

CITY OF ELLSTON, 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	\$7.84065	\$5,991	\$0	\$5,991	
2026-27	\$5.08995	\$6,111	\$647	\$6,758	12.8%
2027-28	\$5.30871	\$6,893	\$675	\$7,568	12.0%
2028-29	\$5.21096	\$7,720	\$662	\$8,382	10.8%
2029-30	\$5.41020	\$8,550	\$688	\$9,238	10.2%
2030-31	\$5.29952	\$9,422	\$674	\$10,096	9.3%
2031-32	\$5.48688	\$10,298	\$698	\$10,996	8.9%
2032-33	\$5.36938	\$11,215	\$683	\$11,898	8.2%
2033-34	\$5.54750	\$12,136	\$705	\$12,841	7.9%
2034-35	\$5.42484	\$13,098	\$690	\$13,788	7.4%
2035-36	\$5.59554	\$14,064	\$711	\$14,775	7.2%

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	\$1,889,146	\$764,119	\$0	\$764,119
2026-27	\$1,592,837	\$1,327,738	\$0	\$1,327,738
2027-28	\$1,690,719	\$1,425,620	\$0	\$1,425,620
2028-29	\$1,873,643	\$1,608,544	\$0	\$1,608,544
2029-30	\$1,972,526	\$1,707,427	\$0	\$1,707,427
2030-31	\$2,170,182	\$1,905,083	\$0	\$1,905,083
2031-32	\$2,269,064	\$2,003,965	\$0	\$2,003,965
2032-33	\$2,481,010	\$2,215,911	\$0	\$2,215,911
2033-34	\$2,579,893	\$2,314,794	\$0	\$2,314,794
2034-35	\$2,806,709	\$2,541,610	\$0	\$2,541,610
2035-36	\$2,905,592	\$2,640,493	\$0	\$2,640,493

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.78%	-4.78%	79.00%	17.76%	0.00%	3.24%
2026-27	120.38%	-51.29%	69.09%	24.14%	0.00%	1.86%
2027-28	121.03%	-49.67%	71.36%	22.48%	0.00%	1.73%
2028-29	119.46%	-45.51%	73.95%	20.92%	0.00%	1.54%
2029-30	119.99%	-44.45%	75.53%	19.71%	0.00%	1.45%
2030-31	118.51%	-41.10%	77.41%	18.55%	0.00%	1.30%
2031-32	119.01%	-40.44%	78.57%	17.63%	0.00%	1.23%
2032-33	117.67%	-37.69%	79.98%	16.74%	0.00%	1.12%
2033-34	118.14%	-37.28%	80.86%	16.03%	0.00%	1.07%
2034-35	116.90%	-34.95%	81.95%	15.33%	0.00%	0.97%
2035-36	117.34%	-34.70%	82.64%	14.75%	0.00%	0.94%

**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 ELLSTON, 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	\$764,119	\$7.84065	\$5,991
2026-27	\$1,327,738	\$5.08995	\$6,758
2027-28	\$1,425,620	\$5.30871	\$7,568
2028-29	\$1,608,544	\$5.21096	\$8,382
2029-30	\$1,707,427	\$5.41020	\$9,238
2030-31	\$1,905,083	\$5.29952	\$10,096
2031-32	\$2,003,965	\$5.48688	\$10,996
2032-33	\$2,215,911	\$5.36938	\$11,898
2033-34	\$2,314,794	\$5.54750	\$12,841
2034-35	\$2,541,610	\$5.42484	\$13,788
2035-36	\$2,640,493	\$5.59554	\$14,775

**CITY OF ELLSTON, 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	\$764,119	\$7.84065	\$5,991
2026-27	\$834,124	\$7.61228	\$6,350
2027-28	\$905,509	\$7.39056	\$6,692
2028-29	\$991,912	\$7.39056	\$7,331
2029-30	\$1,067,209	\$7.39056	\$7,887
2030-31	\$1,159,274	\$7.39056	\$8,568
2031-32	\$1,238,686	\$7.39056	\$9,155
2032-33	\$1,336,721	\$7.39056	\$9,879
2033-34	\$1,420,469	\$7.39056	\$10,498
2034-35	\$1,524,801	\$7.39056	\$11,269
2035-36	\$1,613,110	\$7.39056	\$11,922

