

CITY OF APLINGTON, 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	\$8.37000	\$267,975	\$0	\$267,975	
2026-27	\$4.83564	\$273,335	\$948	\$274,283	2.4%
2027-28	\$4.86725	\$275,654	\$954	\$276,608	0.8%
2028-29	\$4.72367	\$282,140	\$926	\$283,066	2.3%
2029-30	\$4.75074	\$284,482	\$931	\$285,413	0.8%
2030-31	\$4.60948	\$291,121	\$903	\$292,025	2.3%
2031-32	\$4.63571	\$293,484	\$909	\$294,393	0.8%
2032-33	\$4.50003	\$300,281	\$882	\$301,163	2.3%
2033-34	\$4.52548	\$302,669	\$887	\$303,556	0.8%
2034-35	\$4.39501	\$309,627	\$861	\$310,488	2.3%
2035-36	\$4.41971	\$312,041	\$866	\$312,907	0.8%

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	\$66,588,495	\$32,016,163	\$0	\$32,016,163
2026-27	\$57,097,751	\$56,721,039	\$0	\$56,721,039
2027-28	\$57,207,188	\$56,830,476	\$0	\$56,830,476
2028-29	\$60,301,779	\$59,925,067	\$0	\$59,925,067
2029-30	\$60,454,216	\$60,077,504	\$0	\$60,077,504
2030-31	\$63,729,746	\$63,353,034	\$0	\$63,353,034
2031-32	\$63,882,183	\$63,505,471	\$0	\$63,505,471
2032-33	\$67,301,316	\$66,924,604	\$0	\$66,924,604
2033-34	\$67,453,753	\$67,077,041	\$0	\$67,077,041
2034-35	\$71,022,386	\$70,645,674	\$0	\$70,645,674
2035-36	\$71,174,823	\$70,798,111	\$0	\$70,798,111

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.83%	-2.89%	87.94%	10.60%	0.56%	0.27%
2026-27	118.17%	-29.66%	88.51%	10.35%	0.48%	0.15%
2027-28	118.29%	-29.75%	88.54%	10.33%	0.48%	0.15%
2028-29	116.99%	-28.35%	88.64%	10.29%	0.46%	0.15%
2029-30	117.02%	-28.35%	88.67%	10.26%	0.46%	0.15%
2030-31	115.72%	-26.95%	88.77%	10.22%	0.44%	0.14%
2031-32	115.75%	-26.96%	88.79%	10.19%	0.44%	0.14%
2032-33	114.52%	-25.64%	88.88%	10.16%	0.42%	0.13%
2033-34	114.55%	-25.65%	88.91%	10.13%	0.42%	0.13%
2034-35	113.40%	-24.41%	88.99%	10.10%	0.40%	0.12%
2035-36	113.43%	-24.42%	89.01%	10.08%	0.40%	0.12%

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 APLINGTON, 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	\$32,016,163	\$8.37000	\$267,975
2026-27	\$56,721,039	\$4.83564	\$274,283
2027-28	\$56,830,476	\$4.86725	\$276,608
2028-29	\$59,925,067	\$4.72367	\$283,066
2029-30	\$60,077,504	\$4.75074	\$285,413
2030-31	\$63,353,034	\$4.60948	\$292,025
2031-32	\$63,505,471	\$4.63571	\$294,393
2032-33	\$66,924,604	\$4.50003	\$301,163
2033-34	\$67,077,041	\$4.52548	\$303,556
2034-35	\$70,645,674	\$4.39501	\$310,488
2035-36	\$70,798,111	\$4.41971	\$312,907

CITY OF APLINGTON, 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	\$32,016,163	\$8.37000	\$267,975
2026-27	\$32,444,730	\$8.37000	\$271,562
2027-28	\$33,160,566	\$8.37000	\$277,554
2028-29	\$34,332,863	\$8.10000	\$278,096
2029-30	\$35,086,413	\$8.10000	\$284,200
2030-31	\$36,321,284	\$8.10000	\$294,202
2031-32	\$37,114,429	\$8.10000	\$300,627
2032-33	\$38,415,110	\$8.10000	\$311,162
2033-34	\$39,250,047	\$8.10000	\$317,925
2034-35	\$40,620,025	\$8.10000	\$329,022
2035-36	\$41,498,838	\$8.10000	\$336,141

