

CITY OF KEOSAUQUA, 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	\$7.73995	\$283,824	\$0	\$283,824	
2026-27	\$4.45516	\$289,500	\$8,668	\$298,168	5.1%
2027-28	\$4.56313	\$304,131	\$8,878	\$313,009	5.0%
2028-29	\$4.45782	\$319,269	\$8,673	\$327,942	4.8%
2029-30	\$4.56122	\$334,501	\$8,874	\$343,375	4.7%
2030-31	\$4.45236	\$350,242	\$8,662	\$358,904	4.5%
2031-32	\$4.55439	\$366,083	\$8,861	\$374,943	4.5%
2032-33	\$4.44526	\$382,442	\$8,648	\$391,091	4.3%
2033-34	\$4.54578	\$398,890	\$8,844	\$407,734	4.3%
2034-35	\$4.43650	\$415,889	\$8,631	\$424,520	4.1%
2035-36	\$4.52858	\$432,291	\$8,810	\$441,101	3.9%

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	\$72,464,759	\$36,669,982	\$0	\$36,669,982
2026-27	\$67,785,622	\$66,926,436	\$0	\$66,926,436
2027-28	\$69,454,425	\$68,595,239	\$0	\$68,595,239
2028-29	\$74,424,683	\$73,565,497	\$0	\$73,565,497
2029-30	\$76,140,486	\$75,281,300	\$0	\$75,281,300
2030-31	\$81,469,073	\$80,609,887	\$0	\$80,609,887
2031-32	\$83,184,876	\$82,325,690	\$0	\$82,325,690
2032-33	\$88,838,481	\$87,979,295	\$0	\$87,979,295
2033-34	\$90,554,284	\$89,695,098	\$0	\$89,695,098
2034-35	\$96,547,209	\$95,688,023	\$0	\$95,688,023
2035-36	\$98,263,012	\$97,403,826	\$0	\$97,403,826

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.95%	-2.27%	71.68%	17.58%	10.38%	0.37%
2026-27	94.65%	-21.40%	73.25%	18.94%	6.98%	0.20%
2027-28	93.86%	-21.28%	72.57%	19.81%	6.81%	0.20%
2028-29	92.42%	-20.19%	72.23%	20.64%	6.42%	0.18%
2029-30	91.69%	-20.03%	71.65%	21.38%	6.27%	0.18%
2030-31	90.33%	-18.97%	71.37%	22.09%	5.92%	0.17%
2031-32	89.71%	-18.85%	70.86%	22.74%	5.79%	0.16%
2032-33	88.48%	-17.88%	70.60%	23.38%	5.47%	0.15%
2033-34	87.94%	-17.79%	70.15%	23.95%	5.37%	0.15%
2034-35	86.81%	-16.90%	69.91%	24.52%	5.08%	0.14%
2035-36	86.34%	-16.83%	69.50%	25.03%	4.99%	0.14%

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 KEOSAUQUA, 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	\$36,669,982	\$7.73995	\$283,824
2026-27	\$66,926,436	\$4.45516	\$298,168
2027-28	\$68,595,239	\$4.56313	\$313,009
2028-29	\$73,565,497	\$4.45782	\$327,942
2029-30	\$75,281,300	\$4.56122	\$343,375
2030-31	\$80,609,887	\$4.45236	\$358,904
2031-32	\$82,325,690	\$4.55439	\$374,943
2032-33	\$87,979,295	\$4.44526	\$391,091
2033-34	\$89,695,098	\$4.54578	\$407,734
2034-35	\$95,688,023	\$4.43650	\$424,520
2035-36	\$97,403,826	\$4.52858	\$441,101

CITY OF KEOSAUQUA, 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	\$36,669,982	\$7.73995	\$283,824
2026-27	\$38,426,886	\$7.58819	\$291,590
2027-28	\$40,039,167	\$7.43940	\$297,867
2028-29	\$42,364,580	\$7.43940	\$315,167
2029-30	\$44,033,378	\$7.43940	\$327,582
2030-31	\$46,513,933	\$7.43940	\$346,036
2031-32	\$48,242,124	\$7.43940	\$358,892
2032-33	\$50,885,820	\$7.43940	\$378,560
2033-34	\$52,676,651	\$7.43940	\$391,883
2034-35	\$55,491,978	\$7.43940	\$412,827
2035-36	\$57,348,635	\$7.43940	\$426,639

