

CITY OF DURANGO, 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	\$4.57073	\$3,882	\$0	\$3,882	
2026-27	\$2.38368	\$3,959	\$0	\$3,959	2.0%
2027-28	\$2.39559	\$3,979	\$0	\$3,979	0.5%
2028-29	\$2.32783	\$4,059	\$0	\$4,059	2.0%
2029-30	\$2.33947	\$4,079	\$0	\$4,079	0.5%
2030-31	\$2.27403	\$4,161	\$0	\$4,161	2.0%
2031-32	\$2.28540	\$4,181	\$0	\$4,181	0.5%
2032-33	\$2.22215	\$4,265	\$0	\$4,265	2.0%
2033-34	\$2.23326	\$4,286	\$0	\$4,286	0.5%
2034-35	\$2.17208	\$4,372	\$0	\$4,372	2.0%
2035-36	\$2.18294	\$4,394	\$0	\$4,394	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	\$1,843,925	\$849,258	\$0	\$849,258
2026-27	\$1,715,935	\$1,661,033	\$0	\$1,661,033
2027-28	\$1,715,935	\$1,661,033	\$0	\$1,661,033
2028-29	\$1,798,473	\$1,743,571	\$0	\$1,743,571
2029-30	\$1,798,473	\$1,743,571	\$0	\$1,743,571
2030-31	\$1,884,521	\$1,829,619	\$0	\$1,829,619
2031-32	\$1,884,521	\$1,829,619	\$0	\$1,829,619
2032-33	\$1,974,229	\$1,919,327	\$0	\$1,919,327
2033-34	\$1,974,229	\$1,919,327	\$0	\$1,919,327
2034-35	\$2,067,753	\$2,012,851	\$0	\$2,012,851
2035-36	\$2,067,753	\$2,012,851	\$0	\$2,012,851

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.15%	-0.77%	78.38%	20.70%	0.00%	0.92%
2026-27	93.00%	-18.45%	74.54%	24.99%	0.00%	0.47%
2027-28	93.00%	-18.45%	74.54%	24.99%	0.00%	0.47%
2028-29	92.14%	-17.58%	74.56%	24.99%	0.00%	0.45%
2029-30	92.14%	-17.58%	74.56%	24.99%	0.00%	0.45%
2030-31	91.32%	-16.75%	74.56%	25.01%	0.00%	0.43%
2031-32	91.32%	-16.75%	74.56%	25.01%	0.00%	0.43%
2032-33	90.53%	-15.97%	74.56%	25.03%	0.00%	0.41%
2033-34	90.53%	-15.97%	74.56%	25.03%	0.00%	0.41%
2034-35	89.78%	-15.23%	74.55%	25.06%	0.00%	0.39%
2035-36	89.78%	-15.23%	74.55%	25.06%	0.00%	0.39%

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 DURANGO, 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	\$849,258	\$4.57073	\$3,882
2026-27	\$1,661,033	\$2.38368	\$3,959
2027-28	\$1,661,033	\$2.39559	\$3,979
2028-29	\$1,743,571	\$2.32783	\$4,059
2029-30	\$1,743,571	\$2.33947	\$4,079
2030-31	\$1,829,619	\$2.27403	\$4,161
2031-32	\$1,829,619	\$2.28540	\$4,181
2032-33	\$1,919,327	\$2.22215	\$4,265
2033-34	\$1,919,327	\$2.23326	\$4,286
2034-35	\$2,012,851	\$2.17208	\$4,372
2035-36	\$2,012,851	\$2.18294	\$4,394

CITY OF DURANGO, 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	\$849,258	\$4.57073	\$3,882
2026-27	\$868,793	\$4.57073	\$3,971
2027-28	\$883,287	\$4.57073	\$4,037
2028-29	\$913,682	\$4.57073	\$4,176
2029-30	\$928,934	\$4.57073	\$4,246
2030-31	\$960,896	\$4.57073	\$4,392
2031-32	\$976,944	\$4.57073	\$4,465
2032-33	\$1,010,553	\$4.57073	\$4,619
2033-34	\$1,027,440	\$4.57073	\$4,696
2034-35	\$1,062,782	\$4.57073	\$4,858
2035-36	\$1,080,551	\$4.57073	\$4,939

