

CITY OF SPRAGUEVILLE, 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	\$7.50466	\$16,650	\$0	\$16,650	
2026-27	\$4.66356	\$16,983	\$1,155	\$18,137	8.9%
2027-28	\$4.83013	\$18,500	\$1,196	\$19,696	8.6%
2028-29	\$4.74190	\$20,090	\$1,174	\$21,264	8.0%
2029-30	\$4.89682	\$21,689	\$1,212	\$22,902	7.7%
2030-31	\$4.79794	\$23,360	\$1,188	\$24,548	7.2%
2031-32	\$4.94710	\$25,039	\$1,225	\$26,264	7.0%
2032-33	\$4.84356	\$26,789	\$1,199	\$27,988	6.6%
2033-34	\$4.98793	\$28,548	\$1,235	\$29,783	6.4%
2034-35	\$4.88069	\$30,379	\$1,208	\$31,587	6.1%
2035-36	\$5.02099	\$32,219	\$1,243	\$33,462	5.9%

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	\$5,440,819	\$2,218,585	\$0	\$2,218,585
2026-27	\$4,991,442	\$3,889,181	\$0	\$3,889,181
2027-28	\$5,180,020	\$4,077,759	\$0	\$4,077,759
2028-29	\$5,586,563	\$4,484,302	\$0	\$4,484,302
2029-30	\$5,779,141	\$4,676,880	\$0	\$4,676,880
2030-31	\$6,218,593	\$5,116,332	\$0	\$5,116,332
2031-32	\$6,411,171	\$5,308,910	\$0	\$5,308,910
2032-33	\$6,880,708	\$5,778,447	\$0	\$5,778,447
2033-34	\$7,073,285	\$5,971,024	\$0	\$5,971,024
2034-35	\$7,574,129	\$6,471,868	\$0	\$6,471,868
2035-36	\$7,766,707	\$6,664,446	\$0	\$6,664,446

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.43%	-2.48%	75.96%	22.12%	0.00%	1.92%
2026-27	109.19%	-31.96%	77.22%	19.64%	0.00%	1.10%
2027-28	110.21%	-31.93%	78.28%	18.74%	0.00%	1.05%
2028-29	109.75%	-30.26%	79.49%	17.89%	0.00%	0.95%
2029-30	110.52%	-30.19%	80.34%	17.15%	0.00%	0.91%
2030-31	109.91%	-28.59%	81.32%	16.46%	0.00%	0.83%
2031-32	110.59%	-28.59%	82.00%	15.87%	0.00%	0.80%
2032-33	109.95%	-27.16%	82.79%	15.31%	0.00%	0.74%
2033-34	110.55%	-27.21%	83.35%	14.81%	0.00%	0.71%
2034-35	109.90%	-25.90%	84.00%	14.35%	0.00%	0.66%
2035-36	110.44%	-25.98%	84.46%	13.93%	0.00%	0.64%

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 SPRAGUEVILLE, 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	\$2,218,585	\$7.50466	\$16,650
2026-27	\$3,889,181	\$4.66356	\$18,137
2027-28	\$4,077,759	\$4.83013	\$19,696
2028-29	\$4,484,302	\$4.74190	\$21,264
2029-30	\$4,676,880	\$4.89682	\$22,902
2030-31	\$5,116,332	\$4.79794	\$24,548
2031-32	\$5,308,910	\$4.94710	\$26,264
2032-33	\$5,778,447	\$4.84356	\$27,988
2033-34	\$5,971,024	\$4.98793	\$29,783
2034-35	\$6,471,868	\$4.88069	\$31,587
2035-36	\$6,664,446	\$5.02099	\$33,462

CITY OF SPRAGUEVILLE, 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	\$2,218,585	\$7.50466	\$16,650
2026-27	\$2,380,949	\$7.28608	\$17,348
2027-28	\$2,530,611	\$7.07386	\$17,901
2028-29	\$2,726,654	\$7.07386	\$19,288
2029-30	\$2,884,491	\$7.07386	\$20,404
2030-31	\$3,092,982	\$7.07386	\$21,879
2031-32	\$3,259,418	\$7.07386	\$23,057
2032-33	\$3,481,031	\$7.07386	\$24,624
2033-34	\$3,656,528	\$7.07386	\$25,866
2034-35	\$3,891,977	\$7.07386	\$27,531
2035-36	\$4,077,005	\$7.07386	\$28,840

