

CITY OF FENTON, 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	\$8.37000	\$29,764	\$0	\$29,764	
2026-27	\$8.61640	\$30,359	\$746	\$31,105	4.5%
2027-28	\$8.82805	\$31,576	\$764	\$32,340	4.0%
2028-29	\$8.28819	\$32,987	\$717	\$33,704	4.2%
2029-30	\$8.46843	\$34,274	\$733	\$35,007	3.9%
2030-31	\$7.95926	\$35,707	\$689	\$36,396	4.0%
2031-32	\$8.11281	\$36,942	\$702	\$37,644	3.4%
2032-33	\$7.65617	\$38,397	\$663	\$39,060	3.8%
2033-34	\$7.78830	\$39,584	\$674	\$40,258	3.1%
2034-35	\$7.37518	\$41,063	\$638	\$41,702	3.6%
2035-36	\$7.48982	\$42,206	\$648	\$42,854	2.8%

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	\$8,391,537	\$3,556,045	\$0	\$3,556,045
2026-27	\$4,659,428	\$3,609,991	\$0	\$3,609,991
2027-28	\$4,712,743	\$3,663,306	\$0	\$3,663,306
2028-29	\$5,115,944	\$4,066,507	\$0	\$4,066,507
2029-30	\$5,183,260	\$4,133,823	\$0	\$4,133,823
2030-31	\$5,622,223	\$4,572,786	\$0	\$4,572,786
2031-32	\$5,689,539	\$4,640,102	\$0	\$4,640,102
2032-33	\$6,151,177	\$5,101,740	\$0	\$5,101,740
2033-34	\$6,218,493	\$5,169,056	\$0	\$5,169,056
2034-35	\$6,703,757	\$5,654,320	\$0	\$5,654,320
2035-36	\$6,771,073	\$5,721,636	\$0	\$5,721,636

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.14%	-7.06%	72.08%	23.56%	0.00%	4.36%
2026-27	181.54%	-135.78%	45.76%	46.69%	0.00%	4.29%
2027-28	181.26%	-134.69%	46.58%	46.01%	0.00%	4.23%
2028-29	171.95%	-121.88%	50.07%	43.52%	0.00%	3.81%
2029-30	171.24%	-120.33%	50.92%	42.81%	0.00%	3.75%
2030-31	162.89%	-108.98%	53.91%	40.64%	0.00%	3.39%
2031-32	162.39%	-107.79%	54.60%	40.05%	0.00%	3.34%
2032-33	155.30%	-98.25%	57.05%	38.25%	0.00%	3.04%
2033-34	154.95%	-97.33%	57.62%	37.75%	0.00%	3.00%
2034-35	148.85%	-89.19%	59.66%	36.23%	0.00%	2.74%
2035-36	148.61%	-88.47%	60.15%	35.81%	0.00%	2.71%

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 FENTON, 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	\$3,556,045	\$8.37000	\$29,764
2026-27	\$3,609,991	\$8.61640	\$31,105
2027-28	\$3,663,306	\$8.82805	\$32,340
2028-29	\$4,066,507	\$8.28819	\$33,704
2029-30	\$4,133,823	\$8.46843	\$35,007
2030-31	\$4,572,786	\$7.95926	\$36,396
2031-32	\$4,640,102	\$8.11281	\$37,644
2032-33	\$5,101,740	\$7.65617	\$39,060
2033-34	\$5,169,056	\$7.78830	\$40,258
2034-35	\$5,654,320	\$7.37518	\$41,702
2035-36	\$5,721,636	\$7.48982	\$42,854

CITY OF FENTON, 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	\$3,556,045	\$8.37000	\$29,764
2026-27	\$3,687,642	\$8.28713	\$30,560
2027-28	\$3,787,522	\$8.28713	\$31,388
2028-29	\$3,960,810	\$8.10000	\$32,083
2029-30	\$4,066,035	\$8.10000	\$32,935
2030-31	\$4,249,067	\$8.10000	\$34,417
2031-32	\$4,359,908	\$8.10000	\$35,315
2032-33	\$4,553,194	\$8.10000	\$36,881
2033-34	\$4,669,960	\$8.10000	\$37,827
2034-35	\$4,874,044	\$8.10000	\$39,480
2035-36	\$4,997,034	\$8.10000	\$40,476

