

CITY OF SPILLVILLE, 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	\$8.10000	\$98,443	\$0	\$98,443	
2026-27	\$4.56586	\$100,412	\$0	\$100,412	2.0%
2027-28	\$4.59328	\$100,914	\$0	\$100,914	0.5%
2028-29	\$4.45953	\$102,932	\$0	\$102,932	2.0%
2029-30	\$4.48183	\$103,447	\$0	\$103,447	0.5%
2030-31	\$4.34923	\$105,516	\$0	\$105,516	2.0%
2031-32	\$4.37098	\$106,044	\$0	\$106,044	0.5%
2032-33	\$4.24374	\$108,164	\$0	\$108,164	2.0%
2033-34	\$4.26496	\$108,705	\$0	\$108,705	0.5%
2034-35	\$4.14272	\$110,879	\$0	\$110,879	2.0%
2035-36	\$4.16343	\$111,434	\$0	\$111,434	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	\$26,506,868	\$12,153,493	\$0	\$12,153,493
2026-27	\$22,929,083	\$21,991,947	\$0	\$21,991,947
2027-28	\$22,907,083	\$21,969,947	\$0	\$21,969,947
2028-29	\$24,018,563	\$23,081,427	\$0	\$23,081,427
2029-30	\$24,018,563	\$23,081,427	\$0	\$23,081,427
2030-31	\$25,197,951	\$24,260,815	\$0	\$24,260,815
2031-32	\$25,197,951	\$24,260,815	\$0	\$24,260,815
2032-33	\$26,425,109	\$25,487,973	\$0	\$25,487,973
2033-34	\$26,425,109	\$25,487,973	\$0	\$25,487,973
2034-35	\$27,701,979	\$26,764,843	\$0	\$26,764,843
2035-36	\$27,701,979	\$26,764,843	\$0	\$26,764,843

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.38%	-2.44%	93.95%	4.77%	0.00%	1.29%
2026-27	122.40%	-28.27%	94.13%	5.16%	0.00%	0.71%
2027-28	122.53%	-28.40%	94.12%	5.16%	0.00%	0.71%
2028-29	121.29%	-27.13%	94.16%	5.16%	0.00%	0.68%
2029-30	121.29%	-27.13%	94.16%	5.16%	0.00%	0.68%
2030-31	120.01%	-25.81%	94.20%	5.16%	0.00%	0.65%
2031-32	120.01%	-25.81%	94.20%	5.16%	0.00%	0.65%
2032-33	118.80%	-24.57%	94.23%	5.15%	0.00%	0.61%
2033-34	118.80%	-24.57%	94.23%	5.15%	0.00%	0.61%
2034-35	117.66%	-23.40%	94.26%	5.15%	0.00%	0.58%
2035-36	117.66%	-23.40%	94.26%	5.15%	0.00%	0.58%

**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 SPILLVILLE, 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	\$12,153,493	\$8.10000	\$98,443
2026-27	\$21,991,947	\$4.56586	\$100,412
2027-28	\$21,969,947	\$4.59328	\$100,914
2028-29	\$23,081,427	\$4.45953	\$102,932
2029-30	\$23,081,427	\$4.48183	\$103,447
2030-31	\$24,260,815	\$4.34923	\$105,516
2031-32	\$24,260,815	\$4.37098	\$106,044
2032-33	\$25,487,973	\$4.24374	\$108,164
2033-34	\$25,487,973	\$4.26496	\$108,705
2034-35	\$26,764,843	\$4.14272	\$110,879
2035-36	\$26,764,843	\$4.16343	\$111,434

CITY OF SPILLVILLE, 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	\$12,153,493	\$8.10000	\$98,443
2026-27	\$12,195,877	\$8.10000	\$98,787
2027-28	\$12,448,457	\$8.10000	\$100,832
2028-29	\$12,839,058	\$8.10000	\$103,996
2029-30	\$13,104,848	\$8.10000	\$106,149
2030-31	\$13,515,797	\$8.10000	\$109,478
2031-32	\$13,795,451	\$8.10000	\$111,743
2032-33	\$14,227,795	\$8.10000	\$115,245
2033-34	\$14,522,086	\$8.10000	\$117,629
2034-35	\$14,976,959	\$8.10000	\$121,313
2035-36	\$15,286,613	\$8.10000	\$123,822

