

CITY OF GRAND MOUND, 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	\$8.63457	\$214,774	\$0	\$214,774	
2026-27	\$5.11150	\$219,069	\$405	\$219,474	2.2%
2027-28	\$5.14137	\$220,571	\$407	\$220,978	0.7%
2028-29	\$5.00843	\$225,398	\$396	\$225,794	2.2%
2029-30	\$5.03437	\$226,923	\$398	\$227,321	0.7%
2030-31	\$4.90222	\$231,868	\$388	\$232,256	2.2%
2031-32	\$4.92757	\$233,417	\$390	\$233,807	0.7%
2032-33	\$4.79936	\$238,483	\$380	\$238,863	2.2%
2033-34	\$4.82414	\$240,058	\$382	\$240,439	0.7%
2034-35	\$4.69967	\$245,248	\$372	\$245,620	2.2%
2035-36	\$4.72390	\$246,849	\$374	\$247,222	0.7%

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	\$51,702,179	\$24,873,696	\$0	\$24,873,696
2026-27	\$47,260,447	\$42,937,248	\$0	\$42,937,248
2027-28	\$47,303,552	\$42,980,353	\$0	\$42,980,353
2028-29	\$49,405,992	\$45,082,793	\$0	\$45,082,793
2029-30	\$49,477,098	\$45,153,899	\$0	\$45,153,899
2030-31	\$51,700,844	\$47,377,645	\$0	\$47,377,645
2031-32	\$51,771,950	\$47,448,751	\$0	\$47,448,751
2032-33	\$54,092,964	\$49,769,765	\$0	\$49,769,765
2033-34	\$54,164,070	\$49,840,871	\$0	\$49,840,871
2034-35	\$56,586,485	\$52,263,286	\$0	\$52,263,286
2035-36	\$56,657,590	\$52,334,391	\$0	\$52,334,391

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.58%	-1.50%	72.08%	18.57%	0.00%	0.93%
2026-27	98.03%	-21.37%	76.67%	17.33%	0.00%	0.54%
2027-28	98.02%	-21.43%	76.59%	17.41%	0.00%	0.54%
2028-29	97.27%	-20.51%	76.76%	17.52%	0.00%	0.51%
2029-30	97.19%	-20.50%	76.70%	17.59%	0.00%	0.51%
2030-31	96.41%	-19.55%	76.86%	17.70%	0.00%	0.49%
2031-32	96.34%	-19.54%	76.81%	17.76%	0.00%	0.49%
2032-33	95.60%	-18.64%	76.96%	17.86%	0.00%	0.47%
2033-34	95.53%	-18.63%	76.91%	17.92%	0.00%	0.47%
2034-35	94.82%	-17.78%	77.04%	18.03%	0.00%	0.44%
2035-36	94.76%	-17.77%	76.99%	18.09%	0.00%	0.44%

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 GRAND MOUND, 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	\$24,873,696	\$8.63457	\$214,774
2026-27	\$42,937,248	\$5.11150	\$219,474
2027-28	\$42,980,353	\$5.14137	\$220,978
2028-29	\$45,082,793	\$5.00843	\$225,794
2029-30	\$45,153,899	\$5.03437	\$227,321
2030-31	\$47,377,645	\$4.90222	\$232,256
2031-32	\$47,448,751	\$4.92757	\$233,807
2032-33	\$49,769,765	\$4.79936	\$238,863
2033-34	\$49,840,871	\$4.82414	\$240,439
2034-35	\$52,263,286	\$4.69967	\$245,620
2035-36	\$52,334,391	\$4.72390	\$247,222

CITY OF GRAND MOUND, 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	\$24,873,696	\$8.63457	\$214,774
2026-27	\$25,434,190	\$8.63457	\$219,613
2027-28	\$25,875,236	\$8.63457	\$223,422
2028-29	\$26,743,364	\$8.10000	\$216,621
2029-30	\$27,205,958	\$8.10000	\$220,368
2030-31	\$28,120,641	\$8.10000	\$227,777
2031-32	\$28,605,850	\$8.10000	\$231,707
2032-33	\$29,569,470	\$8.10000	\$239,513
2033-34	\$30,078,555	\$8.10000	\$243,636
2034-35	\$31,093,665	\$8.10000	\$251,859
2035-36	\$31,627,811	\$8.10000	\$256,185

