

CITY OF NUMA, 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	\$8.09644	\$10,354	\$0	\$10,354	
2026-27	\$6.36021	\$10,561	\$0	\$10,561	2.0%
2027-28	\$6.39972	\$10,614	\$0	\$10,614	0.5%
2028-29	\$6.10855	\$10,826	\$0	\$10,826	2.0%
2029-30	\$6.13909	\$10,881	\$0	\$10,881	0.5%
2030-31	\$5.86341	\$11,098	\$0	\$11,098	2.0%
2031-32	\$5.89273	\$11,154	\$0	\$11,154	0.5%
2032-33	\$5.63748	\$11,377	\$0	\$11,377	2.0%
2033-34	\$5.66567	\$11,434	\$0	\$11,434	0.5%
2034-35	\$5.42851	\$11,662	\$0	\$11,662	2.0%
2035-36	\$5.45565	\$11,721	\$0	\$11,721	0.5%

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	\$3,219,953	\$1,278,868	\$0	\$1,278,868
2026-27	\$2,207,054	\$1,660,538	\$0	\$1,660,538
2027-28	\$2,205,054	\$1,658,538	\$0	\$1,658,538
2028-29	\$2,318,861	\$1,772,345	\$0	\$1,772,345
2029-30	\$2,318,861	\$1,772,345	\$0	\$1,772,345
2030-31	\$2,439,306	\$1,892,790	\$0	\$1,892,790
2031-32	\$2,439,306	\$1,892,790	\$0	\$1,892,790
2032-33	\$2,564,576	\$2,018,060	\$0	\$2,018,060
2033-34	\$2,564,576	\$2,018,060	\$0	\$2,018,060
2034-35	\$2,694,864	\$2,148,348	\$0	\$2,148,348
2035-36	\$2,694,864	\$2,148,348	\$0	\$2,148,348

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	97.97%	-3.59%	94.38%	0.42%	0.00%	5.20%
2026-27	173.39%	-78.16%	95.23%	0.77%	0.00%	4.00%
2027-28	173.60%	-78.38%	95.22%	0.77%	0.00%	4.01%
2028-29	168.95%	-73.46%	95.49%	0.76%	0.00%	3.75%
2029-30	168.95%	-73.46%	95.49%	0.76%	0.00%	3.75%
2030-31	164.53%	-68.78%	95.74%	0.75%	0.00%	3.51%
2031-32	164.53%	-68.78%	95.74%	0.75%	0.00%	3.51%
2032-33	160.49%	-64.51%	95.97%	0.73%	0.00%	3.29%
2033-34	160.49%	-64.51%	95.97%	0.73%	0.00%	3.29%
2034-35	156.78%	-60.60%	96.18%	0.72%	0.00%	3.09%
2035-36	156.78%	-60.60%	96.18%	0.72%	0.00%	3.09%

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 NUMA, 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	\$1,278,868	\$8.09644	\$10,354
2026-27	\$1,660,538	\$6.36021	\$10,561
2027-28	\$1,658,538	\$6.39972	\$10,614
2028-29	\$1,772,345	\$6.10855	\$10,826
2029-30	\$1,772,345	\$6.13909	\$10,881
2030-31	\$1,892,790	\$5.86341	\$11,098
2031-32	\$1,892,790	\$5.89273	\$11,154
2032-33	\$2,018,060	\$5.63748	\$11,377
2033-34	\$2,018,060	\$5.66567	\$11,434
2034-35	\$2,148,348	\$5.42851	\$11,662
2035-36	\$2,148,348	\$5.45565	\$11,721

CITY OF NUMA, 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	\$1,278,868	\$8.09644	\$10,354
2026-27	\$1,276,616	\$8.09644	\$10,336
2027-28	\$1,303,631	\$8.09644	\$10,555
2028-29	\$1,342,244	\$8.09644	\$10,867
2029-30	\$1,370,672	\$8.09644	\$11,098
2030-31	\$1,411,302	\$8.09644	\$11,427
2031-32	\$1,441,213	\$8.09644	\$11,669
2032-33	\$1,483,966	\$8.09644	\$12,015
2033-34	\$1,515,443	\$8.09644	\$12,270
2034-35	\$1,560,431	\$8.09644	\$12,634
2035-36	\$1,593,551	\$8.09644	\$12,902