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	\$9,796,070	(\$3.53414)	\$1,626
2027-28	\$9,521,490	(\$3.50672)	\$82
2028-29	\$10,242,370	(\$3.64047)	-\$1,064
2029-30	\$9,976,580	(\$3.61817)	-\$2,702
2030-31	\$10,745,018	(\$3.75077)	-\$3,962
2031-32	\$10,465,364	(\$3.72902)	-\$5,700
2032-33	\$11,260,179	(\$3.85626)	-\$7,081
2033-34	\$10,965,887	(\$3.83504)	-\$8,924
2034-35	\$11,787,884	(\$3.95728)	-\$10,434
2035-36	\$11,478,231	(\$3.93657)	-\$12,388

CITY OF SPILLVILLE, 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	\$269	\$50,000	\$51,515	\$192	\$224	\$50,000	\$58,947	\$173	\$39	\$148	\$39	\$192	\$256
\$100,000	\$123,480	\$384	\$537	\$100,000	\$103,030	\$384	\$448	\$100,000	\$117,894	\$366	\$295	\$341	\$295	\$384	\$513
\$150,000	\$185,220	\$576	\$806	\$150,000	\$154,545	\$576	\$672	\$150,000	\$176,842	\$558	\$552	\$533	\$552	\$576	\$769
\$200,000	\$246,960	\$941	\$1,074	\$200,000	\$206,060	\$941	\$896	\$200,000	\$235,789	\$750	\$808	\$725	\$808	\$768	\$1,025
\$250,000	\$308,700	\$1,305	\$1,343	\$250,000	\$257,575	\$1,305	\$1,120	\$250,000	\$294,736	\$942	\$1,064	\$917	\$1,064	\$960	\$1,282
\$300,000	\$370,440	\$1,670	\$1,611	\$300,000	\$309,090	\$1,670	\$1,344	\$300,000	\$353,683	\$1,134	\$1,321	\$1,109	\$1,321	\$1,153	\$1,538
\$400,000	\$493,920	\$2,399	\$2,148	\$400,000	\$412,120	\$2,399	\$1,792	\$400,000	\$471,578	\$1,518	\$1,834	\$1,493	\$1,834	\$1,537	\$2,051
\$500,000	\$617,400	\$3,128	\$2,685	\$500,000	\$515,151	\$3,128	\$2,241	\$500,000	\$589,472	\$1,902	\$2,346	\$1,877	\$2,346	\$1,921	\$2,564
\$600,000	\$740,880	\$3,857	\$3,222	\$600,000	\$618,181	\$3,857	\$2,689	\$600,000	\$707,366	\$2,287	\$2,859	\$2,262	\$2,859	\$2,305	\$3,076
\$700,000	\$864,360	\$4,586	\$3,759	\$700,000	\$721,211	\$4,586	\$3,137	\$700,000	\$825,261	\$2,671	\$3,372	\$2,646	\$3,372	\$2,689	\$3,589
\$800,000	\$987,840	\$5,315	\$4,296	\$800,000	\$824,241	\$5,315	\$3,585	\$800,000	\$943,155	\$3,055	\$3,885	\$3,030	\$3,885	\$3,074	\$4,102
\$900,000	\$1,111,320	\$6,044	\$4,833	\$900,000	\$927,271	\$6,044	\$4,033	\$900,000	\$1,061,050	\$3,439	\$4,397	\$3,414	\$4,397	\$3,458	\$4,615
\$1,000,000	\$1,234,800	\$6,773	\$5,370	\$1,000,000	\$1,030,301	\$6,773	\$4,481	\$1,000,000	\$1,178,944	\$3,823	\$4,910	\$3,798	\$4,910	\$3,842	\$5,127
\$2,000,000	\$2,469,600	\$14,063	\$10,741	\$2,000,000	\$2,060,602	\$14,063	\$8,962	\$2,000,000	\$2,357,888	\$7,665	\$10,038	\$7,640	\$10,038	\$7,684	\$10,255
\$3,000,000	\$3,704,400	\$21,353	\$16,111	\$3,000,000	\$3,090,903	\$21,353	\$13,443	\$3,000,000	\$3,536,832	\$11,507	\$15,165	\$11,482	\$15,165	\$11,526	\$15,382
