

CITY OF EARLVILLE, 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	\$8.10000	\$181,011	\$0	\$181,011	
2026-27	\$5.00154	\$184,631	\$999	\$185,630	2.6%
2027-28	\$5.03587	\$186,558	\$1,006	\$187,564	1.0%
2028-29	\$4.88539	\$191,315	\$976	\$192,291	2.5%
2029-30	\$4.91440	\$193,252	\$981	\$194,234	1.0%
2030-31	\$4.76609	\$198,118	\$952	\$199,070	2.5%
2031-32	\$4.79413	\$200,065	\$957	\$201,023	1.0%
2032-33	\$4.65185	\$205,043	\$929	\$205,972	2.5%
2033-34	\$4.67898	\$207,002	\$934	\$207,936	1.0%
2034-35	\$4.54229	\$212,095	\$907	\$213,002	2.4%
2035-36	\$4.56857	\$214,067	\$912	\$214,979	0.9%

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	\$45,271,469	\$22,346,995	\$0	\$22,346,995
2026-27	\$37,412,699	\$37,114,468	\$0	\$37,114,468
2027-28	\$37,543,733	\$37,245,502	\$0	\$37,245,502
2028-29	\$39,658,565	\$39,360,334	\$0	\$39,360,334
2029-30	\$39,821,598	\$39,523,367	\$0	\$39,523,367
2030-31	\$42,066,232	\$41,768,001	\$0	\$41,768,001
2031-32	\$42,229,266	\$41,931,035	\$0	\$41,931,035
2032-33	\$44,575,759	\$44,277,528	\$0	\$44,277,528
2033-34	\$44,738,792	\$44,440,561	\$0	\$44,440,561
2034-35	\$47,191,369	\$46,893,138	\$0	\$46,893,138
2035-36	\$47,354,403	\$47,056,172	\$0	\$47,056,172

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.98%	-2.49%	81.49%	11.25%	6.15%	0.16%
2026-27	116.65%	-34.34%	82.31%	12.22%	4.54%	0.10%
2027-28	116.68%	-34.40%	82.28%	12.27%	4.52%	0.09%
2028-29	115.25%	-32.72%	82.53%	12.28%	4.32%	0.09%
2029-30	115.19%	-32.68%	82.51%	12.32%	4.30%	0.09%
2030-31	113.76%	-31.00%	82.76%	12.33%	4.11%	0.08%
2031-32	113.71%	-30.97%	82.74%	12.36%	4.10%	0.08%
2032-33	112.36%	-29.40%	82.96%	12.37%	3.92%	0.08%
2033-34	112.32%	-29.38%	82.94%	12.40%	3.91%	0.08%
2034-35	111.06%	-27.91%	83.14%	12.41%	3.74%	0.08%
2035-36	111.02%	-27.89%	83.13%	12.45%	3.72%	0.07%

**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 EARLVILLE, 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	\$22,346,995	\$8.10000	\$181,011
2026-27	\$37,114,468	\$5.00154	\$185,630
2027-28	\$37,245,502	\$5.03587	\$187,564
2028-29	\$39,360,334	\$4.88539	\$192,291
2029-30	\$39,523,367	\$4.91440	\$194,234
2030-31	\$41,768,001	\$4.76609	\$199,070
2031-32	\$41,931,035	\$4.79413	\$201,023
2032-33	\$44,277,528	\$4.65185	\$205,972
2033-34	\$44,440,561	\$4.67898	\$207,936
2034-35	\$46,893,138	\$4.54229	\$213,002
2035-36	\$47,056,172	\$4.56857	\$214,979

CITY OF EARLVILLE, 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	\$22,346,995	\$8.10000	\$181,011
2026-27	\$22,713,577	\$8.10000	\$183,980
2027-28	\$23,214,686	\$8.10000	\$188,039
2028-29	\$24,043,917	\$8.10000	\$194,756
2029-30	\$24,570,332	\$8.10000	\$199,020
2030-31	\$25,444,549	\$8.10000	\$206,101
2031-32	\$25,997,533	\$8.10000	\$210,580
2032-33	\$26,919,057	\$8.10000	\$218,044
2033-34	\$27,500,083	\$8.10000	\$222,751
2034-35	\$28,471,408	\$8.10000	\$230,618
2035-36	\$29,081,877	\$8.10000	\$235,563

