

CITY OF DUMONT, 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	\$8.63992	\$103,252	\$0	\$103,252	
2026-27	\$5.85564	\$105,317	\$141	\$105,458	2.1%
2027-28	\$5.89795	\$105,985	\$142	\$106,126	0.6%
2028-29	\$5.67251	\$108,249	\$136	\$108,385	2.1%
2029-30	\$5.70247	\$108,927	\$137	\$109,064	0.6%
2030-31	\$5.48049	\$111,246	\$132	\$111,377	2.1%
2031-32	\$5.50934	\$111,934	\$132	\$112,067	0.6%
2032-33	\$5.30066	\$114,308	\$127	\$114,435	2.1%
2033-34	\$5.32848	\$115,008	\$128	\$115,136	0.6%
2034-35	\$5.13183	\$117,438	\$123	\$117,562	2.1%
2035-36	\$5.15869	\$118,149	\$124	\$118,273	0.6%

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	\$26,850,784	\$11,950,547	\$0	\$11,950,547
2026-27	\$20,176,101	\$18,009,563	\$0	\$18,009,563
2027-28	\$20,160,328	\$17,993,790	\$0	\$17,993,790
2028-29	\$21,273,669	\$19,107,131	\$0	\$19,107,131
2029-30	\$21,292,359	\$19,125,821	\$0	\$19,125,821
2030-31	\$22,489,071	\$20,322,533	\$0	\$20,322,533
2031-32	\$22,507,761	\$20,341,223	\$0	\$20,341,223
2032-33	\$23,755,428	\$21,588,890	\$0	\$21,588,890
2033-34	\$23,774,118	\$21,607,580	\$0	\$21,607,580
2034-35	\$25,074,874	\$22,908,336	\$0	\$22,908,336
2035-36	\$25,093,564	\$22,927,026	\$0	\$22,927,026

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.04%	-4.74%	81.29%	16.01%	0.00%	2.70%
2026-27	131.33%	-53.41%	77.92%	20.22%	0.00%	1.79%
2027-28	131.58%	-53.68%	77.90%	20.24%	0.00%	1.79%
2028-29	128.99%	-50.76%	78.24%	20.01%	0.00%	1.69%
2029-30	128.99%	-50.74%	78.26%	19.99%	0.00%	1.69%
2030-31	126.37%	-47.77%	78.60%	19.76%	0.00%	1.59%
2031-32	126.37%	-47.75%	78.62%	19.74%	0.00%	1.59%
2032-33	123.94%	-45.02%	78.93%	19.53%	0.00%	1.50%
2033-34	123.95%	-45.00%	78.95%	19.51%	0.00%	1.49%
2034-35	121.69%	-42.47%	79.23%	19.32%	0.00%	1.41%
2035-36	121.70%	-42.46%	79.24%	19.31%	0.00%	1.41%

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 DUMONT, 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	\$11,950,547	\$8.63992	\$103,252
2026-27	\$18,009,563	\$5.85564	\$105,458
2027-28	\$17,993,790	\$5.89795	\$106,126
2028-29	\$19,107,131	\$5.67251	\$108,385
2029-30	\$19,125,821	\$5.70247	\$109,064
2030-31	\$20,322,533	\$5.48049	\$111,377
2031-32	\$20,341,223	\$5.50934	\$112,067
2032-33	\$21,588,890	\$5.30066	\$114,435
2033-34	\$21,607,580	\$5.32848	\$115,136
2034-35	\$22,908,336	\$5.13183	\$117,562
2035-36	\$22,927,026	\$5.15869	\$118,273

CITY OF DUMONT, 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	\$11,950,547	\$8.63992	\$103,252
2026-27	\$12,166,742	\$8.63992	\$105,120
2027-28	\$12,399,326	\$8.63992	\$107,129
2028-29	\$12,832,026	\$8.10000	\$103,939
2029-30	\$13,076,809	\$8.10000	\$105,922
2030-31	\$13,532,106	\$8.10000	\$109,610
2031-32	\$13,789,693	\$8.10000	\$111,697
2032-33	\$14,268,749	\$8.10000	\$115,577
2033-34	\$14,539,852	\$8.10000	\$117,773
2034-35	\$15,043,915	\$8.10000	\$121,856
2035-36	\$15,329,205	\$8.10000	\$124,167

