

CITY OF CASTANA, 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	\$7.86422	\$12,371	\$0	\$12,371	
2026-27	\$8.11453	\$12,619	\$0	\$12,619	2.0%
2027-28	\$8.20258	\$12,682	\$0	\$12,682	0.5%
2028-29	\$7.69984	\$12,935	\$0	\$12,935	2.0%
2029-30	\$7.73834	\$13,000	\$0	\$13,000	0.5%
2030-31	\$7.25016	\$13,260	\$0	\$13,260	2.0%
2031-32	\$7.28641	\$13,326	\$0	\$13,326	0.5%
2032-33	\$6.85033	\$13,593	\$0	\$13,593	2.0%
2033-34	\$6.88458	\$13,661	\$0	\$13,661	0.5%
2034-35	\$6.49234	\$13,934	\$0	\$13,934	2.0%
2035-36	\$6.52480	\$14,004	\$0	\$14,004	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	\$4,534,892	\$1,573,092	\$0	\$1,573,092
2026-27	\$2,973,804	\$1,555,058	\$0	\$1,555,058
2027-28	\$2,964,804	\$1,546,058	\$0	\$1,546,058
2028-29	\$3,098,689	\$1,679,943	\$0	\$1,679,943
2029-30	\$3,098,689	\$1,679,943	\$0	\$1,679,943
2030-31	\$3,247,666	\$1,828,920	\$0	\$1,828,920
2031-32	\$3,247,666	\$1,828,920	\$0	\$1,828,920
2032-33	\$3,402,999	\$1,984,253	\$0	\$1,984,253
2033-34	\$3,402,999	\$1,984,253	\$0	\$1,984,253
2034-35	\$3,564,960	\$2,146,214	\$0	\$2,146,214
2035-36	\$3,564,960	\$2,146,214	\$0	\$2,146,214

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	72.73%	-5.59%	67.14%	25.33%	0.00%	7.53%
2026-27	169.07%	-125.20%	43.87%	48.51%	0.00%	7.62%
2027-28	170.06%	-126.52%	43.54%	48.79%	0.00%	7.67%
2028-29	162.77%	-116.97%	45.80%	47.15%	0.00%	7.06%
2029-30	162.77%	-116.97%	45.80%	47.15%	0.00%	7.06%
2030-31	155.49%	-107.44%	48.05%	45.47%	0.00%	6.48%
2031-32	155.49%	-107.44%	48.05%	45.47%	0.00%	6.48%
2032-33	149.05%	-99.03%	50.02%	44.01%	0.00%	5.97%
2033-34	149.05%	-99.03%	50.02%	44.01%	0.00%	5.97%
2034-35	143.31%	-91.56%	51.76%	42.72%	0.00%	5.52%
2035-36	143.31%	-91.56%	51.76%	42.72%	0.00%	5.52%

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 CASTANA, 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	\$1,573,092	\$7.86422	\$12,371
2026-27	\$1,555,058	\$8.11453	\$12,619
2027-28	\$1,546,058	\$8.20258	\$12,682
2028-29	\$1,679,943	\$7.69984	\$12,935
2029-30	\$1,679,943	\$7.73834	\$13,000
2030-31	\$1,828,920	\$7.25016	\$13,260
2031-32	\$1,828,920	\$7.28641	\$13,326
2032-33	\$1,984,253	\$6.85033	\$13,593
2033-34	\$1,984,253	\$6.88458	\$13,661
2034-35	\$2,146,214	\$6.49234	\$13,934
2035-36	\$2,146,214	\$6.52480	\$14,004

CITY OF CASTANA, 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	\$1,573,092	\$7.86422	\$12,371
2026-27	\$1,618,265	\$7.78636	\$12,600
2027-28	\$1,642,934	\$7.78636	\$12,792
2028-29	\$1,700,232	\$7.78636	\$13,239
2029-30	\$1,726,192	\$7.78636	\$13,441
2030-31	\$1,786,434	\$7.78636	\$13,910
2031-32	\$1,813,748	\$7.78636	\$14,122
2032-33	\$1,877,085	\$7.78636	\$14,616
2033-34	\$1,905,829	\$7.78636	\$14,839
2034-35	\$1,972,422	\$7.78636	\$15,358
2035-36	\$2,002,666	\$7.78636	\$15,593