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	\$792,240	(\$2.18705)	-\$12
2027-28	\$777,746	(\$2.17514)	-\$58
2028-29	\$829,889	(\$2.24290)	-\$117
2029-30	\$814,637	(\$2.23126)	-\$167
2030-31	\$868,723	(\$2.29670)	-\$231
2031-32	\$852,675	(\$2.28533)	-\$284
2032-33	\$908,774	(\$2.34858)	-\$354
2033-34	\$891,887	(\$2.33747)	-\$410
2034-35	\$950,069	(\$2.39865)	-\$486
2035-36	\$932,301	(\$2.38779)	-\$545

CITY OF DURANGO, 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	\$108	\$140	\$50,000	\$51,515	\$108	\$117	\$50,000	\$58,947	\$98	\$20	\$84	\$20	\$108	\$134
\$100,000	\$123,480	\$217	\$281	\$100,000	\$103,030	\$217	\$234	\$100,000	\$117,894	\$206	\$154	\$192	\$154	\$217	\$268
\$150,000	\$185,220	\$325	\$421	\$150,000	\$154,545	\$325	\$351	\$150,000	\$176,842	\$315	\$288	\$301	\$288	\$325	\$402
\$200,000	\$246,960	\$531	\$562	\$200,000	\$206,060	\$531	\$469	\$200,000	\$235,789	\$423	\$422	\$409	\$422	\$434	\$536
\$250,000	\$308,700	\$737	\$702	\$250,000	\$257,575	\$737	\$586	\$250,000	\$294,736	\$531	\$557	\$517	\$557	\$542	\$670
\$300,000	\$370,440	\$942	\$842	\$300,000	\$309,090	\$942	\$703	\$300,000	\$353,683	\$640	\$691	\$626	\$691	\$650	\$804
\$400,000	\$493,920	\$1,354	\$1,123	\$400,000	\$412,120	\$1,354	\$937	\$400,000	\$471,578	\$857	\$959	\$843	\$959	\$867	\$1,072
\$500,000	\$617,400	\$1,765	\$1,404	\$500,000	\$515,151	\$1,765	\$1,171	\$500,000	\$589,472	\$1,073	\$1,227	\$1,059	\$1,227	\$1,084	\$1,340
\$600,000	\$740,880	\$2,176	\$1,685	\$600,000	\$618,181	\$2,176	\$1,406	\$600,000	\$707,366	\$1,290	\$1,495	\$1,276	\$1,495	\$1,301	\$1,609
\$700,000	\$864,360	\$2,588	\$1,966	\$700,000	\$721,211	\$2,588	\$1,640	\$700,000	\$825,261	\$1,507	\$1,763	\$1,493	\$1,763	\$1,518	\$1,877
\$800,000	\$987,840	\$2,999	\$2,246	\$800,000	\$824,241	\$2,999	\$1,874	\$800,000	\$943,155	\$1,724	\$2,031	\$1,710	\$2,031	\$1,734	\$2,145
\$900,000	\$1,111,320	\$3,410	\$2,527	\$900,000	\$927,271	\$3,410	\$2,109	\$900,000	\$1,061,050	\$1,941	\$2,299	\$1,927	\$2,299	\$1,951	\$2,413
\$1,000,000	\$1,234,800	\$3,822	\$2,808	\$1,000,000	\$1,030,301	\$3,822	\$2,343	\$1,000,000	\$1,178,944	\$2,157	\$2,567	\$2,143	\$2,567	\$2,168	\$2,681
\$2,000,000	\$2,469,600	\$7,935	\$5,616	\$2,000,000	\$2,060,602	\$7,935	\$4,686	\$2,000,000	\$2,357,888	\$4,325	\$5,248	\$4,311	\$5,248	\$4,336	\$5,362
\$3,000,000	\$3,704,400	\$12,049	\$8,424	\$3,000,000	\$3,090,903	\$12,049	\$7,029	\$3,000,000	\$3,536,832	\$6,493	\$7,929	\$6,479	\$7,929	\$6,504	\$8,043