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	(\$77,651)	\$0.32927	\$545
2027-28	(\$124,215)	\$0.54092	\$952
2028-29	\$105,698	\$0.18819	\$1,621
2029-30	\$67,788	\$0.36843	\$2,072
2030-31	\$323,720	(\$0.14074)	\$1,979
2031-32	\$280,194	\$0.01281	\$2,329
2032-33	\$548,546	(\$0.44383)	\$2,179
2033-34	\$499,096	(\$0.31170)	\$2,431
2034-35	\$780,275	(\$0.72482)	\$2,222
2035-36	\$724,601	(\$0.61018)	\$2,378

CITY OF FENTON, 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	\$199	\$491	\$50,000	\$51,515	\$199	\$410	\$50,000	\$58,947	\$179	\$71	\$153	\$71	\$199	\$469
\$100,000	\$123,480	\$397	\$983	\$100,000	\$103,030	\$397	\$820	\$100,000	\$117,894	\$378	\$540	\$352	\$540	\$397	\$938
\$150,000	\$185,220	\$596	\$1,474	\$150,000	\$154,545	\$596	\$1,230	\$150,000	\$176,842	\$576	\$1,010	\$550	\$1,010	\$596	\$1,408
\$200,000	\$246,960	\$972	\$1,966	\$200,000	\$206,060	\$972	\$1,640	\$200,000	\$235,789	\$775	\$1,479	\$749	\$1,479	\$794	\$1,877
\$250,000	\$308,700	\$1,349	\$2,457	\$250,000	\$257,575	\$1,349	\$2,050	\$250,000	\$294,736	\$973	\$1,948	\$947	\$1,948	\$993	\$2,346
\$300,000	\$370,440	\$1,725	\$2,948	\$300,000	\$309,090	\$1,725	\$2,460	\$300,000	\$353,683	\$1,172	\$2,417	\$1,146	\$2,417	\$1,191	\$2,815
\$400,000	\$493,920	\$2,479	\$3,931	\$400,000	\$412,120	\$2,479	\$3,280	\$400,000	\$471,578	\$1,569	\$3,355	\$1,543	\$3,355	\$1,588	\$3,753
\$500,000	\$617,400	\$3,232	\$4,914	\$500,000	\$515,151	\$3,232	\$4,100	\$500,000	\$589,472	\$1,966	\$4,294	\$1,940	\$4,294	\$1,985	\$4,692
\$600,000	\$740,880	\$3,985	\$5,897	\$600,000	\$618,181	\$3,985	\$4,920	\$600,000	\$707,366	\$2,363	\$5,232	\$2,337	\$5,232	\$2,382	\$5,630
\$700,000	\$864,360	\$4,739	\$6,880	\$700,000	\$721,211	\$4,739	\$5,740	\$700,000	\$825,261	\$2,760	\$6,171	\$2,734	\$6,171	\$2,779	\$6,568
\$800,000	\$987,840	\$5,492	\$7,862	\$800,000	\$824,241	\$5,492	\$6,560	\$800,000	\$943,155	\$3,157	\$7,109	\$3,131	\$7,109	\$3,176	\$7,507
\$900,000	\$1,111,320	\$6,245	\$8,845	\$900,000	\$927,271	\$6,245	\$7,380	\$900,000	\$1,061,050	\$3,554	\$8,047	\$3,528	\$8,047	\$3,573	\$8,445
\$1,000,000	\$1,234,800	\$6,999	\$9,828	\$1,000,000	\$1,030,301	\$6,999	\$8,200	\$1,000,000	\$1,178,944	\$3,951	\$8,986	\$3,925	\$8,986	\$3,970	\$9,384
\$2,000,000	\$2,469,600	\$14,532	\$19,656	\$2,000,000	\$2,060,602	\$14,532	\$16,401	\$2,000,000	\$2,357,888	\$7,921	\$18,369	\$7,895	\$18,369	\$7,940	\$18,767
\$3,000,000	\$3,704,400	\$22,065	\$29,484	\$3,000,000	\$3,090,903	\$22,065	\$24,601	\$3,000,000	\$3,536,832	\$11,891	\$27,753	\$11,865	\$27,753	\$11,910	\$28,151
