

CITY OF AYRSHIRE, 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	\$8.20632	\$10,845	\$0	\$10,845	
2026-27	\$12.16076	\$11,062	\$8	\$11,070	2.1%
2027-28	\$12.27749	\$11,125	\$8	\$11,133	0.6%
2028-29	\$11.06545	\$11,356	\$7	\$11,363	2.1%
2029-30	\$11.12237	\$11,420	\$7	\$11,427	0.6%
2030-31	\$10.08238	\$11,656	\$7	\$11,662	2.1%
2031-32	\$10.13408	\$11,721	\$7	\$11,727	0.6%
2032-33	\$9.26360	\$11,962	\$6	\$11,968	2.1%
2033-34	\$9.31098	\$12,028	\$6	\$12,034	0.6%
2034-35	\$8.57077	\$12,275	\$6	\$12,280	2.0%
2035-36	\$8.61451	\$12,342	\$6	\$12,347	0.5%

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	\$3,336,808	\$1,321,503	\$0	\$1,321,503
2026-27	\$1,489,921	\$910,272	\$0	\$910,272
2027-28	\$1,486,434	\$906,785	\$0	\$906,785
2028-29	\$1,606,540	\$1,026,891	\$0	\$1,026,891
2029-30	\$1,607,054	\$1,027,405	\$0	\$1,027,405
2030-31	\$1,736,358	\$1,156,709	\$0	\$1,156,709
2031-32	\$1,736,871	\$1,157,222	\$0	\$1,157,222
2032-33	\$1,871,591	\$1,291,942	\$0	\$1,291,942
2033-34	\$1,872,105	\$1,292,456	\$0	\$1,292,456
2034-35	\$2,012,469	\$1,432,820	\$0	\$1,432,820
2035-36	\$2,012,982	\$1,433,333	\$0	\$1,433,333

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.10%	-4.16%	80.93%	12.93%	0.00%	6.14%
2026-27	283.97%	-237.37%	46.60%	44.32%	0.00%	8.91%
2027-28	285.13%	-238.74%	46.39%	44.49%	0.00%	8.95%
2028-29	261.92%	-211.20%	50.71%	41.25%	0.00%	7.90%
2029-30	261.85%	-211.11%	50.74%	41.23%	0.00%	7.90%
2030-31	241.94%	-187.51%	54.43%	38.45%	0.00%	7.01%
2031-32	241.89%	-187.44%	54.45%	38.43%	0.00%	7.01%
2032-33	225.38%	-167.90%	57.49%	36.15%	0.00%	6.28%
2033-34	225.35%	-167.84%	57.50%	36.13%	0.00%	6.28%
2034-35	211.45%	-151.40%	60.05%	34.22%	0.00%	5.66%
2035-36	211.42%	-151.36%	60.06%	34.21%	0.00%	5.66%

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 AYRSHIRE, 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	\$1,321,503	\$8.20632	\$10,845
2026-27	\$910,272	\$12.16076	\$11,070
2027-28	\$906,785	\$12.27749	\$11,133
2028-29	\$1,026,891	\$11.06545	\$11,363
2029-30	\$1,027,405	\$11.12237	\$11,427
2030-31	\$1,156,709	\$10.08238	\$11,662
2031-32	\$1,157,222	\$10.13408	\$11,727
2032-33	\$1,291,942	\$9.26360	\$11,968
2033-34	\$1,292,456	\$9.31098	\$12,034
2034-35	\$1,432,820	\$8.57077	\$12,280
2035-36	\$1,433,333	\$8.61451	\$12,347

CITY OF AYRSHIRE, 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	\$1,321,503	\$8.20632	\$10,845
2026-27	\$1,339,682	\$8.20632	\$10,994
2027-28	\$1,364,228	\$8.20632	\$11,195
2028-29	\$1,408,488	\$8.10000	\$11,409
2029-30	\$1,434,319	\$8.10000	\$11,618
2030-31	\$1,480,877	\$8.10000	\$11,995
2031-32	\$1,508,057	\$8.10000	\$12,215
2032-33	\$1,557,030	\$8.10000	\$12,612
2033-34	\$1,585,634	\$8.10000	\$12,844
2034-35	\$1,637,151	\$8.10000	\$13,261
2035-36	\$1,667,248	\$8.10000	\$13,505

