

CITY OF WHITTEN, 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	\$8.37000	\$13,747	\$0	\$13,747	
2026-27	\$6.91795	\$14,022	\$503	\$14,525	5.7%
2027-28	\$7.12475	\$14,816	\$518	\$15,334	5.6%
2028-29	\$6.82212	\$15,641	\$496	\$16,138	5.2%
2029-30	\$7.00646	\$16,460	\$510	\$16,970	5.2%
2030-31	\$6.71207	\$17,310	\$488	\$17,798	4.9%
2031-32	\$6.88832	\$18,154	\$501	\$18,655	4.8%
2032-33	\$6.61188	\$19,028	\$481	\$19,510	4.6%
2033-34	\$6.77907	\$19,893	\$493	\$20,387	4.5%
2034-35	\$6.51791	\$20,794	\$474	\$21,269	4.3%
2035-36	\$6.66658	\$21,646	\$485	\$22,131	4.1%

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	\$4,407,216	\$1,642,426	\$0	\$1,642,426
2026-27	\$3,030,257	\$2,099,679	\$0	\$2,099,679
2027-28	\$3,082,856	\$2,152,278	\$0	\$2,152,278
2028-29	\$3,296,057	\$2,365,479	\$0	\$2,365,479
2029-30	\$3,352,655	\$2,422,077	\$0	\$2,422,077
2030-31	\$3,582,222	\$2,651,644	\$0	\$2,651,644
2031-32	\$3,638,820	\$2,708,242	\$0	\$2,708,242
2032-33	\$3,881,253	\$2,950,675	\$0	\$2,950,675
2033-34	\$3,937,851	\$3,007,273	\$0	\$3,007,273
2034-35	\$4,193,671	\$3,263,093	\$0	\$3,263,093
2035-36	\$4,250,269	\$3,319,691	\$0	\$3,319,691

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	94.59%	-5.33%	89.26%	6.17%	0.00%	4.56%
2026-27	173.50%	-91.65%	81.85%	11.40%	0.00%	3.57%
2027-28	172.64%	-90.30%	82.34%	11.13%	0.00%	3.48%
2028-29	166.44%	-82.78%	83.66%	10.63%	0.00%	3.17%
2029-30	165.56%	-81.48%	84.08%	10.38%	0.00%	3.09%
2030-31	160.02%	-74.85%	85.16%	9.96%	0.00%	2.83%
2031-32	159.36%	-73.86%	85.50%	9.75%	0.00%	2.77%
2032-33	154.58%	-68.20%	86.38%	9.39%	0.00%	2.54%
2033-34	154.09%	-67.43%	86.66%	9.22%	0.00%	2.49%
2034-35	149.92%	-62.53%	87.39%	8.92%	0.00%	2.30%
2035-36	149.56%	-61.94%	87.62%	8.77%	0.00%	2.26%

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 WHITTEN, 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	\$1,642,426	\$8.37000	\$13,747
2026-27	\$2,099,679	\$6.91795	\$14,525
2027-28	\$2,152,278	\$7.12475	\$15,334
2028-29	\$2,365,479	\$6.82212	\$16,138
2029-30	\$2,422,077	\$7.00646	\$16,970
2030-31	\$2,651,644	\$6.71207	\$17,798
2031-32	\$2,708,242	\$6.88832	\$18,655
2032-33	\$2,950,675	\$6.61188	\$19,510
2033-34	\$3,007,273	\$6.77907	\$20,387
2034-35	\$3,263,093	\$6.51791	\$21,269
2035-36	\$3,319,691	\$6.66658	\$22,131

CITY OF WHITTEN, 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	\$1,642,426	\$8.37000	\$13,747
2026-27	\$1,682,584	\$8.37000	\$14,083
2027-28	\$1,749,041	\$8.28713	\$14,495
2028-29	\$1,836,125	\$8.10000	\$14,873
2029-30	\$1,906,160	\$8.10000	\$15,440
2030-31	\$1,998,449	\$8.10000	\$16,187
2031-32	\$2,072,244	\$8.10000	\$16,785
2032-33	\$2,170,015	\$8.10000	\$17,577
2033-34	\$2,247,776	\$8.10000	\$18,207
2034-35	\$2,351,327	\$8.10000	\$19,046
2035-36	\$2,433,256	\$8.10000	\$19,709

