

CITY OF DELOIT, 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	\$8.10000	\$37,394	\$0	\$37,394	
2026-27	\$4.86344	\$38,142	\$73	\$38,215	2.2%
2027-28	\$4.89731	\$38,406	\$73	\$38,479	0.7%
2028-29	\$4.75556	\$39,249	\$71	\$39,320	2.2%
2029-30	\$4.78126	\$39,517	\$72	\$39,589	0.7%
2030-31	\$4.63835	\$40,380	\$69	\$40,450	2.2%
2031-32	\$4.66332	\$40,652	\$70	\$40,722	0.7%
2032-33	\$4.52629	\$41,536	\$68	\$41,604	2.2%
2033-34	\$4.55057	\$41,812	\$68	\$41,880	0.7%
2034-35	\$4.41901	\$42,718	\$66	\$42,784	2.2%
2035-36	\$4.44263	\$42,998	\$67	\$43,065	0.7%

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	\$10,082,882	\$4,616,579	\$0	\$4,616,579
2026-27	\$8,380,191	\$7,857,618	\$0	\$7,857,618
2027-28	\$8,379,842	\$7,857,269	\$0	\$7,857,269
2028-29	\$8,790,853	\$8,268,280	\$0	\$8,268,280
2029-30	\$8,802,504	\$8,279,931	\$0	\$8,279,931
2030-31	\$9,243,294	\$8,720,721	\$0	\$8,720,721
2031-32	\$9,254,945	\$8,732,372	\$0	\$8,732,372
2032-33	\$9,714,231	\$9,191,658	\$0	\$9,191,658
2033-34	\$9,725,883	\$9,203,310	\$0	\$9,203,310
2034-35	\$10,204,413	\$9,681,840	\$0	\$9,681,840
2035-36	\$10,216,064	\$9,693,491	\$0	\$9,693,491

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.67%	-3.57%	90.10%	2.32%	0.00%	1.72%
2026-27	126.66%	-34.81%	91.85%	3.22%	0.00%	1.01%
2027-28	126.86%	-35.01%	91.85%	3.22%	0.00%	1.01%
2028-29	125.55%	-33.45%	92.10%	3.21%	0.00%	0.96%
2029-30	125.56%	-33.45%	92.11%	3.21%	0.00%	0.96%
2030-31	124.15%	-31.79%	92.36%	3.20%	0.00%	0.91%
2031-32	124.16%	-31.79%	92.37%	3.20%	0.00%	0.91%
2032-33	122.84%	-30.23%	92.60%	3.19%	0.00%	0.86%
2033-34	122.84%	-30.23%	92.61%	3.18%	0.00%	0.86%
2034-35	121.60%	-28.77%	92.83%	3.18%	0.00%	0.82%
2035-36	121.61%	-28.77%	92.84%	3.17%	0.00%	0.82%

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 DELOIT, 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	\$4,616,579	\$8.10000	\$37,394
2026-27	\$7,857,618	\$4.86344	\$38,215
2027-28	\$7,857,269	\$4.89731	\$38,479
2028-29	\$8,268,280	\$4.75556	\$39,320
2029-30	\$8,279,931	\$4.78126	\$39,589
2030-31	\$8,720,721	\$4.63835	\$40,450
2031-32	\$8,732,372	\$4.66332	\$40,722
2032-33	\$9,191,658	\$4.52629	\$41,604
2033-34	\$9,203,310	\$4.55057	\$41,880
2034-35	\$9,681,840	\$4.41901	\$42,784
2035-36	\$9,693,491	\$4.44263	\$43,065

CITY OF DELOIT, 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	\$4,616,579	\$8.10000	\$37,394
2026-27	\$4,627,876	\$8.10000	\$37,486
2027-28	\$4,727,905	\$8.10000	\$38,296
2028-29	\$4,873,112	\$8.10000	\$39,472
2029-30	\$4,978,394	\$8.10000	\$40,325
2030-31	\$5,131,317	\$8.10000	\$41,564
2031-32	\$5,242,112	\$8.10000	\$42,461
2032-33	\$5,403,149	\$8.10000	\$43,766
2033-34	\$5,519,765	\$8.10000	\$44,710
2034-35	\$5,689,349	\$8.10000	\$46,084
2035-36	\$5,812,074	\$8.10000	\$47,078

