

CITY OF FONTANELLE, 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	\$8.04512	\$137,193	\$0	\$137,193	
2026-27	\$5.23029	\$139,937	\$961	\$140,898	2.7%
2027-28	\$5.26664	\$141,603	\$968	\$142,570	1.2%
2028-29	\$5.09339	\$145,422	\$936	\$146,358	2.7%
2029-30	\$5.12618	\$147,166	\$942	\$148,108	1.2%
2030-31	\$4.95656	\$151,071	\$911	\$151,982	2.6%
2031-32	\$4.98645	\$152,768	\$916	\$153,684	1.1%
2032-33	\$4.82482	\$156,758	\$887	\$157,645	2.6%
2033-34	\$4.85283	\$158,433	\$892	\$159,325	1.1%
2034-35	\$4.69856	\$162,511	\$864	\$163,375	2.5%
2035-36	\$4.72561	\$164,192	\$869	\$165,060	1.0%

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	\$36,440,486	\$17,052,941	\$0	\$17,052,941
2026-27	\$29,571,572	\$26,938,848	\$0	\$26,938,848
2027-28	\$29,703,206	\$27,070,482	\$0	\$27,070,482
2028-29	\$31,367,628	\$28,734,904	\$0	\$28,734,904
2029-30	\$31,525,262	\$28,892,538	\$0	\$28,892,538
2030-31	\$33,295,442	\$30,662,718	\$0	\$30,662,718
2031-32	\$33,453,076	\$30,820,352	\$0	\$30,820,352
2032-33	\$35,306,390	\$32,673,666	\$0	\$32,673,666
2033-34	\$35,464,024	\$32,831,300	\$0	\$32,831,300
2034-35	\$37,403,996	\$34,771,272	\$0	\$34,771,272
2035-36	\$37,561,630	\$34,928,906	\$0	\$34,928,906

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	81.74%	-2.52%	79.22%	17.00%	0.00%	3.78%
2026-27	119.34%	-39.74%	79.61%	17.73%	0.00%	2.39%
2027-28	119.20%	-39.73%	79.46%	17.89%	0.00%	2.38%
2028-29	117.19%	-37.60%	79.59%	17.92%	0.00%	2.24%
2029-30	116.96%	-37.49%	79.48%	18.05%	0.00%	2.23%
2030-31	115.00%	-35.39%	79.61%	18.08%	0.00%	2.10%
2031-32	114.80%	-35.30%	79.50%	18.20%	0.00%	2.09%
2032-33	112.98%	-33.36%	79.61%	18.23%	0.00%	1.97%
2033-34	112.79%	-33.28%	79.51%	18.34%	0.00%	1.96%
2034-35	111.10%	-31.49%	79.61%	18.37%	0.00%	1.85%
2035-36	110.93%	-31.42%	79.51%	18.48%	0.00%	1.85%

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 FONTANELLE, 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	\$17,052,941	\$8.04512	\$137,193
2026-27	\$26,938,848	\$5.23029	\$140,898
2027-28	\$27,070,482	\$5.26664	\$142,570
2028-29	\$28,734,904	\$5.09339	\$146,358
2029-30	\$28,892,538	\$5.12618	\$148,108
2030-31	\$30,662,718	\$4.95656	\$151,982
2031-32	\$30,820,352	\$4.98645	\$153,684
2032-33	\$32,673,666	\$4.82482	\$157,645
2033-34	\$32,831,300	\$4.85283	\$159,325
2034-35	\$34,771,272	\$4.69856	\$163,375
2035-36	\$34,928,906	\$4.72561	\$165,060

CITY OF FONTANELLE, 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	\$17,052,941	\$8.04512	\$137,193
2026-27	\$17,465,178	\$8.04512	\$140,509
2027-28	\$17,864,592	\$8.04512	\$143,723
2028-29	\$18,558,058	\$8.04512	\$149,302
2029-30	\$18,976,146	\$8.04512	\$152,665
2030-31	\$19,708,736	\$8.04512	\$158,559
2031-32	\$20,146,429	\$8.04512	\$162,080
2032-33	\$20,920,157	\$8.04512	\$168,305
2033-34	\$21,378,544	\$8.04512	\$171,993
2034-35	\$22,195,565	\$8.04512	\$178,566
2035-36	\$22,675,677	\$8.04512	\$182,429

