$150,000	\$176,842	\$571	\$573	\$545	\$573	\$590	\$799
\$200,000	\$246,960	\$963	\$1,116	\$200,000	\$206,060	\$963	\$931	\$200,000	\$235,789	\$767	\$840	\$742	\$840	\$786	\$1,066
\$250,000	\$308,700	\$1,335	\$1,395	\$250,000	\$257,575	\$1,335	\$1,164	\$250,000	\$294,736	\$964	\$1,106	\$938	\$1,106	\$983	\$1,332
\$300,000	\$370,440	\$1,708	\$1,674	\$300,000	\$309,090	\$1,708	\$1,397	\$300,000	\$353,683	\$1,160	\$1,372	\$1,135	\$1,372	\$1,179	\$1,598
\$400,000	\$493,920	\$2,454	\$2,232	\$400,000	\$412,120	\$2,454	\$1,862	\$400,000	\$471,578	\$1,553	\$1,905	\$1,528	\$1,905	\$1,572	\$2,131
\$500,000	\$617,400	\$3,200	\$2,790	\$500,000	\$515,151	\$3,200	\$2,328	\$500,000	\$589,472	\$1,946	\$2,438	\$1,921	\$2,438	\$1,965	\$2,664
\$600,000	\$740,880	\$3,946	\$3,348	\$600,000	\$618,181	\$3,946	\$2,794	\$600,000	\$707,366	\$2,339	\$2,971	\$2,314	\$2,971	\$2,358	\$3,197
\$700,000	\$864,360	\$4,692	\$3,906	\$700,000	\$721,211	\$4,692	\$3,259	\$700,000	\$825,261	\$2,732	\$3,503	\$2,707	\$3,503	\$2,752	\$3,729
\$800,000	\$987,840	\$5,438	\$4,464	\$800,000	\$824,241	\$5,438	\$3,725	\$800,000	\$943,155	\$3,126	\$4,036	\$3,100	\$4,036	\$3,145	\$4,262
\$900,000	\$1,111,320	\$6,183	\$5,022	\$900,000	\$927,271	\$6,183	\$4,190	\$900,000	\$1,061,050	\$3,519	\$4,569	\$3,493	\$4,569	\$3,538	\$4,795
\$1,000,000	\$1,234,800	\$6,929	\$5,580	\$1,000,000	\$1,030,301	\$6,929	\$4,656	\$1,000,000	\$1,178,944	\$3,912	\$5,102	\$3,886	\$5,102	\$3,931	\$5,328
\$2,000,000	\$2,469,600	\$14,388	\$11,160	\$2,000,000	\$2,060,602	\$14,388	\$9,312	\$2,000,000	\$2,357,888	\$7,842	\$10,430	\$7,817	\$10,430	\$7,861	\$10,656
\$3,000,000	\$3,704,400	\$21,846	\$16,741	\$3,000,000	\$3,090,903	\$21,846	\$13,968	\$3,000,000	\$3,536,832	\$11,773	\$15,757	\$11,748	\$15,757	\$11,792	\$15,983
\$4,000,000	\$4,939,200	\$29,305	\$22,321	\$4,000,000	\$4,121,204	\$29,305	\$18,624	\$4,000,000	\$4,715,776	\$15,704	\$21,085	\$15,678	\$21,085	\$15,723	\$21,311
\$5,000,000	\$6,174,000	\$36,763	\$27,901	\$5,000,000	\$5,151,505	\$36,763	\$23,280	\$5,000,000	\$5,894,720	\$19,635	\$26,413	\$19,609	\$26,413	\$19,654	\$26,639
\$6,000,000	\$7,408,800	\$44,221	\$33,481	\$6,000,000	\$6,181,806	\$44,221	\$27,936	\$6,000,000	\$7,073,664	\$23,565	\$31,741	\$23,540	\$31,741	\$23,584	\$31,967
\$7,000,000	\$8,643,600	\$51,680	\$39,061	\$7,000,000	\$7,212,107	\$51,680	\$32,592	\$7,000,000	\$8,252,608	\$27,496	\$37,068	\$27,470	\$37,068	\$27,515	\$37,294