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	\$5,842,821	(\$2.78428)	\$338
2027-28	\$5,594,464	(\$2.74197)	-\$1,003
2028-29	\$6,275,106	(\$2.42749)	\$4,446
2029-30	\$6,049,012	(\$2.39753)	\$3,142
2030-31	\$6,790,427	(\$2.61951)	\$1,767
2031-32	\$6,551,530	(\$2.59066)	\$370
2032-33	\$7,320,142	(\$2.79934)	-\$1,141
2033-34	\$7,067,728	(\$2.77152)	-\$2,637
2034-35	\$7,864,421	(\$2.96817)	-\$4,294
2035-36	\$7,597,821	(\$2.94131)	-\$5,893

CITY OF DUMONT, 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	\$205	\$338	\$50,000	\$51,515	\$205	\$282	\$50,000	\$58,947	\$185	\$49	\$158	\$49	\$205	\$323
\$100,000	\$123,480	\$410	\$677	\$100,000	\$103,030	\$410	\$565	\$100,000	\$117,894	\$390	\$372	\$363	\$372	\$410	\$646
\$150,000	\$185,220	\$615	\$1,015	\$150,000	\$154,545	\$615	\$847	\$150,000	\$176,842	\$595	\$695	\$568	\$695	\$615	\$969
\$200,000	\$246,960	\$1,004	\$1,353	\$200,000	\$206,060	\$1,004	\$1,129	\$200,000	\$235,789	\$800	\$1,018	\$773	\$1,018	\$820	\$1,292
\$250,000	\$308,700	\$1,392	\$1,692	\$250,000	\$257,575	\$1,392	\$1,412	\$250,000	\$294,736	\$1,005	\$1,341	\$978	\$1,341	\$1,025	\$1,615
\$300,000	\$370,440	\$1,781	\$2,030	\$300,000	\$309,090	\$1,781	\$1,694	\$300,000	\$353,683	\$1,210	\$1,664	\$1,183	\$1,664	\$1,229	\$1,938
\$400,000	\$493,920	\$2,559	\$2,707	\$400,000	\$412,120	\$2,559	\$2,259	\$400,000	\$471,578	\$1,619	\$2,310	\$1,593	\$2,310	\$1,639	\$2,584
\$500,000	\$617,400	\$3,336	\$3,384	\$500,000	\$515,151	\$3,336	\$2,823	\$500,000	\$589,472	\$2,029	\$2,957	\$2,003	\$2,957	\$2,049	\$3,231
\$600,000	\$740,880	\$4,114	\$4,060	\$600,000	\$618,181	\$4,114	\$3,388	\$600,000	\$707,366	\$2,439	\$3,603	\$2,412	\$3,603	\$2,459	\$3,877
\$700,000	\$864,360	\$4,891	\$4,737	\$700,000	\$721,211	\$4,891	\$3,953	\$700,000	\$825,261	\$2,849	\$4,249	\$2,822	\$4,249	\$2,869	\$4,523
\$800,000	\$987,840	\$5,669	\$5,414	\$800,000	\$824,241	\$5,669	\$4,517	\$800,000	\$943,155	\$3,259	\$4,895	\$3,232	\$4,895	\$3,278	\$5,169
\$900,000	\$1,111,320	\$6,447	\$6,091	\$900,000	\$927,271	\$6,447	\$5,082	\$900,000	\$1,061,050	\$3,668	\$5,541	\$3,642	\$5,541	\$3,688	\$5,815
\$1,000,000	\$1,234,800	\$7,224	\$6,767	\$1,000,000	\$1,030,301	\$7,224	\$5,647	\$1,000,000	\$1,178,944	\$4,078	\$6,187	\$4,052	\$6,187	\$4,098	\$6,461
\$2,000,000	\$2,469,600	\$15,000	\$13,535	\$2,000,000	\$2,060,602	\$15,000	\$11,293	\$2,000,000	\$2,357,888	\$8,176	\$12,648	\$8,150	\$12,648	\$8,196	\$12,922
\$3,000,000	\$3,704,400	\$22,776	\$20,302	\$3,000,000	\$3,090,903	\$22,776	\$16,940	\$3,000,000	\$3,536,832	\$12,274	\$19,110	\$12,248	\$19,110	\$12,294	\$19,384
