

CITY OF OSKALOOSA, 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	\$8.26331	\$3,313,606	\$0	\$3,313,606	
2026-27	\$4.89452	\$3,379,878	\$45,303	\$3,425,180	3.4%
2027-28	\$4.96013	\$3,463,129	\$45,910	\$3,509,039	2.4%
2028-29	\$4.85056	\$3,579,222	\$44,896	\$3,624,118	3.3%
2029-30	\$4.91140	\$3,663,223	\$45,459	\$3,708,682	2.3%
2030-31	\$4.80084	\$3,782,858	\$44,436	\$3,827,293	3.2%
2031-32	\$4.85723	\$3,865,966	\$44,957	\$3,910,924	2.2%
2032-33	\$4.74795	\$3,989,146	\$43,946	\$4,033,092	3.1%
2033-34	\$4.80026	\$4,071,318	\$44,430	\$4,115,748	2.0%
2034-35	\$4.69232	\$4,198,063	\$43,431	\$4,241,494	3.1%
2035-36	\$4.74086	\$4,279,239	\$43,880	\$4,323,120	1.9%

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	\$801,915,125	\$401,002,232	\$19,718,576	\$420,720,808
2026-27	\$759,837,856	\$699,798,452	\$23,039,213	\$722,837,665
2027-28	\$767,965,537	\$707,448,929	\$23,516,417	\$730,965,346
2028-29	\$809,300,362	\$747,154,590	\$25,145,582	\$772,300,171
2029-30	\$817,740,043	\$755,117,067	\$25,622,786	\$780,739,852
2030-31	\$861,570,734	\$797,213,275	\$27,357,269	\$824,570,543
2031-32	\$870,010,415	\$805,175,752	\$27,834,473	\$833,010,224
2032-33	\$916,118,374	\$849,438,643	\$29,679,540	\$879,118,183
2033-34	\$924,558,055	\$857,401,120	\$30,156,744	\$887,557,864
2034-35	\$973,040,746	\$903,922,630	\$32,117,925	\$936,040,555
2035-36	\$981,480,427	\$911,885,107	\$32,595,129	\$944,480,236

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	66.03%	-0.83%	65.20%	20.10%	10.29%	3.21%
2026-27	89.12%	-17.13%	71.99%	18.05%	7.07%	1.87%
2027-28	88.93%	-17.16%	71.77%	18.30%	7.08%	1.85%
2028-29	88.29%	-16.44%	71.85%	18.61%	6.86%	1.75%
2029-30	88.08%	-16.43%	71.65%	18.82%	6.87%	1.73%
2030-31	87.44%	-15.70%	71.74%	19.11%	6.65%	1.64%
2031-32	87.25%	-15.70%	71.55%	19.30%	6.66%	1.62%
2032-33	86.65%	-15.01%	71.63%	19.58%	6.45%	1.54%
2033-34	86.48%	-15.02%	71.46%	19.76%	6.46%	1.52%
2034-35	85.90%	-14.37%	71.53%	20.02%	6.26%	1.44%
2035-36	85.75%	-14.38%	71.37%	20.18%	6.27%	1.43%

**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 OSKALOOSA, 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	\$401,002,232	\$8.26331	\$3,313,606
2026-27	\$699,798,452	\$4.89452	\$3,425,180
2027-28	\$707,448,929	\$4.96013	\$3,509,039
2028-29	\$747,154,590	\$4.85056	\$3,624,118
2029-30	\$755,117,067	\$4.91140	\$3,708,682
2030-31	\$797,213,275	\$4.80084	\$3,827,293
2031-32	\$805,175,752	\$4.85723	\$3,910,924
2032-33	\$849,438,643	\$4.74795	\$4,033,092
2033-34	\$857,401,120	\$4.80026	\$4,115,748
2034-35	\$903,922,630	\$4.69232	\$4,241,494
2035-36	\$911,885,107	\$4.74086	\$4,323,120

## CITY OF OSKALOOSA, 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	\$401,002,232	\$8.26331	\$3,313,606
2026-27	\$413,623,109	\$8.18150	\$3,384,055
2027-28	\$424,287,222	\$8.18150	\$3,471,304
2028-29	\$442,281,707	\$8.10000	\$3,582,482
2029-30	\$453,882,331	\$8.10000	\$3,676,447
2030-31	\$472,917,502	\$8.10000	\$3,830,632
2031-32	\$485,000,605	\$8.10000	\$3,928,505
2032-33	\$505,129,612	\$8.10000	\$4,091,550
2033-34	\$517,721,751	\$8.10000	\$4,193,546
2034-35	\$539,001,299	\$8.10000	\$4,365,911
2035-36	\$552,128,136	\$8.10000	\$4,472,238

