

CITY OF WINDSOR HEIGHTS, 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	\$8.31086	\$2,214,362	\$0	\$2,214,362	
2026-27	\$4.21451	\$2,258,649	\$4,348	\$2,262,997	2.2%
2027-28	\$4.23846	\$2,274,313	\$4,372	\$2,278,686	0.7%
2028-29	\$4.13621	\$2,324,258	\$4,267	\$2,328,525	2.2%
2029-30	\$4.15842	\$2,340,170	\$4,290	\$2,344,460	0.7%
2030-31	\$4.05764	\$2,391,347	\$4,186	\$2,395,533	2.2%
2031-32	\$4.07935	\$2,407,509	\$4,208	\$2,411,717	0.7%
2032-33	\$3.98117	\$2,459,950	\$4,107	\$2,464,057	2.2%
2033-34	\$4.00241	\$2,476,377	\$4,129	\$2,480,506	0.7%
2034-35	\$3.90672	\$2,530,115	\$4,030	\$2,534,145	2.2%
2035-36	\$3.92750	\$2,546,814	\$4,052	\$2,550,865	0.7%

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	\$624,816,775	\$266,441,975	\$67,867,647	\$334,309,622
2026-27	\$618,523,903	\$536,953,903	\$76,372,615	\$613,326,517
2027-28	\$619,371,570	\$537,621,144	\$76,553,040	\$614,174,184
2028-29	\$648,710,431	\$562,960,949	\$80,552,095	\$643,513,045
2029-30	\$649,716,097	\$563,786,191	\$80,732,520	\$644,518,711
2030-31	\$680,513,916	\$590,375,980	\$84,940,550	\$675,316,530
2031-32	\$681,519,583	\$591,201,222	\$85,120,975	\$676,322,197
2032-33	\$713,673,615	\$618,927,802	\$89,548,428	\$708,476,229
2033-34	\$714,679,282	\$619,753,044	\$89,728,853	\$709,481,896
2034-35	\$748,247,156	\$648,663,071	\$94,386,699	\$743,049,770
2035-36	\$749,252,822	\$649,488,312	\$94,567,124	\$744,055,436

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.38%	-1.15%	72.22%	27.17%	0.00%	0.60%
2026-27	92.06%	-11.50%	80.56%	19.09%	0.00%	0.33%
2027-28	92.09%	-11.55%	80.54%	19.11%	0.00%	0.33%
2028-29	91.55%	-11.08%	80.47%	19.19%	0.00%	0.31%
2029-30	91.55%	-11.09%	80.46%	19.21%	0.00%	0.31%
2030-31	91.01%	-10.62%	80.39%	19.29%	0.00%	0.30%
2031-32	91.01%	-10.63%	80.38%	19.30%	0.00%	0.30%
2032-33	90.49%	-10.18%	80.31%	19.39%	0.00%	0.28%
2033-34	90.49%	-10.19%	80.30%	19.40%	0.00%	0.28%
2034-35	89.98%	-9.76%	80.22%	19.49%	0.00%	0.27%
2035-36	89.98%	-9.77%	80.21%	19.50%	0.00%	0.27%

**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 WINDSOR HEIGHTS, 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	\$266,441,975	\$8.31086	\$2,214,362
2026-27	\$536,953,903	\$4.21451	\$2,262,997
2027-28	\$537,621,144	\$4.23846	\$2,278,686
2028-29	\$562,960,949	\$4.13621	\$2,328,525
2029-30	\$563,786,191	\$4.15842	\$2,344,460
2030-31	\$590,375,980	\$4.05764	\$2,395,533
2031-32	\$591,201,222	\$4.07935	\$2,411,717
2032-33	\$618,927,802	\$3.98117	\$2,464,057
2033-34	\$619,753,044	\$4.00241	\$2,480,506
2034-35	\$648,663,071	\$3.90672	\$2,534,145
2035-36	\$649,488,312	\$3.92750	\$2,550,865

## CITY OF WINDSOR HEIGHTS, 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	\$266,441,975	\$8.31086	\$2,214,362
2026-27	\$269,100,666	\$8.31086	\$2,236,458
2027-28	\$274,696,714	\$8.31086	\$2,282,966
2028-29	\$283,989,626	\$8.10000	\$2,300,316
2029-30	\$290,066,044	\$8.10000	\$2,349,535
2030-31	\$299,853,533	\$8.10000	\$2,428,814
2031-32	\$306,244,795	\$8.10000	\$2,480,583
2032-33	\$316,552,375	\$8.10000	\$2,564,074
2033-34	\$323,276,007	\$8.10000	\$2,618,536
2034-35	\$334,131,207	\$8.10000	\$2,706,463
2035-36	\$341,203,719	\$8.10000	\$2,763,750

