

CITY OF LITTLE SIOUX, 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	\$8.10008	\$21,166	\$0	\$21,166	
2026-27	\$6.47225	\$21,589	\$305	\$21,894	3.4%
2027-28	\$6.56364	\$22,056	\$309	\$22,365	2.2%
2028-29	\$6.30433	\$22,812	\$297	\$23,109	3.3%
2029-30	\$6.38639	\$23,343	\$301	\$23,644	2.3%
2030-31	\$6.12342	\$24,117	\$288	\$24,405	3.2%
2031-32	\$6.19665	\$24,632	\$292	\$24,924	2.1%
2032-33	\$5.95092	\$25,422	\$280	\$25,703	3.1%
2033-34	\$6.01653	\$25,923	\$283	\$26,206	2.0%
2034-35	\$5.78613	\$26,730	\$273	\$27,003	3.0%
2035-36	\$5.84512	\$27,217	\$275	\$27,492	1.8%

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	\$5,908,913	\$2,613,021	\$0	\$2,613,021
2026-27	\$3,907,906	\$3,382,724	\$0	\$3,382,724
2027-28	\$3,932,539	\$3,407,357	\$0	\$3,407,357
2028-29	\$4,190,741	\$3,665,559	\$0	\$3,665,559
2029-30	\$4,227,375	\$3,702,193	\$0	\$3,702,193
2030-31	\$4,510,687	\$3,985,505	\$0	\$3,985,505
2031-32	\$4,547,321	\$4,022,139	\$0	\$4,022,139
2032-33	\$4,844,269	\$4,319,087	\$0	\$4,319,087
2033-34	\$4,880,902	\$4,355,720	\$0	\$4,355,720
2034-35	\$5,192,031	\$4,666,849	\$0	\$4,666,849
2035-36	\$5,228,664	\$4,703,482	\$0	\$4,703,482

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	95.67%	-2.83%	92.84%	0.00%	0.00%	6.33%
2026-27	171.23%	-77.84%	93.39%	0.00%	0.00%	4.89%
2027-28	171.37%	-77.94%	93.43%	0.00%	0.00%	4.85%
2028-29	166.96%	-73.00%	93.96%	0.00%	0.00%	4.51%
2029-30	166.58%	-72.55%	94.02%	0.00%	0.00%	4.47%
2030-31	162.11%	-67.60%	94.51%	0.00%	0.00%	4.15%
2031-32	161.80%	-67.24%	94.56%	0.00%	0.00%	4.11%
2032-33	157.79%	-62.81%	94.98%	0.00%	0.00%	3.83%
2033-34	157.55%	-62.52%	95.03%	0.00%	0.00%	3.80%
2034-35	153.94%	-58.54%	95.40%	0.00%	0.00%	3.54%
2035-36	153.74%	-58.30%	95.44%	0.00%	0.00%	3.52%

**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 LITTLE SIOUX, 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	\$2,613,021	\$8.10008	\$21,166
2026-27	\$3,382,724	\$6.47225	\$21,894
2027-28	\$3,407,357	\$6.56364	\$22,365
2028-29	\$3,665,559	\$6.30433	\$23,109
2029-30	\$3,702,193	\$6.38639	\$23,644
2030-31	\$3,985,505	\$6.12342	\$24,405
2031-32	\$4,022,139	\$6.19665	\$24,924
2032-33	\$4,319,087	\$5.95092	\$25,703
2033-34	\$4,355,720	\$6.01653	\$26,206
2034-35	\$4,666,849	\$5.78613	\$27,003
2035-36	\$4,703,482	\$5.84512	\$27,492

CITY OF LITTLE SIOUX, 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	\$2,613,021	\$8.10008	\$21,166
2026-27	\$2,627,691	\$8.10008	\$21,285
2027-28	\$2,702,928	\$8.01988	\$21,677
2028-29	\$2,801,311	\$8.01988	\$22,466
2029-30	\$2,880,550	\$8.01988	\$23,102
2030-31	\$2,984,508	\$8.01988	\$23,935
2031-32	\$3,067,949	\$8.01988	\$24,605
2032-33	\$3,177,774	\$8.01988	\$25,485
2033-34	\$3,265,649	\$8.01988	\$26,190
2034-35	\$3,381,659	\$8.01988	\$27,121
2035-36	\$3,474,192	\$8.01988	\$27,863