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	(\$63,207)	\$0.32817	\$18
2027-28	(\$96,877)	\$0.41622	-\$111
2028-29	(\$20,289)	(\$0.08652)	-\$303
2029-30	(\$46,249)	(\$0.04802)	-\$441
2030-31	\$42,486	(\$0.53620)	-\$650
2031-32	\$15,172	(\$0.49995)	-\$796
2032-33	\$107,168	(\$0.93603)	-\$1,023
2033-34	\$78,424	(\$0.90178)	-\$1,179
2034-35	\$173,793	(\$1.29402)	-\$1,424
2035-36	\$143,548	(\$1.26156)	-\$1,590

CITY OF CASTANA, 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	\$448	\$50,000	\$51,515	\$187	\$373	\$50,000	\$58,947	\$168	\$65	\$144	\$65	\$187	\$427
\$100,000	\$123,480	\$373	\$895	\$100,000	\$103,030	\$373	\$747	\$100,000	\$117,894	\$355	\$492	\$331	\$492	\$373	\$855
\$150,000	\$185,220	\$560	\$1,343	\$150,000	\$154,545	\$560	\$1,120	\$150,000	\$176,842	\$541	\$920	\$517	\$920	\$560	\$1,282
\$200,000	\$246,960	\$913	\$1,790	\$200,000	\$206,060	\$913	\$1,494	\$200,000	\$235,789	\$728	\$1,347	\$704	\$1,347	\$746	\$1,710
\$250,000	\$308,700	\$1,267	\$2,238	\$250,000	\$257,575	\$1,267	\$1,867	\$250,000	\$294,736	\$914	\$1,774	\$890	\$1,774	\$933	\$2,137
\$300,000	\$370,440	\$1,621	\$2,686	\$300,000	\$309,090	\$1,621	\$2,241	\$300,000	\$353,683	\$1,101	\$2,202	\$1,077	\$2,202	\$1,119	\$2,564
\$400,000	\$493,920	\$2,329	\$3,581	\$400,000	\$412,120	\$2,329	\$2,988	\$400,000	\$471,578	\$1,474	\$3,057	\$1,450	\$3,057	\$1,492	\$3,419
\$500,000	\$617,400	\$3,037	\$4,476	\$500,000	\$515,151	\$3,037	\$3,735	\$500,000	\$589,472	\$1,847	\$3,911	\$1,823	\$3,911	\$1,865	\$4,274
\$600,000	\$740,880	\$3,745	\$5,371	\$600,000	\$618,181	\$3,745	\$4,482	\$600,000	\$707,366	\$2,220	\$4,766	\$2,196	\$4,766	\$2,238	\$5,129
\$700,000	\$864,360	\$4,452	\$6,267	\$700,000	\$721,211	\$4,452	\$5,229	\$700,000	\$825,261	\$2,593	\$5,621	\$2,569	\$5,621	\$2,611	\$5,983
\$800,000	\$987,840	\$5,160	\$7,162	\$800,000	\$824,241	\$5,160	\$5,976	\$800,000	\$943,155	\$2,966	\$6,476	\$2,942	\$6,476	\$2,984	\$6,838
\$900,000	\$1,111,320	\$5,868	\$8,057	\$900,000	\$927,271	\$5,868	\$6,723	\$900,000	\$1,061,050	\$3,339	\$7,330	\$3,315	\$7,330	\$3,357	\$7,693
\$1,000,000	\$1,234,800	\$6,576	\$8,952	\$1,000,000	\$1,030,301	\$6,576	\$7,470	\$1,000,000	\$1,178,944	\$3,712	\$8,185	\$3,688	\$8,185	\$3,730	\$8,548
\$2,000,000	\$2,469,600	\$13,653	\$17,905	\$2,000,000	\$2,060,602	\$13,653	\$14,940	\$2,000,000	\$2,357,888	\$7,442	\$16,733	\$7,418	\$16,733	\$7,460	\$17,095
\$3,000,000	\$3,704,400	\$20,731	\$26,857	\$3,000,000	\$3,090,903	\$20,731	\$22,410	\$3,000,000	\$3,536,832	\$11,172	\$25,280	\$11,148	\$25,280	\$11,190	\$25,643