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	\$383,922	(\$1.73623)	\$225
2027-28	\$354,907	(\$1.69672)	\$59
2028-29	\$430,101	(\$1.98789)	-\$41
2029-30	\$401,673	(\$1.95735)	-\$217
2030-31	\$481,488	(\$2.23303)	-\$328
2031-32	\$451,577	(\$2.20371)	-\$515
2032-33	\$534,094	(\$2.45896)	-\$638
2033-34	\$502,617	(\$2.43077)	-\$836
2034-35	\$587,917	(\$2.66793)	-\$972
2035-36	\$554,797	(\$2.64079)	-\$1,181

CITY OF NUMA, 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	\$192	\$362	\$50,000	\$51,515	\$192	\$302	\$50,000	\$58,947	\$173	\$52	\$148	\$52	\$192	\$346
\$100,000	\$123,480	\$384	\$724	\$100,000	\$103,030	\$384	\$604	\$100,000	\$117,894	\$365	\$398	\$340	\$398	\$384	\$691
\$150,000	\$185,220	\$576	\$1,086	\$150,000	\$154,545	\$576	\$906	\$150,000	\$176,842	\$557	\$744	\$532	\$744	\$576	\$1,037
\$200,000	\$246,960	\$940	\$1,448	\$200,000	\$206,060	\$940	\$1,208	\$200,000	\$235,789	\$749	\$1,089	\$724	\$1,089	\$768	\$1,383
\$250,000	\$308,700	\$1,305	\$1,810	\$250,000	\$257,575	\$1,305	\$1,510	\$250,000	\$294,736	\$941	\$1,435	\$916	\$1,435	\$960	\$1,728
\$300,000	\$370,440	\$1,669	\$2,172	\$300,000	\$309,090	\$1,669	\$1,812	\$300,000	\$353,683	\$1,133	\$1,781	\$1,108	\$1,781	\$1,152	\$2,074
\$400,000	\$493,920	\$2,398	\$2,896	\$400,000	\$412,120	\$2,398	\$2,416	\$400,000	\$471,578	\$1,517	\$2,472	\$1,493	\$2,472	\$1,536	\$2,765
\$500,000	\$617,400	\$3,126	\$3,620	\$500,000	\$515,151	\$3,126	\$3,021	\$500,000	\$589,472	\$1,902	\$3,163	\$1,877	\$3,163	\$1,920	\$3,456
\$600,000	\$740,880	\$3,855	\$4,344	\$600,000	\$618,181	\$3,855	\$3,625	\$600,000	\$707,366	\$2,286	\$3,854	\$2,261	\$3,854	\$2,304	\$4,148
\$700,000	\$864,360	\$4,584	\$5,068	\$700,000	\$721,211	\$4,584	\$4,229	\$700,000	\$825,261	\$2,670	\$4,546	\$2,645	\$4,546	\$2,688	\$4,839
\$800,000	\$987,840	\$5,312	\$5,792	\$800,000	\$824,241	\$5,312	\$4,833	\$800,000	\$943,155	\$3,054	\$5,237	\$3,029	\$5,237	\$3,072	\$5,530
\$900,000	\$1,111,320	\$6,041	\$6,516	\$900,000	\$927,271	\$6,041	\$5,437	\$900,000	\$1,061,050	\$3,438	\$5,928	\$3,413	\$5,928	\$3,456	\$6,221
\$1,000,000	\$1,234,800	\$6,770	\$7,240	\$1,000,000	\$1,030,301	\$6,770	\$6,041	\$1,000,000	\$1,178,944	\$3,822	\$6,619	\$3,797	\$6,619	\$3,840	\$6,913
\$2,000,000	\$2,469,600	\$14,057	\$14,480	\$2,000,000	\$2,060,602	\$14,057	\$12,082	\$2,000,000	\$2,357,888	\$7,662	\$13,532	\$7,637	\$13,532	\$7,681	\$13,825
\$3,000,000	\$3,704,400	\$21,343	\$21,720	\$3,000,000	\$3,090,903	\$21,343	\$18,123	\$3,000,000	\$3,536,832	\$11,502	\$20,445	\$11,477	\$20,445	\$11,521	\$20,738