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	\$755,033	(\$1.62783)	\$609
2027-28	\$704,429	(\$1.45624)	\$688
2028-29	\$864,248	(\$1.71555)	\$643
2029-30	\$821,642	(\$1.63349)	\$542
2030-31	\$1,000,998	(\$1.89646)	\$470
2031-32	\$954,190	(\$1.82323)	\$319
2032-33	\$1,141,313	(\$2.06896)	\$217
2033-34	\$1,090,071	(\$2.00335)	\$16
2034-35	\$1,285,190	(\$2.23375)	-\$118
2035-36	\$1,229,290	(\$2.17476)	-\$370

CITY OF LITTLE SIOUX, 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	\$378	\$50,000	\$51,515	\$192	\$315	\$50,000	\$58,947	\$173	\$55	\$148	\$55	\$192	\$361
\$100,000	\$123,480	\$384	\$756	\$100,000	\$103,030	\$384	\$631	\$100,000	\$117,894	\$366	\$416	\$341	\$416	\$384	\$722
\$150,000	\$185,220	\$576	\$1,134	\$150,000	\$154,545	\$576	\$946	\$150,000	\$176,842	\$558	\$777	\$533	\$777	\$576	\$1,083
\$200,000	\$246,960	\$941	\$1,512	\$200,000	\$206,060	\$941	\$1,262	\$200,000	\$235,789	\$750	\$1,138	\$725	\$1,138	\$768	\$1,444
\$250,000	\$308,700	\$1,305	\$1,890	\$250,000	\$257,575	\$1,305	\$1,577	\$250,000	\$294,736	\$942	\$1,499	\$917	\$1,499	\$960	\$1,805
\$300,000	\$370,440	\$1,670	\$2,268	\$300,000	\$309,090	\$1,670	\$1,893	\$300,000	\$353,683	\$1,134	\$1,860	\$1,109	\$1,860	\$1,153	\$2,166
\$400,000	\$493,920	\$2,399	\$3,024	\$400,000	\$412,120	\$2,399	\$2,524	\$400,000	\$471,578	\$1,518	\$2,581	\$1,493	\$2,581	\$1,537	\$2,888
\$500,000	\$617,400	\$3,128	\$3,781	\$500,000	\$515,151	\$3,128	\$3,154	\$500,000	\$589,472	\$1,902	\$3,303	\$1,877	\$3,303	\$1,921	\$3,610
\$600,000	\$740,880	\$3,857	\$4,537	\$600,000	\$618,181	\$3,857	\$3,785	\$600,000	\$707,366	\$2,287	\$4,025	\$2,262	\$4,025	\$2,305	\$4,332
\$700,000	\$864,360	\$4,586	\$5,293	\$700,000	\$721,211	\$4,586	\$4,416	\$700,000	\$825,261	\$2,671	\$4,747	\$2,646	\$4,747	\$2,689	\$5,053
\$800,000	\$987,840	\$5,315	\$6,049	\$800,000	\$824,241	\$5,315	\$5,047	\$800,000	\$943,155	\$3,055	\$5,469	\$3,030	\$5,469	\$3,074	\$5,775
\$900,000	\$1,111,320	\$6,044	\$6,805	\$900,000	\$927,271	\$6,044	\$5,678	\$900,000	\$1,061,050	\$3,439	\$6,191	\$3,414	\$6,191	\$3,458	\$6,497
\$1,000,000	\$1,234,800	\$6,773	\$7,561	\$1,000,000	\$1,030,301	\$6,773	\$6,309	\$1,000,000	\$1,178,944	\$3,823	\$6,913	\$3,798	\$6,913	\$3,842	\$7,219
\$2,000,000	\$2,469,600	\$14,063	\$15,122	\$2,000,000	\$2,060,602	\$14,063	\$12,618	\$2,000,000	\$2,357,888	\$7,665	\$14,132	\$7,640	\$14,132	\$7,684	\$14,438
\$3,000,000	\$3,704,400	\$21,353	\$22,684	\$3,000,000	\$3,090,903	\$21,353	\$18,927	\$3,000,000	\$3,536,832	\$11,507	\$21,351	\$11,482	\$21,351	\$11,526	\$21,658
