

CITY OF CLUTIER, 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	\$42,434	\$0	\$42,434	
2026-27	\$6.38545	\$43,282	\$7	\$43,289	2.0%
2027-28	\$6.42518	\$43,505	\$7	\$43,512	0.5%
2028-29	\$6.17646	\$44,382	\$6	\$44,389	2.0%
2029-30	\$6.20754	\$44,611	\$6	\$44,617	0.5%
2030-31	\$5.96650	\$45,509	\$6	\$45,516	2.0%
2031-32	\$5.99651	\$45,743	\$6	\$45,749	0.5%
2032-33	\$5.76931	\$46,664	\$6	\$46,670	2.0%
2033-34	\$5.79832	\$46,904	\$6	\$46,910	0.5%
2034-35	\$5.58368	\$47,848	\$6	\$47,854	2.0%
2035-36	\$5.61175	\$48,093	\$6	\$48,099	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	\$10,300,189	\$5,069,724	\$0	\$5,069,724
2026-27	\$8,124,330	\$6,779,304	\$0	\$6,779,304
2027-28	\$8,117,139	\$6,772,113	\$0	\$6,772,113
2028-29	\$8,531,782	\$7,186,756	\$0	\$7,186,756
2029-30	\$8,532,591	\$7,187,565	\$0	\$7,187,565
2030-31	\$8,973,558	\$7,628,532	\$0	\$7,628,532
2031-32	\$8,974,367	\$7,629,341	\$0	\$7,629,341
2032-33	\$9,434,457	\$8,089,431	\$0	\$8,089,431
2033-34	\$9,435,266	\$8,090,240	\$0	\$8,090,240
2034-35	\$9,915,318	\$8,570,292	\$0	\$8,570,292
2035-36	\$9,916,126	\$8,571,100	\$0	\$8,571,100

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	61.18%	-2.68%	58.50%	39.29%	0.00%	2.21%
2026-27	105.16%	-47.12%	58.04%	40.31%	0.00%	1.65%
2027-28	105.29%	-47.30%	57.99%	40.35%	0.00%	1.65%
2028-29	103.20%	-44.68%	58.52%	39.92%	0.00%	1.56%
2029-30	103.20%	-44.68%	58.52%	39.92%	0.00%	1.56%
2030-31	101.14%	-42.10%	59.04%	39.49%	0.00%	1.47%
2031-32	101.14%	-42.10%	59.04%	39.49%	0.00%	1.47%
2032-33	99.22%	-39.71%	59.51%	39.10%	0.00%	1.38%
2033-34	99.22%	-39.71%	59.51%	39.10%	0.00%	1.38%
2034-35	97.42%	-37.48%	59.94%	38.75%	0.00%	1.30%
2035-36	97.42%	-37.48%	59.94%	38.75%	0.00%	1.30%

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 CLUTIER, 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	\$5,069,724	\$8.37000	\$42,434
2026-27	\$6,779,304	\$6.38545	\$43,289
2027-28	\$6,772,113	\$6.42518	\$43,512
2028-29	\$7,186,756	\$6.17646	\$44,389
2029-30	\$7,187,565	\$6.20754	\$44,617
2030-31	\$7,628,532	\$5.96650	\$45,516
2031-32	\$7,629,341	\$5.99651	\$45,749
2032-33	\$8,089,431	\$5.76931	\$46,670
2033-34	\$8,090,240	\$5.79832	\$46,910
2034-35	\$8,570,292	\$5.58368	\$47,854
2035-36	\$8,571,100	\$5.61175	\$48,099

CITY OF CLUTIER, 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	\$5,069,724	\$8.37000	\$42,434
2026-27	\$5,302,054	\$8.20588	\$43,508
2027-28	\$5,369,409	\$8.20588	\$44,061
2028-29	\$5,576,293	\$8.10000	\$45,168
2029-30	\$5,647,172	\$8.10000	\$45,742
2030-31	\$5,864,628	\$8.10000	\$47,503
2031-32	\$5,939,206	\$8.10000	\$48,108
2032-33	\$6,167,769	\$8.10000	\$49,959
2033-34	\$6,246,252	\$8.10000	\$50,595
2034-35	\$6,486,497	\$8.10000	\$52,541
2035-36	\$6,569,078	\$8.10000	\$53,210