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	\$417,095	(\$1.45205)	\$442
2027-28	\$403,237	(\$1.16238)	\$840
2028-29	\$529,354	(\$1.27788)	\$1,265
2029-30	\$515,917	(\$1.09354)	\$1,530
2030-31	\$653,195	(\$1.38793)	\$1,611
2031-32	\$635,998	(\$1.21168)	\$1,870
2032-33	\$780,659	(\$1.48812)	\$1,932
2033-34	\$759,497	(\$1.32093)	\$2,180
2034-35	\$911,766	(\$1.58209)	\$2,223
2035-36	\$886,436	(\$1.43342)	\$2,422

CITY OF WHITTEN, 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	\$199	\$414	\$50,000	\$51,515	\$199	\$346	\$50,000	\$58,947	\$179	\$60	\$153	\$60	\$199	\$396
\$100,000	\$123,480	\$397	\$829	\$100,000	\$103,030	\$397	\$692	\$100,000	\$117,894	\$378	\$456	\$352	\$456	\$397	\$791
\$150,000	\$185,220	\$596	\$1,243	\$150,000	\$154,545	\$596	\$1,037	\$150,000	\$176,842	\$576	\$851	\$550	\$851	\$596	\$1,187
\$200,000	\$246,960	\$972	\$1,658	\$200,000	\$206,060	\$972	\$1,383	\$200,000	\$235,789	\$775	\$1,247	\$749	\$1,247	\$794	\$1,583
\$250,000	\$308,700	\$1,349	\$2,072	\$250,000	\$257,575	\$1,349	\$1,729	\$250,000	\$294,736	\$973	\$1,643	\$947	\$1,643	\$993	\$1,978
\$300,000	\$370,440	\$1,725	\$2,486	\$300,000	\$309,090	\$1,725	\$2,075	\$300,000	\$353,683	\$1,172	\$2,038	\$1,146	\$2,038	\$1,191	\$2,374
\$400,000	\$493,920	\$2,479	\$3,315	\$400,000	\$412,120	\$2,479	\$2,766	\$400,000	\$471,578	\$1,569	\$2,830	\$1,543	\$2,830	\$1,588	\$3,165
\$500,000	\$617,400	\$3,232	\$4,144	\$500,000	\$515,151	\$3,232	\$3,458	\$500,000	\$589,472	\$1,966	\$3,621	\$1,940	\$3,621	\$1,985	\$3,957
\$600,000	\$740,880	\$3,985	\$4,973	\$600,000	\$618,181	\$3,985	\$4,149	\$600,000	\$707,366	\$2,363	\$4,412	\$2,337	\$4,412	\$2,382	\$4,748
\$700,000	\$864,360	\$4,739	\$5,802	\$700,000	\$721,211	\$4,739	\$4,841	\$700,000	\$825,261	\$2,760	\$5,204	\$2,734	\$5,204	\$2,779	\$5,539
\$800,000	\$987,840	\$5,492	\$6,630	\$800,000	\$824,241	\$5,492	\$5,532	\$800,000	\$943,155	\$3,157	\$5,995	\$3,131	\$5,995	\$3,176	\$6,331
\$900,000	\$1,111,320	\$6,245	\$7,459	\$900,000	\$927,271	\$6,245	\$6,224	\$900,000	\$1,061,050	\$3,554	\$6,786	\$3,528	\$6,786	\$3,573	\$7,122
\$1,000,000	\$1,234,800	\$6,999	\$8,288	\$1,000,000	\$1,030,301	\$6,999	\$6,915	\$1,000,000	\$1,178,944	\$3,951	\$7,578	\$3,925	\$7,578	\$3,970	\$7,913
\$2,000,000	\$2,469,600	\$14,532	\$16,576	\$2,000,000	\$2,060,602	\$14,532	\$13,831	\$2,000,000	\$2,357,888	\$7,921	\$15,491	\$7,895	\$15,491	\$7,940	\$15,826
\$3,000,000	\$3,704,400	\$22,065	\$24,864	\$3,000,000	\$3,090,903	\$22,065	\$20,746	\$3,000,000	\$3,536,832	\$11,891	\$23,404	\$11,865	\$23,404	\$11,910	\$23,739
