

CITY OF WINTERSET, 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	\$7.88952	\$1,946,048	\$0	\$1,946,048	
2026-27	\$4.03998	\$1,984,969	\$18,938	\$2,003,907	3.0%
2027-28	\$4.07853	\$2,019,614	\$19,119	\$2,038,733	1.7%
2028-29	\$3.98374	\$2,079,508	\$18,675	\$2,098,182	2.9%
2029-30	\$4.01952	\$2,114,474	\$18,842	\$2,133,316	1.7%
2030-31	\$3.92472	\$2,175,984	\$18,398	\$2,194,382	2.9%
2031-32	\$3.95790	\$2,210,419	\$18,553	\$2,228,973	1.6%
2032-33	\$3.86475	\$2,273,553	\$18,117	\$2,291,670	2.8%
2033-34	\$3.89555	\$2,307,459	\$18,261	\$2,325,720	1.5%
2034-35	\$3.80406	\$2,372,238	\$17,832	\$2,390,070	2.8%
2035-36	\$3.83266	\$2,405,605	\$17,966	\$2,423,571	1.4%

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	\$542,769,072	\$246,662,253	\$34,688,417	\$281,350,670
2026-27	\$539,477,723	\$496,018,955	\$39,551,093	\$535,570,048
2027-28	\$543,678,268	\$499,869,467	\$39,901,126	\$539,770,593
2028-29	\$572,822,898	\$526,686,510	\$42,228,714	\$568,915,223
2029-30	\$577,225,443	\$530,739,021	\$42,578,747	\$573,317,768
2030-31	\$608,065,917	\$559,118,027	\$45,040,215	\$604,158,242
2031-32	\$612,468,461	\$563,170,538	\$45,390,248	\$608,560,786
2032-33	\$644,867,232	\$592,967,265	\$47,992,292	\$640,959,557
2033-34	\$649,269,776	\$597,019,776	\$48,342,325	\$645,362,101
2034-35	\$683,294,109	\$628,294,461	\$51,091,973	\$679,386,434
2035-36	\$687,696,654	\$632,346,973	\$51,442,006	\$683,788,979

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.85%	-0.77%	75.08%	23.57%	1.07%	0.28%
2026-27	92.10%	-11.56%	80.54%	18.50%	0.71%	0.15%
2027-28	91.91%	-11.63%	80.28%	18.76%	0.71%	0.14%
2028-29	91.19%	-11.17%	80.02%	19.07%	0.68%	0.14%
2029-30	90.99%	-11.20%	79.79%	19.30%	0.67%	0.14%
2030-31	90.27%	-10.73%	79.54%	19.59%	0.64%	0.13%
2031-32	90.09%	-10.76%	79.33%	19.81%	0.64%	0.13%
2032-33	89.40%	-10.31%	79.10%	20.09%	0.61%	0.12%
2033-34	89.24%	-10.34%	78.90%	20.29%	0.61%	0.12%
2034-35	88.58%	-9.91%	78.67%	20.56%	0.58%	0.11%
2035-36	88.43%	-9.94%	78.49%	20.74%	0.58%	0.11%

**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 WINTERSET, 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	\$246,662,253	\$7.88952	\$1,946,048
2026-27	\$496,018,955	\$4.03998	\$2,003,907
2027-28	\$499,869,467	\$4.07853	\$2,038,733
2028-29	\$526,686,510	\$3.98374	\$2,098,182
2029-30	\$530,739,021	\$4.01952	\$2,133,316
2030-31	\$559,118,027	\$3.92472	\$2,194,382
2031-32	\$563,170,538	\$3.95790	\$2,228,973
2032-33	\$592,967,265	\$3.86475	\$2,291,670
2033-34	\$597,019,776	\$3.89555	\$2,325,720
2034-35	\$628,294,461	\$3.80406	\$2,390,070
2035-36	\$632,346,973	\$3.83266	\$2,423,571

CITY OF WINTERSET, 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	\$246,662,253	\$7.88952	\$1,946,048
2026-27	\$252,616,178	\$7.88952	\$1,993,021
2027-28	\$259,482,629	\$7.88952	\$2,047,194
2028-29	\$270,593,017	\$7.88952	\$2,134,850
2029-30	\$278,121,871	\$7.88952	\$2,194,249
2030-31	\$289,896,653	\$7.88952	\$2,287,147
2031-32	\$297,753,547	\$7.88952	\$2,349,134
2032-33	\$310,226,985	\$7.88952	\$2,447,543
2033-34	\$318,430,051	\$7.88952	\$2,512,262
2034-35	\$331,638,789	\$7.88952	\$2,616,472
2035-36	\$340,205,383	\$7.88952	\$2,684,059