\$4,000,000	\$4,939,200	\$28,643	\$21,482	\$4,000,000	\$4,121,204	\$28,643	\$17,924	\$4,000,000	\$4,715,776	\$15,349	\$20,293	\$15,324	\$20,293	\$15,368	\$20,510
\$5,000,000	\$6,174,000	\$35,933	\$26,852	\$5,000,000	\$5,151,505	\$35,933	\$22,405	\$5,000,000	\$5,894,720	\$19,191	\$25,420	\$19,166	\$25,420	\$19,210	\$25,637
\$6,000,000	\$7,408,800	\$43,223	\$32,223	\$6,000,000	\$6,181,806	\$43,223	\$26,886	\$6,000,000	\$7,073,664	\$23,033	\$30,548	\$23,008	\$30,548	\$23,052	\$30,765
\$7,000,000	\$8,643,600	\$50,513	\$37,593	\$7,000,000	\$7,212,107	\$50,513	\$31,367	\$7,000,000	\$8,252,608	\$26,875	\$35,675	\$26,850	\$35,675	\$26,894	\$35,892
\$8,000,000	\$9,878,400	\$57,803	\$42,963	\$8,000,000	\$8,242,408	\$57,803	\$35,848	\$8,000,000	\$9,431,552	\$30,717	\$40,803	\$30,692	\$40,803	\$30,736	\$41,020
\$9,000,000	\$11,113,200	\$65,093	\$48,334	\$9,000,000	\$9,272,709	\$65,093	\$40,329	\$9,000,000	\$10,610,496	\$34,559	\$45,930	\$34,534	\$45,930	\$34,578	\$46,147
\$10,000,000	\$12,348,000	\$72,383	\$53,704	\$10,000,000	\$10,303,010	\$72,383	\$44,810	\$10,000,000	\$11,789,440	\$38,401	\$51,058	\$38,376	\$51,058	\$38,420	\$51,275
\$15,000,000	\$18,522,000	\$108,833	\$80,556	\$15,000,000	\$15,454,515	\$108,833	\$67,215	\$15,000,000	\$17,684,160	\$57,611	\$76,695	\$57,586	\$76,695	\$57,629	\$76,912
\$20,000,000	\$24,696,000	\$145,283	\$107,409	\$20,000,000	\$20,606,020	\$145,283	\$89,620	\$20,000,000	\$23,578,880	\$76,821	\$102,333	\$76,796	\$102,333	\$76,839	\$102,550
\$25,000,000	\$30,870,000	\$181,733	\$134,261	\$25,000,000	\$25,757,525	\$181,733	\$112,025	\$25,000,000	\$29,473,600	\$96,030	\$127,970	\$96,005	\$127,970	\$96,049	\$128,187
\$30,000,000	\$37,044,000	\$218,183	\$161,113	\$30,000,000	\$30,909,030	\$218,183	\$134,430	\$30,000,000	\$35,368,320	\$115,240	\$153,607	\$115,215	\$153,607	\$115,259	\$153,825
\$35,000,000	\$43,218,000	\$254,633	\$187,965	\$35,000,000	\$36,060,535	\$254,633	\$156,836	\$35,000,000	\$41,263,040	\$134,450	\$179,245	\$134,425	\$179,245	\$134,469	\$179,462
\$40,000,000	\$49,392,000	\$291,083	\$214,817	\$40,000,000	\$41,212,040	\$291,083	\$179,241	\$40,000,000	\$47,157,760	\$153,660	\$204,882	\$153,635	\$204,882	\$153,678	\$205,100
\$45,000,000	\$55,566,000	\$327,533	\$241,669	\$45,000,000	\$46,363,545	\$327,533	\$201,646	\$45,000,000	\$53,052,480	\$172,870	\$230,520	\$172,845	\$230,520	\$172,888	\$230,737
\$50,000,000	\$61,740,000	\$363,983	\$268,521	\$50,000,000	\$51,515,050	\$363,983	\$224,051	\$50,000,000	\$58,947,200	\$192,079	\$256,157	\$192,054	\$256,157	\$192,098	\$256,375