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	\$9,473,670	(\$2.81483)	\$389
2027-28	\$9,205,889	(\$2.77848)	-\$1,152
2028-29	\$10,176,846	(\$2.95173)	-\$2,944
2029-30	\$9,916,392	(\$2.91894)	-\$4,557
2030-31	\$10,953,982	(\$3.08856)	-\$6,578
2031-32	\$10,673,922	(\$3.05867)	-\$8,396
2032-33	\$11,753,509	(\$3.22030)	-\$10,661
2033-34	\$11,452,757	(\$3.19229)	-\$12,668
2034-35	\$12,575,707	(\$3.34656)	-\$15,191
2035-36	\$12,253,229	(\$3.31951)	-\$17,368

CITY OF FONTANELLE, 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	\$191	\$306	\$50,000	\$51,515	\$191	\$255	\$50,000	\$58,947	\$172	\$44	\$147	\$44	\$191	\$292
\$100,000	\$123,480	\$382	\$612	\$100,000	\$103,030	\$382	\$511	\$100,000	\$117,894	\$363	\$337	\$338	\$337	\$382	\$584
\$150,000	\$185,220	\$572	\$918	\$150,000	\$154,545	\$572	\$766	\$150,000	\$176,842	\$554	\$629	\$529	\$629	\$572	\$877
\$200,000	\$246,960	\$934	\$1,224	\$200,000	\$206,060	\$934	\$1,021	\$200,000	\$235,789	\$745	\$921	\$720	\$921	\$763	\$1,169
\$250,000	\$308,700	\$1,296	\$1,530	\$250,000	\$257,575	\$1,296	\$1,277	\$250,000	\$294,736	\$935	\$1,213	\$911	\$1,213	\$954	\$1,461
\$300,000	\$370,440	\$1,658	\$1,836	\$300,000	\$309,090	\$1,658	\$1,532	\$300,000	\$353,683	\$1,126	\$1,505	\$1,101	\$1,505	\$1,145	\$1,753
\$400,000	\$493,920	\$2,383	\$2,448	\$400,000	\$412,120	\$2,383	\$2,043	\$400,000	\$471,578	\$1,508	\$2,090	\$1,483	\$2,090	\$1,526	\$2,337
\$500,000	\$617,400	\$3,107	\$3,060	\$500,000	\$515,151	\$3,107	\$2,553	\$500,000	\$589,472	\$1,889	\$2,674	\$1,865	\$2,674	\$1,908	\$2,922
\$600,000	\$740,880	\$3,831	\$3,672	\$600,000	\$618,181	\$3,831	\$3,064	\$600,000	\$707,366	\$2,271	\$3,258	\$2,246	\$3,258	\$2,290	\$3,506
\$700,000	\$864,360	\$4,555	\$4,284	\$700,000	\$721,211	\$4,555	\$3,575	\$700,000	\$825,261	\$2,653	\$3,843	\$2,628	\$3,843	\$2,671	\$4,090
\$800,000	\$987,840	\$5,279	\$4,896	\$800,000	\$824,241	\$5,279	\$4,085	\$800,000	\$943,155	\$3,034	\$4,427	\$3,009	\$4,427	\$3,053	\$4,675
\$900,000	\$1,111,320	\$6,003	\$5,508	\$900,000	\$927,271	\$6,003	\$4,596	\$900,000	\$1,061,050	\$3,416	\$5,011	\$3,391	\$5,011	\$3,434	\$5,259
\$1,000,000	\$1,234,800	\$6,727	\$6,120	\$1,000,000	\$1,030,301	\$6,727	\$5,107	\$1,000,000	\$1,178,944	\$3,797	\$5,596	\$3,773	\$5,596	\$3,816	\$5,844
\$2,000,000	\$2,469,600	\$13,968	\$12,241	\$2,000,000	\$2,060,602	\$13,968	\$10,213	\$2,000,000	\$2,357,888	\$7,613	\$11,439	\$7,589	\$11,439	\$7,632	\$11,687
\$3,000,000	\$3,704,400	\$21,208	\$18,361	\$3,000,000	\$3,090,903	\$21,208	\$15,320	\$3,000,000	\$3,536,832	\$11,429	\$17,283	\$11,404	\$17,283	\$11,448	\$17,531
