

CITY OF PISGAH, 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	\$8.28713	\$35,651	\$0	\$35,651	
2026-27	\$5.25987	\$36,364	\$947	\$37,311	4.7%
2027-28	\$5.39684	\$38,012	\$972	\$38,984	4.5%
2028-29	\$5.23772	\$39,764	\$943	\$40,707	4.4%
2029-30	\$5.36193	\$41,473	\$965	\$42,438	4.3%
2030-31	\$5.19790	\$43,287	\$936	\$44,223	4.2%
2031-32	\$5.31027	\$44,982	\$956	\$45,938	3.9%
2032-33	\$5.15084	\$46,857	\$927	\$47,784	4.0%
2033-34	\$5.25278	\$48,535	\$946	\$49,481	3.6%
2034-35	\$5.09778	\$50,470	\$918	\$51,388	3.9%
2035-36	\$5.19048	\$52,130	\$934	\$53,064	3.3%

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	\$9,555,702	\$4,302,007	\$0	\$4,302,007
2026-27	\$7,571,792	\$7,093,582	\$0	\$7,093,582
2027-28	\$7,701,716	\$7,223,506	\$0	\$7,223,506
2028-29	\$8,250,059	\$7,771,849	\$0	\$7,771,849
2029-30	\$8,392,983	\$7,914,773	\$0	\$7,914,773
2030-31	\$8,986,086	\$8,507,876	\$0	\$8,507,876
2031-32	\$9,129,010	\$8,650,800	\$0	\$8,650,800
2032-33	\$9,755,175	\$9,276,965	\$0	\$9,276,965
2033-34	\$9,898,099	\$9,419,889	\$0	\$9,419,889
2034-35	\$10,558,680	\$10,080,470	\$0	\$10,080,470
2035-36	\$10,701,604	\$10,223,394	\$0	\$10,223,394

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.33%	-2.72%	90.61%	6.83%	0.00%	2.56%
2026-27	132.43%	-45.09%	87.34%	9.96%	0.00%	1.55%
2027-28	132.36%	-44.97%	87.39%	9.96%	0.00%	1.52%
2028-29	130.09%	-42.38%	87.71%	9.89%	0.00%	1.42%
2029-30	129.85%	-42.08%	87.78%	9.87%	0.00%	1.39%
2030-31	127.60%	-39.53%	88.07%	9.80%	0.00%	1.29%
2031-32	127.42%	-39.30%	88.12%	9.79%	0.00%	1.27%
2032-33	125.37%	-37.00%	88.37%	9.72%	0.00%	1.19%
2033-34	125.24%	-36.83%	88.41%	9.71%	0.00%	1.17%
2034-35	123.37%	-34.75%	88.63%	9.66%	0.00%	1.09%
2035-36	123.28%	-34.62%	88.66%	9.65%	0.00%	1.08%

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 PISGAH, 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	\$4,302,007	\$8.28713	\$35,651
2026-27	\$7,093,582	\$5.25987	\$37,311
2027-28	\$7,223,506	\$5.39684	\$38,984
2028-29	\$7,771,849	\$5.23772	\$40,707
2029-30	\$7,914,773	\$5.36193	\$42,438
2030-31	\$8,507,876	\$5.19790	\$44,223
2031-32	\$8,650,800	\$5.31027	\$45,938
2032-33	\$9,276,965	\$5.15084	\$47,784
2033-34	\$9,419,889	\$5.25278	\$49,481
2034-35	\$10,080,470	\$5.09778	\$51,388
2035-36	\$10,223,394	\$5.19048	\$53,064

CITY OF PISGAH, 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	\$4,302,007	\$8.28713	\$35,651
2026-27	\$4,406,638	\$8.28713	\$36,518
2027-28	\$4,575,036	\$8.20508	\$37,539
2028-29	\$4,798,856	\$8.10000	\$38,871
2029-30	\$4,975,973	\$8.10000	\$40,305
2030-31	\$5,213,277	\$8.10000	\$42,228
2031-32	\$5,399,557	\$8.10000	\$43,736
2032-33	\$5,651,060	\$8.10000	\$45,774
2033-34	\$5,847,003	\$8.10000	\$47,361
2034-35	\$6,113,469	\$8.10000	\$49,519
2035-36	\$6,319,568	\$8.10000	\$51,188

