

CITY OF DELMAR, 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	\$128,034	\$0	\$128,034	
2026-27	\$4.73801	\$130,595	\$832	\$131,427	2.7%
2027-28	\$4.77079	\$132,085	\$838	\$132,923	1.1%
2028-29	\$4.63833	\$135,581	\$815	\$136,396	2.6%
2029-30	\$4.66705	\$137,078	\$820	\$137,898	1.1%
2030-31	\$4.53634	\$140,656	\$797	\$141,452	2.6%
2031-32	\$4.56412	\$142,160	\$802	\$142,961	1.1%
2032-33	\$4.43794	\$145,821	\$780	\$146,600	2.5%
2033-34	\$4.46484	\$147,333	\$784	\$148,117	1.0%
2034-35	\$4.34292	\$151,080	\$763	\$151,843	2.5%
2035-36	\$4.36899	\$152,602	\$768	\$153,370	1.0%

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	\$33,597,567	\$15,296,828	\$0	\$15,296,828
2026-27	\$29,734,752	\$27,738,966	\$0	\$27,738,966
2027-28	\$29,857,567	\$27,861,781	\$0	\$27,861,781
2028-29	\$31,402,033	\$29,406,247	\$0	\$29,406,247
2029-30	\$31,542,847	\$29,547,061	\$0	\$29,547,061
2030-31	\$33,177,843	\$31,182,057	\$0	\$31,182,057
2031-32	\$33,318,658	\$31,322,872	\$0	\$31,322,872
2032-33	\$35,029,166	\$33,033,380	\$0	\$33,033,380
2033-34	\$35,169,980	\$33,174,194	\$0	\$33,174,194
2034-35	\$36,959,105	\$34,963,319	\$0	\$34,963,319
2035-36	\$37,099,919	\$35,104,133	\$0	\$35,104,133

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.44%	-1.83%	89.61%	8.93%	0.00%	1.46%
2026-27	116.44%	-26.24%	90.20%	8.83%	0.00%	0.80%
2027-28	116.49%	-26.32%	90.18%	8.86%	0.00%	0.80%
2028-29	115.32%	-25.11%	90.21%	8.88%	0.00%	0.76%
2029-30	115.30%	-25.10%	90.20%	8.90%	0.00%	0.76%
2030-31	114.13%	-23.89%	90.24%	8.91%	0.00%	0.72%
2031-32	114.12%	-23.90%	90.22%	8.93%	0.00%	0.71%
2032-33	113.01%	-22.76%	90.25%	8.95%	0.00%	0.68%
2033-34	113.00%	-22.77%	90.24%	8.97%	0.00%	0.67%
2034-35	111.96%	-21.70%	90.26%	8.99%	0.00%	0.64%
2035-36	111.96%	-21.71%	90.25%	9.01%	0.00%	0.64%

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 DELMAR, 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	\$15,296,828	\$8.37000	\$128,034
2026-27	\$27,738,966	\$4.73801	\$131,427
2027-28	\$27,861,781	\$4.77079	\$132,923
2028-29	\$29,406,247	\$4.63833	\$136,396
2029-30	\$29,547,061	\$4.66705	\$137,898
2030-31	\$31,182,057	\$4.53634	\$141,452
2031-32	\$31,322,872	\$4.56412	\$142,961
2032-33	\$33,033,380	\$4.43794	\$146,600
2033-34	\$33,174,194	\$4.46484	\$148,117
2034-35	\$34,963,319	\$4.34292	\$151,843
2035-36	\$35,104,133	\$4.36899	\$153,370

CITY OF DELMAR, 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	\$15,296,828	\$8.37000	\$128,034
2026-27	\$15,508,394	\$8.37000	\$129,805
2027-28	\$15,892,882	\$8.37000	\$133,023
2028-29	\$16,483,202	\$8.10000	\$133,514
2029-30	\$16,887,399	\$8.10000	\$136,788
2030-31	\$17,510,405	\$8.10000	\$141,834
2031-32	\$17,935,297	\$8.10000	\$145,276
2032-33	\$18,592,687	\$8.10000	\$150,601
2033-34	\$19,039,421	\$8.10000	\$154,219
2034-35	\$19,733,021	\$8.10000	\$159,837
2035-36	\$20,202,690	\$8.10000	\$163,642

