

CITY OF WINTHROP, 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	\$8.20592	\$230,092	\$0	\$230,092	
2026-27	\$4.77918	\$234,694	\$1,238	\$235,932	2.5%
2027-28	\$4.81041	\$237,111	\$1,246	\$238,357	1.0%
2028-29	\$4.68584	\$243,125	\$1,214	\$244,339	2.5%
2029-30	\$4.71309	\$245,561	\$1,221	\$246,781	1.0%
2030-31	\$4.58923	\$251,717	\$1,189	\$252,906	2.5%
2031-32	\$4.61571	\$254,170	\$1,196	\$255,365	1.0%
2032-33	\$4.49557	\$260,473	\$1,164	\$261,637	2.5%
2033-34	\$4.52133	\$262,946	\$1,171	\$264,117	0.9%
2034-35	\$4.40471	\$269,399	\$1,141	\$270,540	2.4%
2035-36	\$4.42978	\$271,893	\$1,147	\$273,040	0.9%

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	\$58,237,927	\$28,039,734	\$0	\$28,039,734
2026-27	\$52,496,838	\$49,366,543	\$0	\$49,366,543
2027-28	\$52,680,639	\$49,550,344	\$0	\$49,550,344
2028-29	\$55,274,340	\$52,144,045	\$0	\$52,144,045
2029-30	\$55,491,141	\$52,360,846	\$0	\$52,360,846
2030-31	\$58,238,780	\$55,108,485	\$0	\$55,108,485
2031-32	\$58,455,581	\$55,325,286	\$0	\$55,325,286
2032-33	\$61,329,219	\$58,198,924	\$0	\$58,198,924
2033-34	\$61,546,020	\$58,415,725	\$0	\$58,415,725
2034-35	\$64,550,933	\$61,420,638	\$0	\$61,420,638
2035-36	\$64,767,734	\$61,637,439	\$0	\$61,637,439

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.28%	-2.39%	76.89%	13.04%	8.04%	1.55%
2026-27	103.87%	-23.61%	80.25%	13.01%	5.43%	0.88%
2027-28	103.87%	-23.68%	80.19%	13.10%	5.41%	0.88%
2028-29	103.01%	-22.64%	80.37%	13.20%	5.19%	0.83%
2029-30	102.95%	-22.63%	80.32%	13.28%	5.17%	0.83%
2030-31	102.07%	-21.57%	80.50%	13.37%	4.96%	0.79%
2031-32	102.02%	-21.56%	80.45%	13.44%	4.94%	0.79%
2032-33	101.18%	-20.57%	80.62%	13.54%	4.75%	0.75%
2033-34	101.13%	-20.56%	80.57%	13.60%	4.73%	0.74%
2034-35	100.34%	-19.62%	80.72%	13.70%	4.54%	0.71%
2035-36	100.30%	-19.62%	80.68%	13.76%	4.53%	0.71%

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 WINTHROP, 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	\$28,039,734	\$8.20592	\$230,092
2026-27	\$49,366,543	\$4.77918	\$235,932
2027-28	\$49,550,344	\$4.81041	\$238,357
2028-29	\$52,144,045	\$4.68584	\$244,339
2029-30	\$52,360,846	\$4.71309	\$246,781
2030-31	\$55,108,485	\$4.58923	\$252,906
2031-32	\$55,325,286	\$4.61571	\$255,365
2032-33	\$58,198,924	\$4.49557	\$261,637
2033-34	\$58,415,725	\$4.52133	\$264,117
2034-35	\$61,420,638	\$4.40471	\$270,540
2035-36	\$61,637,439	\$4.42978	\$273,040

CITY OF WINTHROP, 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	\$28,039,734	\$8.20592	\$230,092
2026-27	\$28,577,814	\$8.20592	\$234,507
2027-28	\$29,187,699	\$8.20592	\$239,512
2028-29	\$30,232,393	\$8.10000	\$244,882
2029-30	\$30,872,117	\$8.10000	\$250,064
2030-31	\$31,973,850	\$8.10000	\$258,988
2031-32	\$32,644,901	\$8.10000	\$264,424
2032-33	\$33,806,606	\$8.10000	\$273,834
2033-34	\$34,510,723	\$8.10000	\$279,537
2034-35	\$35,735,548	\$8.10000	\$289,458
2035-36	\$36,474,381	\$8.10000	\$295,442

