

CITY OF ALLEMAN, 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	\$7.70989	\$232,139	\$0	\$232,139	
2026-27	\$4.04311	\$236,782	\$15,454	\$252,237	8.7%
2027-28	\$4.18214	\$257,281	\$15,986	\$273,267	8.3%
2028-29	\$4.13064	\$278,733	\$15,789	\$294,522	7.8%
2029-30	\$4.26425	\$300,412	\$16,300	\$316,712	7.5%
2030-31	\$4.20346	\$323,047	\$16,067	\$339,114	7.1%
2031-32	\$4.33333	\$345,896	\$16,564	\$362,460	6.9%
2032-33	\$4.26565	\$369,709	\$16,305	\$386,014	6.5%
2033-34	\$4.39235	\$393,734	\$16,789	\$410,524	6.3%
2034-35	\$4.31893	\$418,735	\$16,509	\$435,244	6.0%
2035-36	\$4.44290	\$443,948	\$16,983	\$460,931	5.9%

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	\$64,384,095	\$30,109,270	\$11,369	\$30,120,639
2026-27	\$66,198,319	\$62,386,734	\$42,277	\$62,429,011
2027-28	\$69,167,808	\$65,341,451	\$57,049	\$65,398,500
2028-29	\$75,144,982	\$71,301,739	\$73,935	\$71,375,674
2029-30	\$78,129,471	\$74,271,456	\$88,707	\$74,360,163
2030-31	\$84,551,456	\$80,674,972	\$107,176	\$80,782,148
2031-32	\$87,535,945	\$83,644,689	\$121,948	\$83,766,637
2032-33	\$94,405,060	\$90,493,674	\$142,079	\$90,635,752
2033-34	\$97,389,549	\$93,463,390	\$156,851	\$93,620,241
2034-35	\$104,723,812	\$100,775,777	\$178,727	\$100,954,504
2035-36	\$107,708,301	\$103,745,494	\$193,499	\$103,938,993

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	88.41%	-1.24%	87.18%	11.73%	0.00%	1.09%
2026-27	104.18%	-13.64%	90.54%	8.10%	0.00%	0.52%
2027-28	105.31%	-14.39%	90.92%	7.73%	0.00%	0.50%
2028-29	105.73%	-14.40%	91.33%	7.44%	0.00%	0.46%
2029-30	106.65%	-15.00%	91.65%	7.14%	0.00%	0.44%
2030-31	106.85%	-14.86%	91.99%	6.90%	0.00%	0.41%
2031-32	107.62%	-15.37%	92.25%	6.65%	0.00%	0.39%
2032-33	107.68%	-15.13%	92.54%	6.46%	0.00%	0.36%
2033-34	108.34%	-15.58%	92.76%	6.25%	0.00%	0.35%
2034-35	108.29%	-15.28%	93.01%	6.09%	0.00%	0.32%
2035-36	108.87%	-15.68%	93.19%	5.91%	0.00%	0.32%

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 ALLEMAN, 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	\$30,109,270	\$7.70989	\$232,139
2026-27	\$62,386,734	\$4.04311	\$252,237
2027-28	\$65,341,451	\$4.18214	\$273,267
2028-29	\$71,301,739	\$4.13064	\$294,522
2029-30	\$74,271,456	\$4.26425	\$316,712
2030-31	\$80,674,972	\$4.20346	\$339,114
2031-32	\$83,644,689	\$4.33333	\$362,460
2032-33	\$90,493,674	\$4.26565	\$386,014
2033-34	\$93,463,390	\$4.39235	\$410,524
2034-35	\$100,775,777	\$4.31893	\$435,244
2035-36	\$103,745,494	\$4.44290	\$460,931

CITY OF ALLEMAN, 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	\$30,109,270	\$7.70989	\$232,139
2026-27	\$32,121,521	\$7.48533	\$240,440
2027-28	\$34,404,115	\$7.26731	\$250,025
2028-29	\$37,187,082	\$7.26731	\$270,250
2029-30	\$39,610,747	\$7.26731	\$287,864
2030-31	\$42,573,131	\$7.26731	\$309,392
2031-32	\$45,129,653	\$7.26731	\$327,971
2032-33	\$48,281,186	\$7.26731	\$350,875
2033-34	\$50,977,721	\$7.26731	\$370,471
2034-35	\$54,328,755	\$7.26731	\$394,824
2035-36	\$57,172,554	\$7.26731	\$415,491

