

CITY OF EAST PERU, 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	\$7.86428	\$17,364	\$0	\$17,364	
2026-27	\$4.94612	\$17,712	\$0	\$17,712	2.0%
2027-28	\$4.98059	\$17,800	\$0	\$17,800	0.5%
2028-29	\$4.81412	\$18,156	\$0	\$18,156	2.0%
2029-30	\$4.83819	\$18,247	\$0	\$18,247	0.5%
2030-31	\$4.67144	\$18,612	\$0	\$18,612	2.0%
2031-32	\$4.69480	\$18,705	\$0	\$18,705	0.5%
2032-33	\$4.53672	\$19,079	\$0	\$19,079	2.0%
2033-34	\$4.55940	\$19,174	\$0	\$19,174	0.5%
2034-35	\$4.40926	\$19,558	\$0	\$19,558	2.0%
2035-36	\$4.43131	\$19,656	\$0	\$19,656	0.5%

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	\$5,433,904	\$2,208,001	\$0	\$2,208,001
2026-27	\$4,349,355	\$3,580,914	\$0	\$3,580,914
2027-28	\$4,342,355	\$3,573,914	\$0	\$3,573,914
2028-29	\$4,539,887	\$3,771,446	\$0	\$3,771,446
2029-30	\$4,539,887	\$3,771,446	\$0	\$3,771,446
2030-31	\$4,752,632	\$3,984,191	\$0	\$3,984,191
2031-32	\$4,752,632	\$3,984,191	\$0	\$3,984,191
2032-33	\$4,973,921	\$4,205,480	\$0	\$4,205,480
2033-34	\$4,973,921	\$4,205,480	\$0	\$4,205,480
2034-35	\$5,204,096	\$4,435,655	\$0	\$4,435,655
2035-36	\$5,204,096	\$4,435,655	\$0	\$4,435,655

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.19%	-2.45%	96.75%	1.23%	0.00%	2.02%
2026-27	140.55%	-43.59%	96.96%	1.79%	0.00%	1.25%
2027-28	140.83%	-43.87%	96.95%	1.80%	0.00%	1.25%
2028-29	138.79%	-41.76%	97.03%	1.79%	0.00%	1.18%
2029-30	138.79%	-41.76%	97.03%	1.79%	0.00%	1.18%
2030-31	136.63%	-39.53%	97.10%	1.78%	0.00%	1.12%
2031-32	136.63%	-39.53%	97.10%	1.78%	0.00%	1.12%
2032-33	134.62%	-37.45%	97.17%	1.77%	0.00%	1.06%
2033-34	134.62%	-37.45%	97.17%	1.77%	0.00%	1.06%
2034-35	132.74%	-35.51%	97.23%	1.76%	0.00%	1.01%
2035-36	132.74%	-35.51%	97.23%	1.76%	0.00%	1.01%

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 EAST PERU, 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	\$2,208,001	\$7.86428	\$17,364
2026-27	\$3,580,914	\$4.94612	\$17,712
2027-28	\$3,573,914	\$4.98059	\$17,800
2028-29	\$3,771,446	\$4.81412	\$18,156
2029-30	\$3,771,446	\$4.83819	\$18,247
2030-31	\$3,984,191	\$4.67144	\$18,612
2031-32	\$3,984,191	\$4.69480	\$18,705
2032-33	\$4,205,480	\$4.53672	\$19,079
2033-34	\$4,205,480	\$4.55940	\$19,174
2034-35	\$4,435,655	\$4.40926	\$19,558
2035-36	\$4,435,655	\$4.43131	\$19,656

CITY OF EAST PERU, 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	\$2,208,001	\$7.86428	\$17,364
2026-27	\$2,206,187	\$7.86428	\$17,350
2027-28	\$2,253,412	\$7.86428	\$17,721
2028-29	\$2,321,902	\$7.86428	\$18,260
2029-30	\$2,371,597	\$7.86428	\$18,651
2030-31	\$2,443,664	\$7.86428	\$19,218
2031-32	\$2,495,952	\$7.86428	\$19,629
2032-33	\$2,571,781	\$7.86428	\$20,225
2033-34	\$2,626,805	\$7.86428	\$20,658
2034-35	\$2,706,596	\$7.86428	\$21,285
2035-36	\$2,764,492	\$7.86428	\$21,741