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	\$267,853,236	(\$4.09635)	\$26,539
2027-28	\$262,924,430	(\$4.07240)	-\$4,280
2028-29	\$278,971,324	(\$3.96379)	\$28,209
2029-30	\$273,720,146	(\$3.94158)	-\$5,075
2030-31	\$290,522,447	(\$4.04236)	-\$33,280
2031-32	\$284,956,427	(\$4.02065)	-\$68,866
2032-33	\$302,375,427	(\$4.11883)	-\$100,017
2033-34	\$296,477,036	(\$4.09759)	-\$138,030
2034-35	\$314,531,864	(\$4.19328)	-\$172,318
2035-36	\$308,284,593	(\$4.17250)	-\$212,885

CITY OF WINDSOR HEIGHTS, 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	\$197	\$251	\$50,000	\$51,515	\$197	\$209	\$50,000	\$58,947	\$178	\$36	\$152	\$36	\$197	\$239
\$100,000	\$123,480	\$394	\$501	\$100,000	\$103,030	\$394	\$418	\$100,000	\$117,894	\$375	\$275	\$349	\$275	\$394	\$478
\$150,000	\$185,220	\$591	\$752	\$150,000	\$154,545	\$591	\$627	\$150,000	\$176,842	\$572	\$515	\$547	\$515	\$591	\$718
\$200,000	\$246,960	\$965	\$1,002	\$200,000	\$206,060	\$965	\$836	\$200,000	\$235,789	\$769	\$754	\$744	\$754	\$788	\$957
\$250,000	\$308,700	\$1,339	\$1,253	\$250,000	\$257,575	\$1,339	\$1,045	\$250,000	\$294,736	\$966	\$993	\$941	\$993	\$985	\$1,196
\$300,000	\$370,440	\$1,713	\$1,503	\$300,000	\$309,090	\$1,713	\$1,254	\$300,000	\$353,683	\$1,163	\$1,232	\$1,138	\$1,232	\$1,183	\$1,435
\$400,000	\$493,920	\$2,461	\$2,004	\$400,000	\$412,120	\$2,461	\$1,672	\$400,000	\$471,578	\$1,558	\$1,711	\$1,532	\$1,711	\$1,577	\$1,913
\$500,000	\$617,400	\$3,209	\$2,505	\$500,000	\$515,151	\$3,209	\$2,090	\$500,000	\$589,472	\$1,952	\$2,189	\$1,926	\$2,189	\$1,971	\$2,392
\$600,000	\$740,880	\$3,957	\$3,006	\$600,000	\$618,181	\$3,957	\$2,508	\$600,000	\$707,366	\$2,346	\$2,667	\$2,320	\$2,667	\$2,365	\$2,870
\$700,000	\$864,360	\$4,705	\$3,507	\$700,000	\$721,211	\$4,705	\$2,926	\$700,000	\$825,261	\$2,740	\$3,146	\$2,715	\$3,146	\$2,759	\$3,349
\$800,000	\$987,840	\$5,453	\$4,008	\$800,000	\$824,241	\$5,453	\$3,344	\$800,000	\$943,155	\$3,134	\$3,624	\$3,109	\$3,624	\$3,154	\$3,827
\$900,000	\$1,111,320	\$6,201	\$4,509	\$900,000	\$927,271	\$6,201	\$3,763	\$900,000	\$1,061,050	\$3,529	\$4,102	\$3,503	\$4,102	\$3,548	\$4,305
\$1,000,000	\$1,234,800	\$6,949	\$5,010	\$1,000,000	\$1,030,301	\$6,949	\$4,181	\$1,000,000	\$1,178,944	\$3,923	\$4,581	\$3,897	\$4,581	\$3,942	\$4,784
\$2,000,000	\$2,469,600	\$14,429	\$10,021	\$2,000,000	\$2,060,602	\$14,429	\$8,361	\$2,000,000	\$2,357,888	\$7,865	\$9,365	\$7,839	\$9,365	\$7,884	\$9,567
\$3,000,000	\$3,704,400	\$21,909	\$15,031	\$3,000,000	\$3,090,903	\$21,909	\$12,542	\$3,000,000	\$3,536,832	\$11,807	\$14,148	\$11,781	\$14,148	\$11,826	\$14,351