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	\$24,276,309	(\$3.53436)	\$2,720
2027-28	\$23,669,910	(\$3.50275)	-\$946
2028-29	\$25,592,204	(\$3.37633)	\$4,970
2029-30	\$24,991,090	(\$3.34926)	\$1,213
2030-31	\$27,031,750	(\$3.49052)	-\$2,178
2031-32	\$26,391,042	(\$3.46429)	-\$6,234
2032-33	\$28,509,494	(\$3.59997)	-\$10,000
2033-34	\$27,826,994	(\$3.57452)	-\$14,370
2034-35	\$30,025,649	(\$3.70499)	-\$18,534
2035-36	\$29,299,273	(\$3.68029)	-\$23,233

CITY OF APLINGTON, 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	\$199	\$285	\$50,000	\$51,515	\$199	\$237	\$50,000	\$58,947	\$179	\$41	\$153	\$41	\$199	\$272
\$100,000	\$123,480	\$397	\$569	\$100,000	\$103,030	\$397	\$475	\$100,000	\$117,894	\$378	\$313	\$352	\$313	\$397	\$543
\$150,000	\$185,220	\$596	\$854	\$150,000	\$154,545	\$596	\$712	\$150,000	\$176,842	\$576	\$585	\$550	\$585	\$596	\$815
\$200,000	\$246,960	\$972	\$1,138	\$200,000	\$206,060	\$972	\$950	\$200,000	\$235,789	\$775	\$856	\$749	\$856	\$794	\$1,087
\$250,000	\$308,700	\$1,349	\$1,423	\$250,000	\$257,575	\$1,349	\$1,187	\$250,000	\$294,736	\$973	\$1,128	\$947	\$1,128	\$993	\$1,359
\$300,000	\$370,440	\$1,725	\$1,708	\$300,000	\$309,090	\$1,725	\$1,425	\$300,000	\$353,683	\$1,172	\$1,400	\$1,146	\$1,400	\$1,191	\$1,630
\$400,000	\$493,920	\$2,479	\$2,277	\$400,000	\$412,120	\$2,479	\$1,900	\$400,000	\$471,578	\$1,569	\$1,943	\$1,543	\$1,943	\$1,588	\$2,174
\$500,000	\$617,400	\$3,232	\$2,846	\$500,000	\$515,151	\$3,232	\$2,375	\$500,000	\$589,472	\$1,966	\$2,487	\$1,940	\$2,487	\$1,985	\$2,717
\$600,000	\$740,880	\$3,985	\$3,415	\$600,000	\$618,181	\$3,985	\$2,849	\$600,000	\$707,366	\$2,363	\$3,030	\$2,337	\$3,030	\$2,382	\$3,261
\$700,000	\$864,360	\$4,739	\$3,984	\$700,000	\$721,211	\$4,739	\$3,324	\$700,000	\$825,261	\$2,760	\$3,574	\$2,734	\$3,574	\$2,779	\$3,804
\$800,000	\$987,840	\$5,492	\$4,553	\$800,000	\$824,241	\$5,492	\$3,799	\$800,000	\$943,155	\$3,157	\$4,117	\$3,131	\$4,117	\$3,176	\$4,347
\$900,000	\$1,111,320	\$6,245	\$5,123	\$900,000	\$927,271	\$6,245	\$4,274	\$900,000	\$1,061,050	\$3,554	\$4,660	\$3,528	\$4,660	\$3,573	\$4,891
\$1,000,000	\$1,234,800	\$6,999	\$5,692	\$1,000,000	\$1,030,301	\$6,999	\$4,749	\$1,000,000	\$1,178,944	\$3,951	\$5,204	\$3,925	\$5,204	\$3,970	\$5,434
\$2,000,000	\$2,469,600	\$14,532	\$11,384	\$2,000,000	\$2,060,602	\$14,532	\$9,498	\$2,000,000	\$2,357,888	\$7,921	\$10,638	\$7,895	\$10,638	\$7,940	\$10,869
\$3,000,000	\$3,704,400	\$22,065	\$17,075	\$3,000,000	\$3,090,903	\$22,065	\$14,247	\$3,000,000	\$3,536,832	\$11,891	\$16,072	\$11,865	\$16,072	\$11,910	\$16,303