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	\$3,229,742	(\$3.23656)	\$729
2027-28	\$3,129,364	(\$3.20269)	\$183
2028-29	\$3,395,168	(\$3.34444)	-\$152
2029-30	\$3,301,537	(\$3.31874)	-\$736
2030-31	\$3,589,404	(\$3.46165)	-\$1,114
2031-32	\$3,490,260	(\$3.43668)	-\$1,739
2032-33	\$3,788,509	(\$3.57371)	-\$2,161
2033-34	\$3,683,545	(\$3.54943)	-\$2,830
2034-35	\$3,992,491	(\$3.68099)	-\$3,300
2035-36	\$3,881,416	(\$3.65737)	-\$4,013

CITY OF DELOIT, 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	\$192	\$286	\$50,000	\$51,515	\$192	\$239	\$50,000	\$58,947	\$173	\$42	\$148	\$42	\$192	\$273
\$100,000	\$123,480	\$384	\$573	\$100,000	\$103,030	\$384	\$478	\$100,000	\$117,894	\$366	\$315	\$341	\$315	\$384	\$547
\$150,000	\$185,220	\$576	\$859	\$150,000	\$154,545	\$576	\$717	\$150,000	\$176,842	\$558	\$588	\$533	\$588	\$576	\$820
\$200,000	\$246,960	\$941	\$1,145	\$200,000	\$206,060	\$941	\$956	\$200,000	\$235,789	\$750	\$862	\$725	\$862	\$768	\$1,094
\$250,000	\$308,700	\$1,305	\$1,432	\$250,000	\$257,575	\$1,305	\$1,195	\$250,000	\$294,736	\$942	\$1,135	\$917	\$1,135	\$960	\$1,367
\$300,000	\$370,440	\$1,670	\$1,718	\$300,000	\$309,090	\$1,670	\$1,434	\$300,000	\$353,683	\$1,134	\$1,409	\$1,109	\$1,409	\$1,153	\$1,641
\$400,000	\$493,920	\$2,399	\$2,291	\$400,000	\$412,120	\$2,399	\$1,912	\$400,000	\$471,578	\$1,518	\$1,955	\$1,493	\$1,955	\$1,537	\$2,187
\$500,000	\$617,400	\$3,128	\$2,864	\$500,000	\$515,151	\$3,128	\$2,389	\$500,000	\$589,472	\$1,902	\$2,502	\$1,877	\$2,502	\$1,921	\$2,734
\$600,000	\$740,880	\$3,857	\$3,436	\$600,000	\$618,181	\$3,857	\$2,867	\$600,000	\$707,366	\$2,287	\$3,049	\$2,262	\$3,049	\$2,305	\$3,281
\$700,000	\$864,360	\$4,586	\$4,009	\$700,000	\$721,211	\$4,586	\$3,345	\$700,000	\$825,261	\$2,671	\$3,596	\$2,646	\$3,596	\$2,689	\$3,828
\$800,000	\$987,840	\$5,315	\$4,582	\$800,000	\$824,241	\$5,315	\$3,823	\$800,000	\$943,155	\$3,055	\$4,143	\$3,030	\$4,143	\$3,074	\$4,375
\$900,000	\$1,111,320	\$6,044	\$5,155	\$900,000	\$927,271	\$6,044	\$4,301	\$900,000	\$1,061,050	\$3,439	\$4,690	\$3,414	\$4,690	\$3,458	\$4,922
\$1,000,000	\$1,234,800	\$6,773	\$5,727	\$1,000,000	\$1,030,301	\$6,773	\$4,779	\$1,000,000	\$1,178,944	\$3,823	\$5,236	\$3,798	\$5,236	\$3,842	\$5,468
\$2,000,000	\$2,469,600	\$14,063	\$11,455	\$2,000,000	\$2,060,602	\$14,063	\$9,558	\$2,000,000	\$2,357,888	\$7,665	\$10,705	\$7,640	\$10,705	\$7,684	\$10,937
\$3,000,000	\$3,704,400	\$21,353	\$17,182	\$3,000,000	\$3,090,903	\$21,353	\$14,337	\$3,000,000	\$3,536,832	\$11,507	\$16,173	\$11,482	\$16,173	\$11,526	\$16,405