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	\$20,788,729	(\$3.42674)	\$1,424
2027-28	\$20,362,645	(\$3.39551)	-\$1,154
2028-29	\$21,911,651	(\$3.41416)	-\$544
2029-30	\$21,488,729	(\$3.38691)	-\$3,283
2030-31	\$23,134,635	(\$3.51077)	-\$6,083
2031-32	\$22,680,384	(\$3.48429)	-\$9,058
2032-33	\$24,392,318	(\$3.60443)	-\$12,196
2033-34	\$23,905,002	(\$3.57867)	-\$15,420
2034-35	\$25,685,089	(\$3.69529)	-\$18,918
2035-36	\$25,163,057	(\$3.67022)	-\$22,402

CITY OF WINTHROP, 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	\$195	\$283	\$50,000	\$51,515	\$195	\$236	\$50,000	\$58,947	\$176	\$41	\$150	\$41	\$195	\$271
\$100,000	\$123,480	\$389	\$567	\$100,000	\$103,030	\$389	\$473	\$100,000	\$117,894	\$370	\$312	\$345	\$312	\$389	\$541
\$150,000	\$185,220	\$584	\$850	\$150,000	\$154,545	\$584	\$709	\$150,000	\$176,842	\$565	\$582	\$540	\$582	\$584	\$812
\$200,000	\$246,960	\$953	\$1,133	\$200,000	\$206,060	\$953	\$946	\$200,000	\$235,789	\$760	\$853	\$734	\$853	\$778	\$1,082
\$250,000	\$308,700	\$1,322	\$1,417	\$250,000	\$257,575	\$1,322	\$1,182	\$250,000	\$294,736	\$954	\$1,123	\$929	\$1,123	\$973	\$1,353
\$300,000	\$370,440	\$1,692	\$1,700	\$300,000	\$309,090	\$1,692	\$1,418	\$300,000	\$353,683	\$1,149	\$1,394	\$1,123	\$1,394	\$1,168	\$1,623
\$400,000	\$493,920	\$2,430	\$2,267	\$400,000	\$412,120	\$2,430	\$1,891	\$400,000	\$471,578	\$1,538	\$1,935	\$1,513	\$1,935	\$1,557	\$2,164
\$500,000	\$617,400	\$3,169	\$2,833	\$500,000	\$515,151	\$3,169	\$2,364	\$500,000	\$589,472	\$1,927	\$2,476	\$1,902	\$2,476	\$1,946	\$2,705
\$600,000	\$740,880	\$3,907	\$3,400	\$600,000	\$618,181	\$3,907	\$2,837	\$600,000	\$707,366	\$2,316	\$3,017	\$2,291	\$3,017	\$2,335	\$3,246
\$700,000	\$864,360	\$4,646	\$3,967	\$700,000	\$721,211	\$4,646	\$3,310	\$700,000	\$825,261	\$2,706	\$3,558	\$2,680	\$3,558	\$2,725	\$3,787
\$800,000	\$987,840	\$5,384	\$4,533	\$800,000	\$824,241	\$5,384	\$3,783	\$800,000	\$943,155	\$3,095	\$4,099	\$3,070	\$4,099	\$3,114	\$4,328
\$900,000	\$1,111,320	\$6,123	\$5,100	\$900,000	\$927,271	\$6,123	\$4,255	\$900,000	\$1,061,050	\$3,484	\$4,640	\$3,459	\$4,640	\$3,503	\$4,869
\$1,000,000	\$1,234,800	\$6,861	\$5,667	\$1,000,000	\$1,030,301	\$6,861	\$4,728	\$1,000,000	\$1,178,944	\$3,873	\$5,181	\$3,848	\$5,181	\$3,892	\$5,410
\$2,000,000	\$2,469,600	\$14,247	\$11,334	\$2,000,000	\$2,060,602	\$14,247	\$9,457	\$2,000,000	\$2,357,888	\$7,766	\$10,591	\$7,740	\$10,591	\$7,784	\$10,821
\$3,000,000	\$3,704,400	\$21,632	\$17,000	\$3,000,000	\$3,090,903	\$21,632	\$14,185	\$3,000,000	\$3,536,832	\$11,658	\$16,002	\$11,632	\$16,002	\$11,677	\$16,231