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	\$1,374,727	(\$2.91816)	\$362
2027-28	\$1,320,502	(\$2.88369)	\$79
2028-29	\$1,449,544	(\$3.05016)	-\$104
2029-30	\$1,399,849	(\$3.02609)	-\$404
2030-31	\$1,540,527	(\$3.19284)	-\$606
2031-32	\$1,488,239	(\$3.16948)	-\$924
2032-33	\$1,633,699	(\$3.32756)	-\$1,146
2033-34	\$1,578,675	(\$3.30488)	-\$1,483
2034-35	\$1,729,059	(\$3.45502)	-\$1,727
2035-36	\$1,671,163	(\$3.43297)	-\$2,085

CITY OF EAST PERU, 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	\$187	\$288	\$50,000	\$51,515	\$187	\$241	\$50,000	\$58,947	\$168	\$42	\$144	\$42	\$187	\$275
\$100,000	\$123,480	\$373	\$577	\$100,000	\$103,030	\$373	\$481	\$100,000	\$117,894	\$355	\$317	\$331	\$317	\$373	\$551
\$150,000	\$185,220	\$560	\$865	\$150,000	\$154,545	\$560	\$722	\$150,000	\$176,842	\$541	\$593	\$517	\$593	\$560	\$826
\$200,000	\$246,960	\$913	\$1,154	\$200,000	\$206,060	\$913	\$963	\$200,000	\$235,789	\$728	\$868	\$704	\$868	\$746	\$1,101
\$250,000	\$308,700	\$1,267	\$1,442	\$250,000	\$257,575	\$1,267	\$1,203	\$250,000	\$294,736	\$914	\$1,143	\$890	\$1,143	\$933	\$1,377
\$300,000	\$370,440	\$1,621	\$1,730	\$300,000	\$309,090	\$1,621	\$1,444	\$300,000	\$353,683	\$1,101	\$1,419	\$1,077	\$1,419	\$1,119	\$1,652
\$400,000	\$493,920	\$2,329	\$2,307	\$400,000	\$412,120	\$2,329	\$1,925	\$400,000	\$471,578	\$1,474	\$1,969	\$1,450	\$1,969	\$1,492	\$2,203
\$500,000	\$617,400	\$3,037	\$2,884	\$500,000	\$515,151	\$3,037	\$2,406	\$500,000	\$589,472	\$1,847	\$2,520	\$1,823	\$2,520	\$1,865	\$2,754
\$600,000	\$740,880	\$3,745	\$3,461	\$600,000	\$618,181	\$3,745	\$2,888	\$600,000	\$707,366	\$2,220	\$3,071	\$2,196	\$3,071	\$2,238	\$3,304
\$700,000	\$864,360	\$4,452	\$4,038	\$700,000	\$721,211	\$4,452	\$3,369	\$700,000	\$825,261	\$2,593	\$3,622	\$2,569	\$3,622	\$2,611	\$3,855
\$800,000	\$987,840	\$5,160	\$4,615	\$800,000	\$824,241	\$5,160	\$3,850	\$800,000	\$943,155	\$2,966	\$4,172	\$2,942	\$4,172	\$2,984	\$4,406
\$900,000	\$1,111,320	\$5,868	\$5,191	\$900,000	\$927,271	\$5,868	\$4,332	\$900,000	\$1,061,050	\$3,339	\$4,723	\$3,315	\$4,723	\$3,357	\$4,957
\$1,000,000	\$1,234,800	\$6,576	\$5,768	\$1,000,000	\$1,030,301	\$6,576	\$4,813	\$1,000,000	\$1,178,944	\$3,712	\$5,274	\$3,688	\$5,274	\$3,730	\$5,507
\$2,000,000	\$2,469,600	\$13,654	\$11,537	\$2,000,000	\$2,060,602	\$13,654	\$9,626	\$2,000,000	\$2,357,888	\$7,442	\$10,781	\$7,418	\$10,781	\$7,460	\$11,015
\$3,000,000	\$3,704,400	\$20,731	\$17,305	\$3,000,000	\$3,090,903	\$20,731	\$14,439	\$3,000,000	\$3,536,832	\$11,172	\$16,289	\$11,148	\$16,289	\$11,190	\$16,522