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	\$286,175,342	(\$3.28698)	\$41,125
2027-28	\$283,161,707	(\$3.22137)	\$37,735
2028-29	\$304,872,882	(\$3.24944)	\$41,636
2029-30	\$301,234,736	(\$3.18860)	\$32,235
2030-31	\$324,295,773	(\$3.29916)	-\$3,338
2031-32	\$320,175,147	(\$3.24277)	-\$17,581
2032-33	\$344,309,031	(\$3.35205)	-\$58,458
2033-34	\$339,679,369	(\$3.29974)	-\$77,798
2034-35	\$364,921,331	(\$3.40768)	-\$124,416
2035-36	\$359,756,971	(\$3.35914)	-\$149,118

CITY OF OSKALOOSA, 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	\$196	\$296	\$50,000	\$51,515	\$196	\$247	\$50,000	\$58,947	\$177	\$43	\$151	\$43	\$196	\$283
\$100,000	\$123,480	\$392	\$593	\$100,000	\$103,030	\$392	\$495	\$100,000	\$117,894	\$373	\$326	\$347	\$326	\$392	\$566
\$150,000	\$185,220	\$588	\$889	\$150,000	\$154,545	\$588	\$742	\$150,000	\$176,842	\$569	\$609	\$543	\$609	\$588	\$849
\$200,000	\$246,960	\$960	\$1,186	\$200,000	\$206,060	\$960	\$989	\$200,000	\$235,789	\$765	\$892	\$739	\$892	\$784	\$1,132
\$250,000	\$308,700	\$1,332	\$1,482	\$250,000	\$257,575	\$1,332	\$1,237	\$250,000	\$294,736	\$961	\$1,175	\$935	\$1,175	\$980	\$1,415
\$300,000	\$370,440	\$1,703	\$1,778	\$300,000	\$309,090	\$1,703	\$1,484	\$300,000	\$353,683	\$1,157	\$1,458	\$1,131	\$1,458	\$1,176	\$1,698
\$400,000	\$493,920	\$2,447	\$2,371	\$400,000	\$412,120	\$2,447	\$1,979	\$400,000	\$471,578	\$1,549	\$2,024	\$1,523	\$2,024	\$1,568	\$2,264
\$500,000	\$617,400	\$3,191	\$2,964	\$500,000	\$515,151	\$3,191	\$2,473	\$500,000	\$589,472	\$1,941	\$2,590	\$1,915	\$2,590	\$1,960	\$2,830
\$600,000	\$740,880	\$3,935	\$3,557	\$600,000	\$618,181	\$3,935	\$2,968	\$600,000	\$707,366	\$2,333	\$3,156	\$2,307	\$3,156	\$2,352	\$3,396
\$700,000	\$864,360	\$4,678	\$4,150	\$700,000	\$721,211	\$4,678	\$3,462	\$700,000	\$825,261	\$2,725	\$3,722	\$2,699	\$3,722	\$2,744	\$3,962
\$800,000	\$987,840	\$5,422	\$4,742	\$800,000	\$824,241	\$5,422	\$3,957	\$800,000	\$943,155	\$3,117	\$4,288	\$3,091	\$4,288	\$3,136	\$4,528
\$900,000	\$1,111,320	\$6,166	\$5,335	\$900,000	\$927,271	\$6,166	\$4,452	\$900,000	\$1,061,050	\$3,508	\$4,854	\$3,483	\$4,854	\$3,527	\$5,094
\$1,000,000	\$1,234,800	\$6,909	\$5,928	\$1,000,000	\$1,030,301	\$6,909	\$4,946	\$1,000,000	\$1,178,944	\$3,900	\$5,420	\$3,875	\$5,420	\$3,919	\$5,660
\$2,000,000	\$2,469,600	\$14,346	\$11,856	\$2,000,000	\$2,060,602	\$14,346	\$9,893	\$2,000,000	\$2,357,888	\$7,820	\$11,080	\$7,794	\$11,080	\$7,839	\$11,320
\$3,000,000	\$3,704,400	\$21,783	\$17,784	\$3,000,000	\$3,090,903	\$21,783	\$14,839	\$3,000,000	\$3,536,832	\$11,739	\$16,740	\$11,714	\$16,740	\$11,758	\$16,980