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	\$30,265,213	(\$3.44222)	\$11,796
2027-28	\$30,937,336	(\$3.08517)	\$23,242
2028-29	\$34,114,657	(\$3.13667)	\$24,272
2029-30	\$34,660,709	(\$3.00306)	\$28,848
2030-31	\$38,101,841	(\$3.06385)	\$29,722
2031-32	\$38,515,037	(\$2.93398)	\$34,489
2032-33	\$42,212,488	(\$3.00166)	\$35,140
2033-34	\$42,485,670	(\$2.87496)	\$40,053
2034-35	\$46,447,023	(\$2.94838)	\$40,419
2035-36	\$46,572,940	(\$2.82441)	\$45,440

CITY OF ALLEMAN, 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	\$183	\$260	\$50,000	\$51,515	\$183	\$217	\$50,000	\$58,947	\$165	\$38	\$141	\$38	\$183	\$248
\$100,000	\$123,480	\$366	\$519	\$100,000	\$103,030	\$366	\$433	\$100,000	\$117,894	\$348	\$285	\$324	\$285	\$366	\$496
\$150,000	\$185,220	\$549	\$779	\$150,000	\$154,545	\$549	\$650	\$150,000	\$176,842	\$531	\$533	\$507	\$533	\$549	\$743
\$200,000	\$246,960	\$895	\$1,038	\$200,000	\$206,060	\$895	\$866	\$200,000	\$235,789	\$714	\$781	\$690	\$781	\$731	\$991
\$250,000	\$308,700	\$1,242	\$1,298	\$250,000	\$257,575	\$1,242	\$1,083	\$250,000	\$294,736	\$896	\$1,029	\$873	\$1,029	\$914	\$1,239
\$300,000	\$370,440	\$1,589	\$1,557	\$300,000	\$309,090	\$1,589	\$1,299	\$300,000	\$353,683	\$1,079	\$1,277	\$1,056	\$1,277	\$1,097	\$1,487
\$400,000	\$493,920	\$2,283	\$2,076	\$400,000	\$412,120	\$2,283	\$1,732	\$400,000	\$471,578	\$1,445	\$1,772	\$1,421	\$1,772	\$1,463	\$1,982
\$500,000	\$617,400	\$2,977	\$2,595	\$500,000	\$515,151	\$2,977	\$2,165	\$500,000	\$589,472	\$1,811	\$2,268	\$1,787	\$2,268	\$1,828	\$2,478
\$600,000	\$740,880	\$3,671	\$3,114	\$600,000	\$618,181	\$3,671	\$2,598	\$600,000	\$707,366	\$2,176	\$2,763	\$2,153	\$2,763	\$2,194	\$2,973
\$700,000	\$864,360	\$4,365	\$3,633	\$700,000	\$721,211	\$4,365	\$3,032	\$700,000	\$825,261	\$2,542	\$3,259	\$2,518	\$3,259	\$2,560	\$3,469
\$800,000	\$987,840	\$5,059	\$4,152	\$800,000	\$824,241	\$5,059	\$3,465	\$800,000	\$943,155	\$2,908	\$3,754	\$2,884	\$3,754	\$2,926	\$3,965
\$900,000	\$1,111,320	\$5,753	\$4,671	\$900,000	\$927,271	\$5,753	\$3,898	\$900,000	\$1,061,050	\$3,273	\$4,250	\$3,250	\$4,250	\$3,291	\$4,460
\$1,000,000	\$1,234,800	\$6,447	\$5,190	\$1,000,000	\$1,030,301	\$6,447	\$4,331	\$1,000,000	\$1,178,944	\$3,639	\$4,745	\$3,615	\$4,745	\$3,657	\$4,956
\$2,000,000	\$2,469,600	\$13,386	\$10,381	\$2,000,000	\$2,060,602	\$13,386	\$8,662	\$2,000,000	\$2,357,888	\$7,296	\$9,701	\$7,272	\$9,701	\$7,314	\$9,911
\$3,000,000	\$3,704,400	\$20,324	\$15,571	\$3,000,000	\$3,090,903	\$20,324	\$12,992	\$3,000,000	\$3,536,832	\$10,953	\$14,657	\$10,929	\$14,657	\$10,971	\$14,867