\$4,000,000	\$4,939,200	\$27,809	\$23,073	\$4,000,000	\$4,121,204	\$27,809	\$19,252	\$4,000,000	\$4,715,776	\$14,903	\$21,796	\$14,878	\$21,796	\$14,921	\$22,029
\$5,000,000	\$6,174,000	\$34,887	\$28,841	\$5,000,000	\$5,151,505	\$34,887	\$24,065	\$5,000,000	\$5,894,720	\$18,633	\$27,303	\$18,608	\$27,303	\$18,651	\$27,537
\$6,000,000	\$7,408,800	\$41,965	\$34,610	\$6,000,000	\$6,181,806	\$41,965	\$28,878	\$6,000,000	\$7,073,664	\$22,363	\$32,811	\$22,339	\$32,811	\$22,381	\$33,044
\$7,000,000	\$8,643,600	\$49,043	\$40,378	\$7,000,000	\$7,212,107	\$49,043	\$33,691	\$7,000,000	\$8,252,608	\$26,093	\$38,318	\$26,069	\$38,318	\$26,111	\$38,552
\$8,000,000	\$9,878,400	\$56,121	\$46,146	\$8,000,000	\$8,242,408	\$56,121	\$38,504	\$8,000,000	\$9,431,552	\$29,823	\$43,825	\$29,799	\$43,825	\$29,841	\$44,059
\$9,000,000	\$11,113,200	\$63,199	\$51,915	\$9,000,000	\$9,272,709	\$63,199	\$43,317	\$9,000,000	\$10,610,496	\$33,553	\$49,333	\$33,529	\$49,333	\$33,571	\$49,566
\$10,000,000	\$12,348,000	\$70,276	\$57,683	\$10,000,000	\$10,303,010	\$70,276	\$48,130	\$10,000,000	\$11,789,440	\$37,283	\$54,840	\$37,259	\$54,840	\$37,302	\$55,074
\$15,000,000	\$18,522,000	\$105,666	\$86,524	\$15,000,000	\$15,454,515	\$105,666	\$72,195	\$15,000,000	\$17,684,160	\$55,934	\$82,377	\$55,910	\$82,377	\$55,952	\$82,610
\$20,000,000	\$24,696,000	\$141,055	\$115,366	\$20,000,000	\$20,606,020	\$141,055	\$96,260	\$20,000,000	\$23,578,880	\$74,585	\$109,914	\$74,561	\$109,914	\$74,603	\$110,147
\$25,000,000	\$30,870,000	\$176,444	\$144,207	\$25,000,000	\$25,757,525	\$176,444	\$120,325	\$25,000,000	\$29,473,600	\$93,236	\$137,451	\$93,212	\$137,451	\$93,254	\$137,684
\$30,000,000	\$37,044,000	\$211,833	\$173,049	\$30,000,000	\$30,909,030	\$211,833	\$144,390	\$30,000,000	\$35,368,320	\$111,887	\$164,987	\$111,862	\$164,987	\$111,905	\$165,221
\$35,000,000	\$43,218,000	\$247,223	\$201,890	\$35,000,000	\$36,060,535	\$247,223	\$168,455	\$35,000,000	\$41,263,040	\$130,537	\$192,524	\$130,513	\$192,524	\$130,555	\$192,758
\$40,000,000	\$49,392,000	\$282,612	\$230,732	\$40,000,000	\$41,212,040	\$282,612	\$192,520	\$40,000,000	\$47,157,760	\$149,188	\$220,061	\$149,164	\$220,061	\$149,206	\$220,295
\$45,000,000	\$55,566,000	\$318,001	\$259,573	\$45,000,000	\$46,363,545	\$318,001	\$216,585	\$45,000,000	\$53,052,480	\$167,839	\$247,598	\$167,815	\$247,598	\$167,857	\$247,831
\$50,000,000	\$61,740,000	\$353,390	\$288,415	\$50,000,000	\$51,515,050	\$353,390	\$240,649	\$50,000,000	\$58,947,200	\$186,490	\$275,135	\$186,465	\$275,135	\$186,508	\$275,368