\$4,000,000	\$4,939,200	\$29,388	\$20,041	\$4,000,000	\$4,121,204	\$29,388	\$16,722	\$4,000,000	\$4,715,776	\$15,749	\$18,932	\$15,723	\$18,932	\$15,768	\$19,135
\$5,000,000	\$6,174,000	\$36,868	\$25,052	\$5,000,000	\$5,151,505	\$36,868	\$20,903	\$5,000,000	\$5,894,720	\$19,691	\$23,716	\$19,665	\$23,716	\$19,710	\$23,919
\$6,000,000	\$7,408,800	\$44,348	\$30,062	\$6,000,000	\$6,181,806	\$44,348	\$25,084	\$6,000,000	\$7,073,664	\$23,633	\$28,499	\$23,607	\$28,499	\$23,652	\$28,702
\$7,000,000	\$8,643,600	\$51,828	\$35,073	\$7,000,000	\$7,212,107	\$51,828	\$29,264	\$7,000,000	\$8,252,608	\$27,575	\$33,283	\$27,549	\$33,283	\$27,594	\$33,486
\$8,000,000	\$9,878,400	\$59,308	\$40,083	\$8,000,000	\$8,242,408	\$59,308	\$33,445	\$8,000,000	\$9,431,552	\$31,517	\$38,067	\$31,491	\$38,067	\$31,536	\$38,270
\$9,000,000	\$11,113,200	\$66,787	\$45,093	\$9,000,000	\$9,272,709	\$66,787	\$37,625	\$9,000,000	\$10,610,496	\$35,459	\$42,851	\$35,433	\$42,851	\$35,478	\$43,054
\$10,000,000	\$12,348,000	\$74,267	\$50,104	\$10,000,000	\$10,303,010	\$74,267	\$41,806	\$10,000,000	\$11,789,440	\$39,401	\$47,634	\$39,375	\$47,634	\$39,420	\$47,837
\$15,000,000	\$18,522,000	\$111,666	\$75,156	\$15,000,000	\$15,454,515	\$111,666	\$62,709	\$15,000,000	\$17,684,160	\$59,110	\$71,553	\$59,085	\$71,553	\$59,130	\$71,756
\$20,000,000	\$24,696,000	\$149,065	\$100,207	\$20,000,000	\$20,606,020	\$149,065	\$83,612	\$20,000,000	\$23,578,880	\$78,820	\$95,472	\$78,795	\$95,472	\$78,839	\$95,675
\$25,000,000	\$30,870,000	\$186,464	\$125,259	\$25,000,000	\$25,757,525	\$186,464	\$104,515	\$25,000,000	\$29,473,600	\$98,530	\$119,390	\$98,505	\$119,390	\$98,549	\$119,593
\$30,000,000	\$37,044,000	\$223,863	\$150,311	\$30,000,000	\$30,909,030	\$223,863	\$125,418	\$30,000,000	\$35,368,320	\$118,240	\$143,309	\$118,214	\$143,309	\$118,259	\$143,512
\$35,000,000	\$43,218,000	\$261,261	\$175,363	\$35,000,000	\$36,060,535	\$261,261	\$146,321	\$35,000,000	\$41,263,040	\$137,950	\$167,228	\$137,924	\$167,228	\$137,969	\$167,431
\$40,000,000	\$49,392,000	\$298,660	\$200,415	\$40,000,000	\$41,212,040	\$298,660	\$167,224	\$40,000,000	\$47,157,760	\$157,660	\$191,146	\$157,634	\$191,146	\$157,679	\$191,349
\$45,000,000	\$55,566,000	\$336,059	\$225,467	\$45,000,000	\$46,363,545	\$336,059	\$188,127	\$45,000,000	\$53,052,480	\$177,370	\$215,065	\$177,344	\$215,065	\$177,389	\$215,268
\$50,000,000	\$61,740,000	\$373,458	\$250,519	\$50,000,000	\$51,515,050	\$373,458	\$209,030	\$50,000,000	\$58,947,200	\$197,080	\$238,984	\$197,054	\$238,984	\$197,099	\$239,187

