

CITY OF ESTHERVILLE, 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	\$8.12621	\$1,458,749	\$0	\$1,458,749	
2026-27	\$5.01206	\$1,487,924	\$7,905	\$1,495,830	2.5%
2027-28	\$5.04351	\$1,503,310	\$7,955	\$1,511,264	1.0%
2028-29	\$4.90996	\$1,541,490	\$7,744	\$1,549,234	2.5%
2029-30	\$4.93704	\$1,556,979	\$7,787	\$1,564,765	1.0%
2030-31	\$4.80485	\$1,596,060	\$7,578	\$1,603,639	2.5%
2031-32	\$4.83122	\$1,611,657	\$7,620	\$1,619,277	1.0%
2032-33	\$4.70368	\$1,651,663	\$7,419	\$1,659,082	2.5%
2033-34	\$4.72937	\$1,667,377	\$7,459	\$1,674,837	0.9%
2034-35	\$4.60616	\$1,708,333	\$7,265	\$1,715,598	2.4%
2035-36	\$4.63120	\$1,724,175	\$7,304	\$1,731,479	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	\$356,053,265	\$179,511,665	\$7,156,749	\$186,668,414
2026-27	\$314,729,549	\$298,446,028	\$8,103,515	\$306,549,543
2027-28	\$315,972,869	\$299,645,370	\$8,147,493	\$307,792,863
2028-29	\$332,305,442	\$315,528,789	\$8,596,647	\$324,125,436
2029-30	\$333,764,687	\$316,944,057	\$8,640,625	\$325,584,681
2030-31	\$351,048,584	\$333,754,143	\$9,114,435	\$342,868,578
2031-32	\$352,507,830	\$335,169,411	\$9,158,413	\$344,327,824
2032-33	\$370,558,112	\$352,719,993	\$9,658,113	\$362,378,106
2033-34	\$372,017,357	\$354,135,260	\$9,702,091	\$363,837,351
2034-35	\$390,866,344	\$372,457,363	\$10,228,974	\$382,686,338
2035-36	\$392,325,589	\$373,872,631	\$10,272,952	\$384,145,583

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.30%	-2.12%	66.18%	20.38%	9.82%	0.95%
2026-27	95.82%	-25.53%	70.29%	20.00%	7.20%	0.58%
2027-28	95.67%	-25.55%	70.12%	20.05%	7.33%	0.58%
2028-29	94.71%	-24.37%	70.34%	20.11%	7.18%	0.55%
2029-30	94.51%	-24.31%	70.20%	20.14%	7.31%	0.54%
2030-31	93.54%	-23.13%	70.42%	20.20%	7.15%	0.52%
2031-32	93.36%	-23.07%	70.28%	20.23%	7.27%	0.51%
2032-33	92.46%	-21.96%	70.49%	20.29%	7.11%	0.49%
2033-34	92.29%	-21.92%	70.37%	20.32%	7.22%	0.49%
2034-35	91.44%	-20.88%	70.56%	20.39%	7.06%	0.46%
2035-36	91.28%	-20.84%	70.44%	20.41%	7.16%	0.46%

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 ESTHERVILLE, 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	\$179,511,665	\$8.12621	\$1,458,749
2026-27	\$298,446,028	\$5.01206	\$1,495,830
2027-28	\$299,645,370	\$5.04351	\$1,511,264
2028-29	\$315,528,789	\$4.90996	\$1,549,234
2029-30	\$316,944,057	\$4.93704	\$1,564,765
2030-31	\$333,754,143	\$4.80485	\$1,603,639
2031-32	\$335,169,411	\$4.83122	\$1,619,277
2032-33	\$352,719,993	\$4.70368	\$1,659,082
2033-34	\$354,135,260	\$4.72937	\$1,674,837
2034-35	\$372,457,363	\$4.60616	\$1,715,598
2035-36	\$373,872,631	\$4.63120	\$1,731,479

CITY OF ESTHERVILLE, 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	\$179,511,665	\$8.12621	\$1,458,749
2026-27	\$184,090,199	\$8.12621	\$1,495,956
2027-28	\$187,785,053	\$8.12621	\$1,525,981
2028-29	\$194,629,754	\$8.10000	\$1,576,501
2029-30	\$198,530,662	\$8.10000	\$1,608,098
2030-31	\$205,724,987	\$8.10000	\$1,666,372
2031-32	\$209,796,038	\$8.10000	\$1,699,348
2032-33	\$217,357,502	\$8.10000	\$1,760,596
2033-34	\$221,608,154	\$8.10000	\$1,795,026
2034-35	\$229,555,529	\$8.10000	\$1,859,400
2035-36	\$233,994,722	\$8.10000	\$1,895,357

