

CITY OF DELHI, 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	\$8.04579	\$191,216	\$0	\$191,216	
2026-27	\$4.28112	\$195,040	\$2,502	\$197,542	3.3%
2027-28	\$4.33604	\$199,556	\$2,534	\$202,090	2.3%
2028-29	\$4.23912	\$206,132	\$2,477	\$208,609	3.2%
2029-30	\$4.29007	\$210,683	\$2,507	\$213,190	2.2%
2030-31	\$4.19244	\$217,454	\$2,450	\$219,904	3.1%
2031-32	\$4.23968	\$221,953	\$2,478	\$224,431	2.1%
2032-33	\$4.14320	\$228,919	\$2,421	\$231,340	3.1%
2033-34	\$4.18702	\$233,364	\$2,447	\$235,811	1.9%
2034-35	\$4.09177	\$240,527	\$2,391	\$242,919	3.0%
2035-36	\$4.13245	\$244,916	\$2,415	\$247,331	1.8%

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	\$54,323,716	\$23,765,979	\$3,686,060	\$27,452,039
2026-27	\$52,020,038	\$46,142,661	\$4,314,803	\$50,457,464
2027-28	\$52,577,594	\$46,607,009	\$4,408,011	\$51,015,020
2028-29	\$55,490,020	\$49,210,487	\$4,716,959	\$53,927,446
2029-30	\$56,066,576	\$49,693,834	\$4,810,167	\$54,504,002
2030-31	\$59,154,230	\$52,452,432	\$5,139,223	\$57,591,656
2031-32	\$59,730,785	\$52,935,780	\$5,232,431	\$58,168,211
2032-33	\$62,981,343	\$55,836,169	\$5,582,600	\$61,418,769
2033-34	\$63,557,899	\$56,319,516	\$5,675,808	\$61,995,325
2034-35	\$66,978,328	\$59,367,607	\$6,048,147	\$65,415,754
2035-36	\$67,554,883	\$59,850,955	\$6,141,355	\$65,992,309

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.65%	-1.41%	72.24%	17.57%	9.44%	0.75%
2026-27	92.99%	-16.29%	76.70%	16.57%	6.11%	0.41%
2027-28	92.86%	-16.35%	76.52%	16.82%	6.04%	0.40%
2028-29	92.21%	-15.68%	76.53%	17.12%	5.77%	0.38%
2029-30	92.07%	-15.70%	76.37%	17.35%	5.71%	0.38%
2030-31	91.40%	-15.02%	76.38%	17.63%	5.46%	0.36%
2031-32	91.28%	-15.05%	76.23%	17.84%	5.40%	0.35%
2032-33	90.65%	-14.41%	76.24%	18.10%	5.17%	0.34%
2033-34	90.54%	-14.44%	76.10%	18.29%	5.12%	0.33%
2034-35	89.93%	-13.83%	76.10%	18.54%	4.90%	0.31%
2035-36	89.83%	-13.86%	75.97%	18.72%	4.86%	0.31%

**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 DELHI, 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	\$23,765,979	\$8.04579	\$191,216
2026-27	\$46,142,661	\$4.28112	\$197,542
2027-28	\$46,607,009	\$4.33604	\$202,090
2028-29	\$49,210,487	\$4.23912	\$208,609
2029-30	\$49,693,834	\$4.29007	\$213,190
2030-31	\$52,452,432	\$4.19244	\$219,904
2031-32	\$52,935,780	\$4.23968	\$224,431
2032-33	\$55,836,169	\$4.14320	\$231,340
2033-34	\$56,319,516	\$4.18702	\$235,811
2034-35	\$59,367,607	\$4.09177	\$242,919
2035-36	\$59,850,955	\$4.13245	\$247,331

CITY OF DELHI, 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	\$23,765,979	\$8.04579	\$191,216
2026-27	\$24,133,860	\$8.04579	\$194,176
2027-28	\$24,737,395	\$8.04579	\$199,032
2028-29	\$25,717,663	\$8.04579	\$206,919
2029-30	\$26,448,616	\$8.04579	\$212,800
2030-31	\$27,485,643	\$8.04579	\$221,144
2031-32	\$28,252,534	\$8.04579	\$227,314
2032-33	\$29,349,281	\$8.04579	\$236,138
2033-34	\$30,154,087	\$8.04579	\$242,614
2034-35	\$31,313,728	\$8.04579	\$251,944
2035-36	\$32,158,362	\$8.04579	\$258,739

