

CITY OF OSAGE, 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	\$8.12463	\$917,383	\$0	\$917,383	
2026-27	\$4.25774	\$935,731	\$11,208	\$946,939	3.2%
2027-28	\$4.30874	\$954,562	\$11,343	\$965,904	2.0%
2028-29	\$4.21211	\$985,223	\$11,088	\$996,311	3.1%
2029-30	\$4.25952	\$1,004,585	\$11,213	\$1,015,798	2.0%
2030-31	\$4.16334	\$1,036,114	\$10,960	\$1,047,074	3.1%
2031-32	\$4.20738	\$1,055,246	\$11,076	\$1,066,322	1.8%
2032-33	\$4.11469	\$1,087,648	\$10,832	\$1,098,480	3.0%
2033-34	\$4.15567	\$1,106,551	\$10,940	\$1,117,491	1.7%
2034-35	\$4.06622	\$1,139,840	\$10,704	\$1,150,544	3.0%
2035-36	\$4.10441	\$1,158,517	\$10,805	\$1,169,321	1.6%

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	\$302,211,116	\$112,913,758	\$46,995,619	\$159,909,377
2026-27	\$280,870,948	\$222,404,088	\$58,081,381	\$280,485,470
2027-28	\$285,363,228	\$224,173,224	\$60,804,525	\$284,977,750
2028-29	\$303,352,125	\$236,534,909	\$66,431,738	\$302,966,647
2029-30	\$308,017,405	\$238,477,045	\$69,154,882	\$307,631,927
2030-31	\$327,083,707	\$251,498,615	\$75,199,613	\$326,698,229
2031-32	\$331,748,987	\$253,440,751	\$77,922,757	\$331,363,509
2032-33	\$351,756,707	\$266,965,347	\$84,405,882	\$351,371,229
2033-34	\$356,421,987	\$268,907,483	\$87,129,026	\$356,036,509
2034-35	\$377,409,704	\$282,951,762	\$94,072,464	\$377,024,226
2035-36	\$382,074,984	\$284,893,898	\$96,795,608	\$381,689,506

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	72.73%	-1.92%	70.81%	18.72%	10.21%	0.01%
2026-27	96.40%	-20.67%	75.72%	16.42%	7.30%	0.01%
2027-28	95.97%	-20.65%	75.32%	16.40%	7.73%	0.01%
2028-29	94.90%	-19.69%	75.21%	16.42%	7.87%	0.00%
2029-30	94.47%	-19.62%	74.86%	16.39%	8.26%	0.00%
2030-31	93.47%	-18.67%	74.80%	16.42%	8.33%	0.00%
2031-32	93.09%	-18.61%	74.48%	16.39%	8.69%	0.00%
2032-33	92.19%	-17.73%	74.45%	16.42%	8.72%	0.00%
2033-34	91.85%	-17.70%	74.16%	16.40%	9.05%	0.00%
2034-35	91.03%	-16.88%	74.15%	16.44%	9.05%	0.00%
2035-36	90.73%	-16.86%	73.88%	16.42%	9.35%	0.00%

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 OSAGE, 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	\$112,913,758	\$8.12463	\$917,383
2026-27	\$222,404,088	\$4.25774	\$946,939
2027-28	\$224,173,224	\$4.30874	\$965,904
2028-29	\$236,534,909	\$4.21211	\$996,311
2029-30	\$238,477,045	\$4.25952	\$1,015,798
2030-31	\$251,498,615	\$4.16334	\$1,047,074
2031-32	\$253,440,751	\$4.20738	\$1,066,322
2032-33	\$266,965,347	\$4.11469	\$1,098,480
2033-34	\$268,907,483	\$4.15567	\$1,117,491
2034-35	\$282,951,762	\$4.06622	\$1,150,544
2035-36	\$284,893,898	\$4.10441	\$1,169,321

CITY OF OSAGE, 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	\$112,913,758	\$8.12463	\$917,383
2026-27	\$111,260,908	\$8.12463	\$903,954
2027-28	\$111,601,238	\$8.12463	\$906,719
2028-29	\$114,767,808	\$8.10000	\$929,619
2029-30	\$118,040,380	\$8.10000	\$956,127
2030-31	\$121,245,184	\$8.10000	\$982,086
2031-32	\$124,737,440	\$8.10000	\$1,010,373
2032-33	\$127,982,070	\$8.10000	\$1,036,655
2033-34	\$131,706,072	\$8.10000	\$1,066,819
2034-35	\$134,992,576	\$8.10000	\$1,093,440
2035-36	\$138,960,046	\$8.10000	\$1,125,576

