

CITY OF DUBUQUE, 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	\$7.78547	\$23,065,087	\$0	\$23,065,087	
2026-27	\$4.40034	\$23,526,388	\$94,198	\$23,620,586	2.4%
2027-28	\$4.42706	\$23,738,667	\$94,770	\$23,833,436	0.9%
2028-29	\$4.32340	\$24,310,087	\$92,551	\$24,402,638	2.4%
2029-30	\$4.34803	\$24,524,653	\$93,078	\$24,617,731	0.9%
2030-31	\$4.24525	\$25,110,081	\$90,878	\$25,200,959	2.4%
2031-32	\$4.26929	\$25,326,970	\$91,392	\$25,418,363	0.9%
2032-33	\$4.16880	\$25,926,708	\$89,241	\$26,015,949	2.4%
2033-34	\$4.19227	\$26,146,022	\$89,744	\$26,235,766	0.8%
2034-35	\$4.09400	\$26,760,494	\$87,640	\$26,848,134	2.3%
2035-36	\$4.11693	\$26,982,406	\$88,131	\$27,070,537	0.8%

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	\$6,472,591,693	\$2,962,580,907	\$587,840,561	\$3,550,421,468
2026-27	\$6,468,946,172	\$5,367,905,757	\$718,333,636	\$6,086,239,393
2027-28	\$6,514,597,568	\$5,383,581,049	\$748,309,740	\$6,131,890,789
2028-29	\$6,841,225,808	\$5,644,316,503	\$814,202,526	\$6,458,519,029
2029-30	\$6,888,698,084	\$5,661,812,675	\$844,178,630	\$6,505,991,305
2030-31	\$7,233,843,591	\$5,936,271,952	\$914,864,860	\$6,851,136,812
2031-32	\$7,281,315,867	\$5,953,768,123	\$944,840,964	\$6,898,609,088
2032-33	\$7,643,899,704	\$6,240,632,614	\$1,020,560,311	\$7,261,192,925
2033-34	\$7,691,371,980	\$6,258,128,785	\$1,050,536,415	\$7,308,665,201
2034-35	\$8,072,169,541	\$6,557,922,227	\$1,131,540,535	\$7,689,462,762
2035-36	\$8,119,641,816	\$6,575,418,398	\$1,161,516,639	\$7,736,935,037

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	58.20%	-0.87%	57.34%	36.18%	4.38%	1.96%
2026-27	78.32%	-10.95%	67.36%	28.32%	2.98%	1.14%
2027-28	78.02%	-10.97%	67.05%	28.63%	2.99%	1.13%
2028-29	77.31%	-10.50%	66.81%	29.03%	2.90%	1.08%
2029-30	77.02%	-10.48%	66.54%	29.31%	2.91%	1.07%
2030-31	76.32%	-10.01%	66.31%	29.69%	2.82%	1.01%
2031-32	76.05%	-9.99%	66.06%	29.95%	2.82%	1.01%
2032-33	75.38%	-9.54%	65.84%	30.32%	2.74%	0.96%
2033-34	75.13%	-9.54%	65.60%	30.56%	2.74%	0.95%
2034-35	74.50%	-9.11%	65.39%	30.91%	2.66%	0.90%
2035-36	74.27%	-9.11%	65.16%	31.13%	2.67%	0.90%

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 DUBUQUE, 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	\$2,962,580,907	\$7.78547	\$23,065,087
2026-27	\$5,367,905,757	\$4.40034	\$23,620,586
2027-28	\$5,383,581,049	\$4.42706	\$23,833,436
2028-29	\$5,644,316,503	\$4.32340	\$24,402,638
2029-30	\$5,661,812,675	\$4.34803	\$24,617,731
2030-31	\$5,936,271,952	\$4.24525	\$25,200,959
2031-32	\$5,953,768,123	\$4.26929	\$25,418,363
2032-33	\$6,240,632,614	\$4.16880	\$26,015,949
2033-34	\$6,258,128,785	\$4.19227	\$26,235,766
2034-35	\$6,557,922,227	\$4.09400	\$26,848,134
2035-36	\$6,575,418,398	\$4.11693	\$27,070,537

CITY OF DUBUQUE, 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	\$2,962,580,907	\$7.78547	\$23,065,087
2026-27	\$3,049,563,675	\$7.70839	\$23,507,216
2027-28	\$3,070,915,711	\$7.70839	\$23,671,806
2028-29	\$3,181,432,456	\$7.70839	\$24,523,712
2029-30	\$3,235,532,681	\$7.70839	\$24,940,737
2030-31	\$3,351,642,405	\$7.70839	\$25,835,756
2031-32	\$3,408,653,130	\$7.70839	\$26,275,217
2032-33	\$3,530,641,902	\$7.70839	\$27,215,553
2033-34	\$3,590,724,538	\$7.70839	\$27,678,693
2034-35	\$3,718,899,057	\$7.70839	\$28,666,712
2035-36	\$3,782,206,968	\$7.70839	\$29,154,714