CITY OF EAST PERU, 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	\$102	54.64%	\$54	29.03%	(\$127)	(75.18%)	(\$102)	(71.01%)	\$89	47.64%
\$100,000	\$204	54.64%	\$108	29.03%	(\$38)	(10.64%)	(\$14)	(4.09%)	\$178	47.64%
\$150,000	\$306	54.64%	\$162	29.03%	\$51	9.44%	\$75	14.57%	\$267	47.64%
\$200,000	\$240	26.30%	\$49	5.38%	\$140	19.23%	\$164	23.34%	\$355	47.64%
\$250,000	\$175	13.79%	(\$64)	(5.05%)	\$229	25.02%	\$253	28.43%	\$444	47.64%
\$300,000	\$109	6.74%	(\$177)	(10.94%)	\$318	28.86%	\$342	31.76%	\$533	47.64%
\$400,000	(\$22)	(0.93%)	(\$404)	(17.34%)	\$495	33.61%	\$520	35.84%	\$711	47.64%
\$500,000	(\$153)	(5.03%)	(\$630)	(20.75%)	\$673	36.44%	\$697	38.26%	\$889	47.64%
\$600,000	(\$284)	(7.57%)	(\$857)	(22.88%)	\$851	38.33%	\$875	39.85%	\$1,066	47.64%
\$700,000	(\$415)	(9.31%)	(\$1,083)	(24.33%)	\$1,029	39.67%	\$1,053	40.99%	\$1,244	47.64%
\$800,000	(\$545)	(10.57%)	(\$1,310)	(25.38%)	\$1,206	40.67%	\$1,231	41.83%	\$1,422	47.64%
\$900,000	(\$676)	(11.53%)	(\$1,536)	(26.18%)	\$1,384	41.45%	\$1,408	42.48%	\$1,599	47.64%
\$1,000,000	(\$807)	(12.28%)	(\$1,763)	(26.81%)	\$1,562	42.07%	\$1,586	43.01%	\$1,777	47.64%
\$2,000,000	(\$2,117)	(15.50%)	(\$4,028)	(29.50%)	\$3,339	44.86%	\$3,363	45.34%	\$3,554	47.64%
\$3,000,000	(\$3,427)	(16.53%)	(\$6,292)	(30.35%)	\$5,116	45.79%	\$5,140	46.11%	\$5,332	47.64%
\$4,000,000	(\$4,736)	(17.03%)	(\$8,557)	(30.77%)	\$6,893	46.26%	\$6,918	46.49%	\$7,109	47.64%
\$5,000,000	(\$6,046)	(17.33%)	(\$10,822)	(31.02%)	\$8,671	46.53%	\$8,695	46.73%	\$8,886	47.64%
\$6,000,000	(\$7,355)	(17.53%)	(\$13,087)	(31.19%)	\$10,448	46.72%	\$10,472	46.88%	\$10,663	47.64%
\$7,000,000	(\$8,665)	(17.67%)	(\$15,352)	(31.30%)	\$12,225	46.85%	\$12,249	46.99%	\$12,440	47.64%
\$8,000,000	(\$9,974)	(17.77%)	(\$17,617)	(31.39%)	\$14,002	46.95%	\$14,026	47.07%	\$14,218	47.64%
\$9,000,000	(\$11,284)	(17.85%)	(\$19,882)	(31.46%)	\$15,779	47.03%	\$15,804	47.13%	\$15,995	47.64%
\$10,000,000	(\$12,593)	(17.92%)	(\$22,146)	(31.51%)	\$17,557	47.09%	\$17,581	47.19%	\$17,772	47.64%
\$15,000,000	(\$19,141)	(18.11%)	(\$33,471)	(31.68%)	\$26,443	47.27%	\$26,467	47.34%	\$26,658	47.64%
\$20,000,000	(\$25,689)	(18.21%)	(\$44,795)	(31.76%)	\$35,329	47.37%	\$35,353	47.42%	\$35,544	47.64%
\$25,000,000	(\$32,237)	(18.27%)	(\$56,119)	(31.81%)	\$44,215	47.42%	\$44,239	47.46%	\$44,430	47.64%
\$30,000,000	(\$38,785)	(18.31%)	(\$67,444)	(31.84%)	\$53,101	47.46%	\$53,125	47.49%	\$53,316	47.64%
\$35,000,000	(\$45,332)	(18.34%)	(\$78,768)	(31.86%)	\$61,987	47.49%	\$62,011	47.51%	\$62,202	47.64%
\$40,000,000	(\$51,880)	(18.36%)	(\$90,092)	(31.88%)	\$70,873	47.51%	\$70,897	47.53%	\$71,088	47.64%
\$45,000,000	(\$58,428)	(18.37%)	(\$101,417)	(31.89%)	\$79,759	47.52%	\$79,783	47.54%	\$79,975	47.64%
\$50,000,000	(\$64,976)	(18.39%)	(\$112,741)	(31.90%)	\$88,645	47.53%	\$88,669	47.55%	\$88,861	47.64%