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	\$243,402,777	(\$3.84954)	\$10,886
2027-28	\$240,386,838	(\$3.81099)	-\$8,462
2028-29	\$256,093,492	(\$3.90578)	-\$36,668
2029-30	\$252,617,150	(\$3.87000)	-\$60,933
2030-31	\$269,221,373	(\$3.96480)	-\$92,765
2031-32	\$265,416,991	(\$3.93162)	-\$120,161
2032-33	\$282,740,280	(\$4.02477)	-\$155,873
2033-34	\$278,589,726	(\$3.99397)	-\$186,541
2034-35	\$296,655,673	(\$4.08546)	-\$226,402
2035-36	\$292,141,589	(\$4.05686)	-\$260,488

CITY OF WINTERSET, 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	\$187	\$242	\$50,000	\$51,515	\$187	\$202	\$50,000	\$58,947	\$169	\$35	\$145	\$35	\$187	\$231
\$100,000	\$123,480	\$374	\$485	\$100,000	\$103,030	\$374	\$404	\$100,000	\$117,894	\$356	\$266	\$332	\$266	\$374	\$463
\$150,000	\$185,220	\$561	\$727	\$150,000	\$154,545	\$561	\$607	\$150,000	\$176,842	\$543	\$498	\$519	\$498	\$561	\$694
\$200,000	\$246,960	\$916	\$969	\$200,000	\$206,060	\$916	\$809	\$200,000	\$235,789	\$730	\$729	\$706	\$729	\$748	\$925
\$250,000	\$308,700	\$1,271	\$1,212	\$250,000	\$257,575	\$1,271	\$1,011	\$250,000	\$294,736	\$917	\$961	\$893	\$961	\$936	\$1,157
\$300,000	\$370,440	\$1,626	\$1,454	\$300,000	\$309,090	\$1,626	\$1,213	\$300,000	\$353,683	\$1,104	\$1,192	\$1,080	\$1,192	\$1,123	\$1,388
\$400,000	\$493,920	\$2,336	\$1,938	\$400,000	\$412,120	\$2,336	\$1,617	\$400,000	\$471,578	\$1,479	\$1,655	\$1,454	\$1,655	\$1,497	\$1,851
\$500,000	\$617,400	\$3,047	\$2,423	\$500,000	\$515,151	\$3,047	\$2,022	\$500,000	\$589,472	\$1,853	\$2,117	\$1,829	\$2,117	\$1,871	\$2,314
\$600,000	\$740,880	\$3,757	\$2,908	\$600,000	\$618,181	\$3,757	\$2,426	\$600,000	\$707,366	\$2,227	\$2,580	\$2,203	\$2,580	\$2,245	\$2,776
\$700,000	\$864,360	\$4,467	\$3,392	\$700,000	\$721,211	\$4,467	\$2,831	\$700,000	\$825,261	\$2,601	\$3,043	\$2,577	\$3,043	\$2,619	\$3,239
\$800,000	\$987,840	\$5,177	\$3,877	\$800,000	\$824,241	\$5,177	\$3,235	\$800,000	\$943,155	\$2,976	\$3,505	\$2,951	\$3,505	\$2,994	\$3,702
\$900,000	\$1,111,320	\$5,887	\$4,362	\$900,000	\$927,271	\$5,887	\$3,639	\$900,000	\$1,061,050	\$3,350	\$3,968	\$3,325	\$3,968	\$3,368	\$4,164
\$1,000,000	\$1,234,800	\$6,597	\$4,846	\$1,000,000	\$1,030,301	\$6,597	\$4,044	\$1,000,000	\$1,178,944	\$3,724	\$4,431	\$3,700	\$4,431	\$3,742	\$4,627
\$2,000,000	\$2,469,600	\$13,697	\$9,692	\$2,000,000	\$2,060,602	\$13,697	\$8,087	\$2,000,000	\$2,357,888	\$7,466	\$9,058	\$7,442	\$9,058	\$7,484	\$9,254
\$3,000,000	\$3,704,400	\$20,798	\$14,539	\$3,000,000	\$3,090,903	\$20,798	\$12,131	\$3,000,000	\$3,536,832	\$11,208	\$13,685	\$11,184	\$13,685	\$11,226	\$13,881