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	(\$429,410)	\$3.95444	\$76
2027-28	(\$457,443)	\$4.07117	-\$62
2028-29	(\$381,597)	\$2.96545	-\$46
2029-30	(\$406,915)	\$3.02237	-\$191
2030-31	(\$324,168)	\$1.98238	-\$333
2031-32	(\$350,835)	\$2.03408	-\$488
2032-33	(\$265,088)	\$1.16360	-\$644
2033-34	(\$293,178)	\$1.21098	-\$810
2034-35	(\$204,331)	\$0.47077	-\$981
2035-36	(\$233,915)	\$0.51451	-\$1,157

CITY OF AYRSHIRE, 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	\$195	\$622	\$50,000	\$51,515	\$195	\$519	\$50,000	\$58,947	\$176	\$90	\$150	\$90	\$195	\$594
\$100,000	\$123,480	\$389	\$1,245	\$100,000	\$103,030	\$389	\$1,039	\$100,000	\$117,894	\$370	\$685	\$345	\$685	\$389	\$1,189
\$150,000	\$185,220	\$584	\$1,867	\$150,000	\$154,545	\$584	\$1,558	\$150,000	\$176,842	\$565	\$1,279	\$540	\$1,279	\$584	\$1,783
\$200,000	\$246,960	\$953	\$2,490	\$200,000	\$206,060	\$953	\$2,078	\$200,000	\$235,789	\$760	\$1,873	\$734	\$1,873	\$778	\$2,377
\$250,000	\$308,700	\$1,322	\$3,112	\$250,000	\$257,575	\$1,322	\$2,597	\$250,000	\$294,736	\$954	\$2,468	\$929	\$2,468	\$973	\$2,972
\$300,000	\$370,440	\$1,692	\$3,735	\$300,000	\$309,090	\$1,692	\$3,116	\$300,000	\$353,683	\$1,149	\$3,062	\$1,124	\$3,062	\$1,168	\$3,566
\$400,000	\$493,920	\$2,430	\$4,980	\$400,000	\$412,120	\$2,430	\$4,155	\$400,000	\$471,578	\$1,538	\$4,251	\$1,513	\$4,251	\$1,557	\$4,755
\$500,000	\$617,400	\$3,169	\$6,225	\$500,000	\$515,151	\$3,169	\$5,194	\$500,000	\$589,472	\$1,927	\$5,439	\$1,902	\$5,439	\$1,946	\$5,943
\$600,000	\$740,880	\$3,907	\$7,470	\$600,000	\$618,181	\$3,907	\$6,233	\$600,000	\$707,366	\$2,317	\$6,628	\$2,291	\$6,628	\$2,335	\$7,132
\$700,000	\$864,360	\$4,646	\$8,715	\$700,000	\$721,211	\$4,646	\$7,272	\$700,000	\$825,261	\$2,706	\$7,816	\$2,680	\$7,816	\$2,725	\$8,321
\$800,000	\$987,840	\$5,385	\$9,960	\$800,000	\$824,241	\$5,385	\$8,310	\$800,000	\$943,155	\$3,095	\$9,005	\$3,070	\$9,005	\$3,114	\$9,509
\$900,000	\$1,111,320	\$6,123	\$11,205	\$900,000	\$927,271	\$6,123	\$9,349	\$900,000	\$1,061,050	\$3,484	\$10,194	\$3,459	\$10,194	\$3,503	\$10,698
\$1,000,000	\$1,234,800	\$6,862	\$12,450	\$1,000,000	\$1,030,301	\$6,862	\$10,388	\$1,000,000	\$1,178,944	\$3,874	\$11,382	\$3,848	\$11,382	\$3,892	\$11,887
\$2,000,000	\$2,469,600	\$14,247	\$24,899	\$2,000,000	\$2,060,602	\$14,247	\$20,776	\$2,000,000	\$2,357,888	\$7,766	\$23,269	\$7,741	\$23,269	\$7,785	\$23,773
\$3,000,000	\$3,704,400	\$21,633	\$37,349	\$3,000,000	\$3,090,903	\$21,633	\$31,164	\$3,000,000	\$3,536,832	\$11,658	\$35,156	\$11,633	\$35,156	\$11,677	\$35,660