\$4,000,000	\$4,939,200	\$16,163	\$11,232	\$4,000,000	\$4,121,204	\$16,163	\$9,372	\$4,000,000	\$4,715,776	\$8,661	\$10,610	\$8,647	\$10,610	\$8,672	\$10,724
\$5,000,000	\$6,174,000	\$20,276	\$14,040	\$5,000,000	\$5,151,505	\$20,276	\$11,715	\$5,000,000	\$5,894,720	\$10,829	\$13,291	\$10,815	\$13,291	\$10,840	\$13,405
\$6,000,000	\$7,408,800	\$24,390	\$16,848	\$6,000,000	\$6,181,806	\$24,390	\$14,058	\$6,000,000	\$7,073,664	\$12,997	\$15,972	\$12,983	\$15,972	\$13,008	\$16,086
\$7,000,000	\$8,643,600	\$28,504	\$19,656	\$7,000,000	\$7,212,107	\$28,504	\$16,401	\$7,000,000	\$8,252,608	\$15,165	\$18,653	\$15,151	\$18,653	\$15,176	\$18,767
\$8,000,000	\$9,878,400	\$32,617	\$22,464	\$8,000,000	\$8,242,408	\$32,617	\$18,743	\$8,000,000	\$9,431,552	\$17,333	\$21,334	\$17,319	\$21,334	\$17,344	\$21,448
\$9,000,000	\$11,113,200	\$36,731	\$25,272	\$9,000,000	\$9,272,709	\$36,731	\$21,086	\$9,000,000	\$10,610,496	\$19,501	\$24,015	\$19,487	\$24,015	\$19,512	\$24,129
\$10,000,000	\$12,348,000	\$40,845	\$28,080	\$10,000,000	\$10,303,010	\$40,845	\$23,429	\$10,000,000	\$11,789,440	\$21,669	\$26,696	\$21,655	\$26,696	\$21,680	\$26,810
\$15,000,000	\$18,522,000	\$61,413	\$42,120	\$15,000,000	\$15,454,515	\$61,413	\$35,144	\$15,000,000	\$17,684,160	\$32,509	\$40,101	\$32,495	\$40,101	\$32,520	\$40,214
\$20,000,000	\$24,696,000	\$81,981	\$56,159	\$20,000,000	\$20,606,020	\$81,981	\$46,859	\$20,000,000	\$23,578,880	\$43,349	\$53,505	\$43,335	\$53,505	\$43,359	\$53,619
\$25,000,000	\$30,870,000	\$102,550	\$70,199	\$25,000,000	\$25,757,525	\$102,550	\$58,573	\$25,000,000	\$29,473,600	\$54,189	\$66,910	\$54,175	\$66,910	\$54,199	\$67,024
\$30,000,000	\$37,044,000	\$123,118	\$84,239	\$30,000,000	\$30,909,030	\$123,118	\$70,288	\$30,000,000	\$35,368,320	\$65,029	\$80,315	\$65,015	\$80,315	\$65,039	\$80,429
\$35,000,000	\$43,218,000	\$143,686	\$98,279	\$35,000,000	\$36,060,535	\$143,686	\$82,003	\$35,000,000	\$41,263,040	\$75,868	\$93,720	\$75,854	\$93,720	\$75,879	\$93,833
\$40,000,000	\$49,392,000	\$164,254	\$112,319	\$40,000,000	\$41,212,040	\$164,254	\$93,717	\$40,000,000	\$47,157,760	\$86,708	\$107,124	\$86,694	\$107,124	\$86,719	\$107,238
\$45,000,000	\$55,566,000	\$184,823	\$126,359	\$45,000,000	\$46,363,545	\$184,823	\$105,432	\$45,000,000	\$53,052,480	\$97,548	\$120,529	\$97,534	\$120,529	\$97,559	\$120,643
\$50,000,000	\$61,740,000	\$205,391	\$140,399	\$50,000,000	\$51,515,050	\$205,391	\$117,147	\$50,000,000	\$58,947,200	\$108,388	\$133,934	\$108,374	\$133,934	\$108,399	\$134,048

