

CITY OF HUMESTON, 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	\$7.94124	\$118,152	\$0	\$118,152	
2026-27	\$5.09940	\$120,515	\$328	\$120,843	2.3%
2027-28	\$5.13254	\$121,447	\$330	\$121,777	0.8%
2028-29	\$4.97032	\$124,213	\$320	\$124,532	2.3%
2029-30	\$4.99802	\$125,155	\$321	\$125,476	0.8%
2030-31	\$4.83845	\$127,986	\$311	\$128,297	2.2%
2031-32	\$4.86526	\$128,938	\$313	\$129,251	0.7%
2032-33	\$4.71237	\$131,836	\$303	\$132,140	2.2%
2033-34	\$4.73835	\$132,800	\$305	\$133,105	0.7%
2034-35	\$4.59167	\$135,767	\$295	\$136,063	2.2%
2035-36	\$4.61686	\$136,743	\$297	\$137,040	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	\$28,913,458	\$14,878,237	\$0	\$14,878,237
2026-27	\$25,146,883	\$23,697,450	\$0	\$23,697,450
2027-28	\$25,175,910	\$23,726,477	\$0	\$23,726,477
2028-29	\$26,504,621	\$25,055,188	\$0	\$25,055,188
2029-30	\$26,554,648	\$25,105,215	\$0	\$25,105,215
2030-31	\$27,965,585	\$26,516,152	\$0	\$26,516,152
2031-32	\$28,015,612	\$26,566,179	\$0	\$26,566,179
2032-33	\$29,490,429	\$28,040,996	\$0	\$28,040,996
2033-34	\$29,540,456	\$28,091,023	\$0	\$28,091,023
2034-35	\$31,081,922	\$29,632,489	\$0	\$29,632,489
2035-36	\$31,131,949	\$29,682,516	\$0	\$29,682,516

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.73%	-2.53%	62.20%	36.27%	0.00%	1.53%
2026-27	93.66%	-29.25%	64.42%	34.54%	0.00%	0.96%
2027-28	93.82%	-29.36%	64.46%	34.50%	0.00%	0.96%
2028-29	92.66%	-27.94%	64.72%	34.30%	0.00%	0.91%
2029-30	92.73%	-27.94%	64.79%	34.24%	0.00%	0.91%
2030-31	91.55%	-26.50%	65.04%	34.03%	0.00%	0.86%
2031-32	91.62%	-26.51%	65.11%	33.97%	0.00%	0.86%
2032-33	90.50%	-25.16%	65.34%	33.79%	0.00%	0.81%
2033-34	90.57%	-25.17%	65.40%	33.73%	0.00%	0.81%
2034-35	89.51%	-23.90%	65.60%	33.58%	0.00%	0.77%
2035-36	89.57%	-23.91%	65.66%	33.52%	0.00%	0.77%

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 HUMESTON, 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	\$14,878,237	\$7.94124	\$118,152
2026-27	\$23,697,450	\$5.09940	\$120,843
2027-28	\$23,726,477	\$5.13254	\$121,777
2028-29	\$25,055,188	\$4.97032	\$124,532
2029-30	\$25,105,215	\$4.99802	\$125,476
2030-31	\$26,516,152	\$4.83845	\$128,297
2031-32	\$26,566,179	\$4.86526	\$129,251
2032-33	\$28,040,996	\$4.71237	\$132,140
2033-34	\$28,091,023	\$4.73835	\$133,105
2034-35	\$29,632,489	\$4.59167	\$136,063
2035-36	\$29,682,516	\$4.61686	\$137,040

CITY OF HUMESTON, 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	\$14,878,237	\$7.94124	\$118,152
2026-27	\$15,531,414	\$7.78553	\$120,920
2027-28	\$15,768,206	\$7.78553	\$122,764
2028-29	\$16,394,836	\$7.78553	\$127,642
2029-30	\$16,644,103	\$7.78553	\$129,583
2030-31	\$17,303,393	\$7.78553	\$134,716
2031-32	\$17,565,756	\$7.78553	\$136,759
2032-33	\$18,259,376	\$7.78553	\$142,159
2033-34	\$18,535,563	\$7.78553	\$144,309
2034-35	\$19,265,293	\$7.78553	\$149,991
2035-36	\$19,555,993	\$7.78553	\$152,254