\$4,000,000	\$4,939,200	\$29,017	\$22,667	\$4,000,000	\$4,121,204	\$29,017	\$18,913	\$4,000,000	\$4,715,776	\$15,550	\$21,412	\$15,525	\$21,412	\$15,569	\$21,642
\$5,000,000	\$6,174,000	\$36,403	\$28,334	\$5,000,000	\$5,151,505	\$36,403	\$23,641	\$5,000,000	\$5,894,720	\$19,442	\$26,823	\$19,417	\$26,823	\$19,461	\$27,052
\$6,000,000	\$7,408,800	\$43,788	\$34,001	\$6,000,000	\$6,181,806	\$43,788	\$28,370	\$6,000,000	\$7,073,664	\$23,334	\$32,233	\$23,309	\$32,233	\$23,353	\$32,463
\$7,000,000	\$8,643,600	\$51,173	\$39,667	\$7,000,000	\$7,212,107	\$51,173	\$33,098	\$7,000,000	\$8,252,608	\$27,227	\$37,644	\$27,201	\$37,644	\$27,245	\$37,873
\$8,000,000	\$9,878,400	\$58,559	\$45,334	\$8,000,000	\$8,242,408	\$58,559	\$37,826	\$8,000,000	\$9,431,552	\$31,119	\$43,054	\$31,093	\$43,054	\$31,138	\$43,284
\$9,000,000	\$11,113,200	\$65,944	\$51,001	\$9,000,000	\$9,272,709	\$65,944	\$42,555	\$9,000,000	\$10,610,496	\$35,011	\$48,465	\$34,986	\$48,465	\$35,030	\$48,694
\$10,000,000	\$12,348,000	\$73,329	\$56,668	\$10,000,000	\$10,303,010	\$73,329	\$47,283	\$10,000,000	\$11,789,440	\$38,903	\$53,875	\$38,878	\$53,875	\$38,922	\$54,104
\$15,000,000	\$18,522,000	\$110,256	\$85,002	\$15,000,000	\$15,454,515	\$110,256	\$70,924	\$15,000,000	\$17,684,160	\$58,364	\$80,927	\$58,339	\$80,927	\$58,383	\$81,157
\$20,000,000	\$24,696,000	\$147,183	\$113,336	\$20,000,000	\$20,606,020	\$147,183	\$94,566	\$20,000,000	\$23,578,880	\$77,825	\$107,979	\$77,800	\$107,979	\$77,844	\$108,209
\$25,000,000	\$30,870,000	\$184,109	\$141,670	\$25,000,000	\$25,757,525	\$184,109	\$118,207	\$25,000,000	\$29,473,600	\$97,286	\$135,032	\$97,261	\$135,032	\$97,305	\$135,261
\$30,000,000	\$37,044,000	\$221,036	\$170,003	\$30,000,000	\$30,909,030	\$221,036	\$141,849	\$30,000,000	\$35,368,320	\$116,747	\$162,084	\$116,722	\$162,084	\$116,766	\$162,313
\$35,000,000	\$43,218,000	\$257,963	\$198,337	\$35,000,000	\$36,060,535	\$257,963	\$165,490	\$35,000,000	\$41,263,040	\$136,208	\$189,136	\$136,183	\$189,136	\$136,227	\$189,366
\$40,000,000	\$49,392,000	\$294,889	\$226,671	\$40,000,000	\$41,212,040	\$294,889	\$189,132	\$40,000,000	\$47,157,760	\$155,669	\$216,188	\$155,644	\$216,188	\$155,688	\$216,418
\$45,000,000	\$55,566,000	\$331,816	\$255,005	\$45,000,000	\$46,363,545	\$331,816	\$212,773	\$45,000,000	\$53,052,480	\$175,130	\$243,241	\$175,105	\$243,241	\$175,149	\$243,470
\$50,000,000	\$61,740,000	\$368,742	\$283,339	\$50,000,000	\$51,515,050	\$368,742	\$236,414	\$50,000,000	\$58,947,200	\$194,591	\$270,293	\$194,566	\$270,293	\$194,610	\$270,522