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	\$493,614	(\$2.52233)	\$409
2027-28	\$520,112	(\$2.08185)	\$876
2028-29	\$616,631	(\$2.17960)	\$1,051
2029-30	\$640,218	(\$1.98036)	\$1,350
2030-31	\$745,808	(\$2.09104)	\$1,528
2031-32	\$765,280	(\$1.90368)	\$1,841
2032-33	\$879,190	(\$2.02118)	\$2,019
2033-34	\$894,325	(\$1.84306)	\$2,343
2034-35	\$1,016,810	(\$1.96572)	\$2,519
2035-36	\$1,027,383	(\$1.79502)	\$2,853

CITY OF ELLSTON, 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	\$186	\$327	\$50,000	\$51,515	\$186	\$273	\$50,000	\$58,947	\$168	\$47	\$144	\$47	\$186	\$312
\$100,000	\$123,480	\$372	\$654	\$100,000	\$103,030	\$372	\$546	\$100,000	\$117,894	\$354	\$360	\$330	\$360	\$372	\$625
\$150,000	\$185,220	\$558	\$982	\$150,000	\$154,545	\$558	\$819	\$150,000	\$176,842	\$540	\$672	\$516	\$672	\$558	\$937
\$200,000	\$246,960	\$911	\$1,309	\$200,000	\$206,060	\$911	\$1,092	\$200,000	\$235,789	\$726	\$985	\$702	\$985	\$744	\$1,250
\$250,000	\$308,700	\$1,263	\$1,636	\$250,000	\$257,575	\$1,263	\$1,365	\$250,000	\$294,736	\$912	\$1,297	\$888	\$1,297	\$930	\$1,562
\$300,000	\$370,440	\$1,616	\$1,963	\$300,000	\$309,090	\$1,616	\$1,638	\$300,000	\$353,683	\$1,098	\$1,609	\$1,073	\$1,609	\$1,116	\$1,874
\$400,000	\$493,920	\$2,322	\$2,618	\$400,000	\$412,120	\$2,322	\$2,184	\$400,000	\$471,578	\$1,470	\$2,234	\$1,445	\$2,234	\$1,488	\$2,499
\$500,000	\$617,400	\$3,028	\$3,272	\$500,000	\$515,151	\$3,028	\$2,730	\$500,000	\$589,472	\$1,841	\$2,859	\$1,817	\$2,859	\$1,859	\$3,124
\$600,000	\$740,880	\$3,733	\$3,926	\$600,000	\$618,181	\$3,733	\$3,276	\$600,000	\$707,366	\$2,213	\$3,484	\$2,189	\$3,484	\$2,231	\$3,749
\$700,000	\$864,360	\$4,439	\$4,581	\$700,000	\$721,211	\$4,439	\$3,822	\$700,000	\$825,261	\$2,585	\$4,109	\$2,561	\$4,109	\$2,603	\$4,373
\$800,000	\$987,840	\$5,145	\$5,235	\$800,000	\$824,241	\$5,145	\$4,368	\$800,000	\$943,155	\$2,957	\$4,733	\$2,933	\$4,733	\$2,975	\$4,998
\$900,000	\$1,111,320	\$5,850	\$5,889	\$900,000	\$927,271	\$5,850	\$4,914	\$900,000	\$1,061,050	\$3,329	\$5,358	\$3,305	\$5,358	\$3,347	\$5,623
\$1,000,000	\$1,234,800	\$6,556	\$6,544	\$1,000,000	\$1,030,301	\$6,556	\$5,460	\$1,000,000	\$1,178,944	\$3,701	\$5,983	\$3,677	\$5,983	\$3,719	\$6,248
\$2,000,000	\$2,469,600	\$13,613	\$13,088	\$2,000,000	\$2,060,602	\$13,613	\$10,920	\$2,000,000	\$2,357,888	\$7,420	\$12,231	\$7,396	\$12,231	\$7,438	\$12,496
\$3,000,000	\$3,704,400	\$20,669	\$19,632	\$3,000,000	\$3,090,903	\$20,669	\$16,380	\$3,000,000	\$3,536,832	\$11,139	\$18,479	\$11,115	\$18,479	\$11,157	\$18,744