\$4,000,000	\$4,939,200	\$29,019	\$49,799	\$4,000,000	\$4,121,204	\$29,019	\$41,552	\$4,000,000	\$4,715,776	\$15,551	\$47,042	\$15,525	\$47,042	\$15,570	\$47,546
\$5,000,000	\$6,174,000	\$36,404	\$62,249	\$5,000,000	\$5,151,505	\$36,404	\$51,939	\$5,000,000	\$5,894,720	\$19,443	\$58,929	\$19,418	\$58,929	\$19,462	\$59,433
\$6,000,000	\$7,408,800	\$43,790	\$74,698	\$6,000,000	\$6,181,806	\$43,790	\$62,327	\$6,000,000	\$7,073,664	\$23,335	\$70,815	\$23,310	\$70,815	\$23,354	\$71,319
\$7,000,000	\$8,643,600	\$51,176	\$87,148	\$7,000,000	\$7,212,107	\$51,176	\$72,715	\$7,000,000	\$8,252,608	\$27,228	\$82,702	\$27,203	\$82,702	\$27,247	\$83,206
\$8,000,000	\$9,878,400	\$58,562	\$99,598	\$8,000,000	\$8,242,408	\$58,562	\$83,103	\$8,000,000	\$9,431,552	\$31,120	\$94,588	\$31,095	\$94,588	\$31,139	\$95,092
\$9,000,000	\$11,113,200	\$65,947	\$112,048	\$9,000,000	\$9,272,709	\$65,947	\$93,491	\$9,000,000	\$10,610,496	\$35,013	\$106,475	\$34,987	\$106,475	\$35,031	\$106,979
\$10,000,000	\$12,348,000	\$73,333	\$124,497	\$10,000,000	\$10,303,010	\$73,333	\$103,879	\$10,000,000	\$11,789,440	\$38,905	\$118,361	\$38,880	\$118,361	\$38,924	\$118,866
\$15,000,000	\$18,522,000	\$110,261	\$186,746	\$15,000,000	\$15,454,515	\$110,261	\$155,818	\$15,000,000	\$17,684,160	\$58,367	\$177,794	\$58,342	\$177,794	\$58,386	\$178,298
\$20,000,000	\$24,696,000	\$147,190	\$248,994	\$20,000,000	\$20,606,020	\$147,190	\$207,758	\$20,000,000	\$23,578,880	\$77,829	\$237,227	\$77,804	\$237,227	\$77,848	\$237,731
\$25,000,000	\$30,870,000	\$184,118	\$311,243	\$25,000,000	\$25,757,525	\$184,118	\$259,697	\$25,000,000	\$29,473,600	\$97,291	\$296,660	\$97,266	\$296,660	\$97,310	\$297,164
\$30,000,000	\$37,044,000	\$221,047	\$373,492	\$30,000,000	\$30,909,030	\$221,047	\$311,637	\$30,000,000	\$35,368,320	\$116,753	\$356,093	\$116,727	\$356,093	\$116,772	\$356,597
\$35,000,000	\$43,218,000	\$257,975	\$435,740	\$35,000,000	\$36,060,535	\$257,975	\$363,576	\$35,000,000	\$41,263,040	\$136,215	\$415,526	\$136,189	\$415,526	\$136,234	\$416,030
\$40,000,000	\$49,392,000	\$294,904	\$497,989	\$40,000,000	\$41,212,040	\$294,904	\$415,515	\$40,000,000	\$47,157,760	\$155,677	\$474,958	\$155,651	\$474,958	\$155,696	\$475,462
\$45,000,000	\$55,566,000	\$331,832	\$560,238	\$45,000,000	\$46,363,545	\$331,832	\$467,455	\$45,000,000	\$53,052,480	\$175,139	\$534,391	\$175,113	\$534,391	\$175,157	\$534,895
\$50,000,000	\$61,740,000	\$368,760	\$622,486	\$50,000,000	\$51,515,050	\$368,760	\$519,394	\$50,000,000	\$58,947,200	\$194,601	\$593,824	\$194,575	\$593,824	\$194,619	\$594,328