CITY OF WINTHROP, 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	\$89	45.59%	\$42	21.48%	(\$135)	(76.63%)	(\$109)	(72.71%)	\$76	39.01%
\$100,000	\$177	45.59%	\$84	21.48%	(\$59)	(15.87%)	(\$33)	(9.70%)	\$152	39.01%
\$150,000	\$266	45.59%	\$125	21.48%	\$17	3.04%	\$42	7.87%	\$228	39.01%
\$200,000	\$180	18.91%	(\$7)	(0.78%)	\$93	12.25%	\$118	16.12%	\$304	39.01%
\$250,000	\$94	7.13%	(\$140)	(10.61%)	\$169	17.71%	\$194	20.92%	\$380	39.01%
\$300,000	\$8	0.50%	(\$273)	(16.15%)	\$245	21.32%	\$270	24.05%	\$455	39.01%
\$400,000	(\$163)	(6.73%)	(\$539)	(22.17%)	\$397	25.79%	\$422	27.90%	\$607	39.01%
\$500,000	(\$335)	(10.58%)	(\$805)	(25.39%)	\$549	28.46%	\$574	30.17%	\$759	39.01%
\$600,000	(\$507)	(12.98%)	(\$1,070)	(27.39%)	\$700	30.23%	\$726	31.67%	\$911	39.01%
\$700,000	(\$679)	(14.62%)	(\$1,336)	(28.76%)	\$852	31.50%	\$877	32.74%	\$1,063	39.01%
\$800,000	(\$851)	(15.80%)	(\$1,602)	(29.75%)	\$1,004	32.44%	\$1,029	33.53%	\$1,215	39.01%
\$900,000	(\$1,023)	(16.70%)	(\$1,867)	(30.50%)	\$1,156	33.17%	\$1,181	34.15%	\$1,366	39.01%
\$1,000,000	(\$1,195)	(17.41%)	(\$2,133)	(31.09%)	\$1,308	33.76%	\$1,333	34.64%	\$1,518	39.01%
\$2,000,000	(\$2,913)	(20.45%)	(\$4,790)	(33.62%)	\$2,826	36.39%	\$2,851	36.84%	\$3,036	39.01%
\$3,000,000	(\$4,632)	(21.41%)	(\$7,447)	(34.43%)	\$4,344	37.26%	\$4,369	37.56%	\$4,555	39.01%
\$4,000,000	(\$6,350)	(21.88%)	(\$10,104)	(34.82%)	\$5,862	37.70%	\$5,888	37.92%	\$6,073	39.01%
\$5,000,000	(\$8,069)	(22.17%)	(\$12,761)	(35.06%)	\$7,381	37.96%	\$7,406	38.14%	\$7,591	39.01%
\$6,000,000	(\$9,787)	(22.35%)	(\$15,418)	(35.21%)	\$8,899	38.14%	\$8,924	38.29%	\$9,109	39.01%
\$7,000,000	(\$11,506)	(22.48%)	(\$18,075)	(35.32%)	\$10,417	38.26%	\$10,442	38.39%	\$10,628	39.01%
\$8,000,000	(\$13,224)	(22.58%)	(\$20,732)	(35.40%)	\$11,935	38.35%	\$11,961	38.47%	\$12,146	39.01%
\$9,000,000	(\$14,943)	(22.66%)	(\$23,389)	(35.47%)	\$13,454	38.43%	\$13,479	38.53%	\$13,664	39.01%
\$10,000,000	(\$16,661)	(22.72%)	(\$26,046)	(35.52%)	\$14,972	38.49%	\$14,997	38.58%	\$15,182	39.01%
\$15,000,000	(\$25,254)	(22.91%)	(\$39,332)	(35.67%)	\$22,563	38.66%	\$22,588	38.72%	\$22,774	39.01%
\$20,000,000	(\$33,847)	(23.00%)	(\$52,617)	(35.75%)	\$30,154	38.75%	\$30,180	38.79%	\$30,365	39.01%
\$25,000,000	(\$42,440)	(23.05%)	(\$65,902)	(35.80%)	\$37,746	38.80%	\$37,771	38.83%	\$37,956	39.01%
\$30,000,000	(\$51,032)	(23.09%)	(\$79,187)	(35.83%)	\$45,337	38.83%	\$45,362	38.86%	\$45,547	39.01%
\$35,000,000	(\$59,625)	(23.11%)	(\$92,472)	(35.85%)	\$52,928	38.86%	\$52,953	38.88%	\$53,139	39.01%
\$40,000,000	(\$68,218)	(23.13%)	(\$105,758)	(35.86%)	\$60,519	38.88%	\$60,545	38.90%	\$60,730	39.01%
\$45,000,000	(\$76,811)	(23.15%)	(\$119,043)	(35.88%)	\$68,110	38.89%	\$68,136	38.91%	\$68,321	39.01%
\$50,000,000	(\$85,403)	(23.16%)	(\$132,328)	(35.89%)	\$75,702	38.90%	\$75,727	38.92%	\$75,912	39.01%