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	\$114,355,830	(\$3.11415)	-\$126
2027-28	\$111,860,317	(\$3.08270)	-\$14,716
2028-29	\$120,899,035	(\$3.19004)	-\$27,267
2029-30	\$118,413,395	(\$3.16296)	-\$43,333
2030-31	\$128,029,156	(\$3.29515)	-\$62,734
2031-32	\$125,373,373	(\$3.26878)	-\$80,071
2032-33	\$135,362,491	(\$3.39632)	-\$101,514
2033-34	\$132,527,107	(\$3.37063)	-\$120,189
2034-35	\$142,901,834	(\$3.49384)	-\$143,802
2035-36	\$139,877,909	(\$3.46880)	-\$163,878

CITY OF ESTHERVILLE, 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	\$193	\$297	\$50,000	\$51,515	\$193	\$248	\$50,000	\$58,947	\$174	\$43	\$149	\$43	\$193	\$283
\$100,000	\$123,480	\$385	\$593	\$100,000	\$103,030	\$385	\$495	\$100,000	\$117,894	\$367	\$326	\$342	\$326	\$385	\$566
\$150,000	\$185,220	\$578	\$890	\$150,000	\$154,545	\$578	\$743	\$150,000	\$176,842	\$559	\$609	\$534	\$609	\$578	\$850
\$200,000	\$246,960	\$944	\$1,187	\$200,000	\$206,060	\$944	\$990	\$200,000	\$235,789	\$752	\$893	\$727	\$893	\$771	\$1,133
\$250,000	\$308,700	\$1,310	\$1,483	\$250,000	\$257,575	\$1,310	\$1,238	\$250,000	\$294,736	\$945	\$1,176	\$920	\$1,176	\$964	\$1,416
\$300,000	\$370,440	\$1,675	\$1,780	\$300,000	\$309,090	\$1,675	\$1,485	\$300,000	\$353,683	\$1,138	\$1,459	\$1,113	\$1,459	\$1,156	\$1,699
\$400,000	\$493,920	\$2,407	\$2,373	\$400,000	\$412,120	\$2,407	\$1,980	\$400,000	\$471,578	\$1,523	\$2,026	\$1,498	\$2,026	\$1,542	\$2,266
\$500,000	\$617,400	\$3,138	\$2,967	\$500,000	\$515,151	\$3,138	\$2,475	\$500,000	\$589,472	\$1,909	\$2,592	\$1,883	\$2,592	\$1,927	\$2,832
\$600,000	\$740,880	\$3,869	\$3,560	\$600,000	\$618,181	\$3,869	\$2,970	\$600,000	\$707,366	\$2,294	\$3,159	\$2,269	\$3,159	\$2,313	\$3,399
\$700,000	\$864,360	\$4,601	\$4,153	\$700,000	\$721,211	\$4,601	\$3,465	\$700,000	\$825,261	\$2,679	\$3,725	\$2,654	\$3,725	\$2,698	\$3,965
\$800,000	\$987,840	\$5,332	\$4,746	\$800,000	\$824,241	\$5,332	\$3,960	\$800,000	\$943,155	\$3,065	\$4,291	\$3,040	\$4,291	\$3,084	\$4,532
\$900,000	\$1,111,320	\$6,063	\$5,340	\$900,000	\$927,271	\$6,063	\$4,455	\$900,000	\$1,061,050	\$3,450	\$4,858	\$3,425	\$4,858	\$3,469	\$5,098
\$1,000,000	\$1,234,800	\$6,795	\$5,933	\$1,000,000	\$1,030,301	\$6,795	\$4,950	\$1,000,000	\$1,178,944	\$3,836	\$5,424	\$3,811	\$5,424	\$3,854	\$5,665
\$2,000,000	\$2,469,600	\$14,108	\$11,866	\$2,000,000	\$2,060,602	\$14,108	\$9,901	\$2,000,000	\$2,357,888	\$7,690	\$11,089	\$7,665	\$11,089	\$7,709	\$11,329
\$3,000,000	\$3,704,400	\$21,422	\$17,799	\$3,000,000	\$3,090,903	\$21,422	\$14,851	\$3,000,000	\$3,536,832	\$11,544	\$16,754	\$11,519	\$16,754	\$11,563	\$16,994
