

CITY OF VOLGA, 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	\$8.47059	\$36,910	\$0	\$36,910	
2026-27	\$5.21374	\$37,649	\$4	\$37,653	2.0%
2027-28	\$5.24212	\$37,841	\$4	\$37,845	0.5%
2028-29	\$5.06419	\$38,602	\$4	\$38,606	2.0%
2029-30	\$5.08963	\$38,799	\$4	\$38,804	0.5%
2030-31	\$4.91869	\$39,580	\$4	\$39,584	2.0%
2031-32	\$4.94339	\$39,782	\$4	\$39,786	0.5%
2032-33	\$4.78086	\$40,581	\$4	\$40,585	2.0%
2033-34	\$4.80487	\$40,788	\$4	\$40,792	0.5%
2034-35	\$4.65007	\$41,608	\$4	\$41,612	2.0%
2035-36	\$4.67341	\$41,820	\$4	\$41,823	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	\$9,887,852	\$4,357,487	\$0	\$4,357,487
2026-27	\$8,026,470	\$7,221,862	\$0	\$7,221,862
2027-28	\$8,024,100	\$7,219,492	\$0	\$7,219,492
2028-29	\$8,428,028	\$7,623,420	\$0	\$7,623,420
2029-30	\$8,428,659	\$7,624,051	\$0	\$7,624,051
2030-31	\$8,852,213	\$8,047,605	\$0	\$8,047,605
2031-32	\$8,852,844	\$8,048,236	\$0	\$8,048,236
2032-33	\$9,293,705	\$8,489,097	\$0	\$8,489,097
2033-34	\$9,294,335	\$8,489,727	\$0	\$8,489,727
2034-35	\$9,753,212	\$8,948,604	\$0	\$8,948,604
2035-36	\$9,753,842	\$8,949,234	\$0	\$8,949,234

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.69%	-4.30%	89.39%	8.07%	0.00%	2.54%
2026-27	129.92%	-40.03%	89.89%	8.57%	0.00%	1.53%
2027-28	129.97%	-40.09%	89.89%	8.58%	0.00%	1.53%
2028-29	128.02%	-38.01%	90.02%	8.53%	0.00%	1.45%
2029-30	128.02%	-38.01%	90.02%	8.53%	0.00%	1.45%
2030-31	126.15%	-36.01%	90.14%	8.48%	0.00%	1.38%
2031-32	126.15%	-36.01%	90.14%	8.48%	0.00%	1.38%
2032-33	124.39%	-34.14%	90.25%	8.44%	0.00%	1.30%
2033-34	124.39%	-34.14%	90.25%	8.44%	0.00%	1.30%
2034-35	122.74%	-32.39%	90.35%	8.41%	0.00%	1.24%
2035-36	122.74%	-32.39%	90.35%	8.41%	0.00%	1.24%

**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 VOLGA, 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	\$4,357,487	\$8.47059	\$36,910
2026-27	\$7,221,862	\$5.21374	\$37,653
2027-28	\$7,219,492	\$5.24212	\$37,845
2028-29	\$7,623,420	\$5.06419	\$38,606
2029-30	\$7,624,051	\$5.08963	\$38,804
2030-31	\$8,047,605	\$4.91869	\$39,584
2031-32	\$8,048,236	\$4.94339	\$39,786
2032-33	\$8,489,097	\$4.78086	\$40,585
2033-34	\$8,489,727	\$4.80487	\$40,792
2034-35	\$8,948,604	\$4.65007	\$41,612
2035-36	\$8,949,234	\$4.67341	\$41,823

CITY OF VOLGA, 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	\$4,357,487	\$8.47059	\$36,910
2026-27	\$4,390,595	\$8.47059	\$37,191
2027-28	\$4,478,992	\$8.47059	\$37,940
2028-29	\$4,623,897	\$8.10000	\$37,454
2029-30	\$4,716,920	\$8.10000	\$38,207
2030-31	\$4,869,363	\$8.10000	\$39,442
2031-32	\$4,967,239	\$8.10000	\$40,235
2032-33	\$5,127,609	\$8.10000	\$41,534
2033-34	\$5,230,608	\$8.10000	\$42,368
2034-35	\$5,399,323	\$8.10000	\$43,735
2035-36	\$5,507,700	\$8.10000	\$44,612