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	\$17,503,057	(\$3.52307)	-\$140
2027-28	\$17,105,117	(\$3.49320)	-\$2,444
2028-29	\$18,339,429	(\$3.09157)	\$9,173
2029-30	\$17,947,941	(\$3.06563)	\$6,953
2030-31	\$19,257,004	(\$3.19778)	\$4,478
2031-32	\$18,842,900	(\$3.17243)	\$2,100
2032-33	\$20,200,296	(\$3.30064)	-\$650
2033-34	\$19,762,315	(\$3.27586)	-\$3,197
2034-35	\$21,169,621	(\$3.40033)	-\$6,238
2035-36	\$20,706,581	(\$3.37610)	-\$8,963

CITY OF GRAND MOUND, 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	\$205	\$303	\$50,000	\$51,515	\$205	\$253	\$50,000	\$58,947	\$185	\$44	\$158	\$44	\$205	\$289
\$100,000	\$123,480	\$410	\$605	\$100,000	\$103,030	\$410	\$505	\$100,000	\$117,894	\$390	\$333	\$363	\$333	\$410	\$578
\$150,000	\$185,220	\$614	\$908	\$150,000	\$154,545	\$614	\$758	\$150,000	\$176,842	\$594	\$622	\$568	\$622	\$614	\$867
\$200,000	\$246,960	\$1,003	\$1,211	\$200,000	\$206,060	\$1,003	\$1,010	\$200,000	\$235,789	\$799	\$911	\$773	\$911	\$819	\$1,156
\$250,000	\$308,700	\$1,391	\$1,513	\$250,000	\$257,575	\$1,391	\$1,263	\$250,000	\$294,736	\$1,004	\$1,200	\$977	\$1,200	\$1,024	\$1,445
\$300,000	\$370,440	\$1,780	\$1,816	\$300,000	\$309,090	\$1,780	\$1,515	\$300,000	\$353,683	\$1,209	\$1,489	\$1,182	\$1,489	\$1,229	\$1,734
\$400,000	\$493,920	\$2,557	\$2,421	\$400,000	\$412,120	\$2,557	\$2,020	\$400,000	\$471,578	\$1,618	\$2,067	\$1,592	\$2,067	\$1,638	\$2,312
\$500,000	\$617,400	\$3,334	\$3,027	\$500,000	\$515,151	\$3,334	\$2,525	\$500,000	\$589,472	\$2,028	\$2,645	\$2,001	\$2,645	\$2,048	\$2,890
\$600,000	\$740,880	\$4,111	\$3,632	\$600,000	\$618,181	\$4,111	\$3,030	\$600,000	\$707,366	\$2,437	\$3,223	\$2,411	\$3,223	\$2,457	\$3,468
\$700,000	\$864,360	\$4,888	\$4,237	\$700,000	\$721,211	\$4,888	\$3,536	\$700,000	\$825,261	\$2,847	\$3,800	\$2,820	\$3,800	\$2,867	\$4,046
\$800,000	\$987,840	\$5,666	\$4,843	\$800,000	\$824,241	\$5,666	\$4,041	\$800,000	\$943,155	\$3,257	\$4,378	\$3,230	\$4,378	\$3,276	\$4,624
\$900,000	\$1,111,320	\$6,443	\$5,448	\$900,000	\$927,271	\$6,443	\$4,546	\$900,000	\$1,061,050	\$3,666	\$4,956	\$3,639	\$4,956	\$3,686	\$5,201
\$1,000,000	\$1,234,800	\$7,220	\$6,053	\$1,000,000	\$1,030,301	\$7,220	\$5,051	\$1,000,000	\$1,178,944	\$4,076	\$5,534	\$4,049	\$5,534	\$4,096	\$5,779
\$2,000,000	\$2,469,600	\$14,991	\$12,107	\$2,000,000	\$2,060,602	\$14,991	\$10,102	\$2,000,000	\$2,357,888	\$8,171	\$11,314	\$8,145	\$11,314	\$8,191	\$11,559
\$3,000,000	\$3,704,400	\$22,762	\$18,160	\$3,000,000	\$3,090,903	\$22,762	\$15,152	\$3,000,000	\$3,536,832	\$12,267	\$17,093	\$12,240	\$17,093	\$12,287	\$17,338