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	\$8,166,036	(\$2.68613)	-\$78
2027-28	\$7,958,271	(\$2.65299)	-\$987
2028-29	\$8,660,352	(\$2.81521)	-\$3,110
2029-30	\$8,461,112	(\$2.78751)	-\$4,107
2030-31	\$9,212,760	(\$2.94708)	-\$6,419
2031-32	\$9,000,423	(\$2.92027)	-\$7,507
2032-33	\$9,781,620	(\$3.07316)	-\$10,019
2033-34	\$9,555,460	(\$3.04718)	-\$11,204
2034-35	\$10,367,196	(\$3.19386)	-\$13,928
2035-36	\$10,126,522	(\$3.16867)	-\$15,214

CITY OF HUMESTON, 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	\$188	\$299	\$50,000	\$51,515	\$188	\$249	\$50,000	\$58,947	\$170	\$43	\$146	\$43	\$188	\$285
\$100,000	\$123,480	\$377	\$597	\$100,000	\$103,030	\$377	\$499	\$100,000	\$117,894	\$358	\$329	\$334	\$329	\$377	\$570
\$150,000	\$185,220	\$565	\$896	\$150,000	\$154,545	\$565	\$748	\$150,000	\$176,842	\$547	\$614	\$522	\$614	\$565	\$856
\$200,000	\$246,960	\$922	\$1,195	\$200,000	\$206,060	\$922	\$997	\$200,000	\$235,789	\$735	\$899	\$711	\$899	\$753	\$1,141
\$250,000	\$308,700	\$1,280	\$1,494	\$250,000	\$257,575	\$1,280	\$1,246	\$250,000	\$294,736	\$923	\$1,184	\$899	\$1,184	\$942	\$1,426
\$300,000	\$370,440	\$1,637	\$1,792	\$300,000	\$309,090	\$1,637	\$1,496	\$300,000	\$353,683	\$1,112	\$1,469	\$1,087	\$1,469	\$1,130	\$1,711
\$400,000	\$493,920	\$2,352	\$2,390	\$400,000	\$412,120	\$2,352	\$1,994	\$400,000	\$471,578	\$1,488	\$2,040	\$1,464	\$2,040	\$1,507	\$2,282
\$500,000	\$617,400	\$3,066	\$2,987	\$500,000	\$515,151	\$3,066	\$2,493	\$500,000	\$589,472	\$1,865	\$2,610	\$1,841	\$2,610	\$1,883	\$2,852
\$600,000	\$740,880	\$3,781	\$3,585	\$600,000	\$618,181	\$3,781	\$2,991	\$600,000	\$707,366	\$2,242	\$3,181	\$2,217	\$3,181	\$2,260	\$3,423
\$700,000	\$864,360	\$4,496	\$4,182	\$700,000	\$721,211	\$4,496	\$3,490	\$700,000	\$825,261	\$2,618	\$3,751	\$2,594	\$3,751	\$2,637	\$3,993
\$800,000	\$987,840	\$5,211	\$4,780	\$800,000	\$824,241	\$5,211	\$3,988	\$800,000	\$943,155	\$2,995	\$4,321	\$2,971	\$4,321	\$3,013	\$4,563
\$900,000	\$1,111,320	\$5,925	\$5,377	\$900,000	\$927,271	\$5,925	\$4,487	\$900,000	\$1,061,050	\$3,372	\$4,892	\$3,347	\$4,892	\$3,390	\$5,134
\$1,000,000	\$1,234,800	\$6,640	\$5,975	\$1,000,000	\$1,030,301	\$6,640	\$4,985	\$1,000,000	\$1,178,944	\$3,748	\$5,462	\$3,724	\$5,462	\$3,767	\$5,704
\$2,000,000	\$2,469,600	\$13,787	\$11,949	\$2,000,000	\$2,060,602	\$13,787	\$9,970	\$2,000,000	\$2,357,888	\$7,515	\$11,167	\$7,491	\$11,167	\$7,533	\$11,409
\$3,000,000	\$3,704,400	\$20,934	\$17,924	\$3,000,000	\$3,090,903	\$20,934	\$14,955	\$3,000,000	\$3,536,832	\$11,282	\$16,871	\$11,257	\$16,871	\$11,300	\$17,113