CITY OF DURANGO, 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	\$32	29.52%	\$9	8.07%	(\$78)	(79.21%)	(\$63)	(75.72%)	\$26	23.66%
\$100,000	\$64	29.52%	\$17	8.07%	(\$52)	(25.15%)	(\$38)	(19.67%)	\$51	23.66%
\$150,000	\$96	29.52%	\$26	8.07%	(\$26)	(8.34%)	(\$12)	(4.04%)	\$77	23.66%
\$200,000	\$31	5.79%	(\$62)	(11.73%)	(\$1)	(0.14%)	\$14	3.30%	\$103	23.66%
\$250,000	(\$35)	(4.69%)	(\$151)	(20.48%)	\$25	4.71%	\$39	7.57%	\$128	23.66%
\$300,000	(\$100)	(10.60%)	(\$239)	(25.40%)	\$51	7.92%	\$65	10.36%	\$154	23.66%
\$400,000	(\$230)	(17.02%)	(\$416)	(30.76%)	\$102	11.91%	\$116	13.78%	\$205	23.66%
\$500,000	(\$361)	(20.45%)	(\$594)	(33.63%)	\$153	14.28%	\$167	15.80%	\$256	23.66%
\$600,000	(\$492)	(22.59%)	(\$771)	(35.41%)	\$205	15.86%	\$219	17.14%	\$308	23.66%
\$700,000	(\$622)	(24.04%)	(\$948)	(36.62%)	\$256	16.98%	\$270	18.08%	\$359	23.66%
\$800,000	(\$753)	(25.10%)	(\$1,125)	(37.50%)	\$307	17.82%	\$321	18.79%	\$410	23.66%
\$900,000	(\$883)	(25.90%)	(\$1,302)	(38.17%)	\$358	18.47%	\$373	19.34%	\$462	23.66%
\$1,000,000	(\$1,014)	(26.53%)	(\$1,479)	(38.70%)	\$410	18.99%	\$424	19.78%	\$513	23.66%
\$2,000,000	(\$2,320)	(29.23%)	(\$3,250)	(40.95%)	\$923	21.33%	\$937	21.73%	\$1,026	23.66%
\$3,000,000	(\$3,625)	(30.09%)	(\$5,020)	(41.67%)	\$1,436	22.11%	\$1,450	22.38%	\$1,539	23.66%
\$4,000,000	(\$4,931)	(30.51%)	(\$6,791)	(42.02%)	\$1,949	22.50%	\$1,963	22.70%	\$2,052	23.66%
\$5,000,000	(\$6,237)	(30.76%)	(\$8,562)	(42.23%)	\$2,462	22.73%	\$2,476	22.89%	\$2,565	23.66%
\$6,000,000	(\$7,542)	(30.92%)	(\$10,332)	(42.36%)	\$2,975	22.89%	\$2,989	23.02%	\$3,078	23.66%
\$7,000,000	(\$8,848)	(31.04%)	(\$12,103)	(42.46%)	\$3,488	23.00%	\$3,502	23.11%	\$3,591	23.66%
\$8,000,000	(\$10,154)	(31.13%)	(\$13,874)	(42.54%)	\$4,001	23.08%	\$4,015	23.18%	\$4,104	23.66%
\$9,000,000	(\$11,459)	(31.20%)	(\$15,645)	(42.59%)	\$4,514	23.15%	\$4,528	23.23%	\$4,617	23.66%
\$10,000,000	(\$12,765)	(31.25%)	(\$17,415)	(42.64%)	\$5,027	23.20%	\$5,041	23.28%	\$5,130	23.66%
\$15,000,000	(\$19,293)	(31.42%)	(\$26,269)	(42.77%)	\$7,592	23.35%	\$7,606	23.41%	\$7,695	23.66%
\$20,000,000	(\$25,822)	(31.50%)	(\$35,123)	(42.84%)	\$10,156	23.43%	\$10,171	23.47%	\$10,260	23.66%
\$25,000,000	(\$32,350)	(31.55%)	(\$43,976)	(42.88%)	\$12,721	23.48%	\$12,735	23.51%	\$12,825	23.66%
\$30,000,000	(\$38,879)	(31.58%)	(\$52,830)	(42.91%)	\$15,286	23.51%	\$15,300	23.53%	\$15,390	23.66%
\$35,000,000	(\$45,407)	(31.60%)	(\$61,683)	(42.93%)	\$17,851	23.53%	\$17,865	23.55%	\$17,954	23.66%
\$40,000,000	(\$51,936)	(31.62%)	(\$70,537)	(42.94%)	\$20,416	23.55%	\$20,430	23.57%	\$20,519	23.66%
\$45,000,000	(\$58,464)	(31.63%)	(\$79,391)	(42.96%)	\$22,981	23.56%	\$22,995	23.58%	\$23,084	23.66%
\$50,000,000	(\$64,992)	(31.64%)	(\$88,244)	(42.96%)	\$25,546	23.57%	\$25,560	23.59%	\$25,649	23.66%