\$4,000,000	\$4,939,200	\$29,598	\$22,767	\$4,000,000	\$4,121,204	\$29,598	\$18,997	\$4,000,000	\$4,715,776	\$15,861	\$21,507	\$15,835	\$21,507	\$15,880	\$21,737
\$5,000,000	\$6,174,000	\$37,131	\$28,459	\$5,000,000	\$5,151,505	\$37,131	\$23,746	\$5,000,000	\$5,894,720	\$19,831	\$26,941	\$19,805	\$26,941	\$19,850	\$27,172
\$6,000,000	\$7,408,800	\$44,664	\$34,151	\$6,000,000	\$6,181,806	\$44,664	\$28,495	\$6,000,000	\$7,073,664	\$23,801	\$32,375	\$23,775	\$32,375	\$23,820	\$32,606
\$7,000,000	\$8,643,600	\$52,197	\$39,843	\$7,000,000	\$7,212,107	\$52,197	\$33,244	\$7,000,000	\$8,252,608	\$27,771	\$37,810	\$27,745	\$37,810	\$27,790	\$38,040
\$8,000,000	\$9,878,400	\$59,730	\$45,534	\$8,000,000	\$8,242,408	\$59,730	\$37,993	\$8,000,000	\$9,431,552	\$31,741	\$43,244	\$31,715	\$43,244	\$31,760	\$43,475
\$9,000,000	\$11,113,200	\$67,263	\$51,226	\$9,000,000	\$9,272,709	\$67,263	\$42,742	\$9,000,000	\$10,610,496	\$35,711	\$48,678	\$35,685	\$48,678	\$35,730	\$48,909
\$10,000,000	\$12,348,000	\$74,796	\$56,918	\$10,000,000	\$10,303,010	\$74,796	\$47,492	\$10,000,000	\$11,789,440	\$39,681	\$54,113	\$39,655	\$54,113	\$39,700	\$54,343
\$15,000,000	\$18,522,000	\$112,461	\$85,377	\$15,000,000	\$15,454,515	\$112,461	\$71,237	\$15,000,000	\$17,684,160	\$59,531	\$81,284	\$59,505	\$81,284	\$59,550	\$81,515
\$20,000,000	\$24,696,000	\$150,126	\$113,836	\$20,000,000	\$20,606,020	\$150,126	\$94,983	\$20,000,000	\$23,578,880	\$79,381	\$108,456	\$79,355	\$108,456	\$79,400	\$108,686
\$25,000,000	\$30,870,000	\$187,791	\$142,295	\$25,000,000	\$25,757,525	\$187,791	\$118,729	\$25,000,000	\$29,473,600	\$99,231	\$135,627	\$99,206	\$135,627	\$99,251	\$135,858
\$30,000,000	\$37,044,000	\$225,456	\$170,754	\$30,000,000	\$30,909,030	\$225,456	\$142,475	\$30,000,000	\$35,368,320	\$119,081	\$162,799	\$119,056	\$162,799	\$119,101	\$163,030
\$35,000,000	\$43,218,000	\$263,121	\$199,213	\$35,000,000	\$36,060,535	\$263,121	\$166,220	\$35,000,000	\$41,263,040	\$138,932	\$189,971	\$138,906	\$189,971	\$138,951	\$190,201
\$40,000,000	\$49,392,000	\$300,786	\$227,671	\$40,000,000	\$41,212,040	\$300,786	\$189,966	\$40,000,000	\$47,157,760	\$158,782	\$217,142	\$158,756	\$217,142	\$158,801	\$217,373
\$45,000,000	\$55,566,000	\$338,451	\$256,130	\$45,000,000	\$46,363,545	\$338,451	\$213,712	\$45,000,000	\$53,052,480	\$178,632	\$244,314	\$178,606	\$244,314	\$178,651	\$244,544
\$50,000,000	\$61,740,000	\$376,116	\$284,589	\$50,000,000	\$51,515,050	\$376,116	\$237,458	\$50,000,000	\$58,947,200	\$198,482	\$271,485	\$198,456	\$271,485	\$198,501	\$271,716