\$4,000,000	\$4,939,200	\$28,081	\$23,898	\$4,000,000	\$4,121,204	\$28,081	\$19,940	\$4,000,000	\$4,715,776	\$15,048	\$22,575	\$15,024	\$22,575	\$15,067	\$22,817
\$5,000,000	\$6,174,000	\$35,229	\$29,873	\$5,000,000	\$5,151,505	\$35,229	\$24,925	\$5,000,000	\$5,894,720	\$18,815	\$28,279	\$18,791	\$28,279	\$18,833	\$28,521
\$6,000,000	\$7,408,800	\$42,376	\$35,847	\$6,000,000	\$6,181,806	\$42,376	\$29,910	\$6,000,000	\$7,073,664	\$22,582	\$33,984	\$22,557	\$33,984	\$22,600	\$34,226
\$7,000,000	\$8,643,600	\$49,523	\$41,822	\$7,000,000	\$7,212,107	\$49,523	\$34,895	\$7,000,000	\$8,252,608	\$26,348	\$39,688	\$26,324	\$39,688	\$26,367	\$39,930
\$8,000,000	\$9,878,400	\$56,670	\$47,796	\$8,000,000	\$8,242,408	\$56,670	\$39,880	\$8,000,000	\$9,431,552	\$30,115	\$45,392	\$30,091	\$45,392	\$30,133	\$45,634
\$9,000,000	\$11,113,200	\$63,817	\$53,771	\$9,000,000	\$9,272,709	\$63,817	\$44,866	\$9,000,000	\$10,610,496	\$33,882	\$51,096	\$33,857	\$51,096	\$33,900	\$51,338
\$10,000,000	\$12,348,000	\$70,964	\$59,745	\$10,000,000	\$10,303,010	\$70,964	\$49,851	\$10,000,000	\$11,789,440	\$37,648	\$56,801	\$37,624	\$56,801	\$37,667	\$57,043
\$15,000,000	\$18,522,000	\$106,700	\$89,618	\$15,000,000	\$15,454,515	\$106,700	\$74,776	\$15,000,000	\$17,684,160	\$56,482	\$85,322	\$56,457	\$85,322	\$56,500	\$85,564
\$20,000,000	\$24,696,000	\$142,435	\$119,490	\$20,000,000	\$20,606,020	\$142,435	\$99,701	\$20,000,000	\$23,578,880	\$75,315	\$113,843	\$75,290	\$113,843	\$75,333	\$114,085
\$25,000,000	\$30,870,000	\$178,171	\$149,363	\$25,000,000	\$25,757,525	\$178,171	\$124,626	\$25,000,000	\$29,473,600	\$94,148	\$142,365	\$94,124	\$142,365	\$94,166	\$142,607
\$30,000,000	\$37,044,000	\$213,906	\$179,236	\$30,000,000	\$30,909,030	\$213,906	\$149,552	\$30,000,000	\$35,368,320	\$112,981	\$170,886	\$112,957	\$170,886	\$113,000	\$171,128
\$35,000,000	\$43,218,000	\$249,642	\$209,108	\$35,000,000	\$36,060,535	\$249,642	\$174,477	\$35,000,000	\$41,263,040	\$131,815	\$199,407	\$131,790	\$199,407	\$131,833	\$199,649
\$40,000,000	\$49,392,000	\$285,378	\$238,981	\$40,000,000	\$41,212,040	\$285,378	\$199,402	\$40,000,000	\$47,157,760	\$150,648	\$227,929	\$150,624	\$227,929	\$150,666	\$228,170
\$45,000,000	\$55,566,000	\$321,113	\$268,853	\$45,000,000	\$46,363,545	\$321,113	\$224,328	\$45,000,000	\$53,052,480	\$169,481	\$256,450	\$169,457	\$256,450	\$169,500	\$256,692
\$50,000,000	\$61,740,000	\$356,849	\$298,726	\$50,000,000	\$51,515,050	\$356,849	\$249,253	\$50,000,000	\$58,947,200	\$188,315	\$284,971	\$188,290	\$284,971	\$188,333	\$285,213