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	\$28,499,550	(\$3.13303)	\$6,578
2027-28	\$28,556,071	(\$2.87627)	\$15,142
2028-29	\$31,200,917	(\$2.98158)	\$12,775
2029-30	\$31,247,923	(\$2.87818)	\$15,793
2030-31	\$34,095,953	(\$2.98704)	\$12,869
2031-32	\$34,083,566	(\$2.88501)	\$16,051
2032-33	\$37,093,475	(\$2.99414)	\$12,531
2033-34	\$37,018,447	(\$2.89362)	\$15,852
2034-35	\$40,196,044	(\$3.00290)	\$11,693
2035-36	\$40,055,191	(\$2.91082)	\$14,462

CITY OF KEOSAUQUA, 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	\$184	\$275	\$50,000	\$51,515	\$184	\$229	\$50,000	\$58,947	\$166	\$40	\$142	\$40	\$184	\$262
\$100,000	\$123,480	\$367	\$550	\$100,000	\$103,030	\$367	\$459	\$100,000	\$117,894	\$349	\$302	\$325	\$302	\$367	\$525
\$150,000	\$185,220	\$551	\$825	\$150,000	\$154,545	\$551	\$688	\$150,000	\$176,842	\$533	\$565	\$509	\$565	\$551	\$787
\$200,000	\$246,960	\$899	\$1,100	\$200,000	\$206,060	\$899	\$917	\$200,000	\$235,789	\$716	\$827	\$693	\$827	\$734	\$1,050
\$250,000	\$308,700	\$1,247	\$1,374	\$250,000	\$257,575	\$1,247	\$1,147	\$250,000	\$294,736	\$900	\$1,090	\$876	\$1,090	\$918	\$1,312
\$300,000	\$370,440	\$1,596	\$1,649	\$300,000	\$309,090	\$1,596	\$1,376	\$300,000	\$353,683	\$1,084	\$1,352	\$1,060	\$1,352	\$1,101	\$1,575
\$400,000	\$493,920	\$2,292	\$2,199	\$400,000	\$412,120	\$2,292	\$1,835	\$400,000	\$471,578	\$1,451	\$1,877	\$1,427	\$1,877	\$1,468	\$2,100
\$500,000	\$617,400	\$2,989	\$2,749	\$500,000	\$515,151	\$2,989	\$2,294	\$500,000	\$589,472	\$1,818	\$2,402	\$1,794	\$2,402	\$1,836	\$2,625
\$600,000	\$740,880	\$3,685	\$3,299	\$600,000	\$618,181	\$3,685	\$2,752	\$600,000	\$707,366	\$2,185	\$2,927	\$2,161	\$2,927	\$2,203	\$3,149
\$700,000	\$864,360	\$4,382	\$3,848	\$700,000	\$721,211	\$4,382	\$3,211	\$700,000	\$825,261	\$2,552	\$3,452	\$2,528	\$3,452	\$2,570	\$3,674
\$800,000	\$987,840	\$5,079	\$4,398	\$800,000	\$824,241	\$5,079	\$3,670	\$800,000	\$943,155	\$2,919	\$3,977	\$2,895	\$3,977	\$2,937	\$4,199
\$900,000	\$1,111,320	\$5,775	\$4,948	\$900,000	\$927,271	\$5,775	\$4,129	\$900,000	\$1,061,050	\$3,286	\$4,502	\$3,262	\$4,502	\$3,304	\$4,724
\$1,000,000	\$1,234,800	\$6,472	\$5,498	\$1,000,000	\$1,030,301	\$6,472	\$4,587	\$1,000,000	\$1,178,944	\$3,653	\$5,026	\$3,630	\$5,026	\$3,671	\$5,249
\$2,000,000	\$2,469,600	\$13,438	\$10,996	\$2,000,000	\$2,060,602	\$13,438	\$9,175	\$2,000,000	\$2,357,888	\$7,325	\$10,276	\$7,301	\$10,276	\$7,342	\$10,498
\$3,000,000	\$3,704,400	\$20,404	\$16,493	\$3,000,000	\$3,090,903	\$20,404	\$13,762	\$3,000,000	\$3,536,832	\$10,996	\$15,525	\$10,972	\$15,525	\$11,014	\$15,747