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	\$111,143,180	(\$3.86689)	\$42,985
2027-28	\$112,571,987	(\$3.81589)	\$59,185
2028-29	\$121,767,100	(\$3.88789)	\$66,692
2029-30	\$120,436,665	(\$3.84048)	\$59,671
2030-31	\$130,253,432	(\$3.93666)	\$64,988
2031-32	\$128,703,311	(\$3.89262)	\$55,948
2032-33	\$138,983,277	(\$3.98531)	\$61,825
2033-34	\$137,201,411	(\$3.94433)	\$50,672
2034-35	\$147,959,186	(\$4.03378)	\$57,104
2035-36	\$145,933,852	(\$3.99559)	\$43,745

CITY OF OSAGE, 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	\$193	\$257	\$50,000	\$51,515	\$193	\$214	\$50,000	\$58,947	\$174	\$37	\$149	\$37	\$193	\$245
\$100,000	\$123,480	\$385	\$514	\$100,000	\$103,030	\$385	\$429	\$100,000	\$117,894	\$367	\$283	\$342	\$283	\$385	\$491
\$150,000	\$185,220	\$578	\$771	\$150,000	\$154,545	\$578	\$643	\$150,000	\$176,842	\$559	\$528	\$534	\$528	\$578	\$736
\$200,000	\$246,960	\$944	\$1,028	\$200,000	\$206,060	\$944	\$858	\$200,000	\$235,789	\$752	\$774	\$727	\$774	\$771	\$982
\$250,000	\$308,700	\$1,309	\$1,285	\$250,000	\$257,575	\$1,309	\$1,072	\$250,000	\$294,736	\$945	\$1,019	\$920	\$1,019	\$963	\$1,227
\$300,000	\$370,440	\$1,675	\$1,542	\$300,000	\$309,090	\$1,675	\$1,287	\$300,000	\$353,683	\$1,137	\$1,264	\$1,112	\$1,264	\$1,156	\$1,473
\$400,000	\$493,920	\$2,406	\$2,056	\$400,000	\$412,120	\$2,406	\$1,716	\$400,000	\$471,578	\$1,523	\$1,755	\$1,498	\$1,755	\$1,541	\$1,963
\$500,000	\$617,400	\$3,137	\$2,570	\$500,000	\$515,151	\$3,137	\$2,145	\$500,000	\$589,472	\$1,908	\$2,246	\$1,883	\$2,246	\$1,927	\$2,454
\$600,000	\$740,880	\$3,869	\$3,085	\$600,000	\$618,181	\$3,869	\$2,574	\$600,000	\$707,366	\$2,293	\$2,737	\$2,268	\$2,737	\$2,312	\$2,945
\$700,000	\$864,360	\$4,600	\$3,599	\$700,000	\$721,211	\$4,600	\$3,003	\$700,000	\$825,261	\$2,679	\$3,228	\$2,654	\$3,228	\$2,698	\$3,436
\$800,000	\$987,840	\$5,331	\$4,113	\$800,000	\$824,241	\$5,331	\$3,432	\$800,000	\$943,155	\$3,064	\$3,719	\$3,039	\$3,719	\$3,083	\$3,927
\$900,000	\$1,111,320	\$6,062	\$4,627	\$900,000	\$927,271	\$6,062	\$3,861	\$900,000	\$1,061,050	\$3,450	\$4,209	\$3,425	\$4,209	\$3,468	\$4,418
\$1,000,000	\$1,234,800	\$6,793	\$5,141	\$1,000,000	\$1,030,301	\$6,793	\$4,289	\$1,000,000	\$1,178,944	\$3,835	\$4,700	\$3,810	\$4,700	\$3,854	\$4,908
\$2,000,000	\$2,469,600	\$14,106	\$10,282	\$2,000,000	\$2,060,602	\$14,106	\$8,579	\$2,000,000	\$2,357,888	\$7,689	\$9,609	\$7,664	\$9,609	\$7,707	\$9,817
\$3,000,000	\$3,704,400	\$21,418	\$15,423	\$3,000,000	\$3,090,903	\$21,418	\$12,868	\$3,000,000	\$3,536,832	\$11,542	\$14,517	\$11,517	\$14,517	\$11,561	\$14,725