\$4,000,000	\$4,939,200	\$28,643	\$30,245	\$4,000,000	\$4,121,204	\$28,643	\$25,236	\$4,000,000	\$4,715,776	\$15,349	\$28,571	\$15,324	\$28,571	\$15,368	\$28,877
\$5,000,000	\$6,174,000	\$35,933	\$37,806	\$5,000,000	\$5,151,505	\$35,933	\$31,545	\$5,000,000	\$5,894,720	\$19,191	\$35,790	\$19,166	\$35,790	\$19,210	\$36,096
\$6,000,000	\$7,408,800	\$43,223	\$45,367	\$6,000,000	\$6,181,806	\$43,223	\$37,854	\$6,000,000	\$7,073,664	\$23,033	\$43,009	\$23,008	\$43,009	\$23,052	\$43,315
\$7,000,000	\$8,643,600	\$50,513	\$52,928	\$7,000,000	\$7,212,107	\$50,513	\$44,163	\$7,000,000	\$8,252,608	\$26,875	\$50,228	\$26,850	\$50,228	\$26,894	\$50,534
\$8,000,000	\$9,878,400	\$57,803	\$60,490	\$8,000,000	\$8,242,408	\$57,803	\$50,472	\$8,000,000	\$9,431,552	\$30,717	\$57,447	\$30,692	\$57,447	\$30,736	\$57,753
\$9,000,000	\$11,113,200	\$65,093	\$68,051	\$9,000,000	\$9,272,709	\$65,093	\$56,781	\$9,000,000	\$10,610,496	\$34,559	\$64,666	\$34,534	\$64,666	\$34,578	\$64,973
\$10,000,000	\$12,348,000	\$72,384	\$75,612	\$10,000,000	\$10,303,010	\$72,384	\$63,090	\$10,000,000	\$11,789,440	\$38,401	\$71,886	\$38,376	\$71,886	\$38,420	\$72,192
\$15,000,000	\$18,522,000	\$108,834	\$113,418	\$15,000,000	\$15,454,515	\$108,834	\$94,634	\$15,000,000	\$17,684,160	\$57,611	\$107,981	\$57,586	\$107,981	\$57,630	\$108,288
\$20,000,000	\$24,696,000	\$145,284	\$151,224	\$20,000,000	\$20,606,020	\$145,284	\$126,179	\$20,000,000	\$23,578,880	\$76,821	\$144,077	\$76,796	\$144,077	\$76,840	\$144,383
\$25,000,000	\$30,870,000	\$181,735	\$189,030	\$25,000,000	\$25,757,525	\$181,735	\$157,724	\$25,000,000	\$29,473,600	\$96,031	\$180,173	\$96,006	\$180,173	\$96,050	\$180,479
\$30,000,000	\$37,044,000	\$218,185	\$226,836	\$30,000,000	\$30,909,030	\$218,185	\$189,269	\$30,000,000	\$35,368,320	\$115,241	\$216,269	\$115,216	\$216,269	\$115,260	\$216,575
\$35,000,000	\$43,218,000	\$254,635	\$264,642	\$35,000,000	\$36,060,535	\$254,635	\$220,814	\$35,000,000	\$41,263,040	\$134,451	\$252,365	\$134,426	\$252,365	\$134,470	\$252,671
\$40,000,000	\$49,392,000	\$291,086	\$302,448	\$40,000,000	\$41,212,040	\$291,086	\$252,359	\$40,000,000	\$47,157,760	\$153,661	\$288,461	\$153,636	\$288,461	\$153,680	\$288,767
\$45,000,000	\$55,566,000	\$327,536	\$340,254	\$45,000,000	\$46,363,545	\$327,536	\$283,903	\$45,000,000	\$53,052,480	\$172,871	\$324,556	\$172,846	\$324,556	\$172,890	\$324,863
\$50,000,000	\$61,740,000	\$363,986	\$378,060	\$50,000,000	\$51,515,050	\$363,986	\$315,448	\$50,000,000	\$58,947,200	\$192,081	\$360,652	\$192,056	\$360,652	\$192,100	\$360,958