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	\$12,230,572	(\$3.63199)	\$1,622
2027-28	\$11,968,899	(\$3.59921)	-\$101
2028-29	\$12,923,045	(\$3.46167)	\$2,882
2029-30	\$12,659,663	(\$3.43295)	\$1,110
2030-31	\$13,671,653	(\$3.56366)	-\$382
2031-32	\$13,387,575	(\$3.53588)	-\$2,315
2032-33	\$14,440,693	(\$3.66206)	-\$4,001
2033-34	\$14,134,773	(\$3.63516)	-\$6,102
2034-35	\$15,230,298	(\$3.75708)	-\$7,995
2035-36	\$14,901,443	(\$3.73101)	-\$10,272

CITY OF DELMAR, 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	\$280	\$50,000	\$51,515	\$199	\$234	\$50,000	\$58,947	\$179	\$41	\$153	\$41	\$199	\$267
\$100,000	\$123,480	\$397	\$560	\$100,000	\$103,030	\$397	\$467	\$100,000	\$117,894	\$378	\$308	\$352	\$308	\$397	\$535
\$150,000	\$185,220	\$596	\$840	\$150,000	\$154,545	\$596	\$701	\$150,000	\$176,842	\$576	\$575	\$550	\$575	\$596	\$802
\$200,000	\$246,960	\$972	\$1,120	\$200,000	\$206,060	\$972	\$935	\$200,000	\$235,789	\$775	\$843	\$749	\$843	\$794	\$1,070
\$250,000	\$308,700	\$1,349	\$1,400	\$250,000	\$257,575	\$1,349	\$1,168	\$250,000	\$294,736	\$973	\$1,110	\$947	\$1,110	\$993	\$1,337
\$300,000	\$370,440	\$1,725	\$1,680	\$300,000	\$309,090	\$1,725	\$1,402	\$300,000	\$353,683	\$1,172	\$1,378	\$1,146	\$1,378	\$1,191	\$1,604
\$400,000	\$493,920	\$2,479	\$2,241	\$400,000	\$412,120	\$2,479	\$1,870	\$400,000	\$471,578	\$1,569	\$1,912	\$1,543	\$1,912	\$1,588	\$2,139
\$500,000	\$617,400	\$3,232	\$2,801	\$500,000	\$515,151	\$3,232	\$2,337	\$500,000	\$589,472	\$1,966	\$2,447	\$1,940	\$2,447	\$1,985	\$2,674
\$600,000	\$740,880	\$3,985	\$3,361	\$600,000	\$618,181	\$3,985	\$2,804	\$600,000	\$707,366	\$2,363	\$2,982	\$2,337	\$2,982	\$2,382	\$3,209
\$700,000	\$864,360	\$4,739	\$3,921	\$700,000	\$721,211	\$4,739	\$3,272	\$700,000	\$825,261	\$2,760	\$3,517	\$2,734	\$3,517	\$2,779	\$3,744
\$800,000	\$987,840	\$5,492	\$4,481	\$800,000	\$824,241	\$5,492	\$3,739	\$800,000	\$943,155	\$3,157	\$4,052	\$3,131	\$4,052	\$3,176	\$4,278
\$900,000	\$1,111,320	\$6,245	\$5,041	\$900,000	\$927,271	\$6,245	\$4,206	\$900,000	\$1,061,050	\$3,554	\$4,586	\$3,528	\$4,586	\$3,573	\$4,813
\$1,000,000	\$1,234,800	\$6,999	\$5,601	\$1,000,000	\$1,030,301	\$6,999	\$4,674	\$1,000,000	\$1,178,944	\$3,951	\$5,121	\$3,925	\$5,121	\$3,970	\$5,348
\$2,000,000	\$2,469,600	\$14,532	\$11,203	\$2,000,000	\$2,060,602	\$14,532	\$9,348	\$2,000,000	\$2,357,888	\$7,921	\$10,469	\$7,895	\$10,469	\$7,940	\$10,696
\$3,000,000	\$3,704,400	\$22,065	\$16,804	\$3,000,000	\$3,090,903	\$22,065	\$14,021	\$3,000,000	\$3,536,832	\$11,891	\$15,817	\$11,865	\$15,817	\$11,910	\$16,044