\$8,000,000	\$9,878,400	\$59,138	\$44,641	\$8,000,000	\$8,242,408	\$59,138	\$37,248	\$8,000,000	\$9,431,552	\$31,427	\$42,396	\$31,401	\$42,396	\$31,446	\$42,622
\$9,000,000	\$11,113,200	\$66,597	\$50,222	\$9,000,000	\$9,272,709	\$66,597	\$41,904	\$9,000,000	\$10,610,496	\$35,357	\$47,724	\$35,332	\$47,724	\$35,376	\$47,950
\$10,000,000	\$12,348,000	\$74,055	\$55,802	\$10,000,000	\$10,303,010	\$74,055	\$46,560	\$10,000,000	\$11,789,440	\$39,288	\$53,052	\$39,263	\$53,052	\$39,307	\$53,278
\$15,000,000	\$18,522,000	\$111,347	\$83,703	\$15,000,000	\$15,454,515	\$111,347	\$69,840	\$15,000,000	\$17,684,160	\$58,942	\$79,691	\$58,916	\$79,691	\$58,961	\$79,916
\$20,000,000	\$24,696,000	\$148,639	\$111,604	\$20,000,000	\$20,606,020	\$148,639	\$93,121	\$20,000,000	\$23,578,880	\$78,595	\$106,329	\$78,570	\$106,329	\$78,614	\$106,555
\$25,000,000	\$30,870,000	\$185,931	\$139,505	\$25,000,000	\$25,757,525	\$185,931	\$116,401	\$25,000,000	\$29,473,600	\$98,249	\$132,968	\$98,223	\$132,968	\$98,268	\$133,194
\$30,000,000	\$37,044,000	\$223,223	\$167,406	\$30,000,000	\$30,909,030	\$223,223	\$139,681	\$30,000,000	\$35,368,320	\$117,902	\$159,607	\$117,877	\$159,607	\$117,922	\$159,833
\$35,000,000	\$43,218,000	\$260,515	\$195,306	\$35,000,000	\$36,060,535	\$260,515	\$162,961	\$35,000,000	\$41,263,040	\$137,556	\$186,246	\$137,531	\$186,246	\$137,575	\$186,472
\$40,000,000	\$49,392,000	\$297,807	\$223,207	\$40,000,000	\$41,212,040	\$297,807	\$186,241	\$40,000,000	\$47,157,760	\$157,210	\$212,885	\$157,184	\$212,885	\$157,229	\$213,111
\$45,000,000	\$55,566,000	\$335,100	\$251,108	\$45,000,000	\$46,363,545	\$335,100	\$209,521	\$45,000,000	\$53,052,480	\$176,863	\$239,524	\$176,838	\$239,524	\$176,882	\$239,749
\$50,000,000	\$61,740,000	\$372,392	\$279,009	\$50,000,000	\$51,515,050	\$372,392	\$232,802	\$50,000,000	\$58,947,200	\$196,517	\$266,162	\$196,491	\$266,162	\$196,536	\$266,388

CITY OF DEDHAM, 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	\$82	41.96%	\$36	18.45%	(\$137)	(77.22%)	(\$111)	(73.39%)	\$70	35.54%
\$100,000	\$165	41.96%	\$73	18.45%	(\$67)	(17.96%)	(\$42)	(11.95%)	\$140	35.54%
\$150,000	\$247	41.96%	\$109	18.45%	\$3	0.47%	\$28	5.18%	\$210	35.54%
\$200,000	\$154	15.95%	(\$31)	(3.25%)	\$73	9.45%	\$98	13.23%	\$279	35.54%
\$250,000	\$60	4.46%	(\$171)	(12.84%)	\$142	14.77%	\$168	17.90%	\$349	35.54%