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	\$2,831,267	(\$3.25685)	\$462
2027-28	\$2,740,500	(\$3.22847)	-\$94
2028-29	\$2,999,523	(\$3.03581)	\$1,153
2029-30	\$2,907,131	(\$3.01037)	\$597
2030-31	\$3,178,241	(\$3.18131)	\$142
2031-32	\$3,080,997	(\$3.15661)	-\$449
2032-33	\$3,361,488	(\$3.31914)	-\$948
2033-34	\$3,259,119	(\$3.29513)	-\$1,576
2034-35	\$3,549,281	(\$3.44993)	-\$2,123
2035-36	\$3,441,534	(\$3.42659)	-\$2,789

CITY OF VOLGA, 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	\$201	\$304	\$50,000	\$51,515	\$201	\$253	\$50,000	\$58,947	\$181	\$44	\$155	\$44	\$201	\$290
\$100,000	\$123,480	\$402	\$607	\$100,000	\$103,030	\$402	\$507	\$100,000	\$117,894	\$382	\$334	\$356	\$334	\$402	\$580
\$150,000	\$185,220	\$603	\$911	\$150,000	\$154,545	\$603	\$760	\$150,000	\$176,842	\$583	\$624	\$557	\$624	\$603	\$870
\$200,000	\$246,960	\$984	\$1,215	\$200,000	\$206,060	\$984	\$1,014	\$200,000	\$235,789	\$784	\$914	\$758	\$914	\$804	\$1,160
\$250,000	\$308,700	\$1,365	\$1,518	\$250,000	\$257,575	\$1,365	\$1,267	\$250,000	\$294,736	\$985	\$1,204	\$959	\$1,204	\$1,004	\$1,450
\$300,000	\$370,440	\$1,746	\$1,822	\$300,000	\$309,090	\$1,746	\$1,520	\$300,000	\$353,683	\$1,186	\$1,494	\$1,160	\$1,494	\$1,205	\$1,740
\$400,000	\$493,920	\$2,509	\$2,429	\$400,000	\$412,120	\$2,509	\$2,027	\$400,000	\$471,578	\$1,588	\$2,074	\$1,561	\$2,074	\$1,607	\$2,320
\$500,000	\$617,400	\$3,271	\$3,037	\$500,000	\$515,151	\$3,271	\$2,534	\$500,000	\$589,472	\$1,989	\$2,653	\$1,963	\$2,653	\$2,009	\$2,899
\$600,000	\$740,880	\$4,033	\$3,644	\$600,000	\$618,181	\$4,033	\$3,041	\$600,000	\$707,366	\$2,391	\$3,233	\$2,365	\$3,233	\$2,411	\$3,479
\$700,000	\$864,360	\$4,796	\$4,252	\$700,000	\$721,211	\$4,796	\$3,547	\$700,000	\$825,261	\$2,793	\$3,813	\$2,767	\$3,813	\$2,812	\$4,059
\$800,000	\$987,840	\$5,558	\$4,859	\$800,000	\$824,241	\$5,558	\$4,054	\$800,000	\$943,155	\$3,195	\$4,393	\$3,169	\$4,393	\$3,214	\$4,639
\$900,000	\$1,111,320	\$6,320	\$5,466	\$900,000	\$927,271	\$6,320	\$4,561	\$900,000	\$1,061,050	\$3,596	\$4,973	\$3,570	\$4,973	\$3,616	\$5,219
\$1,000,000	\$1,234,800	\$7,083	\$6,074	\$1,000,000	\$1,030,301	\$7,083	\$5,068	\$1,000,000	\$1,178,944	\$3,998	\$5,553	\$3,972	\$5,553	\$4,018	\$5,799
\$2,000,000	\$2,469,600	\$14,706	\$12,147	\$2,000,000	\$2,060,602	\$14,706	\$10,135	\$2,000,000	\$2,357,888	\$8,016	\$11,352	\$7,990	\$11,352	\$8,035	\$11,598
\$3,000,000	\$3,704,400	\$22,330	\$18,221	\$3,000,000	\$3,090,903	\$22,330	\$15,203	\$3,000,000	\$3,536,832	\$12,034	\$17,151	\$12,008	\$17,151	\$12,053	\$17,397