\$4,000,000	\$4,939,200	\$28,730	\$20,564	\$4,000,000	\$4,121,204	\$28,730	\$17,158	\$4,000,000	\$4,715,776	\$15,396	\$19,425	\$15,371	\$19,425	\$15,415	\$19,633
\$5,000,000	\$6,174,000	\$36,042	\$25,704	\$5,000,000	\$5,151,505	\$36,042	\$21,447	\$5,000,000	\$5,894,720	\$19,250	\$24,334	\$19,224	\$24,334	\$19,268	\$24,542
\$6,000,000	\$7,408,800	\$43,354	\$30,845	\$6,000,000	\$6,181,806	\$43,354	\$25,737	\$6,000,000	\$7,073,664	\$23,103	\$29,242	\$23,078	\$29,242	\$23,122	\$29,450
\$7,000,000	\$8,643,600	\$50,666	\$35,986	\$7,000,000	\$7,212,107	\$50,666	\$30,026	\$7,000,000	\$8,252,608	\$26,957	\$34,150	\$26,932	\$34,150	\$26,976	\$34,358
\$8,000,000	\$9,878,400	\$57,979	\$41,127	\$8,000,000	\$8,242,408	\$57,979	\$34,316	\$8,000,000	\$9,431,552	\$30,810	\$39,059	\$30,785	\$39,059	\$30,829	\$39,267
\$9,000,000	\$11,113,200	\$65,291	\$46,268	\$9,000,000	\$9,272,709	\$65,291	\$38,605	\$9,000,000	\$10,610,496	\$34,664	\$43,967	\$34,639	\$43,967	\$34,683	\$44,175
\$10,000,000	\$12,348,000	\$72,603	\$51,409	\$10,000,000	\$10,303,010	\$72,603	\$42,895	\$10,000,000	\$11,789,440	\$38,518	\$48,875	\$38,493	\$48,875	\$38,536	\$49,083
\$15,000,000	\$18,522,000	\$109,164	\$77,113	\$15,000,000	\$15,454,515	\$109,164	\$64,342	\$15,000,000	\$17,684,160	\$57,786	\$73,417	\$57,761	\$73,417	\$57,805	\$73,625
\$20,000,000	\$24,696,000	\$145,725	\$102,818	\$20,000,000	\$20,606,020	\$145,725	\$85,790	\$20,000,000	\$23,578,880	\$77,054	\$97,959	\$77,029	\$97,959	\$77,073	\$98,167
\$25,000,000	\$30,870,000	\$182,285	\$128,522	\$25,000,000	\$25,757,525	\$182,285	\$107,237	\$25,000,000	\$29,473,600	\$96,322	\$122,500	\$96,297	\$122,500	\$96,341	\$122,709
\$30,000,000	\$37,044,000	\$218,846	\$154,227	\$30,000,000	\$30,909,030	\$218,846	\$128,685	\$30,000,000	\$35,368,320	\$115,591	\$147,042	\$115,566	\$147,042	\$115,609	\$147,250
\$35,000,000	\$43,218,000	\$255,407	\$179,931	\$35,000,000	\$36,060,535	\$255,407	\$150,132	\$35,000,000	\$41,263,040	\$134,859	\$171,584	\$134,834	\$171,584	\$134,878	\$171,792
\$40,000,000	\$49,392,000	\$291,968	\$205,636	\$40,000,000	\$41,212,040	\$291,968	\$171,580	\$40,000,000	\$47,157,760	\$154,127	\$196,126	\$154,102	\$196,126	\$154,146	\$196,334
\$45,000,000	\$55,566,000	\$328,529	\$231,340	\$45,000,000	\$46,363,545	\$328,529	\$193,027	\$45,000,000	\$53,052,480	\$173,395	\$220,667	\$173,370	\$220,667	\$173,414	\$220,876
\$50,000,000	\$61,740,000	\$365,090	\$257,045	\$50,000,000	\$51,515,050	\$365,090	\$214,475	\$50,000,000	\$58,947,200	\$192,663	\$245,209	\$192,638	\$245,209	\$192,682	\$245,417