\$300,000	(\$34)	(2.01%)	(\$312)	(18.24%)	\$212	18.29%	\$238	20.96%	\$419	35.54%
\$400,000	(\$222)	(9.05%)	(\$592)	(24.11%)	\$352	22.66%	\$377	24.71%	\$559	35.54%
\$500,000	(\$410)	(12.81%)	(\$872)	(27.25%)	\$492	25.26%	\$517	26.93%	\$699	35.54%
\$600,000	(\$598)	(15.15%)	(\$1,152)	(29.20%)	\$631	26.99%	\$657	28.39%	\$838	35.54%
\$700,000	(\$786)	(16.74%)	(\$1,433)	(30.53%)	\$771	28.22%	\$797	29.43%	\$978	35.54%
\$800,000	(\$973)	(17.90%)	(\$1,713)	(31.50%)	\$911	29.14%	\$936	30.20%	\$1,118	35.54%
\$900,000	(\$1,161)	(18.78%)	(\$1,993)	(32.23%)	\$1,050	29.85%	\$1,076	30.80%	\$1,257	35.54%
\$1,000,000	(\$1,349)	(19.47%)	(\$2,273)	(32.81%)	\$1,190	30.43%	\$1,216	31.28%	\$1,397	35.54%
\$2,000,000	(\$3,227)	(22.43%)	(\$5,076)	(35.28%)	\$2,587	32.99%	\$2,613	33.42%	\$2,794	35.54%
\$3,000,000	(\$5,106)	(23.37%)	(\$7,878)	(36.06%)	\$3,984	33.84%	\$4,010	34.13%	\$4,191	35.54%
\$4,000,000	(\$6,984)	(23.83%)	(\$10,680)	(36.45%)	\$5,381	34.27%	\$5,407	34.49%	\$5,588	35.54%
\$5,000,000	(\$8,862)	(24.11%)	(\$13,483)	(36.67%)	\$6,778	34.52%	\$6,804	34.70%	\$6,985	35.54%
\$6,000,000	(\$10,740)	(24.29%)	(\$16,285)	(36.83%)	\$8,175	34.69%	\$8,201	34.84%	\$8,382	35.54%
\$7,000,000	(\$12,618)	(24.42%)	(\$19,088)	(36.93%)	\$9,572	34.81%	\$9,598	34.94%	\$9,779	35.54%
\$8,000,000	(\$14,497)	(24.51%)	(\$21,890)	(37.01%)	\$10,969	34.91%	\$10,995	35.01%	\$11,176	35.54%
\$9,000,000	(\$16,375)	(24.59%)	(\$24,692)	(37.08%)	\$12,367	34.98%	\$12,392	35.07%	\$12,573	35.54%
\$10,000,000	(\$18,253)	(24.65%)	(\$27,495)	(37.13%)	\$13,764	35.03%	\$13,789	35.12%	\$13,970	35.54%
\$15,000,000	(\$27,644)	(24.83%)	(\$41,507)	(37.28%)	\$20,749	35.20%	\$20,774	35.26%	\$20,956	35.54%
\$20,000,000	(\$37,035)	(24.92%)	(\$55,518)	(37.35%)	\$27,734	35.29%	\$27,760	35.33%	\$27,941	35.54%
\$25,000,000	(\$46,427)	(24.97%)	(\$69,530)	(37.40%)	\$34,719	35.34%	\$34,745	35.37%	\$34,926	35.54%
\$30,000,000	(\$55,818)	(25.01%)	(\$83,542)	(37.43%)	\$41,705	35.37%	\$41,730	35.40%	\$41,911	35.54%
\$35,000,000	(\$65,209)	(25.03%)	(\$97,554)	(37.45%)	\$48,690	35.40%	\$48,715	35.42%	\$48,897	35.54%
\$40,000,000	(\$74,600)	(25.05%)	(\$111,566)	(37.46%)	\$55,675	35.41%	\$55,701	35.44%	\$55,882	35.54%
\$45,000,000	(\$83,991)	(25.06%)	(\$125,578)	(37.47%)	\$62,660	35.43%	\$62,686	35.45%	\$62,867	35.54%
\$50,000,000	(\$93,382)	(25.08%)	(\$139,590)	(37.48%)	\$69,646	35.44%	\$69,671	35.46%	\$69,852	35.54%