\$4,000,000	\$4,939,200	\$29,953	\$24,294	\$4,000,000	\$4,121,204	\$29,953	\$20,271	\$4,000,000	\$4,715,776	\$16,051	\$22,950	\$16,025	\$22,950	\$16,071	\$23,195
\$5,000,000	\$6,174,000	\$37,577	\$30,368	\$5,000,000	\$5,151,505	\$37,577	\$25,339	\$5,000,000	\$5,894,720	\$20,069	\$28,748	\$20,043	\$28,748	\$20,089	\$28,994
\$6,000,000	\$7,408,800	\$45,200	\$36,442	\$6,000,000	\$6,181,806	\$45,200	\$30,406	\$6,000,000	\$7,073,664	\$24,087	\$34,547	\$24,061	\$34,547	\$24,106	\$34,793
\$7,000,000	\$8,643,600	\$52,824	\$42,515	\$7,000,000	\$7,212,107	\$52,824	\$35,474	\$7,000,000	\$8,252,608	\$28,105	\$40,346	\$28,079	\$40,346	\$28,124	\$40,592
\$8,000,000	\$9,878,400	\$60,447	\$48,589	\$8,000,000	\$8,242,408	\$60,447	\$40,542	\$8,000,000	\$9,431,552	\$32,122	\$46,145	\$32,096	\$46,145	\$32,142	\$46,391
\$9,000,000	\$11,113,200	\$68,071	\$54,662	\$9,000,000	\$9,272,709	\$68,071	\$45,610	\$9,000,000	\$10,610,496	\$36,140	\$51,944	\$36,114	\$51,944	\$36,160	\$52,190
\$10,000,000	\$12,348,000	\$75,694	\$60,736	\$10,000,000	\$10,303,010	\$75,694	\$50,677	\$10,000,000	\$11,789,440	\$40,158	\$57,743	\$40,132	\$57,743	\$40,177	\$57,989
\$15,000,000	\$18,522,000	\$113,812	\$91,104	\$15,000,000	\$15,454,515	\$113,812	\$76,016	\$15,000,000	\$17,684,160	\$60,247	\$86,737	\$60,220	\$86,737	\$60,266	\$86,983
\$20,000,000	\$24,696,000	\$151,930	\$121,472	\$20,000,000	\$20,606,020	\$151,930	\$101,355	\$20,000,000	\$23,578,880	\$80,335	\$115,731	\$80,309	\$115,731	\$80,355	\$115,977
\$25,000,000	\$30,870,000	\$190,047	\$151,840	\$25,000,000	\$25,757,525	\$190,047	\$126,693	\$25,000,000	\$29,473,600	\$100,424	\$144,726	\$100,398	\$144,726	\$100,443	\$144,972
\$30,000,000	\$37,044,000	\$228,165	\$182,208	\$30,000,000	\$30,909,030	\$228,165	\$152,032	\$30,000,000	\$35,368,320	\$120,513	\$173,720	\$120,486	\$173,720	\$120,532	\$173,966
\$35,000,000	\$43,218,000	\$266,283	\$212,576	\$35,000,000	\$36,060,535	\$266,283	\$177,371	\$35,000,000	\$41,263,040	\$140,601	\$202,714	\$140,575	\$202,714	\$140,621	\$202,960
\$40,000,000	\$49,392,000	\$304,400	\$242,944	\$40,000,000	\$41,212,040	\$304,400	\$202,709	\$40,000,000	\$47,157,760	\$160,690	\$231,708	\$160,664	\$231,708	\$160,709	\$231,954
\$45,000,000	\$55,566,000	\$342,518	\$273,312	\$45,000,000	\$46,363,545	\$342,518	\$228,048	\$45,000,000	\$53,052,480	\$180,779	\$260,703	\$180,752	\$260,703	\$180,798	\$260,949
\$50,000,000	\$61,740,000	\$380,636	\$303,680	\$50,000,000	\$51,515,050	\$380,636	\$253,387	\$50,000,000	\$58,947,200	\$200,867	\$289,697	\$200,841	\$289,697	\$200,887	\$289,943