\$4,000,000	\$4,939,200	\$29,598	\$22,406	\$4,000,000	\$4,121,204	\$29,598	\$18,695	\$4,000,000	\$4,715,776	\$15,861	\$21,166	\$15,835	\$21,166	\$15,880	\$21,392
\$5,000,000	\$6,174,000	\$37,131	\$28,007	\$5,000,000	\$5,151,505	\$37,131	\$23,369	\$5,000,000	\$5,894,720	\$19,831	\$26,514	\$19,805	\$26,514	\$19,850	\$26,740
\$6,000,000	\$7,408,800	\$44,664	\$33,609	\$6,000,000	\$6,181,806	\$44,664	\$28,043	\$6,000,000	\$7,073,664	\$23,801	\$31,862	\$23,775	\$31,862	\$23,820	\$32,089
\$7,000,000	\$8,643,600	\$52,197	\$39,210	\$7,000,000	\$7,212,107	\$52,197	\$32,717	\$7,000,000	\$8,252,608	\$27,771	\$37,210	\$27,745	\$37,210	\$27,790	\$37,437
\$8,000,000	\$9,878,400	\$59,730	\$44,812	\$8,000,000	\$8,242,408	\$59,730	\$37,390	\$8,000,000	\$9,431,552	\$31,741	\$42,558	\$31,715	\$42,558	\$31,760	\$42,785
\$9,000,000	\$11,113,200	\$67,263	\$50,413	\$9,000,000	\$9,272,709	\$67,263	\$42,064	\$9,000,000	\$10,610,496	\$35,711	\$47,906	\$35,685	\$47,906	\$35,730	\$48,133
\$10,000,000	\$12,348,000	\$74,796	\$56,015	\$10,000,000	\$10,303,010	\$74,796	\$46,738	\$10,000,000	\$11,789,440	\$39,681	\$53,254	\$39,655	\$53,254	\$39,700	\$53,481
\$15,000,000	\$18,522,000	\$112,461	\$84,022	\$15,000,000	\$15,454,515	\$112,461	\$70,107	\$15,000,000	\$17,684,160	\$59,531	\$79,995	\$59,505	\$79,995	\$59,550	\$80,221
\$20,000,000	\$24,696,000	\$150,126	\$112,029	\$20,000,000	\$20,606,020	\$150,126	\$93,476	\$20,000,000	\$23,578,880	\$79,381	\$106,735	\$79,355	\$106,735	\$79,400	\$106,962
\$25,000,000	\$30,870,000	\$187,791	\$140,037	\$25,000,000	\$25,757,525	\$187,791	\$116,845	\$25,000,000	\$29,473,600	\$99,231	\$133,475	\$99,206	\$133,475	\$99,251	\$133,702
\$30,000,000	\$37,044,000	\$225,456	\$168,044	\$30,000,000	\$30,909,030	\$225,456	\$140,214	\$30,000,000	\$35,368,320	\$119,081	\$160,216	\$119,056	\$160,216	\$119,101	\$160,443
\$35,000,000	\$43,218,000	\$263,121	\$196,052	\$35,000,000	\$36,060,535	\$263,121	\$163,583	\$35,000,000	\$41,263,040	\$138,932	\$186,956	\$138,906	\$186,956	\$138,951	\$187,183
\$40,000,000	\$49,392,000	\$300,786	\$224,059	\$40,000,000	\$41,212,040	\$300,786	\$186,952	\$40,000,000	\$47,157,760	\$158,782	\$213,697	\$158,756	\$213,697	\$158,801	\$213,924
\$45,000,000	\$55,566,000	\$338,451	\$252,066	\$45,000,000	\$46,363,545	\$338,451	\$210,321	\$45,000,000	\$53,052,480	\$178,632	\$240,437	\$178,606	\$240,437	\$178,651	\$240,664
\$50,000,000	\$61,740,000	\$376,116	\$280,074	\$50,000,000	\$51,515,050	\$376,116	\$233,690	\$50,000,000	\$58,947,200	\$198,482	\$267,178	\$198,456	\$267,178	\$198,501	\$267,405