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	\$2,686,944	(\$3.02726)	\$793
2027-28	\$2,648,470	(\$2.80824)	\$1,446
2028-29	\$2,972,993	(\$2.86228)	\$1,836
2029-30	\$2,938,800	(\$2.73807)	\$2,133
2030-31	\$3,294,599	(\$2.90210)	\$1,996
2031-32	\$3,251,243	(\$2.78973)	\$2,202
2032-33	\$3,625,905	(\$2.94916)	\$2,011
2033-34	\$3,572,886	(\$2.84722)	\$2,120
2034-35	\$3,967,001	(\$3.00222)	\$1,869
2035-36	\$3,903,827	(\$2.90952)	\$1,876

CITY OF PISGAH, 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	\$197	\$321	\$50,000	\$51,515	\$197	\$268	\$50,000	\$58,947	\$177	\$47	\$152	\$47	\$197	\$306
\$100,000	\$123,480	\$393	\$642	\$100,000	\$103,030	\$393	\$536	\$100,000	\$117,894	\$374	\$353	\$348	\$353	\$393	\$613
\$150,000	\$185,220	\$590	\$963	\$150,000	\$154,545	\$590	\$803	\$150,000	\$176,842	\$571	\$659	\$545	\$659	\$590	\$919
\$200,000	\$246,960	\$963	\$1,284	\$200,000	\$206,060	\$963	\$1,071	\$200,000	\$235,789	\$767	\$966	\$742	\$966	\$786	\$1,226
\$250,000	\$308,700	\$1,335	\$1,605	\$250,000	\$257,575	\$1,335	\$1,339	\$250,000	\$294,736	\$964	\$1,272	\$938	\$1,272	\$983	\$1,532
\$300,000	\$370,440	\$1,708	\$1,926	\$300,000	\$309,090	\$1,708	\$1,607	\$300,000	\$353,683	\$1,160	\$1,579	\$1,135	\$1,579	\$1,179	\$1,838
\$400,000	\$493,920	\$2,454	\$2,567	\$400,000	\$412,120	\$2,454	\$2,142	\$400,000	\$471,578	\$1,553	\$2,191	\$1,528	\$2,191	\$1,572	\$2,451
\$500,000	\$617,400	\$3,200	\$3,209	\$500,000	\$515,151	\$3,200	\$2,678	\$500,000	\$589,472	\$1,946	\$2,804	\$1,921	\$2,804	\$1,965	\$3,064
\$600,000	\$740,880	\$3,946	\$3,851	\$600,000	\$618,181	\$3,946	\$3,213	\$600,000	\$707,366	\$2,339	\$3,417	\$2,314	\$3,417	\$2,358	\$3,677
\$700,000	\$864,360	\$4,692	\$4,493	\$700,000	\$721,211	\$4,692	\$3,749	\$700,000	\$825,261	\$2,732	\$4,030	\$2,707	\$4,030	\$2,752	\$4,290
\$800,000	\$987,840	\$5,438	\$5,135	\$800,000	\$824,241	\$5,438	\$4,284	\$800,000	\$943,155	\$3,126	\$4,643	\$3,100	\$4,643	\$3,145	\$4,902
\$900,000	\$1,111,320	\$6,183	\$5,777	\$900,000	\$927,271	\$6,183	\$4,820	\$900,000	\$1,061,050	\$3,519	\$5,255	\$3,493	\$5,255	\$3,538	\$5,515
\$1,000,000	\$1,234,800	\$6,929	\$6,418	\$1,000,000	\$1,030,301	\$6,929	\$5,355	\$1,000,000	\$1,178,944	\$3,912	\$5,868	\$3,886	\$5,868	\$3,931	\$6,128
\$2,000,000	\$2,469,600	\$14,388	\$12,837	\$2,000,000	\$2,060,602	\$14,388	\$10,711	\$2,000,000	\$2,357,888	\$7,842	\$11,996	\$7,817	\$11,996	\$7,861	\$12,256
\$3,000,000	\$3,704,400	\$21,846	\$19,255	\$3,000,000	\$3,090,903	\$21,846	\$16,066	\$3,000,000	\$3,536,832	\$11,773	\$18,124	\$11,748	\$18,124	\$11,792	\$18,384