CITY OF APLINGTON, 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	\$86	43.37%	\$39	19.63%	(\$138)	(76.99%)	(\$112)	(73.12%)	\$73	36.88%
\$100,000	\$172	43.37%	\$78	19.63%	(\$65)	(17.15%)	(\$39)	(11.08%)	\$146	36.88%
\$150,000	\$258	43.37%	\$117	19.63%	\$8	1.46%	\$34	6.22%	\$220	36.88%
\$200,000	\$166	17.10%	(\$22)	(2.30%)	\$82	10.54%	\$107	14.35%	\$293	36.88%
\$250,000	\$74	5.50%	(\$162)	(11.97%)	\$155	15.91%	\$181	19.07%	\$366	36.88%
\$300,000	(\$18)	(1.04%)	(\$301)	(17.43%)	\$228	19.46%	\$254	22.15%	\$439	36.88%
\$400,000	(\$202)	(8.15%)	(\$579)	(23.36%)	\$374	23.87%	\$400	25.94%	\$586	36.88%
\$500,000	(\$386)	(11.95%)	(\$857)	(26.53%)	\$521	26.50%	\$547	28.18%	\$732	36.88%
\$600,000	(\$570)	(14.31%)	(\$1,136)	(28.50%)	\$667	28.24%	\$693	29.66%	\$879	36.88%
\$700,000	(\$754)	(15.92%)	(\$1,414)	(29.84%)	\$814	29.49%	\$840	30.71%	\$1,025	36.88%
\$800,000	(\$939)	(17.09%)	(\$1,693)	(30.82%)	\$960	30.42%	\$986	31.49%	\$1,171	36.88%
\$900,000	(\$1,123)	(17.98%)	(\$1,971)	(31.56%)	\$1,107	31.14%	\$1,132	32.10%	\$1,318	36.88%
\$1,000,000	(\$1,307)	(18.67%)	(\$2,249)	(32.14%)	\$1,253	31.72%	\$1,279	32.58%	\$1,464	36.88%
\$2,000,000	(\$3,148)	(21.66%)	(\$5,033)	(34.64%)	\$2,717	34.31%	\$2,743	34.75%	\$2,929	36.88%
\$3,000,000	(\$4,989)	(22.61%)	(\$7,817)	(35.43%)	\$4,182	35.17%	\$4,207	35.46%	\$4,393	36.88%
\$4,000,000	(\$6,830)	(23.08%)	(\$10,601)	(35.82%)	\$5,646	35.60%	\$5,672	35.82%	\$5,857	36.88%
\$5,000,000	(\$8,672)	(23.35%)	(\$13,385)	(36.05%)	\$7,110	35.85%	\$7,136	36.03%	\$7,321	36.88%
\$6,000,000	(\$10,513)	(23.54%)	(\$16,169)	(36.20%)	\$8,575	36.03%	\$8,600	36.17%	\$8,786	36.88%
\$7,000,000	(\$12,354)	(23.67%)	(\$18,952)	(36.31%)	\$10,039	36.15%	\$10,065	36.28%	\$10,250	36.88%
\$8,000,000	(\$14,195)	(23.77%)	(\$21,736)	(36.39%)	\$11,503	36.24%	\$11,529	36.35%	\$11,714	36.88%
\$9,000,000	(\$16,036)	(23.84%)	(\$24,520)	(36.45%)	\$12,967	36.31%	\$12,993	36.41%	\$13,179	36.88%
\$10,000,000	(\$17,878)	(23.90%)	(\$27,304)	(36.50%)	\$14,432	36.37%	\$14,458	36.46%	\$14,643	36.88%
\$15,000,000	(\$27,084)	(24.08%)	(\$41,223)	(36.66%)	\$21,753	36.54%	\$21,779	36.60%	\$21,964	36.88%
\$20,000,000	(\$36,290)	(24.17%)	(\$55,143)	(36.73%)	\$29,075	36.63%	\$29,100	36.67%	\$29,286	36.88%
\$25,000,000	(\$45,496)	(24.23%)	(\$69,062)	(36.78%)	\$36,396	36.68%	\$36,422	36.71%	\$36,607	36.88%
\$30,000,000	(\$54,702)	(24.26%)	(\$82,981)	(36.81%)	\$43,718	36.71%	\$43,743	36.74%	\$43,929	36.88%
\$35,000,000	(\$63,908)	(24.29%)	(\$96,900)	(36.83%)	\$51,039	36.74%	\$51,065	36.76%	\$51,250	36.88%
\$40,000,000	(\$73,114)	(24.31%)	(\$110,819)	(36.84%)	\$58,361	36.76%	\$58,386	36.78%	\$58,572	36.88%
\$45,000,000	(\$82,320)	(24.32%)	(\$124,739)	(36.86%)	\$65,682	36.77%	\$65,708	36.79%	\$65,893	36.88%
\$50,000,000	(\$91,526)	(24.33%)	(\$138,658)	(36.87%)	\$73,003	36.78%	\$73,029	36.80%	\$73,215	36.88%