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	\$22,008,801	(\$3.76467)	\$3,366
2027-28	\$21,869,614	(\$3.70975)	\$3,058
2028-29	\$23,492,824	(\$3.80667)	\$1,690
2029-30	\$23,245,219	(\$3.75572)	\$390
2030-31	\$24,966,789	(\$3.85335)	-\$1,240
2031-32	\$24,683,246	(\$3.80611)	-\$2,883
2032-33	\$26,486,888	(\$3.90259)	-\$4,798
2033-34	\$26,165,429	(\$3.85877)	-\$6,803
2034-35	\$28,053,880	(\$3.95402)	-\$9,025
2035-36	\$27,692,593	(\$3.91334)	-\$11,408

CITY OF DELHI, 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	\$191	\$259	\$50,000	\$51,515	\$191	\$216	\$50,000	\$58,947	\$172	\$38	\$147	\$38	\$191	\$247
\$100,000	\$123,480	\$382	\$518	\$100,000	\$103,030	\$382	\$432	\$100,000	\$117,894	\$363	\$285	\$338	\$285	\$382	\$494
\$150,000	\$185,220	\$572	\$777	\$150,000	\$154,545	\$572	\$648	\$150,000	\$176,842	\$554	\$532	\$529	\$532	\$572	\$741
\$200,000	\$246,960	\$934	\$1,035	\$200,000	\$206,060	\$934	\$864	\$200,000	\$235,789	\$745	\$779	\$720	\$779	\$763	\$989
\$250,000	\$308,700	\$1,297	\$1,294	\$250,000	\$257,575	\$1,297	\$1,080	\$250,000	\$294,736	\$936	\$1,026	\$911	\$1,026	\$954	\$1,236
\$300,000	\$370,440	\$1,659	\$1,553	\$300,000	\$309,090	\$1,659	\$1,296	\$300,000	\$353,683	\$1,126	\$1,273	\$1,102	\$1,273	\$1,145	\$1,483
\$400,000	\$493,920	\$2,383	\$2,071	\$400,000	\$412,120	\$2,383	\$1,728	\$400,000	\$471,578	\$1,508	\$1,767	\$1,483	\$1,767	\$1,526	\$1,977
\$500,000	\$617,400	\$3,107	\$2,588	\$500,000	\$515,151	\$3,107	\$2,160	\$500,000	\$589,472	\$1,890	\$2,262	\$1,865	\$2,262	\$1,908	\$2,471
\$600,000	\$740,880	\$3,831	\$3,106	\$600,000	\$618,181	\$3,831	\$2,592	\$600,000	\$707,366	\$2,271	\$2,756	\$2,246	\$2,756	\$2,290	\$2,966
\$700,000	\$864,360	\$4,555	\$3,624	\$700,000	\$721,211	\$4,555	\$3,024	\$700,000	\$825,261	\$2,653	\$3,250	\$2,628	\$3,250	\$2,671	\$3,460
\$800,000	\$987,840	\$5,279	\$4,141	\$800,000	\$824,241	\$5,279	\$3,456	\$800,000	\$943,155	\$3,034	\$3,744	\$3,010	\$3,744	\$3,053	\$3,954
\$900,000	\$1,111,320	\$6,003	\$4,659	\$900,000	\$927,271	\$6,003	\$3,888	\$900,000	\$1,061,050	\$3,416	\$4,239	\$3,391	\$4,239	\$3,435	\$4,448
\$1,000,000	\$1,234,800	\$6,727	\$5,177	\$1,000,000	\$1,030,301	\$6,727	\$4,319	\$1,000,000	\$1,178,944	\$3,798	\$4,733	\$3,773	\$4,733	\$3,816	\$4,943
\$2,000,000	\$2,469,600	\$13,969	\$10,354	\$2,000,000	\$2,060,602	\$13,969	\$8,639	\$2,000,000	\$2,357,888	\$7,614	\$9,676	\$7,589	\$9,676	\$7,632	\$9,885
\$3,000,000	\$3,704,400	\$21,210	\$15,530	\$3,000,000	\$3,090,903	\$21,210	\$12,958	\$3,000,000	\$3,536,832	\$11,430	\$14,618	\$11,405	\$14,618	\$11,449	\$14,828