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	\$1,477,250	(\$1.82043)	-\$219
2027-28	\$1,402,704	(\$1.78070)	-\$549
2028-29	\$1,610,463	(\$1.92354)	-\$779
2029-30	\$1,540,393	(\$1.89246)	-\$1,125
2030-31	\$1,763,904	(\$2.13350)	-\$1,988
2031-32	\$1,690,135	(\$2.10349)	-\$2,358
2032-33	\$1,921,662	(\$2.33069)	-\$3,288
2033-34	\$1,843,988	(\$2.30168)	-\$3,685
2034-35	\$2,083,795	(\$2.51632)	-\$4,687
2035-36	\$2,002,023	(\$2.48825)	-\$5,111

CITY OF CLUTIER, 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	\$368	\$50,000	\$51,515	\$199	\$307	\$50,000	\$58,947	\$179	\$53	\$153	\$53	\$199	\$352
\$100,000	\$123,480	\$397	\$737	\$100,000	\$103,030	\$397	\$615	\$100,000	\$117,894	\$378	\$405	\$352	\$405	\$397	\$703
\$150,000	\$185,220	\$596	\$1,105	\$150,000	\$154,545	\$596	\$922	\$150,000	\$176,842	\$576	\$757	\$550	\$757	\$596	\$1,055
\$200,000	\$246,960	\$972	\$1,473	\$200,000	\$206,060	\$972	\$1,229	\$200,000	\$235,789	\$775	\$1,109	\$749	\$1,109	\$794	\$1,407
\$250,000	\$308,700	\$1,349	\$1,842	\$250,000	\$257,575	\$1,349	\$1,537	\$250,000	\$294,736	\$973	\$1,460	\$947	\$1,460	\$993	\$1,759
\$300,000	\$370,440	\$1,725	\$2,210	\$300,000	\$309,090	\$1,725	\$1,844	\$300,000	\$353,683	\$1,172	\$1,812	\$1,146	\$1,812	\$1,191	\$2,110
\$400,000	\$493,920	\$2,479	\$2,947	\$400,000	\$412,120	\$2,479	\$2,459	\$400,000	\$471,578	\$1,569	\$2,515	\$1,543	\$2,515	\$1,588	\$2,814
\$500,000	\$617,400	\$3,232	\$3,684	\$500,000	\$515,151	\$3,232	\$3,074	\$500,000	\$589,472	\$1,966	\$3,219	\$1,940	\$3,219	\$1,985	\$3,517
\$600,000	\$740,880	\$3,985	\$4,420	\$600,000	\$618,181	\$3,985	\$3,688	\$600,000	\$707,366	\$2,363	\$3,922	\$2,337	\$3,922	\$2,382	\$4,221
\$700,000	\$864,360	\$4,739	\$5,157	\$700,000	\$721,211	\$4,739	\$4,303	\$700,000	\$825,261	\$2,760	\$4,626	\$2,734	\$4,626	\$2,779	\$4,924
\$800,000	\$987,840	\$5,492	\$5,894	\$800,000	\$824,241	\$5,492	\$4,918	\$800,000	\$943,155	\$3,157	\$5,329	\$3,131	\$5,329	\$3,176	\$5,627
\$900,000	\$1,111,320	\$6,245	\$6,631	\$900,000	\$927,271	\$6,245	\$5,533	\$900,000	\$1,061,050	\$3,554	\$6,032	\$3,528	\$6,032	\$3,573	\$6,331
\$1,000,000	\$1,234,800	\$6,999	\$7,367	\$1,000,000	\$1,030,301	\$6,999	\$6,147	\$1,000,000	\$1,178,944	\$3,951	\$6,736	\$3,925	\$6,736	\$3,970	\$7,034
\$2,000,000	\$2,469,600	\$14,532	\$14,735	\$2,000,000	\$2,060,602	\$14,532	\$12,295	\$2,000,000	\$2,357,888	\$7,921	\$13,770	\$7,895	\$13,770	\$7,940	\$14,068
\$3,000,000	\$3,704,400	\$22,065	\$22,102	\$3,000,000	\$3,090,903	\$22,065	\$18,442	\$3,000,000	\$3,536,832	\$11,891	\$20,804	\$11,865	\$20,804	\$11,910	\$21,103