\$4,000,000	\$4,939,200	\$27,370	\$21,991	\$4,000,000	\$4,121,204	\$27,370	\$18,349	\$4,000,000	\$4,715,776	\$14,667	\$20,774	\$14,643	\$20,774	\$14,685	\$20,996
\$5,000,000	\$6,174,000	\$34,336	\$27,489	\$5,000,000	\$5,151,505	\$34,336	\$22,936	\$5,000,000	\$5,894,720	\$18,338	\$26,023	\$18,314	\$26,023	\$18,356	\$26,245
\$6,000,000	\$7,408,800	\$41,302	\$32,987	\$6,000,000	\$6,181,806	\$41,302	\$27,524	\$6,000,000	\$7,073,664	\$22,009	\$31,272	\$21,985	\$31,272	\$22,027	\$31,494
\$7,000,000	\$8,643,600	\$48,267	\$38,484	\$7,000,000	\$7,212,107	\$48,267	\$32,111	\$7,000,000	\$8,252,608	\$25,680	\$36,521	\$25,657	\$36,521	\$25,698	\$36,744
\$8,000,000	\$9,878,400	\$55,233	\$43,982	\$8,000,000	\$8,242,408	\$55,233	\$36,698	\$8,000,000	\$9,431,552	\$29,352	\$41,770	\$29,328	\$41,770	\$29,369	\$41,993
\$9,000,000	\$11,113,200	\$62,199	\$49,480	\$9,000,000	\$9,272,709	\$62,199	\$41,285	\$9,000,000	\$10,610,496	\$33,023	\$47,019	\$32,999	\$47,019	\$33,041	\$47,242
\$10,000,000	\$12,348,000	\$69,165	\$54,978	\$10,000,000	\$10,303,010	\$69,165	\$45,873	\$10,000,000	\$11,789,440	\$36,694	\$52,268	\$36,670	\$52,268	\$36,712	\$52,491
\$15,000,000	\$18,522,000	\$103,995	\$82,467	\$15,000,000	\$15,454,515	\$103,995	\$68,809	\$15,000,000	\$17,684,160	\$55,050	\$78,514	\$55,026	\$78,514	\$55,068	\$78,736
\$20,000,000	\$24,696,000	\$138,825	\$109,955	\$20,000,000	\$20,606,020	\$138,825	\$91,745	\$20,000,000	\$23,578,880	\$73,406	\$104,759	\$73,382	\$104,759	\$73,424	\$104,982
\$25,000,000	\$30,870,000	\$173,655	\$137,444	\$25,000,000	\$25,757,525	\$173,655	\$114,682	\$25,000,000	\$29,473,600	\$91,762	\$131,004	\$91,738	\$131,004	\$91,780	\$131,227
\$30,000,000	\$37,044,000	\$208,484	\$164,933	\$30,000,000	\$30,909,030	\$208,484	\$137,618	\$30,000,000	\$35,368,320	\$110,118	\$157,250	\$110,094	\$157,250	\$110,135	\$157,472
\$35,000,000	\$43,218,000	\$243,314	\$192,422	\$35,000,000	\$36,060,535	\$243,314	\$160,554	\$35,000,000	\$41,263,040	\$128,474	\$183,495	\$128,450	\$183,495	\$128,491	\$183,718
\$40,000,000	\$49,392,000	\$278,144	\$219,911	\$40,000,000	\$41,212,040	\$278,144	\$183,491	\$40,000,000	\$47,157,760	\$146,829	\$209,741	\$146,806	\$209,741	\$146,847	\$209,963
\$45,000,000	\$55,566,000	\$312,974	\$247,400	\$45,000,000	\$46,363,545	\$312,974	\$206,427	\$45,000,000	\$53,052,480	\$165,185	\$235,986	\$165,162	\$235,986	\$165,203	\$236,209
\$50,000,000	\$61,740,000	\$347,804	\$274,889	\$50,000,000	\$51,515,050	\$347,804	\$229,364	\$50,000,000	\$58,947,200	\$183,541	\$262,232	\$183,517	\$262,232	\$183,559	\$262,454