\$4,000,000	\$4,939,200	\$28,451	\$20,707	\$4,000,000	\$4,121,204	\$28,451	\$17,278	\$4,000,000	\$4,715,776	\$15,246	\$19,561	\$15,222	\$19,561	\$15,265	\$19,771
\$5,000,000	\$6,174,000	\$35,692	\$25,884	\$5,000,000	\$5,151,505	\$35,692	\$21,597	\$5,000,000	\$5,894,720	\$19,063	\$24,504	\$19,038	\$24,504	\$19,081	\$24,713
\$6,000,000	\$7,408,800	\$42,934	\$31,061	\$6,000,000	\$6,181,806	\$42,934	\$25,917	\$6,000,000	\$7,073,664	\$22,879	\$29,446	\$22,854	\$29,446	\$22,897	\$29,656
\$7,000,000	\$8,643,600	\$50,175	\$36,238	\$7,000,000	\$7,212,107	\$50,175	\$30,236	\$7,000,000	\$8,252,608	\$26,695	\$34,389	\$26,670	\$34,389	\$26,714	\$34,599
\$8,000,000	\$9,878,400	\$57,416	\$41,415	\$8,000,000	\$8,242,408	\$57,416	\$34,556	\$8,000,000	\$9,431,552	\$30,511	\$39,332	\$30,487	\$39,332	\$30,530	\$39,541
\$9,000,000	\$11,113,200	\$64,657	\$46,591	\$9,000,000	\$9,272,709	\$64,657	\$38,875	\$9,000,000	\$10,610,496	\$34,328	\$44,274	\$34,303	\$44,274	\$34,346	\$44,484
\$10,000,000	\$12,348,000	\$71,898	\$51,768	\$10,000,000	\$10,303,010	\$71,898	\$43,195	\$10,000,000	\$11,789,440	\$38,144	\$49,217	\$38,119	\$49,217	\$38,162	\$49,427
\$15,000,000	\$18,522,000	\$108,104	\$77,652	\$15,000,000	\$15,454,515	\$108,104	\$64,792	\$15,000,000	\$17,684,160	\$57,225	\$73,930	\$57,200	\$73,930	\$57,244	\$74,140
\$20,000,000	\$24,696,000	\$144,311	\$103,536	\$20,000,000	\$20,606,020	\$144,311	\$86,390	\$20,000,000	\$23,578,880	\$76,306	\$98,643	\$76,282	\$98,643	\$76,325	\$98,853
\$25,000,000	\$30,870,000	\$180,517	\$129,421	\$25,000,000	\$25,757,525	\$180,517	\$107,987	\$25,000,000	\$29,473,600	\$95,388	\$123,357	\$95,363	\$123,357	\$95,406	\$123,566
\$30,000,000	\$37,044,000	\$216,723	\$155,305	\$30,000,000	\$30,909,030	\$216,723	\$129,584	\$30,000,000	\$35,368,320	\$114,469	\$148,070	\$114,444	\$148,070	\$114,487	\$148,280
\$35,000,000	\$43,218,000	\$252,929	\$181,189	\$35,000,000	\$36,060,535	\$252,929	\$151,182	\$35,000,000	\$41,263,040	\$133,550	\$172,783	\$133,525	\$172,783	\$133,569	\$172,993
\$40,000,000	\$49,392,000	\$289,135	\$207,073	\$40,000,000	\$41,212,040	\$289,135	\$172,779	\$40,000,000	\$47,157,760	\$152,631	\$197,496	\$152,607	\$197,496	\$152,650	\$197,706
\$45,000,000	\$55,566,000	\$325,341	\$232,957	\$45,000,000	\$46,363,545	\$325,341	\$194,376	\$45,000,000	\$53,052,480	\$171,713	\$222,210	\$171,688	\$222,210	\$171,731	\$222,419
\$50,000,000	\$61,740,000	\$361,547	\$258,841	\$50,000,000	\$51,515,050	\$361,547	\$215,974	\$50,000,000	\$58,947,200	\$190,794	\$246,923	\$190,769	\$246,923	\$190,812	\$247,133