\$4,000,000	\$4,939,200	\$28,643	\$22,910	\$4,000,000	\$4,121,204	\$28,643	\$19,116	\$4,000,000	\$4,715,776	\$15,349	\$21,642	\$15,324	\$21,642	\$15,368	\$21,873
\$5,000,000	\$6,174,000	\$35,933	\$28,637	\$5,000,000	\$5,151,505	\$35,933	\$23,894	\$5,000,000	\$5,894,720	\$19,191	\$27,110	\$19,166	\$27,110	\$19,210	\$27,342
\$6,000,000	\$7,408,800	\$43,223	\$34,365	\$6,000,000	\$6,181,806	\$43,223	\$28,673	\$6,000,000	\$7,073,664	\$23,033	\$32,578	\$23,008	\$32,578	\$23,052	\$32,810
\$7,000,000	\$8,643,600	\$50,513	\$40,092	\$7,000,000	\$7,212,107	\$50,513	\$33,452	\$7,000,000	\$8,252,608	\$26,875	\$38,047	\$26,850	\$38,047	\$26,894	\$38,278
\$8,000,000	\$9,878,400	\$57,803	\$45,819	\$8,000,000	\$8,242,408	\$57,803	\$38,231	\$8,000,000	\$9,431,552	\$30,717	\$43,515	\$30,692	\$43,515	\$30,736	\$43,747
\$9,000,000	\$11,113,200	\$65,093	\$51,547	\$9,000,000	\$9,272,709	\$65,093	\$43,010	\$9,000,000	\$10,610,496	\$34,559	\$48,983	\$34,534	\$48,983	\$34,578	\$49,215
\$10,000,000	\$12,348,000	\$72,383	\$57,274	\$10,000,000	\$10,303,010	\$72,383	\$47,789	\$10,000,000	\$11,789,440	\$38,401	\$54,452	\$38,376	\$54,452	\$38,420	\$54,684
\$15,000,000	\$18,522,000	\$108,833	\$85,912	\$15,000,000	\$15,454,515	\$108,833	\$71,683	\$15,000,000	\$17,684,160	\$57,611	\$81,793	\$57,586	\$81,793	\$57,629	\$82,025
\$20,000,000	\$24,696,000	\$145,283	\$114,549	\$20,000,000	\$20,606,020	\$145,283	\$95,578	\$20,000,000	\$23,578,880	\$76,821	\$109,135	\$76,796	\$109,135	\$76,839	\$109,367
\$25,000,000	\$30,870,000	\$181,733	\$143,186	\$25,000,000	\$25,757,525	\$181,733	\$119,472	\$25,000,000	\$29,473,600	\$96,030	\$136,477	\$96,005	\$136,477	\$96,049	\$136,709
\$30,000,000	\$37,044,000	\$218,183	\$171,823	\$30,000,000	\$30,909,030	\$218,183	\$143,367	\$30,000,000	\$35,368,320	\$115,240	\$163,819	\$115,215	\$163,819	\$115,259	\$164,051
\$35,000,000	\$43,218,000	\$254,633	\$200,460	\$35,000,000	\$36,060,535	\$254,633	\$167,261	\$35,000,000	\$41,263,040	\$134,450	\$191,161	\$134,425	\$191,161	\$134,469	\$191,392
\$40,000,000	\$49,392,000	\$291,083	\$229,097	\$40,000,000	\$41,212,040	\$291,083	\$191,156	\$40,000,000	\$47,157,760	\$153,660	\$218,502	\$153,635	\$218,502	\$153,678	\$218,734
\$45,000,000	\$55,566,000	\$327,533	\$257,735	\$45,000,000	\$46,363,545	\$327,533	\$215,050	\$45,000,000	\$53,052,480	\$172,870	\$245,844	\$172,845	\$245,844	\$172,888	\$246,076
\$50,000,000	\$61,740,000	\$363,983	\$286,372	\$50,000,000	\$51,515,050	\$363,983	\$238,945	\$50,000,000	\$58,947,200	\$192,079	\$273,186	\$192,054	\$273,186	\$192,098	\$273,418