\$4,000,000	\$4,939,200	\$27,726	\$26,175	\$4,000,000	\$4,121,204	\$27,726	\$21,840	\$4,000,000	\$4,715,776	\$14,858	\$24,726	\$14,834	\$24,726	\$14,876	\$24,991
\$5,000,000	\$6,174,000	\$34,782	\$32,719	\$5,000,000	\$5,151,505	\$34,782	\$27,301	\$5,000,000	\$5,894,720	\$18,577	\$30,974	\$18,553	\$30,974	\$18,595	\$31,239
\$6,000,000	\$7,408,800	\$41,839	\$39,263	\$6,000,000	\$6,181,806	\$41,839	\$32,761	\$6,000,000	\$7,073,664	\$22,296	\$37,222	\$22,271	\$37,222	\$22,314	\$37,487
\$7,000,000	\$8,643,600	\$48,895	\$45,807	\$7,000,000	\$7,212,107	\$48,895	\$38,221	\$7,000,000	\$8,252,608	\$26,015	\$43,470	\$25,990	\$43,470	\$26,033	\$43,735
\$8,000,000	\$9,878,400	\$55,952	\$52,351	\$8,000,000	\$8,242,408	\$55,952	\$43,681	\$8,000,000	\$9,431,552	\$29,734	\$49,718	\$29,709	\$49,718	\$29,752	\$49,983
\$9,000,000	\$11,113,200	\$63,009	\$58,895	\$9,000,000	\$9,272,709	\$63,009	\$49,141	\$9,000,000	\$10,610,496	\$33,452	\$55,966	\$33,428	\$55,966	\$33,470	\$56,231
\$10,000,000	\$12,348,000	\$70,065	\$65,438	\$10,000,000	\$10,303,010	\$70,065	\$54,601	\$10,000,000	\$11,789,440	\$37,171	\$62,213	\$37,147	\$62,213	\$37,189	\$62,478
\$15,000,000	\$18,522,000	\$105,348	\$98,158	\$15,000,000	\$15,454,515	\$105,348	\$81,902	\$15,000,000	\$17,684,160	\$55,766	\$93,453	\$55,742	\$93,453	\$55,784	\$93,718
\$20,000,000	\$24,696,000	\$140,631	\$130,877	\$20,000,000	\$20,606,020	\$140,631	\$109,202	\$20,000,000	\$23,578,880	\$74,361	\$124,692	\$74,337	\$124,692	\$74,379	\$124,957
\$25,000,000	\$30,870,000	\$175,914	\$163,596	\$25,000,000	\$25,757,525	\$175,914	\$136,503	\$25,000,000	\$29,473,600	\$92,956	\$155,931	\$92,931	\$155,931	\$92,974	\$156,196
\$30,000,000	\$37,044,000	\$211,197	\$196,315	\$30,000,000	\$30,909,030	\$211,197	\$163,803	\$30,000,000	\$35,368,320	\$111,550	\$187,170	\$111,526	\$187,170	\$111,568	\$187,435
\$35,000,000	\$43,218,000	\$246,480	\$229,035	\$35,000,000	\$36,060,535	\$246,480	\$191,104	\$35,000,000	\$41,263,040	\$130,145	\$218,409	\$130,121	\$218,409	\$130,163	\$218,674
\$40,000,000	\$49,392,000	\$281,763	\$261,754	\$40,000,000	\$41,212,040	\$281,763	\$218,404	\$40,000,000	\$47,157,760	\$148,740	\$249,649	\$148,716	\$249,649	\$148,758	\$249,913
\$45,000,000	\$55,566,000	\$317,046	\$294,473	\$45,000,000	\$46,363,545	\$317,046	\$245,705	\$45,000,000	\$53,052,480	\$167,334	\$280,888	\$167,310	\$280,888	\$167,352	\$281,153
\$50,000,000	\$61,740,000	\$352,328	\$327,192	\$50,000,000	\$51,515,050	\$352,328	\$273,005	\$50,000,000	\$58,947,200	\$185,929	\$312,127	\$185,905	\$312,127	\$185,947	\$312,392