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	\$1,508,233	(\$2.62252)	\$790
2027-28	\$1,547,147	(\$2.24373)	\$1,795
2028-29	\$1,757,649	(\$2.33196)	\$1,976
2029-30	\$1,792,390	(\$2.17704)	\$2,497
2030-31	\$2,023,350	(\$2.27592)	\$2,669
2031-32	\$2,049,492	(\$2.12676)	\$3,207
2032-33	\$2,297,415	(\$2.23030)	\$3,364
2033-34	\$2,314,496	(\$2.08593)	\$3,917
2034-35	\$2,579,891	(\$2.19317)	\$4,056
2035-36	\$2,587,441	(\$2.05287)	\$4,622

CITY OF SPRAGUEVILLE, 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	\$178	\$296	\$50,000	\$51,515	\$178	\$247	\$50,000	\$58,947	\$161	\$43	\$138	\$43	\$178	\$283
\$100,000	\$123,480	\$356	\$592	\$100,000	\$103,030	\$356	\$494	\$100,000	\$117,894	\$339	\$326	\$316	\$326	\$356	\$566
\$150,000	\$185,220	\$534	\$889	\$150,000	\$154,545	\$534	\$741	\$150,000	\$176,842	\$517	\$609	\$494	\$609	\$534	\$848
\$200,000	\$246,960	\$872	\$1,185	\$200,000	\$206,060	\$872	\$989	\$200,000	\$235,789	\$695	\$891	\$672	\$891	\$712	\$1,131
\$250,000	\$308,700	\$1,209	\$1,481	\$250,000	\$257,575	\$1,209	\$1,236	\$250,000	\$294,736	\$873	\$1,174	\$849	\$1,174	\$890	\$1,414
\$300,000	\$370,440	\$1,547	\$1,777	\$300,000	\$309,090	\$1,547	\$1,483	\$300,000	\$353,683	\$1,051	\$1,457	\$1,027	\$1,457	\$1,068	\$1,697
\$400,000	\$493,920	\$2,222	\$2,370	\$400,000	\$412,120	\$2,222	\$1,977	\$400,000	\$471,578	\$1,407	\$2,023	\$1,383	\$2,023	\$1,424	\$2,263
\$500,000	\$617,400	\$2,898	\$2,962	\$500,000	\$515,151	\$2,898	\$2,472	\$500,000	\$589,472	\$1,763	\$2,588	\$1,739	\$2,588	\$1,780	\$2,828
\$600,000	\$740,880	\$3,573	\$3,555	\$600,000	\$618,181	\$3,573	\$2,966	\$600,000	\$707,366	\$2,118	\$3,154	\$2,095	\$3,154	\$2,136	\$3,394
\$700,000	\$864,360	\$4,249	\$4,147	\$700,000	\$721,211	\$4,249	\$3,460	\$700,000	\$825,261	\$2,474	\$3,720	\$2,451	\$3,720	\$2,492	\$3,960
\$800,000	\$987,840	\$4,924	\$4,740	\$800,000	\$824,241	\$4,924	\$3,955	\$800,000	\$943,155	\$2,830	\$4,285	\$2,807	\$4,285	\$2,848	\$4,525
\$900,000	\$1,111,320	\$5,600	\$5,332	\$900,000	\$927,271	\$5,600	\$4,449	\$900,000	\$1,061,050	\$3,186	\$4,851	\$3,163	\$4,851	\$3,204	\$5,091
\$1,000,000	\$1,234,800	\$6,275	\$5,924	\$1,000,000	\$1,030,301	\$6,275	\$4,943	\$1,000,000	\$1,178,944	\$3,542	\$5,417	\$3,519	\$5,417	\$3,560	\$5,657
\$2,000,000	\$2,469,600	\$13,029	\$11,849	\$2,000,000	\$2,060,602	\$13,029	\$9,887	\$2,000,000	\$2,357,888	\$7,102	\$11,073	\$7,079	\$11,073	\$7,119	\$11,313
\$3,000,000	\$3,704,400	\$19,783	\$17,773	\$3,000,000	\$3,090,903	\$19,783	\$14,830	\$3,000,000	\$3,536,832	\$10,661	\$16,730	\$10,638	\$16,730	\$10,679	\$16,970