\$4,000,000	\$4,939,200	\$27,899	\$19,385	\$4,000,000	\$4,121,204	\$27,899	\$16,175	\$4,000,000	\$4,715,776	\$14,950	\$18,312	\$14,926	\$18,312	\$14,969	\$18,508
\$5,000,000	\$6,174,000	\$34,999	\$24,231	\$5,000,000	\$5,151,505	\$34,999	\$20,218	\$5,000,000	\$5,894,720	\$18,692	\$22,939	\$18,668	\$22,939	\$18,711	\$23,135
\$6,000,000	\$7,408,800	\$42,100	\$29,077	\$6,000,000	\$6,181,806	\$42,100	\$24,262	\$6,000,000	\$7,073,664	\$22,435	\$27,566	\$22,410	\$27,566	\$22,453	\$27,762
\$7,000,000	\$8,643,600	\$49,200	\$33,924	\$7,000,000	\$7,212,107	\$49,200	\$28,306	\$7,000,000	\$8,252,608	\$26,177	\$32,193	\$26,152	\$32,193	\$26,195	\$32,389
\$8,000,000	\$9,878,400	\$56,301	\$38,770	\$8,000,000	\$8,242,408	\$56,301	\$32,349	\$8,000,000	\$9,431,552	\$29,919	\$36,820	\$29,895	\$36,820	\$29,937	\$37,016
\$9,000,000	\$11,113,200	\$63,401	\$43,616	\$9,000,000	\$9,272,709	\$63,401	\$36,393	\$9,000,000	\$10,610,496	\$33,661	\$41,447	\$33,637	\$41,447	\$33,679	\$41,643
\$10,000,000	\$12,348,000	\$70,502	\$48,462	\$10,000,000	\$10,303,010	\$70,502	\$40,436	\$10,000,000	\$11,789,440	\$37,403	\$46,074	\$37,379	\$46,074	\$37,421	\$46,270
\$15,000,000	\$18,522,000	\$106,005	\$72,694	\$15,000,000	\$15,454,515	\$106,005	\$60,655	\$15,000,000	\$17,684,160	\$56,114	\$69,209	\$56,089	\$69,209	\$56,132	\$69,405
\$20,000,000	\$24,696,000	\$141,508	\$96,925	\$20,000,000	\$20,606,020	\$141,508	\$80,873	\$20,000,000	\$23,578,880	\$74,824	\$92,344	\$74,800	\$92,344	\$74,843	\$92,541
\$25,000,000	\$30,870,000	\$177,011	\$121,156	\$25,000,000	\$25,757,525	\$177,011	\$101,091	\$25,000,000	\$29,473,600	\$93,535	\$115,479	\$93,511	\$115,479	\$93,553	\$115,676
\$30,000,000	\$37,044,000	\$212,513	\$145,387	\$30,000,000	\$30,909,030	\$212,513	\$121,309	\$30,000,000	\$35,368,320	\$112,246	\$138,615	\$112,221	\$138,615	\$112,264	\$138,811
\$35,000,000	\$43,218,000	\$248,016	\$169,619	\$35,000,000	\$36,060,535	\$248,016	\$141,528	\$35,000,000	\$41,263,040	\$130,956	\$161,750	\$130,932	\$161,750	\$130,974	\$161,946
\$40,000,000	\$49,392,000	\$283,519	\$193,850	\$40,000,000	\$41,212,040	\$283,519	\$161,746	\$40,000,000	\$47,157,760	\$149,667	\$184,885	\$149,643	\$184,885	\$149,685	\$185,081
\$45,000,000	\$55,566,000	\$319,022	\$218,081	\$45,000,000	\$46,363,545	\$319,022	\$181,964	\$45,000,000	\$53,052,480	\$168,378	\$208,020	\$168,353	\$208,020	\$168,396	\$208,216
\$50,000,000	\$61,740,000	\$354,525	\$242,312	\$50,000,000	\$51,515,050	\$354,525	\$202,182	\$50,000,000	\$58,947,200	\$187,088	\$231,155	\$187,064	\$231,155	\$187,106	\$231,351