CITY OF DELMAR, 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	\$82	41.09%	\$35	17.73%	(\$139)	(77.36%)	(\$113)	(73.55%)	\$69	34.71%
\$100,000	\$163	41.09%	\$70	17.73%	(\$70)	(18.47%)	(\$44)	(12.49%)	\$138	34.71%
\$150,000	\$245	41.09%	\$106	17.73%	(\$1)	(0.15%)	\$25	4.53%	\$207	34.71%
\$200,000	\$148	15.24%	(\$37)	(3.85%)	\$68	8.78%	\$94	12.53%	\$276	34.71%
\$250,000	\$52	3.82%	(\$180)	(13.37%)	\$137	14.07%	\$163	17.18%	\$345	34.71%
\$300,000	(\$45)	(2.61%)	(\$323)	(18.74%)	\$206	17.57%	\$232	20.22%	\$413	34.71%
\$400,000	(\$238)	(9.61%)	(\$609)	(24.58%)	\$344	21.91%	\$369	23.95%	\$551	34.71%
\$500,000	(\$431)	(13.34%)	(\$895)	(27.70%)	\$481	24.49%	\$507	26.15%	\$689	34.71%
\$600,000	(\$624)	(15.67%)	(\$1,181)	(29.64%)	\$619	26.21%	\$645	27.60%	\$827	34.71%
\$700,000	(\$818)	(17.25%)	(\$1,467)	(30.96%)	\$757	27.43%	\$783	28.64%	\$965	34.71%
\$800,000	(\$1,011)	(18.40%)	(\$1,753)	(31.92%)	\$895	28.35%	\$921	29.41%	\$1,102	34.71%
\$900,000	(\$1,204)	(19.28%)	(\$2,039)	(32.65%)	\$1,033	29.06%	\$1,059	30.00%	\$1,240	34.71%
\$1,000,000	(\$1,397)	(19.96%)	(\$2,325)	(33.22%)	\$1,171	29.63%	\$1,196	30.48%	\$1,378	34.71%
\$2,000,000	(\$3,329)	(22.91%)	(\$5,184)	(35.67%)	\$2,549	32.18%	\$2,574	32.61%	\$2,756	34.71%
\$3,000,000	(\$5,260)	(23.84%)	(\$8,043)	(36.45%)	\$3,927	33.02%	\$3,952	33.31%	\$4,134	34.71%
\$4,000,000	(\$7,192)	(24.30%)	(\$10,902)	(36.84%)	\$5,305	33.45%	\$5,331	33.66%	\$5,512	34.71%
\$5,000,000	(\$9,123)	(24.57%)	(\$13,762)	(37.06%)	\$6,683	33.70%	\$6,709	33.87%	\$6,890	34.71%
\$6,000,000	(\$11,055)	(24.75%)	(\$16,621)	(37.21%)	\$8,061	33.87%	\$8,087	34.01%	\$8,268	34.71%
\$7,000,000	(\$12,986)	(24.88%)	(\$19,480)	(37.32%)	\$9,439	33.99%	\$9,465	34.11%	\$9,646	34.71%
\$8,000,000	(\$14,918)	(24.98%)	(\$22,339)	(37.40%)	\$10,817	34.08%	\$10,843	34.19%	\$11,025	34.71%
\$9,000,000	(\$16,849)	(25.05%)	(\$25,198)	(37.46%)	\$12,195	34.15%	\$12,221	34.25%	\$12,403	34.71%
\$10,000,000	(\$18,781)	(25.11%)	(\$28,058)	(37.51%)	\$13,573	34.21%	\$13,599	34.29%	\$13,781	34.71%
\$15,000,000	(\$28,438)	(25.29%)	(\$42,354)	(37.66%)	\$20,463	34.37%	\$20,489	34.43%	\$20,671	34.71%
\$20,000,000	(\$38,096)	(25.38%)	(\$56,650)	(37.73%)	\$27,354	34.46%	\$27,380	34.50%	\$27,561	34.71%
\$25,000,000	(\$47,754)	(25.43%)	(\$70,946)	(37.78%)	\$34,244	34.51%	\$34,270	34.54%	\$34,452	34.71%
\$30,000,000	(\$57,411)	(25.46%)	(\$85,242)	(37.81%)	\$41,134	34.54%	\$41,160	34.57%	\$41,342	34.71%
\$35,000,000	(\$67,069)	(25.49%)	(\$99,538)	(37.83%)	\$48,025	34.57%	\$48,051	34.59%	\$48,232	34.71%
\$40,000,000	(\$76,727)	(25.51%)	(\$113,834)	(37.85%)	\$54,915	34.59%	\$54,941	34.61%	\$55,123	34.71%
\$45,000,000	(\$86,384)	(25.52%)	(\$128,130)	(37.86%)	\$61,805	34.60%	\$61,831	34.62%	\$62,013	34.71%
\$50,000,000	(\$96,042)	(25.54%)	(\$142,426)	(37.87%)	\$68,696	34.61%	\$68,722	34.63%	\$68,903	34.71%