\$4,000,000	\$4,939,200	\$30,533	\$24,213	\$4,000,000	\$4,121,204	\$30,533	\$20,203	\$4,000,000	\$4,715,776	\$16,362	\$22,873	\$16,336	\$22,873	\$16,382	\$23,118
\$5,000,000	\$6,174,000	\$38,304	\$30,266	\$5,000,000	\$5,151,505	\$38,304	\$25,254	\$5,000,000	\$5,894,720	\$20,458	\$28,652	\$20,431	\$28,652	\$20,478	\$28,897
\$6,000,000	\$7,408,800	\$46,075	\$36,320	\$6,000,000	\$6,181,806	\$46,075	\$30,305	\$6,000,000	\$7,073,664	\$24,553	\$34,432	\$24,527	\$34,432	\$24,573	\$34,677
\$7,000,000	\$8,643,600	\$53,846	\$42,373	\$7,000,000	\$7,212,107	\$53,846	\$35,355	\$7,000,000	\$8,252,608	\$28,649	\$40,211	\$28,622	\$40,211	\$28,669	\$40,456
\$8,000,000	\$9,878,400	\$61,618	\$48,426	\$8,000,000	\$8,242,408	\$61,618	\$40,406	\$8,000,000	\$9,431,552	\$32,744	\$45,990	\$32,718	\$45,990	\$32,764	\$46,236
\$9,000,000	\$11,113,200	\$69,389	\$54,479	\$9,000,000	\$9,272,709	\$69,389	\$45,457	\$9,000,000	\$10,610,496	\$36,840	\$51,770	\$36,813	\$51,770	\$36,860	\$52,015
\$10,000,000	\$12,348,000	\$77,160	\$60,533	\$10,000,000	\$10,303,010	\$77,160	\$50,508	\$10,000,000	\$11,789,440	\$40,935	\$57,549	\$40,909	\$57,549	\$40,955	\$57,794
\$15,000,000	\$18,522,000	\$116,015	\$90,799	\$15,000,000	\$15,454,515	\$116,015	\$75,761	\$15,000,000	\$17,684,160	\$61,413	\$86,447	\$61,386	\$86,447	\$61,433	\$86,692
\$20,000,000	\$24,696,000	\$154,871	\$121,065	\$20,000,000	\$20,606,020	\$154,871	\$101,015	\$20,000,000	\$23,578,880	\$81,890	\$115,344	\$81,864	\$115,344	\$81,910	\$115,589
\$25,000,000	\$30,870,000	\$193,726	\$151,332	\$25,000,000	\$25,757,525	\$193,726	\$126,269	\$25,000,000	\$29,473,600	\$102,368	\$144,241	\$102,341	\$144,241	\$102,388	\$144,486
\$30,000,000	\$37,044,000	\$232,582	\$181,598	\$30,000,000	\$30,909,030	\$232,582	\$151,523	\$30,000,000	\$35,368,320	\$122,846	\$173,138	\$122,819	\$173,138	\$122,865	\$173,383
\$35,000,000	\$43,218,000	\$271,438	\$211,864	\$35,000,000	\$36,060,535	\$271,438	\$176,777	\$35,000,000	\$41,263,040	\$143,323	\$202,035	\$143,297	\$202,035	\$143,343	\$202,280
\$40,000,000	\$49,392,000	\$310,293	\$242,130	\$40,000,000	\$41,212,040	\$310,293	\$202,030	\$40,000,000	\$47,157,760	\$163,801	\$230,933	\$163,774	\$230,933	\$163,821	\$231,178
\$45,000,000	\$55,566,000	\$349,149	\$272,397	\$45,000,000	\$46,363,545	\$349,149	\$227,284	\$45,000,000	\$53,052,480	\$184,278	\$259,830	\$184,252	\$259,830	\$184,298	\$260,075
\$50,000,000	\$61,740,000	\$388,004	\$302,663	\$50,000,000	\$51,515,050	\$388,004	\$252,538	\$50,000,000	\$58,947,200	\$204,756	\$288,727	\$204,729	\$288,727	\$204,776	\$288,972