\$4,000,000	\$4,939,200	\$29,598	\$29,470	\$4,000,000	\$4,121,204	\$29,598	\$24,589	\$4,000,000	\$4,715,776	\$15,861	\$27,838	\$15,835	\$27,838	\$15,880	\$28,137
\$5,000,000	\$6,174,000	\$37,131	\$36,837	\$5,000,000	\$5,151,505	\$37,131	\$30,736	\$5,000,000	\$5,894,720	\$19,831	\$34,873	\$19,805	\$34,873	\$19,850	\$35,171
\$6,000,000	\$7,408,800	\$44,664	\$44,205	\$6,000,000	\$6,181,806	\$44,664	\$36,884	\$6,000,000	\$7,073,664	\$23,801	\$41,907	\$23,775	\$41,907	\$23,820	\$42,205
\$7,000,000	\$8,643,600	\$52,197	\$51,572	\$7,000,000	\$7,212,107	\$52,197	\$43,031	\$7,000,000	\$8,252,608	\$27,771	\$48,941	\$27,745	\$48,941	\$27,790	\$49,239
\$8,000,000	\$9,878,400	\$59,730	\$58,939	\$8,000,000	\$8,242,408	\$59,730	\$49,178	\$8,000,000	\$9,431,552	\$31,741	\$55,975	\$31,715	\$55,975	\$31,760	\$56,273
\$9,000,000	\$11,113,200	\$67,263	\$66,307	\$9,000,000	\$9,272,709	\$67,263	\$55,326	\$9,000,000	\$10,610,496	\$35,711	\$63,009	\$35,685	\$63,009	\$35,730	\$63,308
\$10,000,000	\$12,348,000	\$74,796	\$73,674	\$10,000,000	\$10,303,010	\$74,796	\$61,473	\$10,000,000	\$11,789,440	\$39,681	\$70,043	\$39,655	\$70,043	\$39,700	\$70,342
\$15,000,000	\$18,522,000	\$112,461	\$110,512	\$15,000,000	\$15,454,515	\$112,461	\$92,209	\$15,000,000	\$17,684,160	\$59,531	\$105,214	\$59,505	\$105,214	\$59,550	\$105,513
\$20,000,000	\$24,696,000	\$150,126	\$147,349	\$20,000,000	\$20,606,020	\$150,126	\$122,946	\$20,000,000	\$23,578,880	\$79,381	\$140,385	\$79,355	\$140,385	\$79,400	\$140,683
\$25,000,000	\$30,870,000	\$187,791	\$184,186	\$25,000,000	\$25,757,525	\$187,791	\$153,682	\$25,000,000	\$29,473,600	\$99,231	\$175,556	\$99,206	\$175,556	\$99,251	\$175,854
\$30,000,000	\$37,044,000	\$225,456	\$221,023	\$30,000,000	\$30,909,030	\$225,456	\$184,419	\$30,000,000	\$35,368,320	\$119,081	\$210,727	\$119,056	\$210,727	\$119,101	\$211,025
\$35,000,000	\$43,218,000	\$263,121	\$257,860	\$35,000,000	\$36,060,535	\$263,121	\$215,155	\$35,000,000	\$41,263,040	\$138,932	\$245,898	\$138,906	\$245,898	\$138,951	\$246,196
\$40,000,000	\$49,392,000	\$300,786	\$294,697	\$40,000,000	\$41,212,040	\$300,786	\$245,892	\$40,000,000	\$47,157,760	\$158,782	\$281,068	\$158,756	\$281,068	\$158,801	\$281,367
\$45,000,000	\$55,566,000	\$338,451	\$331,535	\$45,000,000	\$46,363,545	\$338,451	\$276,628	\$45,000,000	\$53,052,480	\$178,632	\$316,239	\$178,606	\$316,239	\$178,651	\$316,538
\$50,000,000	\$61,740,000	\$376,116	\$368,372	\$50,000,000	\$51,515,050	\$376,116	\$307,365	\$50,000,000	\$58,947,200	\$198,482	\$351,410	\$198,456	\$351,410	\$198,501	\$351,708