\$4,000,000	\$4,939,200	\$29,220	\$23,712	\$4,000,000	\$4,121,204	\$29,220	\$19,785	\$4,000,000	\$4,715,776	\$15,659	\$22,400	\$15,633	\$22,400	\$15,678	\$22,640
\$5,000,000	\$6,174,000	\$36,657	\$29,640	\$5,000,000	\$5,151,505	\$36,657	\$24,732	\$5,000,000	\$5,894,720	\$19,578	\$28,060	\$19,553	\$28,060	\$19,597	\$28,300
\$6,000,000	\$7,408,800	\$44,094	\$35,568	\$6,000,000	\$6,181,806	\$44,094	\$29,678	\$6,000,000	\$7,073,664	\$23,498	\$33,719	\$23,472	\$33,719	\$23,517	\$33,960
\$7,000,000	\$8,643,600	\$51,531	\$41,497	\$7,000,000	\$7,212,107	\$51,531	\$34,624	\$7,000,000	\$8,252,608	\$27,417	\$39,379	\$27,391	\$39,379	\$27,436	\$39,619
\$8,000,000	\$9,878,400	\$58,968	\$47,425	\$8,000,000	\$8,242,408	\$58,968	\$39,570	\$8,000,000	\$9,431,552	\$31,336	\$45,039	\$31,311	\$45,039	\$31,355	\$45,279
\$9,000,000	\$11,113,200	\$66,405	\$53,353	\$9,000,000	\$9,272,709	\$66,405	\$44,517	\$9,000,000	\$10,610,496	\$35,256	\$50,699	\$35,230	\$50,699	\$35,275	\$50,939
\$10,000,000	\$12,348,000	\$73,842	\$59,281	\$10,000,000	\$10,303,010	\$73,842	\$49,463	\$10,000,000	\$11,789,440	\$39,175	\$56,359	\$39,150	\$56,359	\$39,194	\$56,599
\$15,000,000	\$18,522,000	\$111,027	\$88,921	\$15,000,000	\$15,454,515	\$111,027	\$74,195	\$15,000,000	\$17,684,160	\$58,772	\$84,659	\$58,747	\$84,659	\$58,791	\$84,899
\$20,000,000	\$24,696,000	\$148,212	\$118,562	\$20,000,000	\$20,606,020	\$148,212	\$98,926	\$20,000,000	\$23,578,880	\$78,369	\$112,958	\$78,344	\$112,958	\$78,388	\$113,198
\$25,000,000	\$30,870,000	\$185,397	\$148,202	\$25,000,000	\$25,757,525	\$185,397	\$123,658	\$25,000,000	\$29,473,600	\$97,966	\$141,258	\$97,941	\$141,258	\$97,986	\$141,498
\$30,000,000	\$37,044,000	\$222,582	\$177,842	\$30,000,000	\$30,909,030	\$222,582	\$148,389	\$30,000,000	\$35,368,320	\$117,564	\$169,558	\$117,538	\$169,558	\$117,583	\$169,798
\$35,000,000	\$43,218,000	\$259,767	\$207,483	\$35,000,000	\$36,060,535	\$259,767	\$173,121	\$35,000,000	\$41,263,040	\$137,161	\$197,857	\$137,135	\$197,857	\$137,180	\$198,097
\$40,000,000	\$49,392,000	\$296,952	\$237,123	\$40,000,000	\$41,212,040	\$296,952	\$197,852	\$40,000,000	\$47,157,760	\$156,758	\$226,157	\$156,732	\$226,157	\$156,777	\$226,397
\$45,000,000	\$55,566,000	\$334,136	\$266,763	\$45,000,000	\$46,363,545	\$334,136	\$222,584	\$45,000,000	\$53,052,480	\$176,355	\$254,456	\$176,329	\$254,456	\$176,374	\$254,696
\$50,000,000	\$61,740,000	\$371,321	\$296,404	\$50,000,000	\$51,515,050	\$371,321	\$247,316	\$50,000,000	\$58,947,200	\$195,952	\$282,756	\$195,927	\$282,756	\$195,971	\$282,996