\$4,000,000	\$4,939,200	\$29,598	\$39,312	\$4,000,000	\$4,121,204	\$29,598	\$32,802	\$4,000,000	\$4,715,776	\$15,861	\$37,136	\$15,835	\$37,136	\$15,880	\$37,534
\$5,000,000	\$6,174,000	\$37,131	\$49,140	\$5,000,000	\$5,151,505	\$37,131	\$41,002	\$5,000,000	\$5,894,720	\$19,831	\$46,520	\$19,805	\$46,520	\$19,850	\$46,918
\$6,000,000	\$7,408,800	\$44,664	\$58,969	\$6,000,000	\$6,181,806	\$44,664	\$49,203	\$6,000,000	\$7,073,664	\$23,801	\$55,903	\$23,775	\$55,903	\$23,820	\$56,301
\$7,000,000	\$8,643,600	\$52,197	\$68,797	\$7,000,000	\$7,212,107	\$52,197	\$57,403	\$7,000,000	\$8,252,608	\$27,771	\$65,287	\$27,745	\$65,287	\$27,790	\$65,685
\$8,000,000	\$9,878,400	\$59,730	\$78,625	\$8,000,000	\$8,242,408	\$59,730	\$65,603	\$8,000,000	\$9,431,552	\$31,741	\$74,670	\$31,715	\$74,670	\$31,760	\$75,068
\$9,000,000	\$11,113,200	\$67,263	\$88,453	\$9,000,000	\$9,272,709	\$67,263	\$73,804	\$9,000,000	\$10,610,496	\$35,711	\$84,054	\$35,685	\$84,054	\$35,730	\$84,452
\$10,000,000	\$12,348,000	\$74,796	\$98,281	\$10,000,000	\$10,303,010	\$74,796	\$82,004	\$10,000,000	\$11,789,440	\$39,681	\$93,437	\$39,655	\$93,437	\$39,700	\$93,835
\$15,000,000	\$18,522,000	\$112,461	\$147,421	\$15,000,000	\$15,454,515	\$112,461	\$123,007	\$15,000,000	\$17,684,160	\$59,531	\$140,355	\$59,505	\$140,355	\$59,550	\$140,753
\$20,000,000	\$24,696,000	\$150,126	\$196,562	\$20,000,000	\$20,606,020	\$150,126	\$164,009	\$20,000,000	\$23,578,880	\$79,381	\$187,272	\$79,355	\$187,272	\$79,400	\$187,670
\$25,000,000	\$30,870,000	\$187,791	\$245,702	\$25,000,000	\$25,757,525	\$187,791	\$205,011	\$25,000,000	\$29,473,600	\$99,231	\$234,190	\$99,206	\$234,190	\$99,251	\$234,588
\$30,000,000	\$37,044,000	\$225,456	\$294,843	\$30,000,000	\$30,909,030	\$225,456	\$246,013	\$30,000,000	\$35,368,320	\$119,081	\$281,108	\$119,056	\$281,108	\$119,101	\$281,506
\$35,000,000	\$43,218,000	\$263,121	\$343,983	\$35,000,000	\$36,060,535	\$263,121	\$287,015	\$35,000,000	\$41,263,040	\$138,932	\$328,025	\$138,906	\$328,025	\$138,951	\$328,423
\$40,000,000	\$49,392,000	\$300,786	\$393,124	\$40,000,000	\$41,212,040	\$300,786	\$328,017	\$40,000,000	\$47,157,760	\$158,782	\$374,943	\$158,756	\$374,943	\$158,801	\$375,341
\$45,000,000	\$55,566,000	\$338,451	\$442,264	\$45,000,000	\$46,363,545	\$338,451	\$369,020	\$45,000,000	\$53,052,480	\$178,632	\$421,861	\$178,606	\$421,861	\$178,651	\$422,258
\$50,000,000	\$61,740,000	\$376,116	\$491,405	\$50,000,000	\$51,515,050	\$376,116	\$410,022	\$50,000,000	\$58,947,200	\$198,482	\$468,778	\$198,456	\$468,778	\$198,501	\$469,176