\$4,000,000	\$4,939,200	\$26,538	\$23,698	\$4,000,000	\$4,121,204	\$26,538	\$19,773	\$4,000,000	\$4,715,776	\$14,221	\$22,386	\$14,198	\$22,386	\$14,238	\$22,626
\$5,000,000	\$6,174,000	\$33,292	\$29,622	\$5,000,000	\$5,151,505	\$33,292	\$24,717	\$5,000,000	\$5,894,720	\$17,781	\$28,043	\$17,758	\$28,043	\$17,798	\$28,283
\$6,000,000	\$7,408,800	\$40,046	\$35,547	\$6,000,000	\$6,181,806	\$40,046	\$29,660	\$6,000,000	\$7,073,664	\$21,340	\$33,699	\$21,317	\$33,699	\$21,357	\$33,939
\$7,000,000	\$8,643,600	\$46,800	\$41,471	\$7,000,000	\$7,212,107	\$46,800	\$34,603	\$7,000,000	\$8,252,608	\$24,900	\$39,356	\$24,877	\$39,356	\$24,917	\$39,596
\$8,000,000	\$9,878,400	\$53,554	\$47,396	\$8,000,000	\$8,242,408	\$53,554	\$39,547	\$8,000,000	\$9,431,552	\$28,459	\$45,012	\$28,436	\$45,012	\$28,477	\$45,252
\$9,000,000	\$11,113,200	\$60,309	\$53,320	\$9,000,000	\$9,272,709	\$60,309	\$44,490	\$9,000,000	\$10,610,496	\$32,019	\$50,669	\$31,996	\$50,669	\$32,036	\$50,909
\$10,000,000	\$12,348,000	\$67,063	\$59,245	\$10,000,000	\$10,303,010	\$67,063	\$49,433	\$10,000,000	\$11,789,440	\$35,579	\$56,325	\$35,555	\$56,325	\$35,596	\$56,565
\$15,000,000	\$18,522,000	\$100,834	\$88,867	\$15,000,000	\$15,454,515	\$100,834	\$74,150	\$15,000,000	\$17,684,160	\$53,376	\$84,608	\$53,353	\$84,608	\$53,394	\$84,848
\$20,000,000	\$24,696,000	\$134,605	\$118,490	\$20,000,000	\$20,606,020	\$134,605	\$98,866	\$20,000,000	\$23,578,880	\$71,174	\$112,890	\$71,151	\$112,890	\$71,192	\$113,130
\$25,000,000	\$30,870,000	\$168,376	\$148,112	\$25,000,000	\$25,757,525	\$168,376	\$123,583	\$25,000,000	\$29,473,600	\$88,972	\$141,173	\$88,949	\$141,173	\$88,990	\$141,413
\$30,000,000	\$37,044,000	\$202,147	\$177,735	\$30,000,000	\$30,909,030	\$202,147	\$148,300	\$30,000,000	\$35,368,320	\$106,770	\$169,455	\$106,747	\$169,455	\$106,787	\$169,695
\$35,000,000	\$43,218,000	\$235,918	\$207,357	\$35,000,000	\$36,060,535	\$235,918	\$173,016	\$35,000,000	\$41,263,040	\$124,568	\$197,738	\$124,545	\$197,738	\$124,585	\$197,978
\$40,000,000	\$49,392,000	\$269,689	\$236,980	\$40,000,000	\$41,212,040	\$269,689	\$197,733	\$40,000,000	\$47,157,760	\$142,366	\$226,020	\$142,343	\$226,020	\$142,383	\$226,260
\$45,000,000	\$55,566,000	\$303,460	\$266,602	\$45,000,000	\$46,363,545	\$303,460	\$222,450	\$45,000,000	\$53,052,480	\$160,164	\$254,303	\$160,141	\$254,303	\$160,181	\$254,543
\$50,000,000	\$61,740,000	\$337,231	\$296,225	\$50,000,000	\$51,515,050	\$337,231	\$247,166	\$50,000,000	\$58,947,200	\$177,962	\$282,585	\$177,939	\$282,585	\$177,979	\$282,825