\$4,000,000	\$4,939,200	\$27,263	\$20,762	\$4,000,000	\$4,121,204	\$27,263	\$17,323	\$4,000,000	\$4,715,776	\$14,610	\$19,612	\$14,586	\$19,612	\$14,628	\$19,823
\$5,000,000	\$6,174,000	\$34,202	\$25,952	\$5,000,000	\$5,151,505	\$34,202	\$21,654	\$5,000,000	\$5,894,720	\$18,267	\$24,568	\$18,243	\$24,568	\$18,285	\$24,778
\$6,000,000	\$7,408,800	\$41,141	\$31,143	\$6,000,000	\$6,181,806	\$41,141	\$25,985	\$6,000,000	\$7,073,664	\$21,924	\$29,524	\$21,900	\$29,524	\$21,942	\$29,734
\$7,000,000	\$8,643,600	\$48,080	\$36,333	\$7,000,000	\$7,212,107	\$48,080	\$30,316	\$7,000,000	\$8,252,608	\$25,581	\$34,479	\$25,557	\$34,479	\$25,598	\$34,690
\$8,000,000	\$9,878,400	\$55,019	\$41,523	\$8,000,000	\$8,242,408	\$55,019	\$34,647	\$8,000,000	\$9,431,552	\$29,238	\$39,435	\$29,214	\$39,435	\$29,255	\$39,645
\$9,000,000	\$11,113,200	\$61,958	\$46,714	\$9,000,000	\$9,272,709	\$61,958	\$38,977	\$9,000,000	\$10,610,496	\$32,895	\$44,391	\$32,871	\$44,391	\$32,912	\$44,601
\$10,000,000	\$12,348,000	\$68,897	\$51,904	\$10,000,000	\$10,303,010	\$68,897	\$43,308	\$10,000,000	\$11,789,440	\$36,552	\$49,346	\$36,528	\$49,346	\$36,569	\$49,556
\$15,000,000	\$18,522,000	\$103,591	\$77,856	\$15,000,000	\$15,454,515	\$103,591	\$64,962	\$15,000,000	\$17,684,160	\$54,836	\$74,124	\$54,812	\$74,124	\$54,854	\$74,335
\$20,000,000	\$24,696,000	\$138,286	\$103,809	\$20,000,000	\$20,606,020	\$138,286	\$86,617	\$20,000,000	\$23,578,880	\$73,121	\$98,903	\$73,097	\$98,903	\$73,139	\$99,113
\$25,000,000	\$30,870,000	\$172,980	\$129,761	\$25,000,000	\$25,757,525	\$172,980	\$108,271	\$25,000,000	\$29,473,600	\$91,405	\$123,681	\$91,382	\$123,681	\$91,423	\$123,891
\$30,000,000	\$37,044,000	\$207,675	\$155,713	\$30,000,000	\$30,909,030	\$207,675	\$129,925	\$30,000,000	\$35,368,320	\$109,690	\$148,459	\$109,666	\$148,459	\$109,708	\$148,669
\$35,000,000	\$43,218,000	\$242,369	\$181,665	\$35,000,000	\$36,060,535	\$242,369	\$151,579	\$35,000,000	\$41,263,040	\$127,975	\$173,237	\$127,951	\$173,237	\$127,992	\$173,448
\$40,000,000	\$49,392,000	\$277,064	\$207,617	\$40,000,000	\$41,212,040	\$277,064	\$173,233	\$40,000,000	\$47,157,760	\$146,259	\$198,016	\$146,236	\$198,016	\$146,277	\$198,226
\$45,000,000	\$55,566,000	\$311,758	\$233,569	\$45,000,000	\$46,363,545	\$311,758	\$194,887	\$45,000,000	\$53,052,480	\$164,544	\$222,794	\$164,520	\$222,794	\$164,562	\$223,004
\$50,000,000	\$61,740,000	\$346,453	\$259,522	\$50,000,000	\$51,515,050	\$346,453	\$216,541	\$50,000,000	\$58,947,200	\$182,829	\$247,572	\$182,805	\$247,572	\$182,846	\$247,782