\$4,000,000	\$4,939,200	\$28,630	\$28,961	\$4,000,000	\$4,121,204	\$28,630	\$24,164	\$4,000,000	\$4,715,776	\$15,342	\$27,357	\$15,317	\$27,357	\$15,361	\$27,651
\$5,000,000	\$6,174,000	\$35,917	\$36,201	\$5,000,000	\$5,151,505	\$35,917	\$30,205	\$5,000,000	\$5,894,720	\$19,183	\$34,270	\$19,158	\$34,270	\$19,201	\$34,563
\$6,000,000	\$7,408,800	\$43,204	\$43,441	\$6,000,000	\$6,181,806	\$43,204	\$36,246	\$6,000,000	\$7,073,664	\$23,023	\$41,183	\$22,998	\$41,183	\$23,042	\$41,476
\$7,000,000	\$8,643,600	\$50,491	\$50,681	\$7,000,000	\$7,212,107	\$50,491	\$42,288	\$7,000,000	\$8,252,608	\$26,863	\$48,095	\$26,838	\$48,095	\$26,882	\$48,388
\$8,000,000	\$9,878,400	\$57,777	\$57,921	\$8,000,000	\$8,242,408	\$57,777	\$48,329	\$8,000,000	\$9,431,552	\$30,704	\$55,008	\$30,679	\$55,008	\$30,722	\$55,301
\$9,000,000	\$11,113,200	\$65,064	\$65,161	\$9,000,000	\$9,272,709	\$65,064	\$54,370	\$9,000,000	\$10,610,496	\$34,544	\$61,921	\$34,519	\$61,921	\$34,562	\$62,214
\$10,000,000	\$12,348,000	\$72,351	\$72,401	\$10,000,000	\$10,303,010	\$72,351	\$60,411	\$10,000,000	\$11,789,440	\$38,384	\$68,833	\$38,359	\$68,833	\$38,403	\$69,126
\$15,000,000	\$18,522,000	\$108,785	\$108,602	\$15,000,000	\$15,454,515	\$108,785	\$90,616	\$15,000,000	\$17,684,160	\$57,585	\$103,396	\$57,560	\$103,396	\$57,604	\$103,689
\$20,000,000	\$24,696,000	\$145,219	\$144,803	\$20,000,000	\$20,606,020	\$145,219	\$120,822	\$20,000,000	\$23,578,880	\$76,787	\$137,959	\$76,762	\$137,959	\$76,805	\$138,253
\$25,000,000	\$30,870,000	\$181,653	\$181,003	\$25,000,000	\$25,757,525	\$181,653	\$151,027	\$25,000,000	\$29,473,600	\$95,988	\$172,523	\$95,963	\$172,523	\$96,007	\$172,816
\$30,000,000	\$37,044,000	\$218,087	\$217,204	\$30,000,000	\$30,909,030	\$218,087	\$181,232	\$30,000,000	\$35,368,320	\$115,190	\$207,086	\$115,165	\$207,086	\$115,208	\$207,379
\$35,000,000	\$43,218,000	\$254,521	\$253,405	\$35,000,000	\$36,060,535	\$254,521	\$211,438	\$35,000,000	\$41,263,040	\$134,391	\$241,649	\$134,366	\$241,649	\$134,410	\$241,942
\$40,000,000	\$49,392,000	\$290,955	\$289,606	\$40,000,000	\$41,212,040	\$290,955	\$241,643	\$40,000,000	\$47,157,760	\$153,592	\$276,212	\$153,567	\$276,212	\$153,611	\$276,505
\$45,000,000	\$55,566,000	\$327,389	\$325,806	\$45,000,000	\$46,363,545	\$327,389	\$271,848	\$45,000,000	\$53,052,480	\$172,794	\$310,775	\$172,769	\$310,775	\$172,812	\$311,068
\$50,000,000	\$61,740,000	\$363,823	\$362,007	\$50,000,000	\$51,515,050	\$363,823	\$302,054	\$50,000,000	\$58,947,200	\$191,995	\$345,338	\$191,970	\$345,338	\$192,014	\$345,632