CITY OF AYRSHIRE, 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	\$428	219.85%	\$325	166.88%	(\$86)	(48.67%)	(\$60)	(40.04%)	\$400	205.38%
\$100,000	\$856	219.85%	\$650	166.88%	\$314	84.83%	\$339	98.38%	\$799	205.38%
\$150,000	\$1,284	219.85%	\$974	166.88%	\$714	126.36%	\$739	136.97%	\$1,199	205.38%
\$200,000	\$1,537	161.24%	\$1,124	117.97%	\$1,114	146.60%	\$1,139	155.10%	\$1,599	205.38%
\$250,000	\$1,790	135.36%	\$1,275	96.38%	\$1,513	158.59%	\$1,539	165.63%	\$1,999	205.38%
\$300,000	\$2,043	120.78%	\$1,425	84.21%	\$1,913	166.52%	\$1,938	172.52%	\$2,398	205.38%
\$400,000	\$2,550	104.91%	\$1,725	70.97%	\$2,712	176.35%	\$2,738	180.97%	\$3,198	205.38%
\$500,000	\$3,056	96.44%	\$2,025	63.91%	\$3,512	182.21%	\$3,537	185.97%	\$3,997	205.38%
\$600,000	\$3,562	91.17%	\$2,325	59.51%	\$4,311	186.11%	\$4,337	189.27%	\$4,797	205.38%
\$700,000	\$4,069	87.58%	\$2,626	56.51%	\$5,111	188.88%	\$5,136	191.61%	\$5,596	205.38%
\$800,000	\$4,575	84.97%	\$2,926	54.34%	\$5,910	190.95%	\$5,935	193.35%	\$6,395	205.38%
\$900,000	\$5,082	82.99%	\$3,226	52.69%	\$6,710	192.57%	\$6,735	194.71%	\$7,195	205.38%
\$1,000,000	\$5,588	81.44%	\$3,526	51.39%	\$7,509	193.85%	\$7,534	195.79%	\$7,994	205.38%
\$2,000,000	\$10,652	74.77%	\$6,528	45.82%	\$15,503	199.63%	\$15,528	200.61%	\$15,988	205.38%
\$3,000,000	\$15,716	72.65%	\$9,531	44.06%	\$23,497	201.55%	\$23,523	202.21%	\$23,983	205.38%
\$4,000,000	\$20,780	71.61%	\$12,533	43.19%	\$31,491	202.51%	\$31,517	203.00%	\$31,977	205.38%
\$5,000,000	\$25,844	70.99%	\$15,535	42.67%	\$39,486	203.08%	\$39,511	203.48%	\$39,971	205.38%
\$6,000,000	\$30,908	70.58%	\$18,537	42.33%	\$47,480	203.47%	\$47,505	203.80%	\$47,965	205.38%
\$7,000,000	\$35,972	70.29%	\$21,539	42.09%	\$55,474	203.74%	\$55,499	204.02%	\$55,959	205.38%
\$8,000,000	\$41,036	70.07%	\$24,542	41.91%	\$63,468	203.94%	\$63,493	204.19%	\$63,953	205.38%
\$9,000,000	\$46,100	69.90%	\$27,544	41.77%	\$71,462	204.10%	\$71,488	204.32%	\$71,948	205.38%
\$10,000,000	\$51,164	69.77%	\$30,546	41.65%	\$79,456	204.23%	\$79,482	204.43%	\$79,942	205.38%
\$15,000,000	\$76,485	69.37%	\$45,557	41.32%	\$119,427	204.61%	\$119,453	204.75%	\$119,913	205.38%
\$20,000,000	\$101,805	69.17%	\$60,568	41.15%	\$159,398	204.81%	\$159,424	204.91%	\$159,883	205.38%
\$25,000,000	\$127,125	69.05%	\$75,579	41.05%	\$199,369	204.92%	\$199,394	205.00%	\$199,854	205.38%
\$30,000,000	\$152,445	68.97%	\$90,590	40.98%	\$239,340	205.00%	\$239,365	205.06%	\$239,825	205.38%
\$35,000,000	\$177,765	68.91%	\$105,601	40.93%	\$279,311	205.05%	\$279,336	205.11%	\$279,796	205.38%
\$40,000,000	\$203,085	68.87%	\$120,612	40.90%	\$319,282	205.09%	\$319,307	205.14%	\$319,767	205.38%
\$45,000,000	\$228,406	68.83%	\$135,623	40.87%	\$359,253	205.12%	\$359,278	205.17%	\$359,738	205.38%
\$50,000,000	\$253,726	68.81%	\$150,634	40.85%	\$399,223	205.15%	\$399,249	205.19%	\$399,709	205.38%