\$4,000,000	\$4,939,200	\$28,735	\$23,732	\$4,000,000	\$4,121,204	\$28,735	\$19,802	\$4,000,000	\$4,715,776	\$15,399	\$22,418	\$15,374	\$22,418	\$15,418	\$22,659
\$5,000,000	\$6,174,000	\$36,049	\$29,665	\$5,000,000	\$5,151,505	\$36,049	\$24,752	\$5,000,000	\$5,894,720	\$19,253	\$28,083	\$19,228	\$28,083	\$19,272	\$28,323
\$6,000,000	\$7,408,800	\$43,363	\$35,598	\$6,000,000	\$6,181,806	\$43,363	\$29,703	\$6,000,000	\$7,073,664	\$23,108	\$33,748	\$23,083	\$33,748	\$23,126	\$33,988
\$7,000,000	\$8,643,600	\$50,676	\$41,531	\$7,000,000	\$7,212,107	\$50,676	\$34,653	\$7,000,000	\$8,252,608	\$26,962	\$39,412	\$26,937	\$39,412	\$26,981	\$39,653
\$8,000,000	\$9,878,400	\$57,990	\$47,464	\$8,000,000	\$8,242,408	\$57,990	\$39,604	\$8,000,000	\$9,431,552	\$30,816	\$45,077	\$30,791	\$45,077	\$30,835	\$45,317
\$9,000,000	\$11,113,200	\$65,303	\$53,397	\$9,000,000	\$9,272,709	\$65,303	\$44,554	\$9,000,000	\$10,610,496	\$34,671	\$50,742	\$34,646	\$50,742	\$34,690	\$50,982
\$10,000,000	\$12,348,000	\$72,617	\$59,330	\$10,000,000	\$10,303,010	\$72,617	\$49,504	\$10,000,000	\$11,789,440	\$38,525	\$56,406	\$38,500	\$56,406	\$38,544	\$56,646
\$15,000,000	\$18,522,000	\$109,185	\$88,995	\$15,000,000	\$15,454,515	\$109,185	\$74,257	\$15,000,000	\$17,684,160	\$57,797	\$84,729	\$57,772	\$84,729	\$57,816	\$84,970
\$20,000,000	\$24,696,000	\$145,753	\$118,661	\$20,000,000	\$20,606,020	\$145,753	\$99,009	\$20,000,000	\$23,578,880	\$77,069	\$113,053	\$77,044	\$113,053	\$77,088	\$113,293
\$25,000,000	\$30,870,000	\$182,321	\$148,326	\$25,000,000	\$25,757,525	\$182,321	\$123,761	\$25,000,000	\$29,473,600	\$96,341	\$141,376	\$96,316	\$141,376	\$96,360	\$141,616
\$30,000,000	\$37,044,000	\$218,889	\$177,991	\$30,000,000	\$30,909,030	\$218,889	\$148,513	\$30,000,000	\$35,368,320	\$115,613	\$169,699	\$115,588	\$169,699	\$115,632	\$169,939
\$35,000,000	\$43,218,000	\$255,457	\$207,656	\$35,000,000	\$36,060,535	\$255,457	\$173,265	\$35,000,000	\$41,263,040	\$134,885	\$198,022	\$134,860	\$198,022	\$134,904	\$198,263
\$40,000,000	\$49,392,000	\$292,025	\$237,321	\$40,000,000	\$41,212,040	\$292,025	\$198,018	\$40,000,000	\$47,157,760	\$154,157	\$226,346	\$154,132	\$226,346	\$154,176	\$226,586
\$45,000,000	\$55,566,000	\$328,593	\$266,986	\$45,000,000	\$46,363,545	\$328,593	\$222,770	\$45,000,000	\$53,052,480	\$173,429	\$254,669	\$173,404	\$254,669	\$173,448	\$254,909
\$50,000,000	\$61,740,000	\$365,161	\$296,651	\$50,000,000	\$51,515,050	\$365,161	\$247,522	\$50,000,000	\$58,947,200	\$192,701	\$282,992	\$192,676	\$282,992	\$192,720	\$283,232