\$4,000,000	\$4,939,200	\$29,305	\$25,673	\$4,000,000	\$4,121,204	\$29,305	\$21,422	\$4,000,000	\$4,715,776	\$15,704	\$24,252	\$15,678	\$24,252	\$15,723	\$24,512
\$5,000,000	\$6,174,000	\$36,763	\$32,092	\$5,000,000	\$5,151,505	\$36,763	\$26,777	\$5,000,000	\$5,894,720	\$19,635	\$30,380	\$19,609	\$30,380	\$19,654	\$30,640
\$6,000,000	\$7,408,800	\$44,221	\$38,510	\$6,000,000	\$6,181,806	\$44,221	\$32,132	\$6,000,000	\$7,073,664	\$23,565	\$36,508	\$23,540	\$36,508	\$23,584	\$36,768
\$7,000,000	\$8,643,600	\$51,680	\$44,929	\$7,000,000	\$7,212,107	\$51,680	\$37,488	\$7,000,000	\$8,252,608	\$27,496	\$42,636	\$27,470	\$42,636	\$27,515	\$42,896
\$8,000,000	\$9,878,400	\$59,138	\$51,347	\$8,000,000	\$8,242,408	\$59,138	\$42,843	\$8,000,000	\$9,431,552	\$31,427	\$48,764	\$31,401	\$48,764	\$31,446	\$49,024
\$9,000,000	\$11,113,200	\$66,597	\$57,765	\$9,000,000	\$9,272,709	\$66,597	\$48,199	\$9,000,000	\$10,610,496	\$35,357	\$54,892	\$35,332	\$54,892	\$35,376	\$55,152
\$10,000,000	\$12,348,000	\$74,055	\$64,184	\$10,000,000	\$10,303,010	\$74,055	\$53,554	\$10,000,000	\$11,789,440	\$39,288	\$61,020	\$39,263	\$61,020	\$39,307	\$61,280
\$15,000,000	\$18,522,000	\$111,347	\$96,276	\$15,000,000	\$15,454,515	\$111,347	\$80,331	\$15,000,000	\$17,684,160	\$58,942	\$91,661	\$58,916	\$91,661	\$58,961	\$91,920
\$20,000,000	\$24,696,000	\$148,639	\$128,367	\$20,000,000	\$20,606,020	\$148,639	\$107,108	\$20,000,000	\$23,578,880	\$78,595	\$122,301	\$78,570	\$122,301	\$78,614	\$122,561
\$25,000,000	\$30,870,000	\$185,931	\$160,459	\$25,000,000	\$25,757,525	\$185,931	\$133,885	\$25,000,000	\$29,473,600	\$98,249	\$152,941	\$98,223	\$152,941	\$98,268	\$153,201
\$30,000,000	\$37,044,000	\$223,223	\$192,551	\$30,000,000	\$30,909,030	\$223,223	\$160,662	\$30,000,000	\$35,368,320	\$117,902	\$183,581	\$117,877	\$183,581	\$117,922	\$183,841
\$35,000,000	\$43,218,000	\$260,515	\$224,643	\$35,000,000	\$36,060,535	\$260,515	\$187,439	\$35,000,000	\$41,263,040	\$137,556	\$214,221	\$137,531	\$214,221	\$137,575	\$214,481
\$40,000,000	\$49,392,000	\$297,807	\$256,735	\$40,000,000	\$41,212,040	\$297,807	\$214,216	\$40,000,000	\$47,157,760	\$157,210	\$244,861	\$157,184	\$244,861	\$157,229	\$245,121
\$45,000,000	\$55,566,000	\$335,100	\$288,827	\$45,000,000	\$46,363,545	\$335,100	\$240,993	\$45,000,000	\$53,052,480	\$176,863	\$275,502	\$176,838	\$275,502	\$176,882	\$275,761
\$50,000,000	\$61,740,000	\$372,392	\$320,918	\$50,000,000	\$51,515,050	\$372,392	\$267,770	\$50,000,000	\$58,947,200	\$196,517	\$306,142	\$196,491	\$306,142	\$196,536	\$306,402

