

CITY OF GRAETTINGER, 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	\$6.92893	\$178,269	\$0	\$178,269	
2026-27	\$4.78233	\$181,834	\$1,394	\$183,228	2.8%
2027-28	\$4.81948	\$184,144	\$1,404	\$185,548	1.3%
2028-29	\$4.69480	\$189,260	\$1,368	\$190,628	2.7%
2029-30	\$4.72874	\$191,700	\$1,378	\$193,078	1.3%
2030-31	\$4.60274	\$196,939	\$1,341	\$198,281	2.7%
2031-32	\$4.63409	\$199,331	\$1,350	\$200,682	1.2%
2032-33	\$4.51169	\$204,695	\$1,315	\$206,010	2.7%
2033-34	\$4.54069	\$207,040	\$1,323	\$208,363	1.1%
2034-35	\$4.42176	\$212,530	\$1,289	\$213,819	2.6%
2035-36	\$4.44983	\$214,888	\$1,297	\$216,185	1.1%

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	\$47,972,158	\$25,728,164	\$0	\$25,728,164
2026-27	\$40,655,009	\$38,313,493	\$0	\$38,313,493
2027-28	\$40,841,198	\$38,499,682	\$0	\$38,499,682
2028-29	\$42,945,534	\$40,604,018	\$0	\$40,604,018
2029-30	\$43,172,194	\$40,830,678	\$0	\$40,830,678
2030-31	\$45,420,339	\$43,078,823	\$0	\$43,078,823
2031-32	\$45,646,999	\$43,305,483	\$0	\$43,305,483
2032-33	\$48,002,840	\$45,661,324	\$0	\$45,661,324
2033-34	\$48,229,500	\$45,887,984	\$0	\$45,887,984
2034-35	\$50,697,578	\$48,356,062	\$0	\$48,356,062
2035-36	\$50,924,238	\$48,582,722	\$0	\$48,582,722

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	57.97%	-2.04%	55.93%	24.25%	14.83%	0.24%
2026-27	90.22%	-31.64%	58.58%	24.81%	12.65%	0.16%
2027-28	90.54%	-31.76%	58.78%	24.69%	12.59%	0.16%
2028-29	90.00%	-30.37%	59.64%	24.58%	12.06%	0.15%
2029-30	90.22%	-30.36%	59.86%	24.45%	11.99%	0.15%
2030-31	89.60%	-28.91%	60.69%	24.33%	11.48%	0.14%
2031-32	89.81%	-28.91%	60.90%	24.20%	11.42%	0.14%
2032-33	89.22%	-27.55%	61.67%	24.10%	10.94%	0.13%
2033-34	89.41%	-27.56%	61.86%	23.98%	10.88%	0.13%
2034-35	88.85%	-26.28%	62.57%	23.90%	10.43%	0.13%
2035-36	89.03%	-26.29%	62.74%	23.78%	10.38%	0.12%

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 GRAETTINGER, 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	\$25,728,164	\$6.92893	\$178,269
2026-27	\$38,313,493	\$4.78233	\$183,228
2027-28	\$38,499,682	\$4.81948	\$185,548
2028-29	\$40,604,018	\$4.69480	\$190,628
2029-30	\$40,830,678	\$4.72874	\$193,078
2030-31	\$43,078,823	\$4.60274	\$198,281
2031-32	\$43,305,483	\$4.63409	\$200,682
2032-33	\$45,661,324	\$4.51169	\$206,010
2033-34	\$45,887,984	\$4.54069	\$208,363
2034-35	\$48,356,062	\$4.42176	\$213,819
2035-36	\$48,582,722	\$4.44983	\$216,185

CITY OF GRAETTINGER, 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	\$25,728,164	\$6.92893	\$178,269
2026-27	\$26,609,082	\$6.86033	\$182,547
2027-28	\$27,062,679	\$6.86033	\$185,659
2028-29	\$28,042,422	\$6.86033	\$192,380
2029-30	\$28,520,151	\$6.86033	\$195,658
2030-31	\$29,551,355	\$6.86033	\$202,732
2031-32	\$30,054,433	\$6.86033	\$206,183
2032-33	\$31,139,745	\$6.86033	\$213,629
2033-34	\$31,669,568	\$6.86033	\$217,264
2034-35	\$32,811,817	\$6.86033	\$225,100
2035-36	\$33,369,731	\$6.86033	\$228,927