\$4,000,000	\$4,939,200	\$29,598	\$33,152	\$4,000,000	\$4,121,204	\$29,598	\$27,662	\$4,000,000	\$4,715,776	\$15,861	\$31,317	\$15,835	\$31,317	\$15,880	\$31,653
\$5,000,000	\$6,174,000	\$37,131	\$41,440	\$5,000,000	\$5,151,505	\$37,131	\$34,577	\$5,000,000	\$5,894,720	\$19,831	\$39,230	\$19,805	\$39,230	\$19,850	\$39,566
\$6,000,000	\$7,408,800	\$44,664	\$49,728	\$6,000,000	\$6,181,806	\$44,664	\$41,493	\$6,000,000	\$7,073,664	\$23,801	\$47,143	\$23,775	\$47,143	\$23,820	\$47,479
\$7,000,000	\$8,643,600	\$52,197	\$58,016	\$7,000,000	\$7,212,107	\$52,197	\$48,408	\$7,000,000	\$8,252,608	\$27,771	\$55,056	\$27,745	\$55,056	\$27,790	\$55,392
\$8,000,000	\$9,878,400	\$59,730	\$66,305	\$8,000,000	\$8,242,408	\$59,730	\$55,324	\$8,000,000	\$9,431,552	\$31,741	\$62,970	\$31,715	\$62,970	\$31,760	\$63,305
\$9,000,000	\$11,113,200	\$67,263	\$74,593	\$9,000,000	\$9,272,709	\$67,263	\$62,239	\$9,000,000	\$10,610,496	\$35,711	\$70,883	\$35,685	\$70,883	\$35,730	\$71,218
\$10,000,000	\$12,348,000	\$74,796	\$82,881	\$10,000,000	\$10,303,010	\$74,796	\$69,155	\$10,000,000	\$11,789,440	\$39,681	\$78,796	\$39,655	\$78,796	\$39,700	\$79,132
\$15,000,000	\$18,522,000	\$112,461	\$124,321	\$15,000,000	\$15,454,515	\$112,461	\$103,732	\$15,000,000	\$17,684,160	\$59,531	\$118,362	\$59,505	\$118,362	\$59,550	\$118,697
\$20,000,000	\$24,696,000	\$150,126	\$165,761	\$20,000,000	\$20,606,020	\$150,126	\$138,309	\$20,000,000	\$23,578,880	\$79,381	\$157,927	\$79,355	\$157,927	\$79,400	\$158,263
\$25,000,000	\$30,870,000	\$187,791	\$207,202	\$25,000,000	\$25,757,525	\$187,791	\$172,886	\$25,000,000	\$29,473,600	\$99,231	\$197,493	\$99,206	\$197,493	\$99,251	\$197,829
\$30,000,000	\$37,044,000	\$225,456	\$248,642	\$30,000,000	\$30,909,030	\$225,456	\$207,464	\$30,000,000	\$35,368,320	\$119,081	\$237,059	\$119,056	\$237,059	\$119,101	\$237,395
\$35,000,000	\$43,218,000	\$263,121	\$290,082	\$35,000,000	\$36,060,535	\$263,121	\$242,041	\$35,000,000	\$41,263,040	\$138,932	\$276,625	\$138,906	\$276,625	\$138,951	\$276,960
\$40,000,000	\$49,392,000	\$300,786	\$331,523	\$40,000,000	\$41,212,040	\$300,786	\$276,618	\$40,000,000	\$47,157,760	\$158,782	\$316,191	\$158,756	\$316,191	\$158,801	\$316,526
\$45,000,000	\$55,566,000	\$338,451	\$372,963	\$45,000,000	\$46,363,545	\$338,451	\$311,195	\$45,000,000	\$53,052,480	\$178,632	\$355,756	\$178,606	\$355,756	\$178,651	\$356,092
\$50,000,000	\$61,740,000	\$376,116	\$414,403	\$50,000,000	\$51,515,050	\$376,116	\$345,773	\$50,000,000	\$58,947,200	\$198,482	\$395,322	\$198,456	\$395,322	\$198,501	\$395,658