\$4,000,000	\$4,939,200	\$28,449	\$24,481	\$4,000,000	\$4,121,204	\$28,449	\$20,427	\$4,000,000	\$4,715,776	\$15,245	\$23,126	\$15,220	\$23,126	\$15,264	\$23,374
\$5,000,000	\$6,174,000	\$35,689	\$30,602	\$5,000,000	\$5,151,505	\$35,689	\$25,534	\$5,000,000	\$5,894,720	\$19,061	\$28,970	\$19,036	\$28,970	\$19,080	\$29,218
\$6,000,000	\$7,408,800	\$42,930	\$36,722	\$6,000,000	\$6,181,806	\$42,930	\$30,640	\$6,000,000	\$7,073,664	\$22,877	\$34,813	\$22,852	\$34,813	\$22,896	\$35,061
\$7,000,000	\$8,643,600	\$50,171	\$42,843	\$7,000,000	\$7,212,107	\$50,171	\$35,747	\$7,000,000	\$8,252,608	\$26,693	\$40,657	\$26,668	\$40,657	\$26,712	\$40,905
\$8,000,000	\$9,878,400	\$57,411	\$48,963	\$8,000,000	\$8,242,408	\$57,411	\$40,854	\$8,000,000	\$9,431,552	\$30,509	\$46,500	\$30,484	\$46,500	\$30,527	\$46,748
\$9,000,000	\$11,113,200	\$64,652	\$55,083	\$9,000,000	\$9,272,709	\$64,652	\$45,961	\$9,000,000	\$10,610,496	\$34,325	\$52,344	\$34,300	\$52,344	\$34,343	\$52,592
\$10,000,000	\$12,348,000	\$71,892	\$61,204	\$10,000,000	\$10,303,010	\$71,892	\$51,067	\$10,000,000	\$11,789,440	\$38,141	\$58,187	\$38,116	\$58,187	\$38,159	\$58,435
\$15,000,000	\$18,522,000	\$108,095	\$91,805	\$15,000,000	\$15,454,515	\$108,095	\$76,601	\$15,000,000	\$17,684,160	\$57,220	\$87,405	\$57,196	\$87,405	\$57,239	\$87,653
\$20,000,000	\$24,696,000	\$144,298	\$122,407	\$20,000,000	\$20,606,020	\$144,298	\$102,135	\$20,000,000	\$23,578,880	\$76,300	\$116,622	\$76,275	\$116,622	\$76,319	\$116,870
\$25,000,000	\$30,870,000	\$180,501	\$153,009	\$25,000,000	\$25,757,525	\$180,501	\$127,669	\$25,000,000	\$29,473,600	\$95,380	\$145,840	\$95,355	\$145,840	\$95,398	\$146,088
\$30,000,000	\$37,044,000	\$216,705	\$183,611	\$30,000,000	\$30,909,030	\$216,705	\$153,202	\$30,000,000	\$35,368,320	\$114,459	\$175,057	\$114,435	\$175,057	\$114,478	\$175,305
\$35,000,000	\$43,218,000	\$252,908	\$214,213	\$35,000,000	\$36,060,535	\$252,908	\$178,736	\$35,000,000	\$41,263,040	\$133,539	\$204,275	\$133,514	\$204,275	\$133,558	\$204,523
\$40,000,000	\$49,392,000	\$289,111	\$244,814	\$40,000,000	\$41,212,040	\$289,111	\$204,270	\$40,000,000	\$47,157,760	\$152,619	\$233,492	\$152,594	\$233,492	\$152,637	\$233,740
\$45,000,000	\$55,566,000	\$325,314	\$275,416	\$45,000,000	\$46,363,545	\$325,314	\$229,804	\$45,000,000	\$53,052,480	\$171,698	\$262,710	\$171,673	\$262,710	\$171,717	\$262,958
\$50,000,000	\$61,740,000	\$361,517	\$306,018	\$50,000,000	\$51,515,050	\$361,517	\$255,337	\$50,000,000	\$58,947,200	\$190,778	\$291,928	\$190,753	\$291,928	\$190,796	\$292,175