CITY OF CLUTIER, 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	\$170	85.58%	\$109	54.84%	(\$126)	(70.22%)	(\$100)	(65.21%)	\$153	77.18%
\$100,000	\$340	85.58%	\$218	54.84%	\$27	7.24%	\$53	15.10%	\$306	77.18%
\$150,000	\$510	85.58%	\$327	54.84%	\$181	31.33%	\$206	37.49%	\$460	77.18%
\$200,000	\$501	51.57%	\$257	26.47%	\$334	43.08%	\$360	48.01%	\$613	77.18%
\$250,000	\$493	36.55%	\$188	13.94%	\$487	50.03%	\$513	54.12%	\$766	77.18%
\$300,000	\$485	28.10%	\$119	6.88%	\$640	54.63%	\$666	58.12%	\$919	77.18%
\$400,000	\$468	18.89%	(\$20)	(0.80%)	\$947	60.34%	\$972	63.02%	\$1,226	77.18%
\$500,000	\$452	13.97%	(\$158)	(4.90%)	\$1,253	63.74%	\$1,279	65.92%	\$1,532	77.18%
\$600,000	\$435	10.92%	(\$297)	(7.45%)	\$1,559	66.00%	\$1,585	67.83%	\$1,838	77.18%
\$700,000	\$419	8.83%	(\$436)	(9.19%)	\$1,866	67.61%	\$1,892	69.19%	\$2,145	77.18%
\$800,000	\$402	7.32%	(\$574)	(10.45%)	\$2,172	68.81%	\$2,198	70.20%	\$2,451	77.18%
\$900,000	\$385	6.17%	(\$713)	(11.41%)	\$2,479	69.75%	\$2,504	70.99%	\$2,758	77.18%
\$1,000,000	\$369	5.27%	(\$851)	(12.16%)	\$2,785	70.49%	\$2,811	71.62%	\$3,064	77.18%
\$2,000,000	\$203	1.40%	(\$2,237)	(15.39%)	\$5,849	73.85%	\$5,875	74.41%	\$6,128	77.18%
\$3,000,000	\$38	0.17%	(\$3,623)	(16.42%)	\$8,913	74.96%	\$8,939	75.34%	\$9,192	77.18%
\$4,000,000	(\$128)	(0.43%)	(\$5,008)	(16.92%)	\$11,978	75.52%	\$12,003	75.80%	\$12,257	77.18%
\$5,000,000	(\$293)	(0.79%)	(\$6,394)	(17.22%)	\$15,042	75.85%	\$15,067	76.08%	\$15,321	77.18%
\$6,000,000	(\$459)	(1.03%)	(\$7,780)	(17.42%)	\$18,106	76.07%	\$18,132	76.26%	\$18,385	77.18%
\$7,000,000	(\$625)	(1.20%)	(\$9,166)	(17.56%)	\$21,170	76.23%	\$21,196	76.39%	\$21,449	77.18%
\$8,000,000	(\$790)	(1.32%)	(\$10,551)	(17.67%)	\$24,234	76.35%	\$24,260	76.49%	\$24,513	77.18%
\$9,000,000	(\$956)	(1.42%)	(\$11,937)	(17.75%)	\$27,298	76.44%	\$27,324	76.57%	\$27,577	77.18%
\$10,000,000	(\$1,121)	(1.50%)	(\$13,323)	(17.81%)	\$30,362	76.52%	\$30,388	76.63%	\$30,641	77.18%
\$15,000,000	(\$1,949)	(1.73%)	(\$20,251)	(18.01%)	\$45,683	76.74%	\$45,709	76.81%	\$45,962	77.18%
\$20,000,000	(\$2,777)	(1.85%)	(\$27,180)	(18.10%)	\$61,004	76.85%	\$61,030	76.91%	\$61,283	77.18%
\$25,000,000	(\$3,605)	(1.92%)	(\$34,108)	(18.16%)	\$76,325	76.92%	\$76,350	76.96%	\$76,604	77.18%
\$30,000,000	(\$4,433)	(1.97%)	(\$41,037)	(18.20%)	\$91,645	76.96%	\$91,671	77.00%	\$91,924	77.18%
\$35,000,000	(\$5,260)	(2.00%)	(\$47,965)	(18.23%)	\$106,966	76.99%	\$106,992	77.02%	\$107,245	77.18%
\$40,000,000	(\$6,088)	(2.02%)	(\$54,894)	(18.25%)	\$122,287	77.02%	\$122,313	77.04%	\$122,566	77.18%
\$45,000,000	(\$6,916)	(2.04%)	(\$61,822)	(18.27%)	\$137,607	77.03%	\$137,633	77.06%	\$137,887	77.18%
\$50,000,000	(\$7,744)	(2.06%)	(\$68,751)	(18.28%)	\$152,928	77.05%	\$152,954	77.07%	\$153,207	77.18%