CITY OF            LITTLE SIOUX, 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	\$186	96.80%	\$123	64.21%	(\$119)	(68.42%)	(\$94)	(63.10%)	\$169	87.90%
\$100,000	\$372	96.80%	\$247	64.21%	\$50	13.73%	\$75	22.07%	\$338	87.90%
\$150,000	\$558	96.80%	\$370	64.21%	\$219	39.28%	\$244	45.81%	\$507	87.90%
\$200,000	\$571	60.74%	\$321	34.12%	\$388	51.74%	\$413	56.96%	\$675	87.90%
\$250,000	\$585	44.82%	\$272	20.83%	\$557	59.11%	\$582	63.45%	\$844	87.90%
\$300,000	\$599	35.85%	\$223	13.35%	\$726	63.99%	\$751	67.68%	\$1,013	87.90%
\$400,000	\$626	26.08%	\$125	5.20%	\$1,063	70.04%	\$1,088	72.88%	\$1,351	87.90%
\$500,000	\$653	20.87%	\$27	0.85%	\$1,401	73.65%	\$1,426	75.96%	\$1,689	87.90%
\$600,000	\$680	17.63%	(\$71)	(1.85%)	\$1,739	76.04%	\$1,764	77.99%	\$2,026	87.90%
\$700,000	\$707	15.42%	(\$170)	(3.70%)	\$2,076	77.75%	\$2,101	79.43%	\$2,364	87.90%
\$800,000	\$734	13.81%	(\$268)	(5.04%)	\$2,414	79.03%	\$2,439	80.50%	\$2,702	87.90%
\$900,000	\$761	12.60%	(\$366)	(6.05%)	\$2,752	80.02%	\$2,777	81.33%	\$3,039	87.90%
\$1,000,000	\$788	11.64%	(\$464)	(6.85%)	\$3,090	80.81%	\$3,115	82.00%	\$3,377	87.90%
\$2,000,000	\$1,059	7.53%	(\$1,445)	(10.28%)	\$6,467	84.36%	\$6,492	84.97%	\$6,754	87.90%
\$3,000,000	\$1,331	6.23%	(\$2,426)	(11.36%)	\$9,844	85.55%	\$9,869	85.95%	\$10,132	87.90%
\$4,000,000	\$1,602	5.59%	(\$3,407)	(11.90%)	\$13,221	86.13%	\$13,246	86.44%	\$13,509	87.90%
\$5,000,000	\$1,873	5.21%	(\$4,388)	(12.21%)	\$16,598	86.49%	\$16,623	86.73%	\$16,886	87.90%
\$6,000,000	\$2,144	4.96%	(\$5,369)	(12.42%)	\$19,975	86.72%	\$20,000	86.93%	\$20,263	87.90%
\$7,000,000	\$2,415	4.78%	(\$6,351)	(12.57%)	\$23,353	86.89%	\$23,378	87.07%	\$23,640	87.90%
\$8,000,000	\$2,686	4.65%	(\$7,332)	(12.68%)	\$26,730	87.02%	\$26,755	87.17%	\$27,017	87.90%
\$9,000,000	\$2,957	4.54%	(\$8,313)	(12.77%)	\$30,107	87.12%	\$30,132	87.25%	\$30,395	87.90%
\$10,000,000	\$3,228	4.46%	(\$9,294)	(12.84%)	\$33,484	87.20%	\$33,509	87.32%	\$33,772	87.90%
\$15,000,000	\$4,584	4.21%	(\$14,199)	(13.05%)	\$50,370	87.43%	\$50,395	87.51%	\$50,658	87.90%
\$20,000,000	\$5,940	4.09%	(\$19,105)	(13.15%)	\$67,256	87.55%	\$67,281	87.61%	\$67,543	87.90%
\$25,000,000	\$7,295	4.01%	(\$24,010)	(13.21%)	\$84,142	87.62%	\$84,167	87.67%	\$84,429	87.90%
\$30,000,000	\$8,651	3.96%	(\$28,916)	(13.25%)	\$101,028	87.67%	\$101,053	87.71%	\$101,315	87.90%
\$35,000,000	\$10,007	3.93%	(\$33,822)	(13.28%)	\$117,913	87.70%	\$117,938	87.73%	\$118,201	87.90%
\$40,000,000	\$11,362	3.90%	(\$38,727)	(13.30%)	\$134,799	87.72%	\$134,824	87.76%	\$135,087	87.90%
\$45,000,000	\$12,718	3.88%	(\$43,633)	(13.32%)	\$151,685	87.74%	\$151,710	87.77%	\$151,973	87.90%
\$50,000,000	\$14,074	3.87%	(\$48,538)	(13.34%)	\$168,571	87.76%	\$168,596	87.78%	\$168,859	87.90%