CITY OF FONTANELLE, 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	\$115	60.39%	\$65	33.83%	(\$128)	(74.26%)	(\$103)	(69.93%)	\$101	53.13%
\$100,000	\$230	60.39%	\$129	33.83%	(\$27)	(7.32%)	(\$2)	(0.52%)	\$203	53.13%
\$150,000	\$346	60.39%	\$194	33.83%	\$75	13.51%	\$100	18.83%	\$304	53.13%
\$200,000	\$290	31.00%	\$87	9.30%	\$176	23.66%	\$201	27.92%	\$406	53.13%
\$250,000	\$234	18.02%	(\$20)	(1.52%)	\$278	29.67%	\$302	33.20%	\$507	53.13%
\$300,000	\$178	10.71%	(\$126)	(7.62%)	\$379	33.65%	\$404	36.66%	\$608	53.13%
\$400,000	\$66	2.75%	(\$340)	(14.26%)	\$582	38.58%	\$607	40.90%	\$811	53.13%
\$500,000	(\$46)	(1.49%)	(\$553)	(17.81%)	\$784	41.52%	\$809	43.40%	\$1,014	53.13%
\$600,000	(\$158)	(4.14%)	(\$767)	(20.01%)	\$987	43.47%	\$1,012	45.05%	\$1,217	53.13%
\$700,000	(\$270)	(5.94%)	(\$980)	(21.52%)	\$1,190	44.86%	\$1,215	46.23%	\$1,419	53.13%
\$800,000	(\$382)	(7.25%)	(\$1,193)	(22.61%)	\$1,393	45.90%	\$1,418	47.10%	\$1,622	53.13%
\$900,000	(\$495)	(8.24%)	(\$1,407)	(23.44%)	\$1,595	46.71%	\$1,620	47.78%	\$1,825	53.13%
\$1,000,000	(\$607)	(9.02%)	(\$1,620)	(24.08%)	\$1,798	47.35%	\$1,823	48.32%	\$2,028	53.13%
\$2,000,000	(\$1,727)	(12.36%)	(\$3,754)	(26.88%)	\$3,826	50.25%	\$3,851	50.74%	\$4,055	53.13%
\$3,000,000	(\$2,847)	(13.42%)	(\$5,888)	(27.76%)	\$5,853	51.21%	\$5,878	51.54%	\$6,083	53.13%
\$4,000,000	(\$3,967)	(13.95%)	(\$8,022)	(28.20%)	\$7,881	51.69%	\$7,906	51.94%	\$8,110	53.13%
\$5,000,000	(\$5,088)	(14.26%)	(\$10,156)	(28.46%)	\$9,909	51.98%	\$9,933	52.18%	\$10,138	53.13%
\$6,000,000	(\$6,208)	(14.46%)	(\$12,289)	(28.63%)	\$11,936	52.18%	\$11,961	52.34%	\$12,165	53.13%
\$7,000,000	(\$7,328)	(14.61%)	(\$14,423)	(28.75%)	\$13,964	52.31%	\$13,989	52.45%	\$14,193	53.13%
\$8,000,000	(\$8,448)	(14.72%)	(\$16,557)	(28.84%)	\$15,991	52.42%	\$16,016	52.54%	\$16,221	53.13%
\$9,000,000	(\$9,569)	(14.80%)	(\$18,691)	(28.91%)	\$18,019	52.50%	\$18,044	52.61%	\$18,248	53.13%
\$10,000,000	(\$10,689)	(14.87%)	(\$20,825)	(28.97%)	\$20,046	52.56%	\$20,071	52.66%	\$20,276	53.13%
\$15,000,000	(\$16,290)	(15.07%)	(\$31,494)	(29.14%)	\$30,184	52.75%	\$30,209	52.82%	\$30,414	53.13%
\$20,000,000	(\$21,891)	(15.17%)	(\$42,163)	(29.22%)	\$40,322	52.85%	\$40,347	52.90%	\$40,552	53.13%
\$25,000,000	(\$27,492)	(15.23%)	(\$52,833)	(29.27%)	\$50,460	52.90%	\$50,485	52.94%	\$50,689	53.13%
\$30,000,000	(\$33,094)	(15.27%)	(\$63,502)	(29.30%)	\$60,598	52.94%	\$60,623	52.98%	\$60,827	53.13%
\$35,000,000	(\$38,695)	(15.30%)	(\$74,171)	(29.33%)	\$70,736	52.97%	\$70,761	53.00%	\$70,965	53.13%
\$40,000,000	(\$44,296)	(15.32%)	(\$84,841)	(29.35%)	\$80,874	52.99%	\$80,899	53.02%	\$81,103	53.13%
\$45,000,000	(\$49,897)	(15.34%)	(\$95,510)	(29.36%)	\$91,012	53.01%	\$91,036	53.03%	\$91,241	53.13%
\$50,000,000	(\$55,499)	(15.35%)	(\$106,179)	(29.37%)	\$101,150	53.02%	\$101,174	53.04%	\$101,379	53.13%