\$4,000,000	\$4,939,200	\$27,809	\$35,810	\$4,000,000	\$4,121,204	\$27,809	\$29,879	\$4,000,000	\$4,715,776	\$14,902	\$33,828	\$14,878	\$33,828	\$14,921	\$34,190
\$5,000,000	\$6,174,000	\$34,887	\$44,762	\$5,000,000	\$5,151,505	\$34,887	\$37,349	\$5,000,000	\$5,894,720	\$18,633	\$42,375	\$18,608	\$42,375	\$18,651	\$42,738
\$6,000,000	\$7,408,800	\$41,965	\$53,715	\$6,000,000	\$6,181,806	\$41,965	\$44,819	\$6,000,000	\$7,073,664	\$22,363	\$50,923	\$22,338	\$50,923	\$22,381	\$51,285
\$7,000,000	\$8,643,600	\$49,042	\$62,667	\$7,000,000	\$7,212,107	\$49,042	\$52,289	\$7,000,000	\$8,252,608	\$26,093	\$59,470	\$26,069	\$59,470	\$26,111	\$59,833
\$8,000,000	\$9,878,400	\$56,120	\$71,620	\$8,000,000	\$8,242,408	\$56,120	\$59,759	\$8,000,000	\$9,431,552	\$29,823	\$68,018	\$29,799	\$68,018	\$29,841	\$68,380
\$9,000,000	\$11,113,200	\$63,198	\$80,572	\$9,000,000	\$9,272,709	\$63,198	\$67,229	\$9,000,000	\$10,610,496	\$33,553	\$76,565	\$33,529	\$76,565	\$33,571	\$76,928
\$10,000,000	\$12,348,000	\$70,276	\$89,525	\$10,000,000	\$10,303,010	\$70,276	\$74,698	\$10,000,000	\$11,789,440	\$37,283	\$85,113	\$37,259	\$85,113	\$37,301	\$85,475
\$15,000,000	\$18,522,000	\$105,665	\$134,287	\$15,000,000	\$15,454,515	\$105,665	\$112,048	\$15,000,000	\$17,684,160	\$55,934	\$127,850	\$55,910	\$127,850	\$55,952	\$128,213
\$20,000,000	\$24,696,000	\$141,054	\$179,050	\$20,000,000	\$20,606,020	\$141,054	\$149,397	\$20,000,000	\$23,578,880	\$74,584	\$170,588	\$74,560	\$170,588	\$74,603	\$170,951
\$25,000,000	\$30,870,000	\$176,443	\$223,812	\$25,000,000	\$25,757,525	\$176,443	\$186,746	\$25,000,000	\$29,473,600	\$93,235	\$213,326	\$93,211	\$213,326	\$93,253	\$213,688
\$30,000,000	\$37,044,000	\$211,832	\$268,575	\$30,000,000	\$30,909,030	\$211,832	\$224,095	\$30,000,000	\$35,368,320	\$111,886	\$256,063	\$111,861	\$256,063	\$111,904	\$256,426
\$35,000,000	\$43,218,000	\$247,221	\$313,337	\$35,000,000	\$36,060,535	\$247,221	\$261,445	\$35,000,000	\$41,263,040	\$130,536	\$298,801	\$130,512	\$298,801	\$130,554	\$299,164
\$40,000,000	\$49,392,000	\$282,610	\$358,100	\$40,000,000	\$41,212,040	\$282,610	\$298,794	\$40,000,000	\$47,157,760	\$149,187	\$341,539	\$149,163	\$341,539	\$149,205	\$341,901
\$45,000,000	\$55,566,000	\$317,999	\$402,862	\$45,000,000	\$46,363,545	\$317,999	\$336,143	\$45,000,000	\$53,052,480	\$167,838	\$384,276	\$167,813	\$384,276	\$167,856	\$384,639
\$50,000,000	\$61,740,000	\$353,388	\$447,625	\$50,000,000	\$51,515,050	\$353,388	\$373,492	\$50,000,000	\$58,947,200	\$186,488	\$427,014	\$186,464	\$427,014	\$186,506	\$427,377