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	\$11,704,410	(\$2.07800)	\$681
2027-28	\$11,437,003	(\$2.04085)	-\$110
2028-29	\$12,561,596	(\$2.16553)	-\$1,752
2029-30	\$12,310,527	(\$2.13159)	-\$2,580
2030-31	\$13,527,468	(\$2.25759)	-\$4,451
2031-32	\$13,251,050	(\$2.22624)	-\$5,502
2032-33	\$14,521,578	(\$2.34864)	-\$7,619
2033-34	\$14,218,416	(\$2.31964)	-\$8,900
2034-35	\$15,544,245	(\$2.43857)	-\$11,281
2035-36	\$15,212,990	(\$2.41050)	-\$12,742

CITY OF GRAETTINGER, 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	\$164	\$284	\$50,000	\$51,515	\$164	\$237	\$50,000	\$58,947	\$148	\$41	\$127	\$41	\$164	\$271
\$100,000	\$123,480	\$329	\$568	\$100,000	\$103,030	\$329	\$474	\$100,000	\$117,894	\$313	\$313	\$291	\$313	\$329	\$543
\$150,000	\$185,220	\$493	\$853	\$150,000	\$154,545	\$493	\$711	\$150,000	\$176,842	\$477	\$584	\$456	\$584	\$493	\$814
\$200,000	\$246,960	\$805	\$1,137	\$200,000	\$206,060	\$805	\$948	\$200,000	\$235,789	\$641	\$855	\$620	\$855	\$657	\$1,085
\$250,000	\$308,700	\$1,117	\$1,421	\$250,000	\$257,575	\$1,117	\$1,186	\$250,000	\$294,736	\$806	\$1,126	\$784	\$1,126	\$822	\$1,357
\$300,000	\$370,440	\$1,428	\$1,705	\$300,000	\$309,090	\$1,428	\$1,423	\$300,000	\$353,683	\$970	\$1,398	\$949	\$1,398	\$986	\$1,628
\$400,000	\$493,920	\$2,052	\$2,273	\$400,000	\$412,120	\$2,052	\$1,897	\$400,000	\$471,578	\$1,299	\$1,940	\$1,277	\$1,940	\$1,315	\$2,171
\$500,000	\$617,400	\$2,676	\$2,842	\$500,000	\$515,151	\$2,676	\$2,371	\$500,000	\$589,472	\$1,627	\$2,483	\$1,606	\$2,483	\$1,643	\$2,713
\$600,000	\$740,880	\$3,299	\$3,410	\$600,000	\$618,181	\$3,299	\$2,845	\$600,000	\$707,366	\$1,956	\$3,026	\$1,935	\$3,026	\$1,972	\$3,256
\$700,000	\$864,360	\$3,923	\$3,978	\$700,000	\$721,211	\$3,923	\$3,320	\$700,000	\$825,261	\$2,285	\$3,568	\$2,263	\$3,568	\$2,301	\$3,798
\$800,000	\$987,840	\$4,546	\$4,547	\$800,000	\$824,241	\$4,546	\$3,794	\$800,000	\$943,155	\$2,613	\$4,111	\$2,592	\$4,111	\$2,629	\$4,341
\$900,000	\$1,111,320	\$5,170	\$5,115	\$900,000	\$927,271	\$5,170	\$4,268	\$900,000	\$1,061,050	\$2,942	\$4,654	\$2,921	\$4,654	\$2,958	\$4,884
\$1,000,000	\$1,234,800	\$5,794	\$5,683	\$1,000,000	\$1,030,301	\$5,794	\$4,742	\$1,000,000	\$1,178,944	\$3,271	\$5,196	\$3,249	\$5,196	\$3,287	\$5,426
\$2,000,000	\$2,469,600	\$12,030	\$11,367	\$2,000,000	\$2,060,602	\$12,030	\$9,484	\$2,000,000	\$2,357,888	\$6,557	\$10,623	\$6,536	\$10,623	\$6,573	\$10,853
\$3,000,000	\$3,704,400	\$18,266	\$17,050	\$3,000,000	\$3,090,903	\$18,266	\$14,227	\$3,000,000	\$3,536,832	\$9,844	\$16,049	\$9,822	\$16,049	\$9,860	\$16,279
