

CITY OF ASPINWALL, 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	\$7.86409	\$59,908	\$0	\$59,908	
2026-27	\$6.00660	\$61,106	\$0	\$61,106	2.0%
2027-28	\$6.03722	\$61,412	\$0	\$61,412	0.5%
2028-29	\$5.87188	\$62,640	\$0	\$62,640	2.0%
2029-30	\$5.90124	\$62,953	\$0	\$62,953	0.5%
2030-31	\$5.73926	\$64,212	\$0	\$64,212	2.0%
2031-32	\$5.76796	\$64,533	\$0	\$64,533	0.5%
2032-33	\$5.60983	\$65,824	\$0	\$65,824	2.0%
2033-34	\$5.63788	\$66,153	\$0	\$66,153	0.5%
2034-35	\$5.48348	\$67,476	\$0	\$67,476	2.0%
2035-36	\$5.51090	\$67,814	\$0	\$67,814	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	\$10,148,029	\$7,617,922	\$0	\$7,617,922
2026-27	\$10,403,471	\$10,173,179	\$0	\$10,173,179
2027-28	\$10,402,471	\$10,172,179	\$0	\$10,172,179
2028-29	\$10,898,067	\$10,667,775	\$0	\$10,667,775
2029-30	\$10,898,067	\$10,667,775	\$0	\$10,667,775
2030-31	\$11,418,514	\$11,188,222	\$0	\$11,188,222
2031-32	\$11,418,514	\$11,188,222	\$0	\$11,188,222
2032-33	\$11,963,966	\$11,733,674	\$0	\$11,733,674
2033-34	\$11,963,966	\$11,733,674	\$0	\$11,733,674
2034-35	\$12,535,633	\$12,305,341	\$0	\$12,305,341
2035-36	\$12,535,633	\$12,305,341	\$0	\$12,305,341

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	13.97%	-0.91%	13.06%	79.56%	0.00%	0.60%
2026-27	24.03%	-8.55%	15.48%	78.40%	0.00%	0.45%
2027-28	24.04%	-8.56%	15.47%	78.41%	0.00%	0.45%
2028-29	23.84%	-8.17%	15.66%	78.50%	0.00%	0.43%
2029-30	23.84%	-8.17%	15.66%	78.50%	0.00%	0.43%
2030-31	23.64%	-7.79%	15.84%	78.59%	0.00%	0.41%
2031-32	23.64%	-7.79%	15.84%	78.59%	0.00%	0.41%
2032-33	23.44%	-7.43%	16.01%	78.69%	0.00%	0.39%
2033-34	23.44%	-7.43%	16.01%	78.69%	0.00%	0.39%
2034-35	23.25%	-7.09%	16.16%	78.78%	0.00%	0.37%
2035-36	23.25%	-7.09%	16.16%	78.78%	0.00%	0.37%

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 ASPINWALL, 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	\$7,617,922	\$7.86409	\$59,908
2026-27	\$10,173,179	\$6.00660	\$61,106
2027-28	\$10,172,179	\$6.03722	\$61,412
2028-29	\$10,667,775	\$5.87188	\$62,640
2029-30	\$10,667,775	\$5.90124	\$62,953
2030-31	\$11,188,222	\$5.73926	\$64,212
2031-32	\$11,188,222	\$5.76796	\$64,533
2032-33	\$11,733,674	\$5.60983	\$65,824
2033-34	\$11,733,674	\$5.63788	\$66,153
2034-35	\$12,305,341	\$5.48348	\$67,476
2035-36	\$12,305,341	\$5.51090	\$67,814

CITY OF ASPINWALL, 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	\$7,617,922	\$7.86409	\$59,908
2026-27	\$8,345,301	\$7.63504	\$63,717
2027-28	\$8,368,243	\$7.63504	\$63,892
2028-29	\$8,740,186	\$7.63504	\$66,732
2029-30	\$8,764,328	\$7.63504	\$66,916
2030-31	\$9,154,943	\$7.63504	\$69,898
2031-32	\$9,180,344	\$7.63504	\$70,092
2032-33	\$9,590,567	\$7.63504	\$73,224
2033-34	\$9,617,297	\$7.63504	\$73,428
2034-35	\$10,048,114	\$7.63504	\$76,718
2035-36	\$10,076,240	\$7.63504	\$76,932