CITY OF NUMA, 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	\$170	88.53%	\$110	57.31%	(\$121)	(69.74%)	(\$96)	(64.66%)	\$154	80.00%
\$100,000	\$340	88.53%	\$220	57.31%	\$33	8.95%	\$58	16.93%	\$307	80.00%
\$150,000	\$510	88.53%	\$330	57.31%	\$186	33.42%	\$211	39.68%	\$461	80.00%
\$200,000	\$508	53.98%	\$268	28.48%	\$340	45.36%	\$365	50.37%	\$614	80.00%
\$250,000	\$505	38.73%	\$206	15.75%	\$494	52.42%	\$519	56.58%	\$768	80.00%
\$300,000	\$503	30.14%	\$143	8.58%	\$647	57.10%	\$672	60.63%	\$922	80.00%
\$400,000	\$498	20.78%	\$19	0.78%	\$954	62.89%	\$979	65.62%	\$1,229	80.00%
\$500,000	\$494	15.79%	(\$106)	(3.39%)	\$1,262	66.35%	\$1,287	68.56%	\$1,536	80.00%
\$600,000	\$489	12.68%	(\$230)	(5.98%)	\$1,569	68.64%	\$1,594	70.51%	\$1,843	80.00%
\$700,000	\$484	10.57%	(\$355)	(7.75%)	\$1,876	70.28%	\$1,901	71.88%	\$2,151	80.00%
\$800,000	\$480	9.03%	(\$480)	(9.03%)	\$2,183	71.50%	\$2,208	72.91%	\$2,458	80.00%
\$900,000	\$475	7.86%	(\$604)	(10.00%)	\$2,491	72.45%	\$2,516	73.71%	\$2,765	80.00%
\$1,000,000	\$470	6.95%	(\$729)	(10.76%)	\$2,798	73.21%	\$2,823	74.35%	\$3,072	80.00%
\$2,000,000	\$424	3.01%	(\$1,974)	(14.05%)	\$5,870	76.61%	\$5,895	77.19%	\$6,145	80.00%
\$3,000,000	\$377	1.77%	(\$3,220)	(15.09%)	\$8,943	77.75%	\$8,967	78.13%	\$9,217	80.00%
\$4,000,000	\$330	1.15%	(\$4,466)	(15.60%)	\$12,015	78.31%	\$12,040	78.60%	\$12,289	80.00%
\$5,000,000	\$284	0.79%	(\$5,712)	(15.90%)	\$15,087	78.65%	\$15,112	78.88%	\$15,362	80.00%
\$6,000,000	\$237	0.55%	(\$6,957)	(16.10%)	\$18,160	78.88%	\$18,185	79.07%	\$18,434	80.00%
\$7,000,000	\$190	0.38%	(\$8,203)	(16.25%)	\$21,232	79.04%	\$21,257	79.20%	\$21,507	80.00%
\$8,000,000	\$144	0.25%	(\$9,449)	(16.35%)	\$24,304	79.16%	\$24,329	79.30%	\$24,579	80.00%
\$9,000,000	\$97	0.15%	(\$10,695)	(16.44%)	\$27,377	79.25%	\$27,402	79.38%	\$27,651	80.00%
\$10,000,000	\$50	0.07%	(\$11,940)	(16.50%)	\$30,449	79.33%	\$30,474	79.44%	\$30,724	80.00%
\$15,000,000	(\$183)	(0.17%)	(\$18,169)	(16.70%)	\$45,811	79.55%	\$45,836	79.63%	\$46,085	80.00%
\$20,000,000	(\$416)	(0.29%)	(\$24,397)	(16.80%)	\$61,173	79.67%	\$61,198	79.72%	\$61,447	80.00%
\$25,000,000	(\$649)	(0.36%)	(\$30,626)	(16.86%)	\$76,534	79.73%	\$76,559	79.78%	\$76,809	80.00%
\$30,000,000	(\$883)	(0.40%)	(\$36,855)	(16.90%)	\$91,896	79.78%	\$91,921	79.82%	\$92,171	80.00%
\$35,000,000	(\$1,116)	(0.44%)	(\$43,083)	(16.93%)	\$107,258	79.81%	\$107,283	79.84%	\$107,533	80.00%
\$40,000,000	(\$1,349)	(0.46%)	(\$49,312)	(16.95%)	\$122,620	79.83%	\$122,645	79.86%	\$122,894	80.00%
\$45,000,000	(\$1,583)	(0.48%)	(\$55,540)	(16.96%)	\$137,982	79.85%	\$138,007	79.88%	\$138,256	80.00%
\$50,000,000	(\$1,816)	(0.50%)	(\$61,769)	(16.98%)	\$153,343	79.87%	\$153,368	79.89%	\$153,618	80.00%