CITY OF VOLGA, 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	\$103	51.17%	\$52	26.13%	(\$137)	(75.74%)	(\$111)	(71.66%)	\$89	44.33%
\$100,000	\$206	51.17%	\$105	26.13%	(\$48)	(12.64%)	(\$22)	(6.24%)	\$178	44.33%
\$150,000	\$308	51.17%	\$157	26.13%	\$41	6.98%	\$67	12.00%	\$267	44.33%
\$200,000	\$231	23.47%	\$30	3.02%	\$130	16.55%	\$156	20.57%	\$356	44.33%
\$250,000	\$153	11.24%	(\$98)	(7.19%)	\$219	22.22%	\$245	25.55%	\$445	44.33%
\$300,000	\$76	4.35%	(\$226)	(12.94%)	\$308	25.96%	\$334	28.80%	\$534	44.33%
\$400,000	(\$79)	(3.15%)	(\$481)	(19.19%)	\$486	30.61%	\$512	32.80%	\$712	44.33%
\$500,000	(\$234)	(7.16%)	(\$737)	(22.53%)	\$664	33.38%	\$690	35.16%	\$891	44.33%
\$600,000	(\$389)	(9.65%)	(\$993)	(24.61%)	\$842	35.22%	\$868	36.72%	\$1,069	44.33%
\$700,000	(\$544)	(11.35%)	(\$1,248)	(26.03%)	\$1,020	36.53%	\$1,046	37.82%	\$1,247	44.33%
\$800,000	(\$699)	(12.58%)	(\$1,504)	(27.06%)	\$1,198	37.51%	\$1,225	38.65%	\$1,425	44.33%
\$900,000	(\$854)	(13.51%)	(\$1,759)	(27.84%)	\$1,377	38.28%	\$1,403	39.29%	\$1,603	44.33%
\$1,000,000	(\$1,009)	(14.25%)	(\$2,015)	(28.45%)	\$1,555	38.88%	\$1,581	39.80%	\$1,781	44.33%
\$2,000,000	(\$2,559)	(17.40%)	(\$4,571)	(31.08%)	\$3,336	41.61%	\$3,362	42.08%	\$3,562	44.33%
\$3,000,000	(\$4,109)	(18.40%)	(\$7,127)	(31.91%)	\$5,117	42.52%	\$5,143	42.83%	\$5,343	44.33%
\$4,000,000	(\$5,659)	(18.89%)	(\$9,682)	(32.32%)	\$6,898	42.97%	\$6,924	43.21%	\$7,124	44.33%
\$5,000,000	(\$7,209)	(19.18%)	(\$12,238)	(32.57%)	\$8,679	43.25%	\$8,705	43.43%	\$8,906	44.33%
\$6,000,000	(\$8,759)	(19.38%)	(\$14,794)	(32.73%)	\$10,460	43.43%	\$10,486	43.58%	\$10,687	44.33%
\$7,000,000	(\$10,309)	(19.52%)	(\$17,350)	(32.84%)	\$12,241	43.56%	\$12,268	43.69%	\$12,468	44.33%
\$8,000,000	(\$11,859)	(19.62%)	(\$19,906)	(32.93%)	\$14,023	43.65%	\$14,049	43.77%	\$14,249	44.33%
\$9,000,000	(\$13,409)	(19.70%)	(\$22,461)	(33.00%)	\$15,804	43.73%	\$15,830	43.83%	\$16,030	44.33%
\$10,000,000	(\$14,958)	(19.76%)	(\$25,017)	(33.05%)	\$17,585	43.79%	\$17,611	43.88%	\$17,811	44.33%
\$15,000,000	(\$22,708)	(19.95%)	(\$37,796)	(33.21%)	\$26,490	43.97%	\$26,517	44.03%	\$26,717	44.33%
\$20,000,000	(\$30,458)	(20.05%)	(\$50,575)	(33.29%)	\$35,396	44.06%	\$35,422	44.11%	\$35,622	44.33%
\$25,000,000	(\$38,207)	(20.10%)	(\$63,354)	(33.34%)	\$44,302	44.11%	\$44,328	44.15%	\$44,528	44.33%
\$30,000,000	(\$45,957)	(20.14%)	(\$76,133)	(33.37%)	\$53,207	44.15%	\$53,233	44.18%	\$53,434	44.33%
\$35,000,000	(\$53,707)	(20.17%)	(\$88,912)	(33.39%)	\$62,113	44.18%	\$62,139	44.20%	\$62,339	44.33%
\$40,000,000	(\$61,456)	(20.19%)	(\$101,691)	(33.41%)	\$71,019	44.20%	\$71,045	44.22%	\$71,245	44.33%
\$45,000,000	(\$69,206)	(20.21%)	(\$114,470)	(33.42%)	\$79,924	44.21%	\$79,950	44.23%	\$80,151	44.33%
\$50,000,000	(\$76,956)	(20.22%)	(\$127,249)	(33.43%)	\$88,830	44.22%	\$88,856	44.24%	\$89,056	44.33%