CITY OF ESTHERVILLE, 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	\$104	53.93%	\$55	28.44%	(\$131)	(75.30%)	(\$106)	(71.14%)	\$91	46.97%
\$100,000	\$208	53.93%	\$110	28.44%	(\$41)	(11.05%)	(\$15)	(4.53%)	\$181	46.97%
\$150,000	\$312	53.93%	\$164	28.44%	\$50	8.94%	\$75	14.04%	\$272	46.97%
\$200,000	\$243	25.72%	\$46	4.90%	\$141	18.68%	\$166	22.77%	\$362	46.97%
\$250,000	\$174	13.27%	(\$72)	(5.49%)	\$231	24.45%	\$256	27.84%	\$453	46.97%
\$300,000	\$105	6.25%	(\$190)	(11.35%)	\$322	28.26%	\$347	31.15%	\$543	46.97%
\$400,000	(\$33)	(1.39%)	(\$426)	(17.72%)	\$503	33.00%	\$528	35.22%	\$724	46.97%
\$500,000	(\$171)	(5.46%)	(\$663)	(21.12%)	\$684	35.82%	\$709	37.62%	\$905	46.97%
\$600,000	(\$309)	(8.00%)	(\$899)	(23.23%)	\$865	37.69%	\$890	39.21%	\$1,086	46.97%
\$700,000	(\$448)	(9.73%)	(\$1,135)	(24.68%)	\$1,046	39.03%	\$1,071	40.34%	\$1,267	46.97%
\$800,000	(\$586)	(10.98%)	(\$1,372)	(25.72%)	\$1,227	40.02%	\$1,252	41.18%	\$1,448	46.97%
\$900,000	(\$724)	(11.93%)	(\$1,608)	(26.52%)	\$1,408	40.80%	\$1,433	41.83%	\$1,629	46.97%
\$1,000,000	(\$862)	(12.68%)	(\$1,844)	(27.14%)	\$1,589	41.42%	\$1,614	42.35%	\$1,810	46.97%
\$2,000,000	(\$2,242)	(15.89%)	(\$4,207)	(29.82%)	\$3,399	44.20%	\$3,424	44.67%	\$3,621	46.97%
\$3,000,000	(\$3,623)	(16.91%)	(\$6,571)	(30.67%)	\$5,209	45.12%	\$5,234	45.44%	\$5,431	46.97%
\$4,000,000	(\$5,003)	(17.41%)	(\$8,934)	(31.09%)	\$7,019	45.58%	\$7,045	45.82%	\$7,241	46.97%
\$5,000,000	(\$6,384)	(17.71%)	(\$11,297)	(31.34%)	\$8,830	45.86%	\$8,855	46.05%	\$9,051	46.97%
\$6,000,000	(\$7,764)	(17.91%)	(\$13,660)	(31.50%)	\$10,640	46.05%	\$10,665	46.20%	\$10,862	46.97%
\$7,000,000	(\$9,145)	(18.05%)	(\$16,023)	(31.62%)	\$12,450	46.18%	\$12,475	46.31%	\$12,672	46.97%
\$8,000,000	(\$10,526)	(18.15%)	(\$18,386)	(31.71%)	\$14,261	46.28%	\$14,286	46.39%	\$14,482	46.97%
\$9,000,000	(\$11,906)	(18.23%)	(\$20,749)	(31.77%)	\$16,071	46.35%	\$16,096	46.46%	\$16,292	46.97%
\$10,000,000	(\$13,287)	(18.30%)	(\$23,113)	(31.83%)	\$17,881	46.41%	\$17,906	46.51%	\$18,103	46.97%
\$15,000,000	(\$20,190)	(18.49%)	(\$34,928)	(31.99%)	\$26,932	46.60%	\$26,957	46.66%	\$27,154	46.97%
\$20,000,000	(\$27,092)	(18.59%)	(\$46,744)	(32.07%)	\$35,984	46.69%	\$36,009	46.74%	\$36,205	46.97%
\$25,000,000	(\$33,995)	(18.65%)	(\$58,560)	(32.12%)	\$45,035	46.75%	\$45,060	46.78%	\$45,256	46.97%
\$30,000,000	(\$40,898)	(18.68%)	(\$70,376)	(32.15%)	\$54,086	46.78%	\$54,111	46.81%	\$54,308	46.97%
\$35,000,000	(\$47,801)	(18.71%)	(\$82,191)	(32.17%)	\$63,137	46.81%	\$63,163	46.84%	\$63,359	46.97%
\$40,000,000	(\$54,704)	(18.73%)	(\$94,007)	(32.19%)	\$72,189	46.83%	\$72,214	46.85%	\$72,410	46.97%
\$45,000,000	(\$61,606)	(18.75%)	(\$105,823)	(32.20%)	\$81,240	46.84%	\$81,265	46.86%	\$81,462	46.97%
\$50,000,000	(\$68,509)	(18.76%)	(\$117,638)	(32.22%)	\$90,291	46.86%	\$90,316	46.87%	\$90,513	46.97%