CITY OF DELOIT, 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	\$94	49.08%	\$47	24.39%	(\$132)	(76.08%)	(\$107)	(72.05%)	\$81	42.33%
\$100,000	\$189	49.08%	\$94	24.39%	(\$51)	(13.85%)	(\$26)	(7.54%)	\$163	42.33%
\$150,000	\$283	49.08%	\$141	24.39%	\$31	5.50%	\$56	10.45%	\$244	42.33%
\$200,000	\$205	21.76%	\$15	1.59%	\$112	14.94%	\$137	18.90%	\$325	42.33%
\$250,000	\$127	9.70%	(\$111)	(8.47%)	\$193	20.52%	\$218	23.81%	\$407	42.33%
\$300,000	\$48	2.90%	(\$236)	(14.14%)	\$275	24.22%	\$300	27.02%	\$488	42.33%
\$400,000	(\$108)	(4.49%)	(\$487)	(20.31%)	\$437	28.80%	\$462	30.96%	\$651	42.33%
\$500,000	(\$264)	(8.44%)	(\$738)	(23.61%)	\$600	31.54%	\$625	33.29%	\$813	42.33%
\$600,000	(\$420)	(10.90%)	(\$989)	(25.65%)	\$763	33.35%	\$788	34.82%	\$976	42.33%
\$700,000	(\$577)	(12.57%)	(\$1,241)	(27.05%)	\$925	34.64%	\$950	35.91%	\$1,138	42.33%
\$800,000	(\$733)	(13.79%)	(\$1,492)	(28.07%)	\$1,088	35.61%	\$1,113	36.73%	\$1,301	42.33%
\$900,000	(\$889)	(14.71%)	(\$1,743)	(28.84%)	\$1,250	36.36%	\$1,275	37.36%	\$1,464	42.33%
\$1,000,000	(\$1,045)	(15.43%)	(\$1,994)	(29.44%)	\$1,413	36.96%	\$1,438	37.86%	\$1,626	42.33%
\$2,000,000	(\$2,608)	(18.54%)	(\$4,505)	(32.03%)	\$3,040	39.65%	\$3,064	40.11%	\$3,253	42.33%
\$3,000,000	(\$4,170)	(19.53%)	(\$7,016)	(32.86%)	\$4,666	40.55%	\$4,691	40.85%	\$4,879	42.33%
\$4,000,000	(\$5,733)	(20.02%)	(\$9,527)	(33.26%)	\$6,292	40.99%	\$6,317	41.22%	\$6,506	42.33%
\$5,000,000	(\$7,296)	(20.30%)	(\$12,038)	(33.50%)	\$7,919	41.26%	\$7,944	41.45%	\$8,132	42.33%
\$6,000,000	(\$8,858)	(20.49%)	(\$14,549)	(33.66%)	\$9,545	41.44%	\$9,570	41.59%	\$9,758	42.33%
\$7,000,000	(\$10,421)	(20.63%)	(\$17,061)	(33.77%)	\$11,171	41.57%	\$11,196	41.70%	\$11,385	42.33%
\$8,000,000	(\$11,983)	(20.73%)	(\$19,572)	(33.86%)	\$12,798	41.66%	\$12,823	41.78%	\$13,011	42.33%
\$9,000,000	(\$13,546)	(20.81%)	(\$22,083)	(33.92%)	\$14,424	41.74%	\$14,449	41.84%	\$14,638	42.33%
\$10,000,000	(\$15,108)	(20.87%)	(\$24,594)	(33.98%)	\$16,051	41.80%	\$16,076	41.89%	\$16,264	42.33%
\$15,000,000	(\$22,921)	(21.06%)	(\$37,149)	(34.13%)	\$24,183	41.98%	\$24,208	42.04%	\$24,396	42.33%
\$20,000,000	(\$30,734)	(21.15%)	(\$49,705)	(34.21%)	\$32,315	42.07%	\$32,340	42.11%	\$32,528	42.33%
\$25,000,000	(\$38,547)	(21.21%)	(\$62,260)	(34.26%)	\$40,447	42.12%	\$40,472	42.16%	\$40,660	42.33%
\$30,000,000	(\$46,360)	(21.25%)	(\$74,816)	(34.29%)	\$48,579	42.15%	\$48,604	42.19%	\$48,792	42.33%
\$35,000,000	(\$54,173)	(21.27%)	(\$87,371)	(34.31%)	\$56,711	42.18%	\$56,736	42.21%	\$56,924	42.33%
\$40,000,000	(\$61,985)	(21.29%)	(\$99,927)	(34.33%)	\$64,843	42.20%	\$64,868	42.22%	\$65,056	42.33%
\$45,000,000	(\$69,798)	(21.31%)	(\$112,482)	(34.34%)	\$72,975	42.21%	\$72,999	42.23%	\$73,188	42.33%
\$50,000,000	(\$77,611)	(21.32%)	(\$125,038)	(34.35%)	\$81,106	42.23%	\$81,131	42.24%	\$81,320	42.33%