CITY OF OSAGE, 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	\$64	33.40%	\$22	11.31%	(\$137)	(78.59%)	(\$112)	(74.99%)	\$53	27.37%
\$100,000	\$129	33.40%	\$44	11.31%	(\$84)	(22.91%)	(\$59)	(17.26%)	\$105	27.37%
\$150,000	\$193	33.40%	\$65	11.31%	(\$31)	(5.59%)	(\$6)	(1.16%)	\$158	27.37%
\$200,000	\$85	8.96%	(\$86)	(9.09%)	\$21	2.85%	\$47	6.40%	\$211	27.37%
\$250,000	(\$24)	(1.84%)	(\$237)	(18.09%)	\$74	7.85%	\$99	10.79%	\$264	27.37%
\$300,000	(\$133)	(7.92%)	(\$388)	(23.17%)	\$127	11.16%	\$152	13.66%	\$316	27.37%
\$400,000	(\$350)	(14.54%)	(\$690)	(28.69%)	\$232	15.26%	\$257	17.19%	\$422	27.37%
\$500,000	(\$567)	(18.07%)	(\$993)	(31.64%)	\$338	17.71%	\$363	19.27%	\$527	27.37%
\$600,000	(\$784)	(20.27%)	(\$1,295)	(33.47%)	\$443	19.33%	\$468	20.65%	\$633	27.37%
\$700,000	(\$1,001)	(21.76%)	(\$1,597)	(34.72%)	\$549	20.49%	\$574	21.62%	\$738	27.37%
\$800,000	(\$1,218)	(22.85%)	(\$1,899)	(35.63%)	\$654	21.35%	\$679	22.35%	\$844	27.37%
\$900,000	(\$1,435)	(23.68%)	(\$2,202)	(36.32%)	\$760	22.02%	\$785	22.92%	\$949	27.37%
\$1,000,000	(\$1,652)	(24.33%)	(\$2,504)	(36.86%)	\$865	22.56%	\$890	23.37%	\$1,055	27.37%
\$2,000,000	(\$3,824)	(27.11%)	(\$5,527)	(39.18%)	\$1,920	24.97%	\$1,945	25.38%	\$2,109	27.37%
\$3,000,000	(\$5,995)	(27.99%)	(\$8,549)	(39.92%)	\$2,975	25.77%	\$3,000	26.05%	\$3,164	27.37%
\$4,000,000	(\$8,166)	(28.42%)	(\$11,572)	(40.28%)	\$4,029	26.17%	\$4,054	26.38%	\$4,219	27.37%
\$5,000,000	(\$10,338)	(28.68%)	(\$14,595)	(40.49%)	\$5,084	26.41%	\$5,109	26.58%	\$5,274	27.37%
\$6,000,000	(\$12,509)	(28.85%)	(\$17,617)	(40.64%)	\$6,139	26.57%	\$6,164	26.71%	\$6,328	27.37%
\$7,000,000	(\$14,680)	(28.97%)	(\$20,640)	(40.74%)	\$7,193	26.69%	\$7,218	26.80%	\$7,383	27.37%
\$8,000,000	(\$16,851)	(29.06%)	(\$23,663)	(40.81%)	\$8,248	26.77%	\$8,273	26.87%	\$8,438	27.37%
\$9,000,000	(\$19,023)	(29.14%)	(\$26,685)	(40.87%)	\$9,303	26.84%	\$9,328	26.93%	\$9,492	27.37%
\$10,000,000	(\$21,194)	(29.19%)	(\$29,708)	(40.92%)	\$10,358	26.89%	\$10,383	26.97%	\$10,547	27.37%
\$15,000,000	(\$32,050)	(29.36%)	(\$44,821)	(41.06%)	\$15,631	27.05%	\$15,656	27.10%	\$15,821	27.37%
\$20,000,000	(\$42,907)	(29.44%)	(\$59,935)	(41.13%)	\$20,905	27.13%	\$20,930	27.17%	\$21,094	27.37%
\$25,000,000	(\$53,763)	(29.49%)	(\$75,048)	(41.17%)	\$26,178	27.18%	\$26,203	27.21%	\$26,368	27.37%
\$30,000,000	(\$64,620)	(29.53%)	(\$90,162)	(41.20%)	\$31,452	27.21%	\$31,477	27.24%	\$31,641	27.37%
\$35,000,000	(\$75,476)	(29.55%)	(\$105,275)	(41.22%)	\$36,725	27.23%	\$36,750	27.26%	\$36,915	27.37%
\$40,000,000	(\$86,332)	(29.57%)	(\$120,388)	(41.23%)	\$41,999	27.25%	\$42,024	27.27%	\$42,188	27.37%
\$45,000,000	(\$97,189)	(29.58%)	(\$135,502)	(41.24%)	\$47,272	27.26%	\$47,297	27.28%	\$47,462	27.37%
\$50,000,000	(\$108,045)	(29.59%)	(\$150,615)	(41.25%)	\$52,546	27.27%	\$52,571	27.29%	\$52,735	27.37%