CITY OF HUMESTON, 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	\$110	58.62%	\$61	32.35%	(\$127)	(74.54%)	(\$102)	(70.26%)	\$97	51.44%
\$100,000	\$221	58.62%	\$122	32.35%	(\$30)	(8.34%)	(\$5)	(1.62%)	\$194	51.44%
\$150,000	\$331	58.62%	\$183	32.35%	\$67	12.25%	\$91	17.51%	\$291	51.44%
\$200,000	\$273	29.55%	\$75	8.09%	\$164	22.29%	\$188	26.51%	\$388	51.44%
\$250,000	\$214	16.72%	(\$33)	(2.61%)	\$261	28.24%	\$285	31.73%	\$484	51.44%
\$300,000	\$155	9.49%	(\$142)	(8.65%)	\$358	32.17%	\$382	35.14%	\$581	51.44%
\$400,000	\$38	1.62%	(\$358)	(15.21%)	\$551	37.05%	\$576	39.34%	\$775	51.44%
\$500,000	(\$79)	(2.58%)	(\$574)	(18.72%)	\$745	39.95%	\$770	41.81%	\$969	51.44%
\$600,000	(\$196)	(5.20%)	(\$790)	(20.90%)	\$939	41.88%	\$963	43.45%	\$1,163	51.44%
\$700,000	(\$314)	(6.98%)	(\$1,006)	(22.38%)	\$1,133	43.26%	\$1,157	44.61%	\$1,356	51.44%
\$800,000	(\$431)	(8.27%)	(\$1,223)	(23.46%)	\$1,326	44.29%	\$1,351	45.48%	\$1,550	51.44%
\$900,000	(\$548)	(9.25%)	(\$1,439)	(24.28%)	\$1,520	45.09%	\$1,545	46.15%	\$1,744	51.44%
\$1,000,000	(\$666)	(10.02%)	(\$1,655)	(24.92%)	\$1,714	45.72%	\$1,738	46.68%	\$1,938	51.44%
\$2,000,000	(\$1,838)	(13.33%)	(\$3,817)	(27.69%)	\$3,652	48.59%	\$3,676	49.08%	\$3,875	51.44%
\$3,000,000	(\$3,011)	(14.38%)	(\$5,979)	(28.56%)	\$5,589	49.54%	\$5,614	49.87%	\$5,813	51.44%
\$4,000,000	(\$4,183)	(14.90%)	(\$8,141)	(28.99%)	\$7,527	50.02%	\$7,551	50.26%	\$7,750	51.44%
\$5,000,000	(\$5,356)	(15.20%)	(\$10,303)	(29.25%)	\$9,464	50.30%	\$9,489	50.50%	\$9,688	51.44%
\$6,000,000	(\$6,529)	(15.41%)	(\$12,465)	(29.42%)	\$11,402	50.49%	\$11,426	50.66%	\$11,626	51.44%
\$7,000,000	(\$7,701)	(15.55%)	(\$14,627)	(29.54%)	\$13,340	50.63%	\$13,364	50.77%	\$13,563	51.44%
\$8,000,000	(\$8,874)	(15.66%)	(\$16,789)	(29.63%)	\$15,277	50.73%	\$15,302	50.85%	\$15,501	51.44%
\$9,000,000	(\$10,046)	(15.74%)	(\$18,951)	(29.70%)	\$17,215	50.81%	\$17,239	50.92%	\$17,438	51.44%
\$10,000,000	(\$11,219)	(15.81%)	(\$21,113)	(29.75%)	\$19,152	50.87%	\$19,177	50.97%	\$19,376	51.44%
\$15,000,000	(\$17,082)	(16.01%)	(\$31,924)	(29.92%)	\$28,840	51.06%	\$28,865	51.13%	\$29,064	51.44%
\$20,000,000	(\$22,945)	(16.11%)	(\$42,734)	(30.00%)	\$38,528	51.16%	\$38,553	51.21%	\$38,752	51.44%
\$25,000,000	(\$28,808)	(16.17%)	(\$53,544)	(30.05%)	\$48,216	51.21%	\$48,241	51.25%	\$48,440	51.44%
\$30,000,000	(\$34,671)	(16.21%)	(\$64,355)	(30.09%)	\$57,904	51.25%	\$57,929	51.28%	\$58,128	51.44%
\$35,000,000	(\$40,534)	(16.24%)	(\$75,165)	(30.11%)	\$67,592	51.28%	\$67,617	51.31%	\$67,816	51.44%
\$40,000,000	(\$46,397)	(16.26%)	(\$85,975)	(30.13%)	\$77,281	51.30%	\$77,305	51.32%	\$77,504	51.44%
\$45,000,000	(\$52,260)	(16.27%)	(\$96,785)	(30.14%)	\$86,969	51.31%	\$86,993	51.34%	\$87,192	51.44%
\$50,000,000	(\$58,123)	(16.29%)	(\$107,596)	(30.15%)	\$96,657	51.33%	\$96,681	51.35%	\$96,880	51.44%