\$4,000,000	\$4,939,200	\$30,552	\$27,069	\$4,000,000	\$4,121,204	\$30,552	\$22,586	\$4,000,000	\$4,715,776	\$16,372	\$25,571	\$16,346	\$25,571	\$16,392	\$25,845
\$5,000,000	\$6,174,000	\$38,328	\$33,837	\$5,000,000	\$5,151,505	\$38,328	\$28,233	\$5,000,000	\$5,894,720	\$20,470	\$32,032	\$20,444	\$32,032	\$20,490	\$32,306
\$6,000,000	\$7,408,800	\$46,104	\$40,604	\$6,000,000	\$6,181,806	\$46,104	\$33,879	\$6,000,000	\$7,073,664	\$24,568	\$38,493	\$24,542	\$38,493	\$24,588	\$38,767
\$7,000,000	\$8,643,600	\$53,880	\$47,371	\$7,000,000	\$7,212,107	\$53,880	\$39,526	\$7,000,000	\$8,252,608	\$28,666	\$44,954	\$28,640	\$44,954	\$28,686	\$45,228
\$8,000,000	\$9,878,400	\$61,656	\$54,138	\$8,000,000	\$8,242,408	\$61,656	\$45,172	\$8,000,000	\$9,431,552	\$32,765	\$51,416	\$32,738	\$51,416	\$32,784	\$51,690
\$9,000,000	\$11,113,200	\$69,432	\$60,906	\$9,000,000	\$9,272,709	\$69,432	\$50,819	\$9,000,000	\$10,610,496	\$36,863	\$57,877	\$36,836	\$57,877	\$36,882	\$58,151
\$10,000,000	\$12,348,000	\$77,208	\$67,673	\$10,000,000	\$10,303,010	\$77,208	\$56,466	\$10,000,000	\$11,789,440	\$40,961	\$64,338	\$40,934	\$64,338	\$40,981	\$64,612
\$15,000,000	\$18,522,000	\$116,087	\$101,510	\$15,000,000	\$15,454,515	\$116,087	\$84,698	\$15,000,000	\$17,684,160	\$61,451	\$96,644	\$61,424	\$96,644	\$61,471	\$96,918
\$20,000,000	\$24,696,000	\$154,967	\$135,346	\$20,000,000	\$20,606,020	\$154,967	\$112,931	\$20,000,000	\$23,578,880	\$81,941	\$128,950	\$81,915	\$128,950	\$81,961	\$129,224
\$25,000,000	\$30,870,000	\$193,847	\$169,183	\$25,000,000	\$25,757,525	\$193,847	\$141,164	\$25,000,000	\$29,473,600	\$102,431	\$161,256	\$102,405	\$161,256	\$102,451	\$161,530
\$30,000,000	\$37,044,000	\$232,726	\$203,019	\$30,000,000	\$30,909,030	\$232,726	\$169,397	\$30,000,000	\$35,368,320	\$122,922	\$193,562	\$122,895	\$193,562	\$122,942	\$193,836
\$35,000,000	\$43,218,000	\$271,606	\$236,856	\$35,000,000	\$36,060,535	\$271,606	\$197,629	\$35,000,000	\$41,263,040	\$143,412	\$225,868	\$143,385	\$225,868	\$143,432	\$226,142
\$40,000,000	\$49,392,000	\$310,485	\$270,692	\$40,000,000	\$41,212,040	\$310,485	\$225,862	\$40,000,000	\$47,157,760	\$163,902	\$258,174	\$163,876	\$258,174	\$163,922	\$258,448
\$45,000,000	\$55,566,000	\$349,365	\$304,529	\$45,000,000	\$46,363,545	\$349,365	\$254,095	\$45,000,000	\$53,052,480	\$184,392	\$290,480	\$184,366	\$290,480	\$184,412	\$290,754
\$50,000,000	\$61,740,000	\$388,245	\$338,365	\$50,000,000	\$51,515,050	\$388,245	\$282,328	\$50,000,000	\$58,947,200	\$204,883	\$322,786	\$204,856	\$322,786	\$204,903	\$323,060