CITY OF PISGAH, 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	\$124	63.29%	\$71	36.24%	(\$131)	(73.79%)	(\$105)	(69.39%)	\$110	55.90%
\$100,000	\$249	63.29%	\$142	36.24%	(\$21)	(5.64%)	\$4	1.28%	\$220	55.90%
\$150,000	\$373	63.29%	\$214	36.24%	\$89	15.56%	\$114	20.98%	\$330	55.90%
\$200,000	\$321	33.36%	\$109	11.28%	\$199	25.89%	\$224	30.23%	\$439	55.90%
\$250,000	\$269	20.15%	\$3	0.25%	\$308	32.01%	\$334	35.61%	\$549	55.90%
\$300,000	\$217	12.71%	(\$102)	(5.96%)	\$418	36.06%	\$444	39.13%	\$659	55.90%
\$400,000	\$113	4.61%	(\$312)	(12.71%)	\$638	41.08%	\$664	43.44%	\$879	55.90%
\$500,000	\$9	0.29%	(\$522)	(16.32%)	\$858	44.07%	\$883	45.99%	\$1,099	55.90%
\$600,000	(\$95)	(2.40%)	(\$733)	(18.57%)	\$1,078	46.06%	\$1,103	47.67%	\$1,318	55.90%
\$700,000	(\$199)	(4.24%)	(\$943)	(20.10%)	\$1,297	47.48%	\$1,323	48.87%	\$1,538	55.90%
\$800,000	(\$303)	(5.57%)	(\$1,153)	(21.21%)	\$1,517	48.54%	\$1,543	49.76%	\$1,758	55.90%
\$900,000	(\$407)	(6.58%)	(\$1,364)	(22.05%)	\$1,737	49.36%	\$1,762	50.45%	\$1,978	55.90%
\$1,000,000	(\$511)	(7.37%)	(\$1,574)	(22.71%)	\$1,956	50.02%	\$1,982	51.00%	\$2,197	55.90%
\$2,000,000	(\$1,551)	(10.78%)	(\$3,677)	(25.56%)	\$4,154	52.97%	\$4,179	53.47%	\$4,395	55.90%
\$3,000,000	(\$2,591)	(11.86%)	(\$5,780)	(26.46%)	\$6,351	53.95%	\$6,377	54.28%	\$6,592	55.90%
\$4,000,000	(\$3,631)	(12.39%)	(\$7,883)	(26.90%)	\$8,548	54.44%	\$8,574	54.69%	\$8,789	55.90%
\$5,000,000	(\$4,671)	(12.71%)	(\$9,986)	(27.16%)	\$10,746	54.73%	\$10,771	54.93%	\$10,987	55.90%
\$6,000,000	(\$5,711)	(12.91%)	(\$12,089)	(27.34%)	\$12,943	54.92%	\$12,969	55.09%	\$13,184	55.90%
\$7,000,000	(\$6,751)	(13.06%)	(\$14,192)	(27.46%)	\$15,140	55.06%	\$15,166	55.21%	\$15,381	55.90%
\$8,000,000	(\$7,791)	(13.17%)	(\$16,295)	(27.55%)	\$17,338	55.17%	\$17,363	55.29%	\$17,579	55.90%
\$9,000,000	(\$8,831)	(13.26%)	(\$18,398)	(27.63%)	\$19,535	55.25%	\$19,561	55.36%	\$19,776	55.90%
\$10,000,000	(\$9,871)	(13.33%)	(\$20,501)	(27.68%)	\$21,732	55.32%	\$21,758	55.42%	\$21,973	55.90%
\$15,000,000	(\$15,072)	(13.54%)	(\$31,016)	(27.86%)	\$32,719	55.51%	\$32,744	55.58%	\$32,960	55.90%
\$20,000,000	(\$20,272)	(13.64%)	(\$41,531)	(27.94%)	\$43,705	55.61%	\$43,731	55.66%	\$43,946	55.90%
\$25,000,000	(\$25,472)	(13.70%)	(\$52,046)	(27.99%)	\$54,692	55.67%	\$54,718	55.71%	\$54,933	55.90%
\$30,000,000	(\$30,672)	(13.74%)	(\$62,561)	(28.03%)	\$65,679	55.71%	\$65,704	55.74%	\$65,919	55.90%
\$35,000,000	(\$35,873)	(13.77%)	(\$73,076)	(28.05%)	\$76,665	55.73%	\$76,691	55.76%	\$76,906	55.90%
\$40,000,000	(\$41,073)	(13.79%)	(\$83,591)	(28.07%)	\$87,652	55.75%	\$87,677	55.78%	\$87,893	55.90%
\$45,000,000	(\$46,273)	(13.81%)	(\$94,106)	(28.08%)	\$98,638	55.77%	\$98,664	55.79%	\$98,879	55.90%
\$50,000,000	(\$51,473)	(13.82%)	(\$104,622)	(28.09%)	\$109,625	55.78%	\$109,650	55.80%	\$109,866	55.90%