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	\$1,827,878	(\$1.62844)	-\$2,611
2027-28	\$1,803,936	(\$1.59782)	-\$2,480
2028-29	\$1,927,588	(\$1.76316)	-\$4,092
2029-30	\$1,903,446	(\$1.73380)	-\$3,963
2030-31	\$2,033,279	(\$1.89578)	-\$5,686
2031-32	\$2,007,878	(\$1.86708)	-\$5,559
2032-33	\$2,143,108	(\$2.02521)	-\$7,400
2033-34	\$2,116,377	(\$1.99716)	-\$7,275
2034-35	\$2,257,228	(\$2.15156)	-\$9,242
2035-36	\$2,229,102	(\$2.12414)	-\$9,119

CITY OF ASPINWALL, 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	\$187	\$354	\$50,000	\$51,515	\$187	\$296	\$50,000	\$58,947	\$168	\$51	\$144	\$51	\$187	\$338
\$100,000	\$123,480	\$373	\$709	\$100,000	\$103,030	\$373	\$591	\$100,000	\$117,894	\$355	\$390	\$331	\$390	\$373	\$677
\$150,000	\$185,220	\$560	\$1,063	\$150,000	\$154,545	\$560	\$887	\$150,000	\$176,842	\$541	\$728	\$517	\$728	\$560	\$1,015
\$200,000	\$246,960	\$913	\$1,417	\$200,000	\$206,060	\$913	\$1,183	\$200,000	\$235,789	\$728	\$1,066	\$704	\$1,066	\$746	\$1,353
\$250,000	\$308,700	\$1,267	\$1,772	\$250,000	\$257,575	\$1,267	\$1,478	\$250,000	\$294,736	\$914	\$1,405	\$890	\$1,405	\$933	\$1,692
\$300,000	\$370,440	\$1,621	\$2,126	\$300,000	\$309,090	\$1,621	\$1,774	\$300,000	\$353,683	\$1,101	\$1,743	\$1,077	\$1,743	\$1,119	\$2,030
\$400,000	\$493,920	\$2,329	\$2,835	\$400,000	\$412,120	\$2,329	\$2,365	\$400,000	\$471,578	\$1,474	\$2,420	\$1,450	\$2,420	\$1,492	\$2,707
\$500,000	\$617,400	\$3,037	\$3,543	\$500,000	\$515,151	\$3,037	\$2,957	\$500,000	\$589,472	\$1,847	\$3,096	\$1,823	\$3,096	\$1,865	\$3,383
\$600,000	\$740,880	\$3,744	\$4,252	\$600,000	\$618,181	\$3,744	\$3,548	\$600,000	\$707,366	\$2,220	\$3,773	\$2,196	\$3,773	\$2,238	\$4,060
\$700,000	\$864,360	\$4,452	\$4,961	\$700,000	\$721,211	\$4,452	\$4,139	\$700,000	\$825,261	\$2,593	\$4,449	\$2,569	\$4,449	\$2,611	\$4,736
\$800,000	\$987,840	\$5,160	\$5,669	\$800,000	\$824,241	\$5,160	\$4,731	\$800,000	\$943,155	\$2,966	\$5,126	\$2,942	\$5,126	\$2,984	\$5,413
\$900,000	\$1,111,320	\$5,868	\$6,378	\$900,000	\$927,271	\$5,868	\$5,322	\$900,000	\$1,061,050	\$3,339	\$5,803	\$3,315	\$5,803	\$3,357	\$6,090
\$1,000,000	\$1,234,800	\$6,576	\$7,087	\$1,000,000	\$1,030,301	\$6,576	\$5,913	\$1,000,000	\$1,178,944	\$3,712	\$6,479	\$3,688	\$6,479	\$3,730	\$6,766
\$2,000,000	\$2,469,600	\$13,653	\$14,174	\$2,000,000	\$2,060,602	\$13,653	\$11,826	\$2,000,000	\$2,357,888	\$7,442	\$13,246	\$7,418	\$13,246	\$7,460	\$13,533
\$3,000,000	\$3,704,400	\$20,731	\$21,261	\$3,000,000	\$3,090,903	\$20,731	\$17,739	\$3,000,000	\$3,536,832	\$11,172	\$20,012	\$11,148	\$20,012	\$11,190	\$20,299