CITY OF            ELLSTON, 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	\$141	75.96%	\$87	46.82%	(\$120)	(71.76%)	(\$96)	(67.01%)	\$126	68.00%
\$100,000	\$282	75.96%	\$174	46.82%	\$6	1.68%	\$30	9.14%	\$253	68.00%
\$150,000	\$424	75.96%	\$261	46.82%	\$132	24.53%	\$157	30.36%	\$379	68.00%
\$200,000	\$398	43.71%	\$181	19.91%	\$259	35.67%	\$283	40.34%	\$506	68.00%
\$250,000	\$372	29.48%	\$102	8.04%	\$385	42.26%	\$409	46.13%	\$632	68.00%
\$300,000	\$347	21.46%	\$22	1.34%	\$512	46.62%	\$536	49.92%	\$759	68.00%
\$400,000	\$296	12.73%	(\$138)	(5.94%)	\$765	52.03%	\$789	54.57%	\$1,012	68.00%
\$500,000	\$244	8.07%	(\$298)	(9.83%)	\$1,018	55.26%	\$1,042	57.32%	\$1,264	68.00%
\$600,000	\$193	5.17%	(\$457)	(12.25%)	\$1,270	57.40%	\$1,295	59.14%	\$1,517	68.00%
\$700,000	\$142	3.19%	(\$617)	(13.90%)	\$1,523	58.92%	\$1,547	60.42%	\$1,770	68.00%
\$800,000	\$90	1.76%	(\$777)	(15.09%)	\$1,776	60.06%	\$1,800	61.38%	\$2,023	68.00%
\$900,000	\$39	0.67%	(\$936)	(16.00%)	\$2,029	60.95%	\$2,053	62.13%	\$2,276	68.00%
\$1,000,000	(\$12)	(0.18%)	(\$1,096)	(16.72%)	\$2,282	61.66%	\$2,306	62.72%	\$2,529	68.00%
\$2,000,000	(\$525)	(3.86%)	(\$2,692)	(19.78%)	\$4,811	64.84%	\$4,835	65.38%	\$5,058	68.00%
\$3,000,000	(\$1,038)	(5.02%)	(\$4,289)	(20.75%)	\$7,340	65.89%	\$7,364	66.25%	\$7,587	68.00%
\$4,000,000	(\$1,550)	(5.59%)	(\$5,885)	(21.23%)	\$9,869	66.42%	\$9,893	66.69%	\$10,116	68.00%
\$5,000,000	(\$2,063)	(5.93%)	(\$7,482)	(21.51%)	\$12,398	66.74%	\$12,422	66.95%	\$12,644	68.00%
\$6,000,000	(\$2,576)	(6.16%)	(\$9,078)	(21.70%)	\$14,926	66.95%	\$14,951	67.13%	\$15,173	68.00%
\$7,000,000	(\$3,088)	(6.32%)	(\$10,675)	(21.83%)	\$17,455	67.10%	\$17,479	67.25%	\$17,702	68.00%
\$8,000,000	(\$3,601)	(6.44%)	(\$12,271)	(21.93%)	\$19,984	67.21%	\$20,008	67.35%	\$20,231	68.00%
\$9,000,000	(\$4,114)	(6.53%)	(\$13,868)	(22.01%)	\$22,513	67.30%	\$22,537	67.42%	\$22,760	68.00%
\$10,000,000	(\$4,627)	(6.60%)	(\$15,464)	(22.07%)	\$25,042	67.37%	\$25,066	67.48%	\$25,289	68.00%
\$15,000,000	(\$7,190)	(6.83%)	(\$23,447)	(22.26%)	\$37,686	67.58%	\$37,711	67.65%	\$37,933	68.00%
\$20,000,000	(\$9,754)	(6.94%)	(\$31,429)	(22.35%)	\$50,331	67.68%	\$50,355	67.74%	\$50,578	68.00%
\$25,000,000	(\$12,318)	(7.00%)	(\$39,411)	(22.40%)	\$62,975	67.75%	\$63,000	67.79%	\$63,222	68.00%
\$30,000,000	(\$14,881)	(7.05%)	(\$47,394)	(22.44%)	\$75,620	67.79%	\$75,644	67.83%	\$75,867	68.00%
\$35,000,000	(\$17,445)	(7.08%)	(\$55,376)	(22.47%)	\$88,264	67.82%	\$88,288	67.85%	\$88,511	68.00%
\$40,000,000	(\$20,009)	(7.10%)	(\$63,359)	(22.49%)	\$100,909	67.84%	\$100,933	67.87%	\$101,156	68.00%
\$45,000,000	(\$22,572)	(7.12%)	(\$71,341)	(22.50%)	\$113,553	67.86%	\$113,577	67.88%	\$113,800	68.00%
\$50,000,000	(\$25,136)	(7.13%)	(\$79,323)	(22.51%)	\$126,198	67.87%	\$126,222	67.90%	\$126,445	68.00%