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	\$14,400,891	(\$3.09846)	\$1,650
2027-28	\$14,030,816	(\$3.06413)	-\$475
2028-29	\$15,316,416	(\$3.21461)	-\$2,465
2029-30	\$14,953,035	(\$3.18560)	-\$4,786
2030-31	\$16,323,452	(\$3.33391)	-\$7,031
2031-32	\$15,933,502	(\$3.30587)	-\$9,557
2032-33	\$17,358,471	(\$3.44815)	-\$12,072
2033-34	\$16,940,478	(\$3.42102)	-\$14,814
2034-35	\$18,421,730	(\$3.55771)	-\$17,616
2035-36	\$17,974,294	(\$3.53143)	-\$20,584

CITY OF EARLVILLE, 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	\$192	\$294	\$50,000	\$51,515	\$192	\$246	\$50,000	\$58,947	\$173	\$43	\$148	\$43	\$192	\$281
\$100,000	\$123,480	\$384	\$589	\$100,000	\$103,030	\$384	\$491	\$100,000	\$117,894	\$366	\$324	\$341	\$324	\$384	\$562
\$150,000	\$185,220	\$576	\$883	\$150,000	\$154,545	\$576	\$737	\$150,000	\$176,842	\$558	\$605	\$533	\$605	\$576	\$843
\$200,000	\$246,960	\$941	\$1,177	\$200,000	\$206,060	\$941	\$982	\$200,000	\$235,789	\$750	\$885	\$725	\$885	\$768	\$1,124
\$250,000	\$308,700	\$1,305	\$1,471	\$250,000	\$257,575	\$1,305	\$1,228	\$250,000	\$294,736	\$942	\$1,166	\$917	\$1,166	\$960	\$1,405
\$300,000	\$370,440	\$1,670	\$1,766	\$300,000	\$309,090	\$1,670	\$1,473	\$300,000	\$353,683	\$1,134	\$1,447	\$1,109	\$1,447	\$1,153	\$1,686
\$400,000	\$493,920	\$2,399	\$2,354	\$400,000	\$412,120	\$2,399	\$1,964	\$400,000	\$471,578	\$1,518	\$2,009	\$1,493	\$2,009	\$1,537	\$2,248
\$500,000	\$617,400	\$3,128	\$2,943	\$500,000	\$515,151	\$3,128	\$2,455	\$500,000	\$589,472	\$1,902	\$2,571	\$1,877	\$2,571	\$1,921	\$2,809
\$600,000	\$740,880	\$3,857	\$3,531	\$600,000	\$618,181	\$3,857	\$2,946	\$600,000	\$707,366	\$2,287	\$3,133	\$2,262	\$3,133	\$2,305	\$3,371
\$700,000	\$864,360	\$4,586	\$4,120	\$700,000	\$721,211	\$4,586	\$3,437	\$700,000	\$825,261	\$2,671	\$3,695	\$2,646	\$3,695	\$2,689	\$3,933
\$800,000	\$987,840	\$5,315	\$4,708	\$800,000	\$824,241	\$5,315	\$3,928	\$800,000	\$943,155	\$3,055	\$4,257	\$3,030	\$4,257	\$3,074	\$4,495
\$900,000	\$1,111,320	\$6,044	\$5,297	\$900,000	\$927,271	\$6,044	\$4,419	\$900,000	\$1,061,050	\$3,439	\$4,819	\$3,414	\$4,819	\$3,458	\$5,057
\$1,000,000	\$1,234,800	\$6,773	\$5,885	\$1,000,000	\$1,030,301	\$6,773	\$4,911	\$1,000,000	\$1,178,944	\$3,823	\$5,381	\$3,798	\$5,381	\$3,842	\$5,619
\$2,000,000	\$2,469,600	\$14,063	\$11,770	\$2,000,000	\$2,060,602	\$14,063	\$9,821	\$2,000,000	\$2,357,888	\$7,665	\$11,000	\$7,640	\$11,000	\$7,684	\$11,238
\$3,000,000	\$3,704,400	\$21,353	\$17,656	\$3,000,000	\$3,090,903	\$21,353	\$14,732	\$3,000,000	\$3,536,832	\$11,507	\$16,619	\$11,482	\$16,619	\$11,526	\$16,857