CITY OF CASTANA, 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	\$261	140.01%	\$187	100.26%	(\$104)	(61.48%)	(\$79)	(55.01%)	\$241	129.15%
\$100,000	\$522	140.01%	\$374	100.26%	\$137	38.69%	\$162	48.86%	\$482	129.15%
\$150,000	\$783	140.01%	\$561	100.26%	\$378	69.85%	\$402	77.81%	\$723	129.15%
\$200,000	\$877	96.02%	\$581	63.56%	\$619	85.04%	\$643	91.42%	\$963	129.15%
\$250,000	\$971	76.61%	\$600	47.36%	\$860	94.04%	\$884	99.32%	\$1,204	129.15%
\$300,000	\$1,065	65.67%	\$620	38.23%	\$1,101	99.99%	\$1,125	104.49%	\$1,445	129.15%
\$400,000	\$1,252	53.76%	\$659	28.29%	\$1,583	107.37%	\$1,607	110.84%	\$1,927	129.15%
\$500,000	\$1,440	47.40%	\$698	22.99%	\$2,064	111.77%	\$2,089	114.58%	\$2,409	129.15%
\$600,000	\$1,627	43.45%	\$737	19.69%	\$2,546	114.69%	\$2,570	117.06%	\$2,890	129.15%
\$700,000	\$1,814	40.75%	\$777	17.44%	\$3,028	116.77%	\$3,052	118.81%	\$3,372	129.15%
\$800,000	\$2,002	38.80%	\$816	15.81%	\$3,510	118.32%	\$3,534	120.12%	\$3,854	129.15%
\$900,000	\$2,189	37.31%	\$855	14.57%	\$3,991	119.53%	\$4,015	121.14%	\$4,336	129.15%
\$1,000,000	\$2,377	36.15%	\$894	13.60%	\$4,473	120.50%	\$4,497	121.95%	\$4,817	129.15%
\$2,000,000	\$4,252	31.14%	\$1,286	9.42%	\$9,290	124.83%	\$9,315	125.57%	\$9,635	129.15%
\$3,000,000	\$6,126	29.55%	\$1,678	8.10%	\$14,108	126.28%	\$14,132	126.77%	\$14,452	129.15%
\$4,000,000	\$8,001	28.77%	\$2,070	7.44%	\$18,925	126.99%	\$18,949	127.36%	\$19,270	129.15%
\$5,000,000	\$9,876	28.31%	\$2,462	7.06%	\$23,743	127.43%	\$23,767	127.72%	\$24,087	129.15%
\$6,000,000	\$11,750	28.00%	\$2,854	6.80%	\$28,560	127.71%	\$28,584	127.96%	\$28,904	129.15%
\$7,000,000	\$13,625	27.78%	\$3,246	6.62%	\$33,377	127.92%	\$33,402	128.13%	\$33,722	129.15%
\$8,000,000	\$15,500	27.62%	\$3,639	6.48%	\$38,195	128.07%	\$38,219	128.26%	\$38,539	129.15%
\$9,000,000	\$17,374	27.49%	\$4,031	6.38%	\$43,012	128.19%	\$43,036	128.36%	\$43,357	129.15%
\$10,000,000	\$19,249	27.39%	\$4,423	6.29%	\$47,830	128.29%	\$47,854	128.44%	\$48,174	129.15%
\$15,000,000	\$28,623	27.09%	\$6,383	6.04%	\$71,917	128.57%	\$71,941	128.67%	\$72,261	129.15%
\$20,000,000	\$37,996	26.94%	\$8,343	5.91%	\$96,004	128.72%	\$96,028	128.79%	\$96,348	129.15%
\$25,000,000	\$47,370	26.85%	\$10,303	5.84%	\$120,091	128.80%	\$120,115	128.86%	\$120,435	129.15%
\$30,000,000	\$56,743	26.79%	\$12,264	5.79%	\$144,178	128.86%	\$144,202	128.91%	\$144,522	129.15%
\$35,000,000	\$66,117	26.74%	\$14,224	5.75%	\$168,265	128.90%	\$168,289	128.95%	\$168,609	129.15%
\$40,000,000	\$75,490	26.71%	\$16,184	5.73%	\$192,352	128.93%	\$192,376	128.97%	\$192,696	129.15%
\$45,000,000	\$84,864	26.69%	\$18,144	5.71%	\$216,439	128.96%	\$216,463	128.99%	\$216,783	129.15%
\$50,000,000	\$94,237	26.67%	\$20,105	5.69%	\$240,526	128.98%	\$240,550	129.01%	\$240,870	129.15%