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	\$2,318,342,082	(\$3.30805)	\$113,370
2027-28	\$2,312,665,337	(\$3.28133)	\$161,630
2028-29	\$2,462,884,048	(\$3.38499)	-\$121,074
2029-30	\$2,426,279,994	(\$3.36036)	-\$323,006
2030-31	\$2,584,629,547	(\$3.46314)	-\$634,797
2031-32	\$2,545,114,994	(\$3.43910)	-\$856,854
2032-33	\$2,709,990,712	(\$3.53959)	-\$1,199,604
2033-34	\$2,667,404,247	(\$3.51612)	-\$1,442,928
2034-35	\$2,839,023,169	(\$3.61439)	-\$1,818,579
2035-36	\$2,793,211,430	(\$3.59146)	-\$2,084,177

CITY OF DUBUQUE, 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	\$185	\$262	\$50,000	\$51,515	\$185	\$219	\$50,000	\$58,947	\$167	\$38	\$143	\$38	\$185	\$250
\$100,000	\$123,480	\$369	\$524	\$100,000	\$103,030	\$369	\$437	\$100,000	\$117,894	\$351	\$288	\$327	\$288	\$369	\$500
\$150,000	\$185,220	\$554	\$786	\$150,000	\$154,545	\$554	\$656	\$150,000	\$176,842	\$536	\$538	\$512	\$538	\$554	\$751
\$200,000	\$246,960	\$904	\$1,048	\$200,000	\$206,060	\$904	\$875	\$200,000	\$235,789	\$721	\$789	\$697	\$789	\$739	\$1,001
\$250,000	\$308,700	\$1,255	\$1,311	\$250,000	\$257,575	\$1,255	\$1,093	\$250,000	\$294,736	\$905	\$1,039	\$881	\$1,039	\$923	\$1,251
\$300,000	\$370,440	\$1,605	\$1,573	\$300,000	\$309,090	\$1,605	\$1,312	\$300,000	\$353,683	\$1,090	\$1,289	\$1,066	\$1,289	\$1,108	\$1,501
\$400,000	\$493,920	\$2,306	\$2,097	\$400,000	\$412,120	\$2,306	\$1,750	\$400,000	\$471,578	\$1,459	\$1,790	\$1,435	\$1,790	\$1,477	\$2,002
\$500,000	\$617,400	\$3,006	\$2,621	\$500,000	\$515,151	\$3,006	\$2,187	\$500,000	\$589,472	\$1,828	\$2,290	\$1,804	\$2,290	\$1,846	\$2,502
\$600,000	\$740,880	\$3,707	\$3,145	\$600,000	\$618,181	\$3,707	\$2,624	\$600,000	\$707,366	\$2,198	\$2,791	\$2,174	\$2,791	\$2,216	\$3,003
\$700,000	\$864,360	\$4,408	\$3,669	\$700,000	\$721,211	\$4,408	\$3,062	\$700,000	\$825,261	\$2,567	\$3,291	\$2,543	\$3,291	\$2,585	\$3,503
\$800,000	\$987,840	\$5,108	\$4,194	\$800,000	\$824,241	\$5,108	\$3,499	\$800,000	\$943,155	\$2,936	\$3,792	\$2,912	\$3,792	\$2,954	\$4,004
\$900,000	\$1,111,320	\$5,809	\$4,718	\$900,000	\$927,271	\$5,809	\$3,936	\$900,000	\$1,061,050	\$3,306	\$4,292	\$3,282	\$4,292	\$3,323	\$4,504
\$1,000,000	\$1,234,800	\$6,510	\$5,242	\$1,000,000	\$1,030,301	\$6,510	\$4,374	\$1,000,000	\$1,178,944	\$3,675	\$4,793	\$3,651	\$4,793	\$3,693	\$5,005
\$2,000,000	\$2,469,600	\$13,517	\$10,484	\$2,000,000	\$2,060,602	\$13,517	\$8,748	\$2,000,000	\$2,357,888	\$7,368	\$9,798	\$7,344	\$9,798	\$7,386	\$10,010
\$3,000,000	\$3,704,400	\$20,524	\$15,726	\$3,000,000	\$3,090,903	\$20,524	\$13,122	\$3,000,000	\$3,536,832	\$11,060	\$14,802	\$11,036	\$14,802	\$11,078	\$15,015