\$4,000,000	\$4,939,200	\$27,809	\$28,347	\$4,000,000	\$4,121,204	\$27,809	\$23,653	\$4,000,000	\$4,715,776	\$14,902	\$26,778	\$14,878	\$26,778	\$14,920	\$27,065
\$5,000,000	\$6,174,000	\$34,886	\$35,434	\$5,000,000	\$5,151,505	\$34,886	\$29,566	\$5,000,000	\$5,894,720	\$18,632	\$33,544	\$18,608	\$33,544	\$18,650	\$33,831
\$6,000,000	\$7,408,800	\$41,964	\$42,521	\$6,000,000	\$6,181,806	\$41,964	\$35,479	\$6,000,000	\$7,073,664	\$22,362	\$40,311	\$22,338	\$40,311	\$22,380	\$40,598
\$7,000,000	\$8,643,600	\$49,042	\$49,608	\$7,000,000	\$7,212,107	\$49,042	\$41,392	\$7,000,000	\$8,252,608	\$26,092	\$47,077	\$26,068	\$47,077	\$26,110	\$47,364
\$8,000,000	\$9,878,400	\$56,119	\$56,695	\$8,000,000	\$8,242,408	\$56,119	\$47,305	\$8,000,000	\$9,431,552	\$29,822	\$53,843	\$29,798	\$53,843	\$29,841	\$54,130
\$9,000,000	\$11,113,200	\$63,197	\$63,782	\$9,000,000	\$9,272,709	\$63,197	\$53,218	\$9,000,000	\$10,610,496	\$33,552	\$60,609	\$33,528	\$60,609	\$33,571	\$60,896
\$10,000,000	\$12,348,000	\$70,275	\$70,868	\$10,000,000	\$10,303,010	\$70,275	\$59,132	\$10,000,000	\$11,789,440	\$37,283	\$67,376	\$37,258	\$67,376	\$37,301	\$67,663
\$15,000,000	\$18,522,000	\$105,663	\$106,303	\$15,000,000	\$15,454,515	\$105,663	\$88,697	\$15,000,000	\$17,684,160	\$55,933	\$101,207	\$55,909	\$101,207	\$55,951	\$101,494
\$20,000,000	\$24,696,000	\$141,051	\$141,737	\$20,000,000	\$20,606,020	\$141,051	\$118,263	\$20,000,000	\$23,578,880	\$74,583	\$135,038	\$74,559	\$135,038	\$74,601	\$135,325
\$25,000,000	\$30,870,000	\$176,440	\$177,171	\$25,000,000	\$25,757,525	\$176,440	\$147,829	\$25,000,000	\$29,473,600	\$93,234	\$168,870	\$93,209	\$168,870	\$93,252	\$169,157
\$30,000,000	\$37,044,000	\$211,828	\$212,605	\$30,000,000	\$30,909,030	\$211,828	\$177,395	\$30,000,000	\$35,368,320	\$111,884	\$202,701	\$111,860	\$202,701	\$111,902	\$202,988
\$35,000,000	\$43,218,000	\$247,217	\$248,039	\$35,000,000	\$36,060,535	\$247,217	\$206,961	\$35,000,000	\$41,263,040	\$130,534	\$236,532	\$130,510	\$236,532	\$130,552	\$236,819
\$40,000,000	\$49,392,000	\$282,605	\$283,474	\$40,000,000	\$41,212,040	\$282,605	\$236,527	\$40,000,000	\$47,157,760	\$149,184	\$270,364	\$149,160	\$270,364	\$149,203	\$270,651
\$45,000,000	\$55,566,000	\$317,994	\$318,908	\$45,000,000	\$46,363,545	\$317,994	\$266,092	\$45,000,000	\$53,052,480	\$167,835	\$304,195	\$167,811	\$304,195	\$167,853	\$304,482
\$50,000,000	\$61,740,000	\$353,382	\$354,342	\$50,000,000	\$51,515,050	\$353,382	\$295,658	\$50,000,000	\$58,947,200	\$186,485	\$338,026	\$186,461	\$338,026	\$186,503	\$338,313