CITY OF SPRAGUEVILLE, 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	\$118	66.44%	\$69	38.87%	(\$118)	(73.29%)	(\$95)	(68.80%)	\$105	58.91%
\$100,000	\$236	66.44%	\$138	38.87%	(\$13)	(3.82%)	\$10	3.23%	\$210	58.91%
\$150,000	\$355	66.44%	\$208	38.87%	\$92	17.79%	\$115	23.31%	\$315	58.91%
\$200,000	\$313	35.94%	\$117	13.42%	\$197	28.32%	\$220	32.75%	\$419	58.91%
\$250,000	\$272	22.47%	\$26	2.19%	\$302	34.56%	\$325	38.23%	\$524	58.91%
\$300,000	\$230	14.89%	(\$64)	(4.14%)	\$406	38.69%	\$430	41.81%	\$629	58.91%
\$400,000	\$147	6.63%	(\$245)	(11.03%)	\$616	43.80%	\$639	46.21%	\$839	58.91%
\$500,000	\$64	2.22%	(\$426)	(14.71%)	\$826	46.85%	\$849	48.81%	\$1,048	58.91%
\$600,000	(\$19)	(0.52%)	(\$607)	(17.00%)	\$1,036	48.88%	\$1,059	50.52%	\$1,258	58.91%
\$700,000	(\$102)	(2.39%)	(\$788)	(18.56%)	\$1,245	50.32%	\$1,268	51.74%	\$1,468	58.91%
\$800,000	(\$185)	(3.75%)	(\$970)	(19.69%)	\$1,455	51.40%	\$1,478	52.65%	\$1,678	58.91%
\$900,000	(\$268)	(4.78%)	(\$1,151)	(20.55%)	\$1,665	52.24%	\$1,688	53.35%	\$1,887	58.91%
\$1,000,000	(\$351)	(5.59%)	(\$1,332)	(21.22%)	\$1,874	52.91%	\$1,897	53.92%	\$2,097	58.91%
\$2,000,000	(\$1,180)	(9.06%)	(\$3,143)	(24.12%)	\$3,971	55.92%	\$3,994	56.43%	\$4,194	58.91%
\$3,000,000	(\$2,010)	(10.16%)	(\$4,953)	(25.04%)	\$6,068	56.92%	\$6,091	57.26%	\$6,291	58.91%
\$4,000,000	(\$2,840)	(10.70%)	(\$6,764)	(25.49%)	\$8,165	57.42%	\$8,188	57.67%	\$8,388	58.91%
\$5,000,000	(\$3,669)	(11.02%)	(\$8,575)	(25.76%)	\$10,262	57.71%	\$10,285	57.92%	\$10,485	58.91%
\$6,000,000	(\$4,499)	(11.23%)	(\$10,386)	(25.94%)	\$12,359	57.91%	\$12,382	58.09%	\$12,582	58.91%
\$7,000,000	(\$5,329)	(11.39%)	(\$12,197)	(26.06%)	\$14,456	58.06%	\$14,479	58.20%	\$14,678	58.91%
\$8,000,000	(\$6,158)	(11.50%)	(\$14,008)	(26.16%)	\$16,553	58.16%	\$16,576	58.29%	\$16,775	58.91%
\$9,000,000	(\$6,988)	(11.59%)	(\$15,819)	(26.23%)	\$18,650	58.25%	\$18,673	58.36%	\$18,872	58.91%
\$10,000,000	(\$7,818)	(11.66%)	(\$17,630)	(26.29%)	\$20,747	58.31%	\$20,770	58.42%	\$20,969	58.91%
\$15,000,000	(\$11,966)	(11.87%)	(\$26,684)	(26.46%)	\$31,231	58.51%	\$31,254	58.58%	\$31,454	58.91%
\$20,000,000	(\$16,115)	(11.97%)	(\$35,738)	(26.55%)	\$41,716	58.61%	\$41,739	58.66%	\$41,938	58.91%
\$25,000,000	(\$20,263)	(12.03%)	(\$44,793)	(26.60%)	\$52,200	58.67%	\$52,224	58.71%	\$52,423	58.91%
\$30,000,000	(\$24,412)	(12.08%)	(\$53,847)	(26.64%)	\$62,685	58.71%	\$62,708	58.74%	\$62,908	58.91%
\$35,000,000	(\$28,560)	(12.11%)	(\$62,901)	(26.66%)	\$73,170	58.74%	\$73,193	58.77%	\$73,392	58.91%
\$40,000,000	(\$32,709)	(12.13%)	(\$71,956)	(26.68%)	\$83,654	58.76%	\$83,677	58.79%	\$83,877	58.91%
\$45,000,000	(\$36,857)	(12.15%)	(\$81,010)	(26.70%)	\$94,139	58.78%	\$94,162	58.80%	\$94,361	58.91%
\$50,000,000	(\$41,006)	(12.16%)	(\$90,064)	(26.71%)	\$104,623	58.79%	\$104,647	58.81%	\$104,846	58.91%