\$4,000,000	\$4,939,200	\$27,531	\$20,968	\$4,000,000	\$4,121,204	\$27,531	\$17,496	\$4,000,000	\$4,715,776	\$14,753	\$19,807	\$14,729	\$19,807	\$14,771	\$20,020
\$5,000,000	\$6,174,000	\$34,537	\$26,210	\$5,000,000	\$5,151,505	\$34,537	\$21,869	\$5,000,000	\$5,894,720	\$18,446	\$24,812	\$18,422	\$24,812	\$18,464	\$25,025
\$6,000,000	\$7,408,800	\$41,544	\$31,452	\$6,000,000	\$6,181,806	\$41,544	\$26,243	\$6,000,000	\$7,073,664	\$22,139	\$29,817	\$22,115	\$29,817	\$22,157	\$30,029
\$7,000,000	\$8,643,600	\$48,551	\$36,694	\$7,000,000	\$7,212,107	\$48,551	\$30,617	\$7,000,000	\$8,252,608	\$25,832	\$34,822	\$25,807	\$34,822	\$25,849	\$35,034
\$8,000,000	\$9,878,400	\$55,558	\$41,936	\$8,000,000	\$8,242,408	\$55,558	\$34,991	\$8,000,000	\$9,431,552	\$29,524	\$39,827	\$29,500	\$39,827	\$29,542	\$40,039
\$9,000,000	\$11,113,200	\$62,565	\$47,178	\$9,000,000	\$9,272,709	\$62,565	\$39,365	\$9,000,000	\$10,610,496	\$33,217	\$44,832	\$33,193	\$44,832	\$33,235	\$45,044
\$10,000,000	\$12,348,000	\$69,572	\$52,420	\$10,000,000	\$10,303,010	\$69,572	\$43,739	\$10,000,000	\$11,789,440	\$36,910	\$49,837	\$36,886	\$49,837	\$36,928	\$50,049
\$15,000,000	\$18,522,000	\$104,607	\$78,631	\$15,000,000	\$15,454,515	\$104,607	\$65,608	\$15,000,000	\$17,684,160	\$55,374	\$74,861	\$55,350	\$74,861	\$55,392	\$75,074
\$20,000,000	\$24,696,000	\$139,641	\$104,841	\$20,000,000	\$20,606,020	\$139,641	\$87,478	\$20,000,000	\$23,578,880	\$73,838	\$99,886	\$73,814	\$99,886	\$73,855	\$100,098
\$25,000,000	\$30,870,000	\$174,676	\$131,051	\$25,000,000	\$25,757,525	\$174,676	\$109,347	\$25,000,000	\$29,473,600	\$92,301	\$124,911	\$92,277	\$124,911	\$92,319	\$125,123
\$30,000,000	\$37,044,000	\$209,711	\$157,261	\$30,000,000	\$30,909,030	\$209,711	\$131,217	\$30,000,000	\$35,368,320	\$110,765	\$149,935	\$110,741	\$149,935	\$110,783	\$150,147
\$35,000,000	\$43,218,000	\$244,745	\$183,471	\$35,000,000	\$36,060,535	\$244,745	\$153,086	\$35,000,000	\$41,263,040	\$129,229	\$174,960	\$129,205	\$174,960	\$129,247	\$175,172
\$40,000,000	\$49,392,000	\$279,780	\$209,681	\$40,000,000	\$41,212,040	\$279,780	\$174,955	\$40,000,000	\$47,157,760	\$147,693	\$199,984	\$147,669	\$199,984	\$147,711	\$200,196
\$45,000,000	\$55,566,000	\$314,814	\$235,892	\$45,000,000	\$46,363,545	\$314,814	\$196,825	\$45,000,000	\$53,052,480	\$166,157	\$225,009	\$166,133	\$225,009	\$166,175	\$225,221
\$50,000,000	\$61,740,000	\$349,849	\$262,102	\$50,000,000	\$51,515,050	\$349,849	\$218,694	\$50,000,000	\$58,947,200	\$184,621	\$250,033	\$184,597	\$250,033	\$184,639	\$250,246