CITY OF WINTERSET, 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	\$55	29.51%	\$15	8.06%	(\$134)	(79.22%)	(\$110)	(75.72%)	\$44	23.65%
\$100,000	\$110	29.51%	\$30	8.06%	(\$90)	(25.16%)	(\$65)	(19.68%)	\$88	23.65%
\$150,000	\$166	29.51%	\$45	8.06%	(\$45)	(8.35%)	(\$21)	(4.05%)	\$133	23.65%
\$200,000	\$53	5.77%	(\$108)	(11.74%)	(\$1)	(0.15%)	\$23	3.29%	\$177	23.65%
\$250,000	(\$60)	(4.70%)	(\$260)	(20.49%)	\$43	4.70%	\$67	7.55%	\$221	23.65%
\$300,000	(\$173)	(10.61%)	(\$413)	(25.41%)	\$87	7.91%	\$112	10.34%	\$265	23.65%
\$400,000	(\$398)	(17.03%)	(\$719)	(30.77%)	\$176	11.89%	\$200	13.77%	\$354	23.65%
\$500,000	(\$623)	(20.46%)	(\$1,025)	(33.64%)	\$264	14.27%	\$289	15.79%	\$442	23.65%
\$600,000	(\$849)	(22.60%)	(\$1,330)	(35.41%)	\$353	15.84%	\$377	17.12%	\$531	23.65%
\$700,000	(\$1,074)	(24.05%)	(\$1,636)	(36.63%)	\$441	16.97%	\$466	18.07%	\$619	23.65%
\$800,000	(\$1,300)	(25.11%)	(\$1,942)	(37.51%)	\$530	17.81%	\$554	18.78%	\$708	23.65%
\$900,000	(\$1,525)	(25.91%)	(\$2,247)	(38.18%)	\$618	18.46%	\$643	19.33%	\$796	23.65%
\$1,000,000	(\$1,751)	(26.54%)	(\$2,553)	(38.70%)	\$707	18.98%	\$731	19.76%	\$885	23.65%
\$2,000,000	(\$4,005)	(29.24%)	(\$5,610)	(40.96%)	\$1,592	21.32%	\$1,616	21.72%	\$1,770	23.65%
\$3,000,000	(\$6,259)	(30.10%)	(\$8,667)	(41.67%)	\$2,477	22.10%	\$2,501	22.36%	\$2,655	23.65%
\$4,000,000	(\$8,514)	(30.52%)	(\$11,724)	(42.02%)	\$3,362	22.48%	\$3,386	22.68%	\$3,540	23.65%
\$5,000,000	(\$10,768)	(30.77%)	(\$14,781)	(42.23%)	\$4,246	22.72%	\$4,271	22.88%	\$4,424	23.65%
\$6,000,000	(\$13,022)	(30.93%)	(\$17,838)	(42.37%)	\$5,131	22.87%	\$5,156	23.01%	\$5,309	23.65%
\$7,000,000	(\$15,277)	(31.05%)	(\$20,895)	(42.47%)	\$6,016	22.98%	\$6,041	23.10%	\$6,194	23.65%
\$8,000,000	(\$17,531)	(31.14%)	(\$23,952)	(42.54%)	\$6,901	23.07%	\$6,925	23.17%	\$7,079	23.65%
\$9,000,000	(\$19,785)	(31.21%)	(\$27,009)	(42.60%)	\$7,786	23.13%	\$7,810	23.22%	\$7,964	23.65%
\$10,000,000	(\$22,040)	(31.26%)	(\$30,066)	(42.64%)	\$8,671	23.18%	\$8,695	23.26%	\$8,849	23.65%
\$15,000,000	(\$33,311)	(31.42%)	(\$45,350)	(42.78%)	\$13,095	23.34%	\$13,120	23.39%	\$13,273	23.65%
\$20,000,000	(\$44,583)	(31.51%)	(\$60,635)	(42.85%)	\$17,520	23.41%	\$17,544	23.45%	\$17,698	23.65%
\$25,000,000	(\$55,854)	(31.55%)	(\$75,919)	(42.89%)	\$21,944	23.46%	\$21,969	23.49%	\$22,122	23.65%
\$30,000,000	(\$67,126)	(31.59%)	(\$91,204)	(42.92%)	\$26,369	23.49%	\$26,393	23.52%	\$26,547	23.65%
\$35,000,000	(\$78,398)	(31.61%)	(\$106,489)	(42.94%)	\$30,793	23.51%	\$30,818	23.54%	\$30,971	23.65%
\$40,000,000	(\$89,669)	(31.63%)	(\$121,773)	(42.95%)	\$35,218	23.53%	\$35,242	23.55%	\$35,396	23.65%
\$45,000,000	(\$100,941)	(31.64%)	(\$137,058)	(42.96%)	\$39,642	23.54%	\$39,667	23.56%	\$39,820	23.65%
\$50,000,000	(\$112,213)	(31.65%)	(\$152,343)	(42.97%)	\$44,067	23.55%	\$44,091	23.57%	\$44,245	23.65%