\$4,000,000	\$4,939,200	\$24,502	\$22,734	\$4,000,000	\$4,121,204	\$24,502	\$18,969	\$4,000,000	\$4,715,776	\$13,130	\$21,475	\$13,109	\$21,475	\$13,146	\$21,705
\$5,000,000	\$6,174,000	\$30,738	\$28,417	\$5,000,000	\$5,151,505	\$30,738	\$23,711	\$5,000,000	\$5,894,720	\$16,417	\$26,902	\$16,395	\$26,902	\$16,433	\$27,132
\$6,000,000	\$7,408,800	\$36,974	\$34,101	\$6,000,000	\$6,181,806	\$36,974	\$28,453	\$6,000,000	\$7,073,664	\$19,703	\$32,328	\$19,682	\$32,328	\$19,719	\$32,558
\$7,000,000	\$8,643,600	\$43,210	\$39,784	\$7,000,000	\$7,212,107	\$43,210	\$33,195	\$7,000,000	\$8,252,608	\$22,990	\$37,754	\$22,968	\$37,754	\$23,006	\$37,985
\$8,000,000	\$9,878,400	\$49,446	\$45,468	\$8,000,000	\$8,242,408	\$49,446	\$37,938	\$8,000,000	\$9,431,552	\$26,276	\$43,181	\$26,255	\$43,181	\$26,292	\$43,411
\$9,000,000	\$11,113,200	\$55,682	\$51,151	\$9,000,000	\$9,272,709	\$55,682	\$42,680	\$9,000,000	\$10,610,496	\$29,563	\$48,607	\$29,541	\$48,607	\$29,579	\$48,837
\$10,000,000	\$12,348,000	\$61,918	\$56,835	\$10,000,000	\$10,303,010	\$61,918	\$47,422	\$10,000,000	\$11,789,440	\$32,849	\$54,034	\$32,828	\$54,034	\$32,865	\$54,264
\$15,000,000	\$18,522,000	\$93,098	\$85,252	\$15,000,000	\$15,454,515	\$93,098	\$71,133	\$15,000,000	\$17,684,160	\$49,282	\$81,165	\$49,260	\$81,165	\$49,298	\$81,396
\$20,000,000	\$24,696,000	\$124,278	\$113,669	\$20,000,000	\$20,606,020	\$124,278	\$94,844	\$20,000,000	\$23,578,880	\$65,714	\$108,297	\$65,693	\$108,297	\$65,730	\$108,527
\$25,000,000	\$30,870,000	\$155,458	\$142,087	\$25,000,000	\$25,757,525	\$155,458	\$118,555	\$25,000,000	\$29,473,600	\$82,147	\$135,429	\$82,125	\$135,429	\$82,163	\$135,659
\$30,000,000	\$37,044,000	\$186,639	\$170,504	\$30,000,000	\$30,909,030	\$186,639	\$142,266	\$30,000,000	\$35,368,320	\$98,579	\$162,561	\$98,558	\$162,561	\$98,595	\$162,791
\$35,000,000	\$43,218,000	\$217,819	\$198,921	\$35,000,000	\$36,060,535	\$217,819	\$165,977	\$35,000,000	\$41,263,040	\$115,012	\$189,693	\$114,990	\$189,693	\$115,028	\$189,923
\$40,000,000	\$49,392,000	\$248,999	\$227,339	\$40,000,000	\$41,212,040	\$248,999	\$189,688	\$40,000,000	\$47,157,760	\$131,444	\$216,825	\$131,423	\$216,825	\$131,460	\$217,055
\$45,000,000	\$55,566,000	\$280,179	\$255,756	\$45,000,000	\$46,363,545	\$280,179	\$213,399	\$45,000,000	\$53,052,480	\$147,877	\$243,957	\$147,855	\$243,957	\$147,893	\$244,187
\$50,000,000	\$61,740,000	\$311,359	\$284,173	\$50,000,000	\$51,515,050	\$311,359	\$237,110	\$50,000,000	\$58,947,200	\$164,309	\$271,088	\$164,288	\$271,088	\$164,325	\$271,319