CITY OF GRAND MOUND, 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	\$98	47.80%	\$48	23.32%	(\$141)	(76.28%)	(\$114)	(72.29%)	\$84	41.12%
\$100,000	\$196	47.80%	\$96	23.32%	(\$57)	(14.59%)	(\$30)	(8.33%)	\$168	41.12%
\$150,000	\$294	47.80%	\$143	23.32%	\$27	4.60%	\$54	9.50%	\$253	41.12%
\$200,000	\$208	20.72%	\$7	0.72%	\$112	13.96%	\$138	17.88%	\$337	41.12%
\$250,000	\$122	8.76%	(\$129)	(9.25%)	\$196	19.50%	\$222	22.75%	\$421	41.12%
\$300,000	\$36	2.02%	(\$265)	(14.87%)	\$280	23.16%	\$307	25.93%	\$505	41.12%
\$400,000	(\$136)	(5.31%)	(\$537)	(20.99%)	\$448	27.70%	\$475	29.84%	\$674	41.12%
\$500,000	(\$308)	(9.23%)	(\$809)	(24.26%)	\$617	30.41%	\$643	32.15%	\$842	41.12%
\$600,000	(\$479)	(11.66%)	(\$1,081)	(26.29%)	\$785	32.21%	\$812	33.67%	\$1,010	41.12%
\$700,000	(\$651)	(13.32%)	(\$1,353)	(27.68%)	\$954	33.49%	\$980	34.75%	\$1,179	41.12%
\$800,000	(\$823)	(14.53%)	(\$1,625)	(28.68%)	\$1,122	34.45%	\$1,149	35.56%	\$1,347	41.12%
\$900,000	(\$995)	(15.44%)	(\$1,897)	(29.44%)	\$1,290	35.20%	\$1,317	36.18%	\$1,516	41.12%
\$1,000,000	(\$1,167)	(16.16%)	(\$2,169)	(30.04%)	\$1,459	35.79%	\$1,485	36.68%	\$1,684	41.12%
\$2,000,000	(\$2,884)	(19.24%)	(\$4,889)	(32.62%)	\$3,143	38.46%	\$3,169	38.91%	\$3,368	41.12%
\$3,000,000	(\$4,602)	(20.22%)	(\$7,610)	(33.43%)	\$4,827	39.35%	\$4,853	39.65%	\$5,052	41.12%
\$4,000,000	(\$6,320)	(20.70%)	(\$10,330)	(33.83%)	\$6,510	39.79%	\$6,537	40.02%	\$6,736	41.12%
\$5,000,000	(\$8,038)	(20.98%)	(\$13,050)	(34.07%)	\$8,194	40.06%	\$8,221	40.24%	\$8,420	41.12%
\$6,000,000	(\$9,756)	(21.17%)	(\$15,771)	(34.23%)	\$9,878	40.23%	\$9,905	40.38%	\$10,104	41.12%
\$7,000,000	(\$11,474)	(21.31%)	(\$18,491)	(34.34%)	\$11,562	40.36%	\$11,589	40.49%	\$11,787	41.12%
\$8,000,000	(\$13,191)	(21.41%)	(\$21,211)	(34.42%)	\$13,246	40.45%	\$13,273	40.57%	\$13,471	41.12%
\$9,000,000	(\$14,909)	(21.49%)	(\$23,932)	(34.49%)	\$14,930	40.53%	\$14,957	40.63%	\$15,155	41.12%
\$10,000,000	(\$16,627)	(21.55%)	(\$26,652)	(34.54%)	\$16,614	40.59%	\$16,641	40.68%	\$16,839	41.12%
\$15,000,000	(\$25,216)	(21.74%)	(\$40,254)	(34.70%)	\$25,034	40.76%	\$25,060	40.82%	\$25,259	41.12%
\$20,000,000	(\$33,806)	(21.83%)	(\$53,856)	(34.77%)	\$33,453	40.85%	\$33,480	40.90%	\$33,679	41.12%
\$25,000,000	(\$42,395)	(21.88%)	(\$67,457)	(34.82%)	\$41,873	40.90%	\$41,900	40.94%	\$42,098	41.12%
\$30,000,000	(\$50,984)	(21.92%)	(\$81,059)	(34.85%)	\$50,293	40.94%	\$50,319	40.97%	\$50,518	41.12%
\$35,000,000	(\$59,573)	(21.95%)	(\$94,661)	(34.87%)	\$58,712	40.96%	\$58,739	40.99%	\$58,937	41.12%
\$40,000,000	(\$68,163)	(21.97%)	(\$108,263)	(34.89%)	\$67,132	40.98%	\$67,158	41.01%	\$67,357	41.12%
\$45,000,000	(\$76,752)	(21.98%)	(\$121,864)	(34.90%)	\$75,552	41.00%	\$75,578	41.02%	\$75,777	41.12%
\$50,000,000	(\$85,341)	(21.99%)	(\$135,466)	(34.91%)	\$83,971	41.01%	\$83,998	41.03%	\$84,196	41.12%