\$4,000,000	\$4,939,200	\$28,643	\$23,541	\$4,000,000	\$4,121,204	\$28,643	\$19,642	\$4,000,000	\$4,715,776	\$15,349	\$22,238	\$15,324	\$22,238	\$15,368	\$22,476
\$5,000,000	\$6,174,000	\$35,933	\$29,426	\$5,000,000	\$5,151,505	\$35,933	\$24,553	\$5,000,000	\$5,894,720	\$19,191	\$27,856	\$19,166	\$27,856	\$19,210	\$28,095
\$6,000,000	\$7,408,800	\$43,223	\$35,311	\$6,000,000	\$6,181,806	\$43,223	\$29,463	\$6,000,000	\$7,073,664	\$23,033	\$33,475	\$23,008	\$33,475	\$23,052	\$33,714
\$7,000,000	\$8,643,600	\$50,513	\$41,196	\$7,000,000	\$7,212,107	\$50,513	\$34,374	\$7,000,000	\$8,252,608	\$26,875	\$39,094	\$26,850	\$39,094	\$26,894	\$39,333
\$8,000,000	\$9,878,400	\$57,803	\$47,081	\$8,000,000	\$8,242,408	\$57,803	\$39,284	\$8,000,000	\$9,431,552	\$30,717	\$44,713	\$30,692	\$44,713	\$30,736	\$44,952
\$9,000,000	\$11,113,200	\$65,093	\$52,967	\$9,000,000	\$9,272,709	\$65,093	\$44,195	\$9,000,000	\$10,610,496	\$34,559	\$50,332	\$34,534	\$50,332	\$34,578	\$50,571
\$10,000,000	\$12,348,000	\$72,383	\$58,852	\$10,000,000	\$10,303,010	\$72,383	\$49,105	\$10,000,000	\$11,789,440	\$38,401	\$55,951	\$38,376	\$55,951	\$38,420	\$56,190
\$15,000,000	\$18,522,000	\$108,833	\$88,278	\$15,000,000	\$15,454,515	\$108,833	\$73,658	\$15,000,000	\$17,684,160	\$57,611	\$84,046	\$57,586	\$84,046	\$57,629	\$84,284
\$20,000,000	\$24,696,000	\$145,283	\$117,703	\$20,000,000	\$20,606,020	\$145,283	\$98,210	\$20,000,000	\$23,578,880	\$76,821	\$112,141	\$76,796	\$112,141	\$76,839	\$112,379
\$25,000,000	\$30,870,000	\$181,733	\$147,129	\$25,000,000	\$25,757,525	\$181,733	\$122,763	\$25,000,000	\$29,473,600	\$96,030	\$140,236	\$96,005	\$140,236	\$96,049	\$140,474
\$30,000,000	\$37,044,000	\$218,183	\$176,555	\$30,000,000	\$30,909,030	\$218,183	\$147,315	\$30,000,000	\$35,368,320	\$115,240	\$168,330	\$115,215	\$168,330	\$115,259	\$168,569
\$35,000,000	\$43,218,000	\$254,633	\$205,981	\$35,000,000	\$36,060,535	\$254,633	\$171,868	\$35,000,000	\$41,263,040	\$134,450	\$196,425	\$134,425	\$196,425	\$134,469	\$196,663
\$40,000,000	\$49,392,000	\$291,083	\$235,407	\$40,000,000	\$41,212,040	\$291,083	\$196,420	\$40,000,000	\$47,157,760	\$153,660	\$224,520	\$153,635	\$224,520	\$153,678	\$224,758
\$45,000,000	\$55,566,000	\$327,533	\$264,833	\$45,000,000	\$46,363,545	\$327,533	\$220,973	\$45,000,000	\$53,052,480	\$172,870	\$252,615	\$172,845	\$252,615	\$172,888	\$252,853
\$50,000,000	\$61,740,000	\$363,983	\$294,258	\$50,000,000	\$51,515,050	\$363,983	\$245,525	\$50,000,000	\$58,947,200	\$192,079	\$280,709	\$192,054	\$280,709	\$192,098	\$280,948