CITY OF GRAETTINGER, 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	\$120	72.93%	\$73	44.29%	(\$107)	(72.25%)	(\$86)	(67.58%)	\$107	65.11%
\$100,000	\$240	72.93%	\$146	44.29%	(\$0)	(0.07%)	\$21	7.26%	\$214	65.11%
\$150,000	\$360	72.93%	\$218	44.29%	\$107	22.38%	\$128	28.12%	\$321	65.11%
\$200,000	\$332	41.24%	\$144	17.85%	\$214	33.33%	\$235	37.93%	\$428	65.11%
\$250,000	\$304	27.25%	\$69	6.18%	\$321	39.81%	\$342	43.62%	\$535	65.11%
\$300,000	\$277	19.37%	(\$6)	(0.40%)	\$428	44.10%	\$449	47.34%	\$642	65.11%
\$400,000	\$221	10.79%	(\$155)	(7.56%)	\$642	49.42%	\$663	51.92%	\$856	65.11%
\$500,000	\$166	6.21%	(\$304)	(11.38%)	\$856	52.59%	\$877	54.62%	\$1,070	65.11%
\$600,000	\$111	3.36%	(\$454)	(13.76%)	\$1,070	54.69%	\$1,091	56.40%	\$1,284	65.11%
\$700,000	\$56	1.42%	(\$603)	(15.38%)	\$1,284	56.19%	\$1,305	57.66%	\$1,498	65.11%
\$800,000	\$0	0.01%	(\$753)	(16.55%)	\$1,498	57.31%	\$1,519	58.61%	\$1,712	65.11%
\$900,000	(\$55)	(1.06%)	(\$902)	(17.45%)	\$1,712	58.18%	\$1,733	59.34%	\$1,926	65.11%
\$1,000,000	(\$110)	(1.90%)	(\$1,051)	(18.15%)	\$1,926	58.88%	\$1,947	59.92%	\$2,140	65.11%
\$2,000,000	(\$663)	(5.51%)	(\$2,545)	(21.16%)	\$4,066	62.00%	\$4,087	62.53%	\$4,280	65.11%
\$3,000,000	(\$1,215)	(6.65%)	(\$4,039)	(22.11%)	\$6,205	63.04%	\$6,227	63.39%	\$6,420	65.11%
\$4,000,000	(\$1,768)	(7.22%)	(\$5,533)	(22.58%)	\$8,345	63.56%	\$8,367	63.83%	\$8,559	65.11%
\$5,000,000	(\$2,320)	(7.55%)	(\$7,027)	(22.86%)	\$10,485	63.87%	\$10,507	64.08%	\$10,699	65.11%
\$6,000,000	(\$2,873)	(7.77%)	(\$8,521)	(23.04%)	\$12,625	64.08%	\$12,646	64.25%	\$12,839	65.11%
\$7,000,000	(\$3,426)	(7.93%)	(\$10,014)	(23.18%)	\$14,765	64.22%	\$14,786	64.38%	\$14,979	65.11%
\$8,000,000	(\$3,978)	(8.05%)	(\$11,508)	(23.27%)	\$16,905	64.34%	\$16,926	64.47%	\$17,119	65.11%
\$9,000,000	(\$4,531)	(8.14%)	(\$13,002)	(23.35%)	\$19,045	64.42%	\$19,066	64.54%	\$19,259	65.11%
\$10,000,000	(\$5,083)	(8.21%)	(\$14,496)	(23.41%)	\$21,185	64.49%	\$21,206	64.60%	\$21,399	65.11%
\$15,000,000	(\$7,846)	(8.43%)	(\$21,965)	(23.59%)	\$31,884	64.70%	\$31,905	64.77%	\$32,098	65.11%
\$20,000,000	(\$10,609)	(8.54%)	(\$29,434)	(23.68%)	\$42,583	64.80%	\$42,605	64.85%	\$42,797	65.11%
\$25,000,000	(\$13,372)	(8.60%)	(\$36,903)	(23.74%)	\$53,283	64.86%	\$53,304	64.91%	\$53,497	65.11%
\$30,000,000	(\$16,135)	(8.64%)	(\$44,372)	(23.77%)	\$63,982	64.90%	\$64,003	64.94%	\$64,196	65.11%
\$35,000,000	(\$18,898)	(8.68%)	(\$51,842)	(23.80%)	\$74,681	64.93%	\$74,703	64.96%	\$74,895	65.11%
\$40,000,000	(\$21,661)	(8.70%)	(\$59,311)	(23.82%)	\$85,381	64.96%	\$85,402	64.98%	\$85,595	65.11%
\$45,000,000	(\$24,423)	(8.72%)	(\$66,780)	(23.83%)	\$96,080	64.97%	\$96,101	65.00%	\$96,294	65.11%
\$50,000,000	(\$27,186)	(8.73%)	(\$74,249)	(23.85%)	\$106,779	64.99%	\$106,801	65.01%	\$106,994	65.11%