CITY OF WHITTEN, 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	\$216	108.77%	\$147	74.19%	(\$119)	(66.50%)	(\$93)	(60.86%)	\$197	99.32%
\$100,000	\$432	108.77%	\$295	74.19%	\$78	20.64%	\$104	29.48%	\$394	99.32%
\$150,000	\$648	108.77%	\$442	74.19%	\$275	47.74%	\$301	54.67%	\$591	99.32%
\$200,000	\$685	70.51%	\$411	42.27%	\$472	60.96%	\$498	66.50%	\$789	99.32%
\$250,000	\$723	53.62%	\$380	28.18%	\$669	68.78%	\$695	73.38%	\$986	99.32%
\$300,000	\$761	44.10%	\$349	20.24%	\$867	73.96%	\$892	77.87%	\$1,183	99.32%
\$400,000	\$836	33.75%	\$287	11.60%	\$1,261	80.38%	\$1,287	83.39%	\$1,577	99.32%
\$500,000	\$912	28.22%	\$226	6.98%	\$1,655	84.20%	\$1,681	86.65%	\$1,972	99.32%
\$600,000	\$987	24.78%	\$164	4.11%	\$2,050	86.74%	\$2,075	88.81%	\$2,366	99.32%
\$700,000	\$1,063	22.43%	\$102	2.16%	\$2,444	88.55%	\$2,470	90.33%	\$2,760	99.32%
\$800,000	\$1,138	20.73%	\$40	0.74%	\$2,838	89.91%	\$2,864	91.47%	\$3,155	99.32%
\$900,000	\$1,214	19.44%	(\$21)	(0.34%)	\$3,232	90.96%	\$3,258	92.36%	\$3,549	99.32%
\$1,000,000	\$1,290	18.43%	(\$83)	(1.19%)	\$3,627	91.80%	\$3,653	93.06%	\$3,943	99.32%
\$2,000,000	\$2,045	14.07%	(\$701)	(4.82%)	\$7,570	95.57%	\$7,596	96.21%	\$7,886	99.32%
\$3,000,000	\$2,800	12.69%	(\$1,318)	(5.97%)	\$11,513	96.82%	\$11,539	97.25%	\$11,829	99.32%
\$4,000,000	\$3,555	12.01%	(\$1,936)	(6.54%)	\$15,456	97.45%	\$15,482	97.77%	\$15,773	99.32%
\$5,000,000	\$4,310	11.61%	(\$2,553)	(6.88%)	\$19,399	97.82%	\$19,425	98.08%	\$19,716	99.32%
\$6,000,000	\$5,065	11.34%	(\$3,171)	(7.10%)	\$23,342	98.07%	\$23,368	98.29%	\$23,659	99.32%
\$7,000,000	\$5,820	11.15%	(\$3,788)	(7.26%)	\$27,286	98.25%	\$27,311	98.44%	\$27,602	99.32%
\$8,000,000	\$6,575	11.01%	(\$4,406)	(7.38%)	\$31,229	98.39%	\$31,254	98.55%	\$31,545	99.32%
\$9,000,000	\$7,330	10.90%	(\$5,023)	(7.47%)	\$35,172	98.49%	\$35,198	98.63%	\$35,488	99.32%
\$10,000,000	\$8,085	10.81%	(\$5,641)	(7.54%)	\$39,115	98.57%	\$39,141	98.70%	\$39,431	99.32%
\$15,000,000	\$11,860	10.55%	(\$8,729)	(7.76%)	\$58,831	98.82%	\$58,856	98.91%	\$59,147	99.32%
\$20,000,000	\$15,636	10.42%	(\$11,817)	(7.87%)	\$78,546	98.95%	\$78,572	99.01%	\$78,863	99.32%
\$25,000,000	\$19,411	10.34%	(\$14,904)	(7.94%)	\$98,262	99.02%	\$98,288	99.07%	\$98,578	99.32%
\$30,000,000	\$23,186	10.28%	(\$17,992)	(7.98%)	\$117,978	99.07%	\$118,003	99.12%	\$118,294	99.32%
\$35,000,000	\$26,962	10.25%	(\$21,080)	(8.01%)	\$137,693	99.11%	\$137,719	99.15%	\$138,010	99.32%
\$40,000,000	\$30,737	10.22%	(\$24,167)	(8.03%)	\$157,409	99.14%	\$157,435	99.17%	\$157,725	99.32%
\$45,000,000	\$34,512	10.20%	(\$27,255)	(8.05%)	\$177,124	99.16%	\$177,150	99.18%	\$177,441	99.32%
\$50,000,000	\$38,288	10.18%	(\$30,343)	(8.07%)	\$196,840	99.17%	\$196,866	99.20%	\$197,156	99.32%