CITY OF KEOSAUQUA, 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	\$91	49.75%	\$46	24.95%	(\$126)	(75.97%)	(\$102)	(71.92%)	\$79	42.98%
\$100,000	\$183	49.75%	\$92	24.95%	(\$47)	(13.46%)	(\$23)	(7.12%)	\$158	42.98%
\$150,000	\$274	49.75%	\$137	24.95%	\$32	5.98%	\$56	10.95%	\$237	42.98%
\$200,000	\$201	22.31%	\$18	2.06%	\$111	15.46%	\$135	19.44%	\$316	42.98%
\$250,000	\$127	10.20%	(\$100)	(8.05%)	\$190	21.07%	\$214	24.37%	\$394	42.98%
\$300,000	\$54	3.37%	(\$219)	(13.75%)	\$269	24.78%	\$292	27.59%	\$473	42.98%
\$400,000	(\$93)	(4.06%)	(\$457)	(19.95%)	\$426	29.39%	\$450	31.55%	\$631	42.98%
\$500,000	(\$240)	(8.03%)	(\$695)	(23.26%)	\$584	32.13%	\$608	33.89%	\$789	42.98%
\$600,000	(\$387)	(10.49%)	(\$933)	(25.32%)	\$742	33.96%	\$766	35.44%	\$947	42.98%
\$700,000	(\$534)	(12.18%)	(\$1,171)	(26.72%)	\$900	35.26%	\$924	36.53%	\$1,105	42.98%
\$800,000	(\$680)	(13.40%)	(\$1,409)	(27.74%)	\$1,058	36.23%	\$1,081	37.35%	\$1,262	42.98%
\$900,000	(\$827)	(14.32%)	(\$1,647)	(28.51%)	\$1,215	36.98%	\$1,239	37.98%	\$1,420	42.98%
\$1,000,000	(\$974)	(15.05%)	(\$1,884)	(29.12%)	\$1,373	37.58%	\$1,397	38.49%	\$1,578	42.98%
\$2,000,000	(\$2,442)	(18.17%)	(\$4,263)	(31.73%)	\$2,951	40.29%	\$2,975	40.75%	\$3,156	42.98%
\$3,000,000	(\$3,910)	(19.16%)	(\$6,642)	(32.55%)	\$4,529	41.19%	\$4,553	41.49%	\$4,734	42.98%
\$4,000,000	(\$5,379)	(19.65%)	(\$9,021)	(32.96%)	\$6,107	41.64%	\$6,131	41.87%	\$6,312	42.98%
\$5,000,000	(\$6,847)	(19.94%)	(\$11,399)	(33.20%)	\$7,685	41.91%	\$7,709	42.09%	\$7,890	42.98%
\$6,000,000	(\$8,315)	(20.13%)	(\$13,778)	(33.36%)	\$9,263	42.08%	\$9,286	42.24%	\$9,467	42.98%
\$7,000,000	(\$9,783)	(20.27%)	(\$16,157)	(33.47%)	\$10,840	42.21%	\$10,864	42.35%	\$11,045	42.98%
\$8,000,000	(\$11,251)	(20.37%)	(\$18,535)	(33.56%)	\$12,418	42.31%	\$12,442	42.42%	\$12,623	42.98%
\$9,000,000	(\$12,719)	(20.45%)	(\$20,914)	(33.62%)	\$13,996	42.38%	\$14,020	42.49%	\$14,201	42.98%
\$10,000,000	(\$14,188)	(20.51%)	(\$23,293)	(33.68%)	\$15,574	42.44%	\$15,598	42.54%	\$15,779	42.98%
\$15,000,000	(\$21,528)	(20.70%)	(\$35,186)	(33.83%)	\$23,464	42.62%	\$23,488	42.68%	\$23,669	42.98%
\$20,000,000	(\$28,869)	(20.80%)	(\$47,079)	(33.91%)	\$31,353	42.71%	\$31,377	42.76%	\$31,558	42.98%
\$25,000,000	(\$36,210)	(20.85%)	(\$58,973)	(33.96%)	\$39,243	42.77%	\$39,267	42.80%	\$39,448	42.98%
\$30,000,000	(\$43,551)	(20.89%)	(\$70,866)	(33.99%)	\$47,132	42.80%	\$47,156	42.83%	\$47,337	42.98%
\$35,000,000	(\$50,892)	(20.92%)	(\$82,760)	(34.01%)	\$55,022	42.83%	\$55,046	42.85%	\$55,227	42.98%
\$40,000,000	(\$58,233)	(20.94%)	(\$94,653)	(34.03%)	\$62,911	42.85%	\$62,935	42.87%	\$63,116	42.98%
\$45,000,000	(\$65,574)	(20.95%)	(\$106,547)	(34.04%)	\$70,801	42.86%	\$70,825	42.88%	\$71,006	42.98%
\$50,000,000	(\$72,915)	(20.96%)	(\$118,440)	(34.05%)	\$78,690	42.87%	\$78,714	42.89%	\$78,895	42.98%