CITY OF DUBUQUE, 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	\$77	41.95%	\$34	18.44%	(\$129)	(77.22%)	(\$105)	(73.39%)	\$66	35.53%
\$100,000	\$155	41.95%	\$68	18.44%	(\$63)	(17.97%)	(\$39)	(11.95%)	\$131	35.53%
\$150,000	\$232	41.95%	\$102	18.44%	\$2	0.46%	\$26	5.17%	\$197	35.53%
\$200,000	\$144	15.94%	(\$29)	(3.26%)	\$68	9.45%	\$92	13.22%	\$262	35.53%
\$250,000	\$56	4.46%	(\$161)	(12.84%)	\$134	14.77%	\$158	17.89%	\$328	35.53%
\$300,000	(\$32)	(2.02%)	(\$293)	(18.24%)	\$199	18.28%	\$223	20.95%	\$394	35.53%
\$400,000	(\$209)	(9.06%)	(\$556)	(24.12%)	\$331	22.65%	\$355	24.70%	\$525	35.53%
\$500,000	(\$385)	(12.82%)	(\$819)	(27.26%)	\$462	25.25%	\$486	26.92%	\$656	35.53%
\$600,000	(\$562)	(15.16%)	(\$1,083)	(29.21%)	\$593	26.98%	\$617	28.38%	\$787	35.53%
\$700,000	(\$738)	(16.75%)	(\$1,346)	(30.54%)	\$724	28.21%	\$748	29.42%	\$918	35.53%
\$800,000	(\$915)	(17.91%)	(\$1,609)	(31.50%)	\$855	29.13%	\$879	30.19%	\$1,050	35.53%
\$900,000	(\$1,091)	(18.79%)	(\$1,873)	(32.24%)	\$987	29.85%	\$1,011	30.80%	\$1,181	35.53%
\$1,000,000	(\$1,268)	(19.47%)	(\$2,136)	(32.81%)	\$1,118	30.42%	\$1,142	31.27%	\$1,312	35.53%
\$2,000,000	(\$3,033)	(22.44%)	(\$4,769)	(35.28%)	\$2,430	32.98%	\$2,454	33.42%	\$2,624	35.53%
\$3,000,000	(\$4,798)	(23.38%)	(\$7,402)	(36.07%)	\$3,742	33.83%	\$3,766	34.12%	\$3,936	35.53%
\$4,000,000	(\$6,562)	(23.84%)	(\$10,035)	(36.45%)	\$5,054	34.26%	\$5,078	34.48%	\$5,249	35.53%
\$5,000,000	(\$8,327)	(24.11%)	(\$12,668)	(36.68%)	\$6,366	34.51%	\$6,390	34.69%	\$6,561	35.53%
\$6,000,000	(\$10,092)	(24.29%)	(\$15,301)	(36.83%)	\$7,678	34.68%	\$7,702	34.83%	\$7,873	35.53%
\$7,000,000	(\$11,857)	(24.42%)	(\$17,934)	(36.94%)	\$8,991	34.80%	\$9,015	34.93%	\$9,185	35.53%
\$8,000,000	(\$13,622)	(24.52%)	(\$20,567)	(37.02%)	\$10,303	34.90%	\$10,327	35.01%	\$10,497	35.53%
\$9,000,000	(\$15,387)	(24.59%)	(\$23,200)	(37.08%)	\$11,615	34.97%	\$11,639	35.06%	\$11,809	35.53%
\$10,000,000	(\$17,152)	(24.65%)	(\$25,833)	(37.13%)	\$12,927	35.02%	\$12,951	35.11%	\$13,121	35.53%
\$15,000,000	(\$25,976)	(24.83%)	(\$38,998)	(37.28%)	\$19,488	35.19%	\$19,512	35.25%	\$19,682	35.53%
\$20,000,000	(\$34,801)	(24.92%)	(\$52,164)	(37.36%)	\$26,048	35.28%	\$26,072	35.32%	\$26,243	35.53%
\$25,000,000	(\$43,625)	(24.97%)	(\$65,329)	(37.40%)	\$32,609	35.33%	\$32,633	35.36%	\$32,803	35.53%
\$30,000,000	(\$52,450)	(25.01%)	(\$78,494)	(37.43%)	\$39,170	35.36%	\$39,194	35.39%	\$39,364	35.53%
\$35,000,000	(\$61,274)	(25.04%)	(\$91,659)	(37.45%)	\$45,731	35.39%	\$45,755	35.41%	\$45,925	35.53%
\$40,000,000	(\$70,098)	(25.05%)	(\$104,824)	(37.47%)	\$52,291	35.41%	\$52,315	35.43%	\$52,486	35.53%
\$45,000,000	(\$78,923)	(25.07%)	(\$117,990)	(37.48%)	\$58,852	35.42%	\$58,876	35.44%	\$59,046	35.53%
\$50,000,000	(\$87,747)	(25.08%)	(\$131,155)	(37.49%)	\$65,413	35.43%	\$65,437	35.45%	\$65,607	35.53%