CITY OF FENTON, 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	\$293	147.56%	\$212	106.56%	(\$108)	(60.27%)	(\$82)	(53.59%)	\$271	136.36%
\$100,000	\$586	147.56%	\$423	106.56%	\$163	43.06%	\$188	53.54%	\$541	136.36%
\$150,000	\$879	147.56%	\$635	106.56%	\$433	75.20%	\$459	83.41%	\$812	136.36%
\$200,000	\$993	102.19%	\$668	68.71%	\$704	90.87%	\$730	97.44%	\$1,083	136.36%
\$250,000	\$1,108	82.16%	\$701	51.99%	\$975	100.15%	\$1,000	105.60%	\$1,353	136.36%
\$300,000	\$1,223	70.88%	\$735	42.58%	\$1,245	106.28%	\$1,271	110.93%	\$1,624	136.36%
\$400,000	\$1,452	58.60%	\$801	32.33%	\$1,787	113.89%	\$1,812	117.47%	\$2,165	136.36%
\$500,000	\$1,682	52.04%	\$868	26.86%	\$2,328	118.43%	\$2,354	121.34%	\$2,707	136.36%
\$600,000	\$1,912	47.96%	\$935	23.46%	\$2,869	121.44%	\$2,895	123.89%	\$3,248	136.36%
\$700,000	\$2,141	45.18%	\$1,002	21.14%	\$3,411	123.59%	\$3,437	125.70%	\$3,789	136.36%
\$800,000	\$2,371	43.16%	\$1,068	19.45%	\$3,952	125.19%	\$3,978	127.05%	\$4,331	136.36%
\$900,000	\$2,600	41.63%	\$1,135	18.18%	\$4,493	126.44%	\$4,519	128.10%	\$4,872	136.36%
\$1,000,000	\$2,830	40.43%	\$1,202	17.17%	\$5,035	127.44%	\$5,061	128.93%	\$5,413	136.36%
\$2,000,000	\$5,125	35.27%	\$1,869	12.86%	\$10,448	131.91%	\$10,474	132.67%	\$10,827	136.36%
\$3,000,000	\$7,420	33.63%	\$2,537	11.50%	\$15,862	133.40%	\$15,888	133.90%	\$16,240	136.36%
\$4,000,000	\$9,715	32.82%	\$3,204	10.83%	\$21,275	134.14%	\$21,301	134.52%	\$21,654	136.36%
\$5,000,000	\$12,010	32.35%	\$3,872	10.43%	\$26,689	134.58%	\$26,715	134.89%	\$27,067	136.36%
\$6,000,000	\$14,305	32.03%	\$4,539	10.16%	\$32,102	134.88%	\$32,128	135.13%	\$32,481	136.36%
\$7,000,000	\$16,600	31.80%	\$5,206	9.97%	\$37,516	135.09%	\$37,542	135.31%	\$37,894	136.36%
\$8,000,000	\$18,895	31.63%	\$5,874	9.83%	\$42,929	135.25%	\$42,955	135.44%	\$43,308	136.36%
\$9,000,000	\$21,190	31.50%	\$6,541	9.73%	\$48,343	135.37%	\$48,369	135.54%	\$48,721	136.36%
\$10,000,000	\$23,485	31.40%	\$7,209	9.64%	\$53,756	135.47%	\$53,782	135.62%	\$54,135	136.36%
\$15,000,000	\$34,961	31.09%	\$10,546	9.38%	\$80,824	135.77%	\$80,850	135.87%	\$81,202	136.36%
\$20,000,000	\$46,436	30.93%	\$13,883	9.25%	\$107,891	135.92%	\$107,917	135.99%	\$108,270	136.36%
\$25,000,000	\$57,912	30.84%	\$17,220	9.17%	\$134,959	136.00%	\$134,985	136.07%	\$135,337	136.36%
\$30,000,000	\$69,387	30.78%	\$20,557	9.12%	\$162,026	136.06%	\$162,052	136.11%	\$162,405	136.36%
\$35,000,000	\$80,863	30.73%	\$23,895	9.08%	\$189,094	136.11%	\$189,119	136.15%	\$189,472	136.36%
\$40,000,000	\$92,338	30.70%	\$27,232	9.05%	\$216,161	136.14%	\$216,187	136.18%	\$216,540	136.36%
\$45,000,000	\$103,814	30.67%	\$30,569	9.03%	\$243,229	136.16%	\$243,254	136.20%	\$243,607	136.36%
\$50,000,000	\$115,289	30.65%	\$33,906	9.01%	\$270,296	136.18%	\$270,322	136.21%	\$270,675	136.36%