CITY OF DELHI, 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	\$68	35.65%	\$25	13.19%	(\$135)	(78.23%)	(\$110)	(74.57%)	\$56	29.52%
\$100,000	\$136	35.65%	\$50	13.19%	(\$78)	(21.61%)	(\$54)	(15.86%)	\$113	29.52%
\$150,000	\$204	35.65%	\$75	13.19%	(\$22)	(4.00%)	\$3	0.50%	\$169	29.52%
\$200,000	\$101	10.79%	(\$71)	(7.56%)	\$34	4.59%	\$59	8.19%	\$225	29.52%
\$250,000	(\$2)	(0.18%)	(\$217)	(16.71%)	\$90	9.67%	\$115	12.66%	\$282	29.52%
\$300,000	(\$106)	(6.37%)	(\$363)	(21.87%)	\$147	13.03%	\$172	15.58%	\$338	29.52%
\$400,000	(\$312)	(13.09%)	(\$655)	(27.49%)	\$259	17.20%	\$284	19.17%	\$451	29.52%
\$500,000	(\$518)	(16.69%)	(\$947)	(30.48%)	\$372	19.69%	\$397	21.28%	\$563	29.52%
\$600,000	(\$725)	(18.92%)	(\$1,239)	(32.35%)	\$485	21.34%	\$510	22.68%	\$676	29.52%
\$700,000	(\$931)	(20.45%)	(\$1,531)	(33.62%)	\$597	22.52%	\$622	23.67%	\$788	29.52%
\$800,000	(\$1,138)	(21.55%)	(\$1,824)	(34.54%)	\$710	23.40%	\$735	24.42%	\$901	29.52%
\$900,000	(\$1,344)	(22.39%)	(\$2,116)	(35.24%)	\$823	24.08%	\$847	24.99%	\$1,014	29.52%
\$1,000,000	(\$1,551)	(23.05%)	(\$2,408)	(35.79%)	\$935	24.63%	\$960	25.45%	\$1,126	29.52%
\$2,000,000	(\$3,615)	(25.88%)	(\$5,330)	(38.15%)	\$2,062	27.08%	\$2,087	27.49%	\$2,253	29.52%
\$3,000,000	(\$5,679)	(26.78%)	(\$8,251)	(38.90%)	\$3,188	27.89%	\$3,213	28.17%	\$3,379	29.52%
\$4,000,000	(\$7,744)	(27.22%)	(\$11,173)	(39.27%)	\$4,315	28.30%	\$4,339	28.51%	\$4,506	29.52%
\$5,000,000	(\$9,808)	(27.48%)	(\$14,095)	(39.49%)	\$5,441	28.54%	\$5,466	28.71%	\$5,632	29.52%
\$6,000,000	(\$11,873)	(27.65%)	(\$17,017)	(39.63%)	\$6,567	28.70%	\$6,592	28.84%	\$6,758	29.52%
\$7,000,000	(\$13,937)	(27.78%)	(\$19,938)	(39.74%)	\$7,694	28.82%	\$7,719	28.94%	\$7,885	29.52%
\$8,000,000	(\$16,001)	(27.87%)	(\$22,860)	(39.81%)	\$8,820	28.91%	\$8,845	29.01%	\$9,011	29.52%
\$9,000,000	(\$18,066)	(27.94%)	(\$25,782)	(39.87%)	\$9,947	28.98%	\$9,971	29.07%	\$10,138	29.52%
\$10,000,000	(\$20,130)	(28.00%)	(\$28,704)	(39.92%)	\$11,073	29.03%	\$11,098	29.11%	\$11,264	29.52%
\$15,000,000	(\$30,452)	(28.17%)	(\$43,312)	(40.07%)	\$16,705	29.19%	\$16,730	29.25%	\$16,896	29.52%
\$20,000,000	(\$40,774)	(28.25%)	(\$57,921)	(40.14%)	\$22,337	29.27%	\$22,362	29.31%	\$22,528	29.52%
\$25,000,000	(\$51,096)	(28.31%)	(\$72,530)	(40.18%)	\$27,969	29.32%	\$27,994	29.36%	\$28,160	29.52%
\$30,000,000	(\$61,418)	(28.34%)	(\$87,138)	(40.21%)	\$33,601	29.35%	\$33,626	29.38%	\$33,792	29.52%
\$35,000,000	(\$71,740)	(28.36%)	(\$101,747)	(40.23%)	\$39,233	29.38%	\$39,258	29.40%	\$39,424	29.52%
\$40,000,000	(\$82,062)	(28.38%)	(\$116,356)	(40.24%)	\$44,865	29.39%	\$44,890	29.42%	\$45,056	29.52%
\$45,000,000	(\$92,384)	(28.40%)	(\$130,964)	(40.25%)	\$50,497	29.41%	\$50,522	29.43%	\$50,688	29.52%
\$50,000,000	(\$102,706)	(28.41%)	(\$145,573)	(40.26%)	\$56,129	29.42%	\$56,154	29.44%	\$56,320	29.52%