CITY OF SPILLVILLE, 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	\$76	39.78%	\$32	16.63%	(\$135)	(77.57%)	(\$110)	(73.79%)	\$64	33.46%
\$100,000	\$153	39.78%	\$64	16.63%	(\$70)	(19.22%)	(\$45)	(13.30%)	\$129	33.46%
\$150,000	\$229	39.78%	\$96	16.63%	(\$6)	(1.08%)	\$19	3.56%	\$193	33.46%
\$200,000	\$133	14.17%	(\$45)	(4.74%)	\$58	7.77%	\$83	11.49%	\$257	33.46%
\$250,000	\$37	2.86%	(\$185)	(14.18%)	\$123	13.01%	\$148	16.09%	\$321	33.46%
\$300,000	(\$59)	(3.51%)	(\$325)	(19.49%)	\$187	16.48%	\$212	19.10%	\$386	33.46%
\$400,000	(\$251)	(10.45%)	(\$606)	(25.28%)	\$315	20.77%	\$340	22.79%	\$514	33.46%
\$500,000	(\$443)	(14.15%)	(\$887)	(28.37%)	\$444	23.34%	\$469	24.98%	\$643	33.46%
\$600,000	(\$635)	(16.45%)	(\$1,168)	(30.29%)	\$572	25.04%	\$597	26.42%	\$771	33.46%
\$700,000	(\$826)	(18.02%)	(\$1,449)	(31.60%)	\$701	26.25%	\$726	27.44%	\$900	33.46%
\$800,000	(\$1,018)	(19.16%)	(\$1,730)	(32.55%)	\$830	27.16%	\$855	28.20%	\$1,028	33.46%
\$900,000	(\$1,210)	(20.03%)	(\$2,011)	(33.27%)	\$958	27.86%	\$983	28.80%	\$1,157	33.46%
\$1,000,000	(\$1,402)	(20.71%)	(\$2,292)	(33.84%)	\$1,087	28.42%	\$1,112	29.27%	\$1,286	33.46%
\$2,000,000	(\$3,322)	(23.62%)	(\$5,101)	(36.27%)	\$2,372	30.95%	\$2,397	31.38%	\$2,571	33.46%
\$3,000,000	(\$5,242)	(24.55%)	(\$7,910)	(37.04%)	\$3,658	31.79%	\$3,683	32.07%	\$3,857	33.46%
\$4,000,000	(\$7,161)	(25.00%)	(\$10,719)	(37.42%)	\$4,943	32.21%	\$4,968	32.42%	\$5,142	33.46%
\$5,000,000	(\$9,081)	(25.27%)	(\$13,528)	(37.65%)	\$6,229	32.46%	\$6,254	32.63%	\$6,428	33.46%
\$6,000,000	(\$11,000)	(25.45%)	(\$16,337)	(37.80%)	\$7,514	32.62%	\$7,539	32.77%	\$7,713	33.46%
\$7,000,000	(\$12,920)	(25.58%)	(\$19,146)	(37.90%)	\$8,800	32.74%	\$8,825	32.87%	\$8,999	33.46%
\$8,000,000	(\$14,839)	(25.67%)	(\$21,955)	(37.98%)	\$10,085	32.83%	\$10,110	32.94%	\$10,284	33.46%
\$9,000,000	(\$16,759)	(25.75%)	(\$24,764)	(38.04%)	\$11,371	32.90%	\$11,396	33.00%	\$11,570	33.46%
\$10,000,000	(\$18,679)	(25.81%)	(\$27,573)	(38.09%)	\$12,657	32.96%	\$12,682	33.05%	\$12,855	33.46%
\$15,000,000	(\$28,276)	(25.98%)	(\$41,618)	(38.24%)	\$19,084	33.13%	\$19,109	33.18%	\$19,283	33.46%
\$20,000,000	(\$37,874)	(26.07%)	(\$55,662)	(38.31%)	\$25,512	33.21%	\$25,537	33.25%	\$25,711	33.46%
\$25,000,000	(\$47,472)	(26.12%)	(\$69,707)	(38.36%)	\$31,940	33.26%	\$31,965	33.29%	\$32,138	33.46%
\$30,000,000	(\$57,070)	(26.16%)	(\$83,752)	(38.39%)	\$38,367	33.29%	\$38,392	33.32%	\$38,566	33.46%
\$35,000,000	(\$66,668)	(26.18%)	(\$97,797)	(38.41%)	\$44,795	33.32%	\$44,820	33.34%	\$44,994	33.46%
\$40,000,000	(\$76,266)	(26.20%)	(\$111,842)	(38.42%)	\$51,223	33.34%	\$51,248	33.36%	\$51,422	33.46%
\$45,000,000	(\$85,863)	(26.22%)	(\$125,887)	(38.43%)	\$57,650	33.35%	\$57,675	33.37%	\$57,849	33.46%
\$50,000,000	(\$95,461)	(26.23%)	(\$139,932)	(38.44%)	\$64,078	33.36%	\$64,103	33.38%	\$64,277	33.46%