CITY OF DUMONT, 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	\$133	65.13%	\$77	37.79%	(\$136)	(73.50%)	(\$109)	(69.04%)	\$118	57.66%
\$100,000	\$267	65.13%	\$155	37.79%	(\$18)	(4.57%)	\$9	2.42%	\$236	57.66%
\$150,000	\$400	65.13%	\$232	37.79%	\$100	16.87%	\$127	22.34%	\$354	57.66%
\$200,000	\$350	34.87%	\$126	12.54%	\$218	27.32%	\$245	31.71%	\$473	57.66%
\$250,000	\$300	21.51%	\$19	1.39%	\$337	33.51%	\$363	37.14%	\$591	57.66%
\$300,000	\$249	13.99%	(\$87)	(4.89%)	\$455	37.60%	\$481	40.70%	\$709	57.66%
\$400,000	\$148	5.79%	(\$300)	(11.73%)	\$691	42.68%	\$718	45.06%	\$945	57.66%
\$500,000	\$47	1.42%	(\$513)	(15.38%)	\$927	45.70%	\$954	47.64%	\$1,182	57.66%
\$600,000	(\$53)	(1.30%)	(\$726)	(17.65%)	\$1,164	47.71%	\$1,190	49.35%	\$1,418	57.66%
\$700,000	(\$154)	(3.16%)	(\$939)	(19.19%)	\$1,400	49.15%	\$1,427	50.55%	\$1,654	57.66%
\$800,000	(\$255)	(4.50%)	(\$1,152)	(20.32%)	\$1,636	50.22%	\$1,663	51.46%	\$1,891	57.66%
\$900,000	(\$356)	(5.52%)	(\$1,365)	(21.17%)	\$1,873	51.05%	\$1,899	52.15%	\$2,127	57.66%
\$1,000,000	(\$457)	(6.33%)	(\$1,578)	(21.84%)	\$2,109	51.71%	\$2,136	52.71%	\$2,363	57.66%
\$2,000,000	(\$1,466)	(9.77%)	(\$3,707)	(24.71%)	\$4,472	54.70%	\$4,499	55.20%	\$4,726	57.66%
\$3,000,000	(\$2,474)	(10.86%)	(\$5,836)	(25.63%)	\$6,835	55.69%	\$6,862	56.03%	\$7,089	57.66%
\$4,000,000	(\$3,483)	(11.40%)	(\$7,966)	(26.07%)	\$9,198	56.18%	\$9,225	56.44%	\$9,453	57.66%
\$5,000,000	(\$4,491)	(11.72%)	(\$10,095)	(26.34%)	\$11,562	56.48%	\$11,588	56.68%	\$11,816	57.66%
\$6,000,000	(\$5,500)	(11.93%)	(\$12,225)	(26.52%)	\$13,925	56.68%	\$13,951	56.85%	\$14,179	57.66%
\$7,000,000	(\$6,509)	(12.08%)	(\$14,354)	(26.64%)	\$16,288	56.82%	\$16,314	56.96%	\$16,542	57.66%
\$8,000,000	(\$7,517)	(12.19%)	(\$16,483)	(26.73%)	\$18,651	56.92%	\$18,678	57.05%	\$18,905	57.66%
\$9,000,000	(\$8,526)	(12.28%)	(\$18,613)	(26.81%)	\$21,014	57.01%	\$21,041	57.12%	\$21,268	57.66%
\$10,000,000	(\$9,535)	(12.35%)	(\$20,742)	(26.87%)	\$23,377	57.07%	\$23,404	57.17%	\$23,631	57.66%
\$15,000,000	(\$14,578)	(12.56%)	(\$31,389)	(27.04%)	\$35,193	57.27%	\$35,220	57.34%	\$35,447	57.66%
\$20,000,000	(\$19,621)	(12.66%)	(\$42,036)	(27.13%)	\$47,009	57.37%	\$47,035	57.42%	\$47,263	57.66%
\$25,000,000	(\$24,664)	(12.72%)	(\$52,683)	(27.18%)	\$58,824	57.43%	\$58,851	57.47%	\$59,078	57.66%
\$30,000,000	(\$29,707)	(12.76%)	(\$63,330)	(27.21%)	\$70,640	57.47%	\$70,667	57.50%	\$70,894	57.66%
\$35,000,000	(\$34,750)	(12.79%)	(\$73,976)	(27.24%)	\$82,456	57.50%	\$82,482	57.52%	\$82,710	57.66%
\$40,000,000	(\$39,793)	(12.82%)	(\$84,623)	(27.26%)	\$94,271	57.52%	\$94,298	57.54%	\$94,526	57.66%
\$45,000,000	(\$44,836)	(12.83%)	(\$95,270)	(27.27%)	\$106,087	57.53%	\$106,114	57.56%	\$106,341	57.66%
\$50,000,000	(\$49,879)	(12.85%)	(\$105,917)	(27.28%)	\$117,903	57.55%	\$117,929	57.57%	\$118,157	57.66%