CITY OF EARLVILLE, 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	\$102	53.18%	\$53	27.81%	(\$131)	(75.42%)	(\$106)	(71.28%)	\$89	46.25%
\$100,000	\$204	53.18%	\$107	27.81%	(\$42)	(11.48%)	(\$17)	(4.99%)	\$178	46.25%
\$150,000	\$306	53.18%	\$160	27.81%	\$47	8.41%	\$72	13.49%	\$267	46.25%
\$200,000	\$236	25.11%	\$41	4.39%	\$136	18.10%	\$161	22.17%	\$355	46.25%
\$250,000	\$166	12.72%	(\$78)	(5.95%)	\$225	23.84%	\$250	27.22%	\$444	46.25%
\$300,000	\$96	5.73%	(\$197)	(11.78%)	\$313	27.64%	\$338	30.51%	\$533	46.25%
\$400,000	(\$45)	(1.86%)	(\$435)	(18.12%)	\$491	32.35%	\$516	34.56%	\$711	46.25%
\$500,000	(\$185)	(5.92%)	(\$673)	(21.50%)	\$669	35.16%	\$694	36.96%	\$888	46.25%
\$600,000	(\$326)	(8.44%)	(\$910)	(23.61%)	\$847	37.02%	\$871	38.54%	\$1,066	46.25%
\$700,000	(\$466)	(10.17%)	(\$1,148)	(25.04%)	\$1,024	38.35%	\$1,049	39.66%	\$1,244	46.25%
\$800,000	(\$607)	(11.41%)	(\$1,386)	(26.09%)	\$1,202	39.34%	\$1,227	40.49%	\$1,422	46.25%
\$900,000	(\$747)	(12.36%)	(\$1,624)	(26.88%)	\$1,380	40.12%	\$1,405	41.14%	\$1,599	46.25%
\$1,000,000	(\$888)	(13.11%)	(\$1,862)	(27.50%)	\$1,557	40.73%	\$1,582	41.66%	\$1,777	46.25%
\$2,000,000	(\$2,292)	(16.30%)	(\$4,242)	(30.16%)	\$3,334	43.50%	\$3,359	43.97%	\$3,554	46.25%
\$3,000,000	(\$3,697)	(17.32%)	(\$6,621)	(31.01%)	\$5,111	44.42%	\$5,136	44.73%	\$5,331	46.25%
\$4,000,000	(\$5,102)	(17.81%)	(\$9,001)	(31.42%)	\$6,888	44.88%	\$6,913	45.11%	\$7,108	46.25%
\$5,000,000	(\$6,507)	(18.11%)	(\$11,380)	(31.67%)	\$8,665	45.15%	\$8,690	45.34%	\$8,885	46.25%
\$6,000,000	(\$7,912)	(18.30%)	(\$13,760)	(31.83%)	\$10,442	45.34%	\$10,467	45.49%	\$10,662	46.25%
\$7,000,000	(\$9,317)	(18.44%)	(\$16,139)	(31.95%)	\$12,219	45.47%	\$12,244	45.60%	\$12,439	46.25%
\$8,000,000	(\$10,721)	(18.55%)	(\$18,519)	(32.04%)	\$13,996	45.57%	\$14,021	45.68%	\$14,216	46.25%
\$9,000,000	(\$12,126)	(18.63%)	(\$20,898)	(32.11%)	\$15,773	45.64%	\$15,798	45.75%	\$15,993	46.25%
\$10,000,000	(\$13,531)	(18.69%)	(\$23,278)	(32.16%)	\$17,550	45.70%	\$17,575	45.80%	\$17,770	46.25%
\$15,000,000	(\$20,555)	(18.89%)	(\$35,175)	(32.32%)	\$26,435	45.89%	\$26,460	45.95%	\$26,655	46.25%
\$20,000,000	(\$27,579)	(18.98%)	(\$47,073)	(32.40%)	\$35,320	45.98%	\$35,345	46.03%	\$35,540	46.25%
\$25,000,000	(\$34,604)	(19.04%)	(\$58,970)	(32.45%)	\$44,205	46.03%	\$44,230	46.07%	\$44,425	46.25%
\$30,000,000	(\$41,628)	(19.08%)	(\$70,868)	(32.48%)	\$53,090	46.07%	\$53,115	46.10%	\$53,310	46.25%
\$35,000,000	(\$48,652)	(19.11%)	(\$82,765)	(32.50%)	\$61,975	46.10%	\$62,000	46.12%	\$62,195	46.25%
\$40,000,000	(\$55,676)	(19.13%)	(\$94,663)	(32.52%)	\$70,860	46.11%	\$70,885	46.14%	\$71,080	46.25%
\$45,000,000	(\$62,700)	(19.14%)	(\$106,560)	(32.53%)	\$79,745	46.13%	\$79,770	46.15%	\$79,965	46.25%
\$50,000,000	(\$69,724)	(19.16%)	(\$118,457)	(32.54%)	\$88,630	46.14%	\$88,655	46.16%	\$88,850	46.25%