CITY OF ASPINWALL, 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	\$168	89.99%	\$109	58.53%	(\$117)	(69.51%)	(\$93)	(64.38%)	\$152	81.40%
\$100,000	\$336	89.99%	\$218	58.53%	\$35	9.79%	\$59	17.84%	\$304	81.40%
\$150,000	\$504	89.99%	\$327	58.53%	\$187	34.46%	\$211	40.76%	\$455	81.40%
\$200,000	\$504	55.18%	\$269	29.48%	\$338	46.48%	\$363	51.53%	\$607	81.40%
\$250,000	\$504	39.80%	\$211	16.65%	\$490	53.61%	\$514	57.79%	\$759	81.40%
\$300,000	\$505	31.14%	\$153	9.42%	\$642	58.31%	\$666	61.88%	\$911	81.40%
\$400,000	\$506	21.72%	\$36	1.56%	\$946	64.16%	\$970	66.90%	\$1,214	81.40%
\$500,000	\$507	16.69%	(\$80)	(2.64%)	\$1,249	67.64%	\$1,273	69.87%	\$1,518	81.40%
\$600,000	\$508	13.56%	(\$197)	(5.25%)	\$1,553	69.95%	\$1,577	71.83%	\$1,822	81.40%
\$700,000	\$509	11.42%	(\$313)	(7.03%)	\$1,856	71.60%	\$1,881	73.22%	\$2,125	81.40%
\$800,000	\$509	9.87%	(\$429)	(8.32%)	\$2,160	72.83%	\$2,184	74.25%	\$2,429	81.40%
\$900,000	\$510	8.70%	(\$546)	(9.30%)	\$2,464	73.79%	\$2,488	75.06%	\$2,733	81.40%
\$1,000,000	\$511	7.78%	(\$662)	(10.07%)	\$2,767	74.55%	\$2,792	75.70%	\$3,036	81.40%
\$2,000,000	\$520	3.81%	(\$1,827)	(13.38%)	\$5,804	77.98%	\$5,828	78.56%	\$6,072	81.40%
\$3,000,000	\$530	2.55%	(\$2,991)	(14.43%)	\$8,840	79.12%	\$8,864	79.51%	\$9,109	81.40%
\$4,000,000	\$539	1.94%	(\$4,156)	(14.94%)	\$11,876	79.69%	\$11,900	79.99%	\$12,145	81.40%
\$5,000,000	\$548	1.57%	(\$5,320)	(15.25%)	\$14,912	80.03%	\$14,936	80.27%	\$15,181	81.40%
\$6,000,000	\$557	1.33%	(\$6,485)	(15.45%)	\$17,948	80.26%	\$17,973	80.46%	\$18,217	81.40%
\$7,000,000	\$566	1.15%	(\$7,649)	(15.60%)	\$20,985	80.42%	\$21,009	80.59%	\$21,253	81.40%
\$8,000,000	\$575	1.03%	(\$8,814)	(15.71%)	\$24,021	80.55%	\$24,045	80.69%	\$24,290	81.40%
\$9,000,000	\$585	0.92%	(\$9,978)	(15.79%)	\$27,057	80.64%	\$27,081	80.77%	\$27,326	81.40%
\$10,000,000	\$594	0.84%	(\$11,143)	(15.86%)	\$30,093	80.72%	\$30,117	80.83%	\$30,362	81.40%
\$15,000,000	\$640	0.61%	(\$16,966)	(16.06%)	\$45,274	80.94%	\$45,298	81.02%	\$45,543	81.40%
\$20,000,000	\$685	0.49%	(\$22,788)	(16.16%)	\$60,455	81.06%	\$60,479	81.12%	\$60,724	81.40%
\$25,000,000	\$731	0.41%	(\$28,611)	(16.22%)	\$75,636	81.13%	\$75,660	81.17%	\$75,905	81.40%
\$30,000,000	\$777	0.37%	(\$34,433)	(16.26%)	\$90,817	81.17%	\$90,841	81.21%	\$91,086	81.40%
\$35,000,000	\$823	0.33%	(\$40,256)	(16.28%)	\$105,998	81.20%	\$106,022	81.24%	\$106,267	81.40%
\$40,000,000	\$868	0.31%	(\$46,078)	(16.30%)	\$121,179	81.23%	\$121,203	81.26%	\$121,448	81.40%
\$45,000,000	\$914	0.29%	(\$51,901)	(16.32%)	\$136,360	81.25%	\$136,384	81.27%	\$136,629	81.40%
\$50,000,000	\$960	0.27%	(\$57,724)	(16.33%)	\$151,541	81.26%	\$151,565	81.29%	\$151,810	81.40%