CITY OF           OSKALOOSA, 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	\$100	51.25%	\$51	26.20%	(\$134)	(75.73%)	(\$109)	(71.64%)	\$87	44.41%
\$100,000	\$201	51.25%	\$103	26.20%	(\$47)	(12.60%)	(\$22)	(6.19%)	\$174	44.41%
\$150,000	\$301	51.25%	\$154	26.20%	\$40	7.04%	\$66	12.06%	\$261	44.41%
\$200,000	\$226	23.53%	\$30	3.07%	\$127	16.61%	\$153	20.63%	\$348	44.41%
\$250,000	\$150	11.30%	(\$95)	(7.14%)	\$214	22.28%	\$240	25.61%	\$435	44.41%
\$300,000	\$75	4.40%	(\$220)	(12.89%)	\$301	26.03%	\$327	28.87%	\$522	44.41%
\$400,000	(\$76)	(3.10%)	(\$469)	(19.15%)	\$475	30.68%	\$501	32.87%	\$696	44.41%
\$500,000	(\$227)	(7.11%)	(\$718)	(22.49%)	\$649	33.45%	\$675	35.23%	\$870	44.41%
\$600,000	(\$378)	(9.60%)	(\$967)	(24.57%)	\$823	35.29%	\$849	36.79%	\$1,044	44.41%
\$700,000	(\$529)	(11.30%)	(\$1,216)	(25.99%)	\$997	36.60%	\$1,023	37.89%	\$1,218	44.41%
\$800,000	(\$679)	(12.53%)	(\$1,465)	(27.02%)	\$1,171	37.59%	\$1,197	38.72%	\$1,392	44.41%
\$900,000	(\$830)	(13.47%)	(\$1,714)	(27.80%)	\$1,345	38.35%	\$1,371	39.36%	\$1,566	44.41%
\$1,000,000	(\$981)	(14.20%)	(\$1,963)	(28.41%)	\$1,519	38.96%	\$1,545	39.87%	\$1,741	44.41%
\$2,000,000	(\$2,490)	(17.36%)	(\$4,454)	(31.04%)	\$3,260	41.69%	\$3,285	42.15%	\$3,481	44.41%
\$3,000,000	(\$3,999)	(18.36%)	(\$6,944)	(31.88%)	\$5,000	42.60%	\$5,026	42.91%	\$5,222	44.41%
\$4,000,000	(\$5,508)	(18.85%)	(\$9,435)	(32.29%)	\$6,741	43.05%	\$6,766	43.28%	\$6,962	44.41%
\$5,000,000	(\$7,017)	(19.14%)	(\$11,926)	(32.53%)	\$8,481	43.32%	\$8,507	43.51%	\$8,703	44.41%
\$6,000,000	(\$8,526)	(19.34%)	(\$14,416)	(32.69%)	\$10,222	43.50%	\$10,247	43.66%	\$10,443	44.41%
\$7,000,000	(\$10,035)	(19.47%)	(\$16,907)	(32.81%)	\$11,962	43.63%	\$11,988	43.77%	\$12,184	44.41%
\$8,000,000	(\$11,544)	(19.58%)	(\$19,398)	(32.90%)	\$13,703	43.73%	\$13,728	43.85%	\$13,924	44.41%
\$9,000,000	(\$13,052)	(19.66%)	(\$21,888)	(32.96%)	\$15,443	43.80%	\$15,469	43.91%	\$15,665	44.41%
\$10,000,000	(\$14,561)	(19.72%)	(\$24,379)	(33.02%)	\$17,184	43.86%	\$17,209	43.96%	\$17,405	44.41%
\$15,000,000	(\$22,106)	(19.91%)	(\$36,832)	(33.17%)	\$25,886	44.05%	\$25,912	44.11%	\$26,108	44.41%
\$20,000,000	(\$29,650)	(20.01%)	(\$49,286)	(33.25%)	\$34,589	44.14%	\$34,614	44.18%	\$34,810	44.41%
\$25,000,000	(\$37,195)	(20.06%)	(\$61,739)	(33.30%)	\$43,292	44.19%	\$43,317	44.23%	\$43,513	44.41%
\$30,000,000	(\$44,739)	(20.10%)	(\$74,192)	(33.33%)	\$51,994	44.23%	\$52,019	44.26%	\$52,215	44.41%
\$35,000,000	(\$52,284)	(20.13%)	(\$86,646)	(33.36%)	\$60,697	44.25%	\$60,722	44.28%	\$60,918	44.41%
\$40,000,000	(\$59,828)	(20.15%)	(\$99,099)	(33.37%)	\$69,399	44.27%	\$69,424	44.29%	\$69,620	44.41%
\$45,000,000	(\$67,373)	(20.16%)	(\$111,552)	(33.39%)	\$78,102	44.29%	\$78,127	44.31%	\$78,323	44.41%
\$50,000,000	(\$74,917)	(20.18%)	(\$124,006)	(33.40%)	\$86,804	44.30%	\$86,830	44.32%	\$87,025	44.41%