CITY OF ALLEMAN, 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	\$77	41.93%	\$34	18.43%	(\$128)	(77.22%)	(\$104)	(73.39%)	\$65	35.51%
\$100,000	\$153	41.93%	\$67	18.43%	(\$63)	(17.98%)	(\$39)	(11.97%)	\$130	35.51%
\$150,000	\$230	41.93%	\$101	18.43%	\$2	0.45%	\$26	5.16%	\$195	35.51%
\$200,000	\$143	15.92%	(\$29)	(3.27%)	\$67	9.43%	\$91	13.20%	\$260	35.51%
\$250,000	\$55	4.44%	(\$160)	(12.86%)	\$132	14.75%	\$156	17.88%	\$325	35.51%
\$300,000	(\$32)	(2.03%)	(\$290)	(18.25%)	\$197	18.27%	\$221	20.93%	\$390	35.51%
\$400,000	(\$207)	(9.07%)	(\$551)	(24.13%)	\$327	22.63%	\$351	24.68%	\$519	35.51%
\$500,000	(\$382)	(12.83%)	(\$812)	(27.27%)	\$457	25.23%	\$481	26.90%	\$649	35.51%
\$600,000	(\$557)	(15.17%)	(\$1,073)	(29.22%)	\$587	26.96%	\$611	28.36%	\$779	35.51%
\$700,000	(\$732)	(16.76%)	(\$1,333)	(30.55%)	\$717	28.19%	\$740	29.40%	\$909	35.51%
\$800,000	(\$906)	(17.92%)	(\$1,594)	(31.51%)	\$847	29.11%	\$870	30.18%	\$1,039	35.51%
\$900,000	(\$1,081)	(18.80%)	(\$1,855)	(32.25%)	\$976	29.83%	\$1,000	30.78%	\$1,169	35.51%
\$1,000,000	(\$1,256)	(19.49%)	(\$2,116)	(32.82%)	\$1,106	30.40%	\$1,130	31.26%	\$1,299	35.51%
\$2,000,000	(\$3,005)	(22.45%)	(\$4,724)	(35.29%)	\$2,405	32.96%	\$2,429	33.40%	\$2,597	35.51%
\$3,000,000	(\$4,753)	(23.39%)	(\$7,332)	(36.07%)	\$3,704	33.81%	\$3,727	34.11%	\$3,896	35.51%
\$4,000,000	(\$6,502)	(23.85%)	(\$9,940)	(36.46%)	\$5,002	34.24%	\$5,026	34.46%	\$5,195	35.51%
\$5,000,000	(\$8,250)	(24.12%)	(\$12,548)	(36.69%)	\$6,301	34.49%	\$6,325	34.67%	\$6,494	35.51%
\$6,000,000	(\$9,999)	(24.30%)	(\$15,156)	(36.84%)	\$7,600	34.66%	\$7,624	34.81%	\$7,792	35.51%
\$7,000,000	(\$11,747)	(24.43%)	(\$17,764)	(36.95%)	\$8,899	34.79%	\$8,922	34.91%	\$9,091	35.51%
\$8,000,000	(\$13,495)	(24.53%)	(\$20,372)	(37.03%)	\$10,197	34.88%	\$10,221	34.99%	\$10,390	35.51%
\$9,000,000	(\$15,244)	(24.60%)	(\$22,980)	(37.09%)	\$11,496	34.95%	\$11,520	35.05%	\$11,688	35.51%
\$10,000,000	(\$16,992)	(24.66%)	(\$25,588)	(37.14%)	\$12,795	35.00%	\$12,819	35.09%	\$12,987	35.51%
\$15,000,000	(\$25,735)	(24.84%)	(\$38,629)	(37.29%)	\$19,288	35.17%	\$19,312	35.23%	\$19,481	35.51%
\$20,000,000	(\$34,477)	(24.93%)	(\$51,669)	(37.36%)	\$25,782	35.26%	\$25,806	35.30%	\$25,974	35.51%
\$25,000,000	(\$43,219)	(24.99%)	(\$64,710)	(37.41%)	\$32,276	35.31%	\$32,299	35.35%	\$32,468	35.51%
\$30,000,000	(\$51,962)	(25.02%)	(\$77,750)	(37.44%)	\$38,769	35.34%	\$38,793	35.37%	\$38,962	35.51%
\$35,000,000	(\$60,704)	(25.05%)	(\$90,790)	(37.46%)	\$45,263	35.37%	\$45,286	35.39%	\$45,455	35.51%
\$40,000,000	(\$69,447)	(25.07%)	(\$103,831)	(37.48%)	\$51,756	35.39%	\$51,780	35.41%	\$51,949	35.51%
\$45,000,000	(\$78,189)	(25.08%)	(\$116,871)	(37.49%)	\$58,250	35.40%	\$58,274	35.42%	\$58,442	35.51%
\$50,000,000	(\$86,931)	(25.09%)	(\$129,911)	(37.50%)	\$64,743	35.41%	\$64,767	35.43%	\$64,936	35.51%