CITY OF WINDSOR HEIGHTS, 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	\$53	27.10%	\$12	6.05%	(\$142)	(79.60%)	(\$116)	(76.17%)	\$42	21.35%
\$100,000	\$107	27.10%	\$24	6.05%	(\$100)	(26.55%)	(\$74)	(21.17%)	\$84	21.35%
\$150,000	\$160	27.10%	\$36	6.05%	(\$57)	(10.05%)	(\$32)	(5.83%)	\$126	21.35%
\$200,000	\$37	3.81%	(\$129)	(13.38%)	(\$15)	(2.00%)	\$10	1.37%	\$168	21.35%
\$250,000	(\$87)	(6.47%)	(\$294)	(21.96%)	\$27	2.76%	\$52	5.56%	\$210	21.35%
\$300,000	(\$210)	(12.27%)	(\$459)	(26.80%)	\$69	5.91%	\$94	8.30%	\$253	21.35%
\$400,000	(\$457)	(18.57%)	(\$789)	(32.06%)	\$153	9.82%	\$179	11.66%	\$337	21.35%
\$500,000	(\$704)	(21.94%)	(\$1,119)	(34.87%)	\$237	12.15%	\$263	13.64%	\$421	21.35%
\$600,000	(\$951)	(24.03%)	(\$1,449)	(36.61%)	\$321	13.69%	\$347	14.95%	\$505	21.35%
\$700,000	(\$1,198)	(25.46%)	(\$1,779)	(37.80%)	\$405	14.80%	\$431	15.88%	\$589	21.35%
\$800,000	(\$1,445)	(26.50%)	(\$2,109)	(38.67%)	\$490	15.62%	\$515	16.57%	\$673	21.35%
\$900,000	(\$1,692)	(27.28%)	(\$2,439)	(39.33%)	\$574	16.26%	\$599	17.11%	\$758	21.35%
\$1,000,000	(\$1,939)	(27.90%)	(\$2,769)	(39.84%)	\$658	16.77%	\$684	17.54%	\$842	21.35%
\$2,000,000	(\$4,408)	(30.55%)	(\$6,068)	(42.05%)	\$1,500	19.07%	\$1,525	19.46%	\$1,684	21.35%
\$3,000,000	(\$6,878)	(31.39%)	(\$9,367)	(42.75%)	\$2,342	19.83%	\$2,367	20.09%	\$2,525	21.35%
\$4,000,000	(\$9,347)	(31.80%)	(\$12,666)	(43.10%)	\$3,183	20.21%	\$3,209	20.41%	\$3,367	21.35%
\$5,000,000	(\$11,816)	(32.05%)	(\$15,965)	(43.30%)	\$4,025	20.44%	\$4,051	20.60%	\$4,209	21.35%
\$6,000,000	(\$14,286)	(32.21%)	(\$19,264)	(43.44%)	\$4,867	20.59%	\$4,892	20.72%	\$5,051	21.35%
\$7,000,000	(\$16,755)	(32.33%)	(\$22,564)	(43.54%)	\$5,709	20.70%	\$5,734	20.81%	\$5,892	21.35%
\$8,000,000	(\$19,225)	(32.41%)	(\$25,863)	(43.61%)	\$6,550	20.78%	\$6,576	20.88%	\$6,734	21.35%
\$9,000,000	(\$21,694)	(32.48%)	(\$29,162)	(43.66%)	\$7,392	20.85%	\$7,418	20.93%	\$7,576	21.35%
\$10,000,000	(\$24,163)	(32.54%)	(\$32,461)	(43.71%)	\$8,234	20.90%	\$8,259	20.98%	\$8,418	21.35%
\$15,000,000	(\$36,510)	(32.70%)	(\$48,957)	(43.84%)	\$12,443	21.05%	\$12,468	21.10%	\$12,626	21.35%
\$20,000,000	(\$48,857)	(32.78%)	(\$65,453)	(43.91%)	\$16,651	21.13%	\$16,677	21.17%	\$16,835	21.35%
\$25,000,000	(\$61,204)	(32.82%)	(\$81,949)	(43.95%)	\$20,860	21.17%	\$20,886	21.20%	\$21,044	21.35%
\$30,000,000	(\$73,551)	(32.86%)	(\$98,445)	(43.98%)	\$25,069	21.20%	\$25,095	21.23%	\$25,253	21.35%
\$35,000,000	(\$85,898)	(32.88%)	(\$114,941)	(43.99%)	\$29,278	21.22%	\$29,303	21.25%	\$29,461	21.35%
\$40,000,000	(\$98,245)	(32.90%)	(\$131,437)	(44.01%)	\$33,486	21.24%	\$33,512	21.26%	\$33,670	21.35%
\$45,000,000	(\$110,592)	(32.91%)	(\$147,933)	(44.02%)	\$37,695	21.25%	\$37,721	21.27%	\$37,879	21.35%
\$50,000,000	(\$122,939)	(32.92%)	(\$164,429)	(44.03%)	\$41,904	21.26%	\$41,930	21.28%	\$42,088	21.35%