

CITY OF WESTSIDE, 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	\$8.37177	\$111,564	\$0	\$111,564	
2026-27	\$4.74348	\$113,795	\$342	\$114,137	2.3%
2027-28	\$4.77346	\$114,708	\$344	\$115,052	0.8%
2028-29	\$4.65911	\$117,352	\$336	\$117,688	2.3%
2029-30	\$4.68566	\$118,277	\$337	\$118,614	0.8%
2030-31	\$4.57136	\$120,986	\$329	\$121,315	2.3%
2031-32	\$4.59725	\$121,922	\$331	\$122,253	0.8%
2032-33	\$4.48568	\$124,698	\$323	\$125,021	2.3%
2033-34	\$4.51095	\$125,646	\$325	\$125,971	0.8%
2034-35	\$4.40201	\$128,491	\$317	\$128,808	2.3%
2035-36	\$4.42667	\$129,452	\$319	\$129,771	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	\$29,336,225	\$13,326,217	\$1,055,215	\$14,381,432
2026-27	\$27,671,123	\$24,061,837	\$1,195,561	\$25,257,398
2027-28	\$27,718,474	\$24,102,329	\$1,202,421	\$25,304,749
2028-29	\$28,942,553	\$25,259,769	\$1,269,059	\$26,528,828
2029-30	\$29,003,904	\$25,314,260	\$1,275,919	\$26,590,179
2030-31	\$30,298,102	\$26,538,145	\$1,346,232	\$27,884,377
2031-32	\$30,359,453	\$26,592,636	\$1,353,092	\$27,945,728
2032-33	\$31,712,152	\$27,871,164	\$1,427,263	\$29,298,427
2033-34	\$31,773,504	\$27,925,655	\$1,434,123	\$29,359,779
2034-35	\$33,187,189	\$29,261,117	\$1,512,347	\$30,773,464
2035-36	\$33,248,540	\$29,315,608	\$1,519,207	\$30,834,815

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	67.81%	-1.56%	66.24%	23.00%	0.00%	1.65%
2026-27	89.04%	-17.50%	71.54%	21.70%	0.00%	0.94%
2027-28	89.18%	-17.59%	71.59%	21.66%	0.00%	0.94%
2028-29	88.77%	-16.90%	71.87%	21.69%	0.00%	0.89%
2029-30	88.86%	-16.93%	71.93%	21.64%	0.00%	0.89%
2030-31	88.41%	-16.20%	72.21%	21.67%	0.00%	0.85%
2031-32	88.50%	-16.23%	72.27%	21.62%	0.00%	0.85%
2032-33	88.05%	-15.54%	72.52%	21.66%	0.00%	0.81%
2033-34	88.14%	-15.56%	72.58%	21.61%	0.00%	0.81%
2034-35	87.71%	-14.90%	72.81%	21.65%	0.00%	0.77%
2035-36	87.79%	-14.93%	72.86%	21.60%	0.00%	0.77%

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 WESTSIDE, 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	\$13,326,217	\$8.37177	\$111,564
2026-27	\$24,061,837	\$4.74348	\$114,137
2027-28	\$24,102,329	\$4.77346	\$115,052
2028-29	\$25,259,769	\$4.65911	\$117,688
2029-30	\$25,314,260	\$4.68566	\$118,614
2030-31	\$26,538,145	\$4.57136	\$121,315
2031-32	\$26,592,636	\$4.59725	\$122,253
2032-33	\$27,871,164	\$4.48568	\$125,021
2033-34	\$27,925,655	\$4.51095	\$125,971
2034-35	\$29,261,117	\$4.40201	\$128,808
2035-36	\$29,315,608	\$4.42667	\$129,771

CITY OF WESTSIDE, 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	\$13,326,217	\$8.37177	\$111,564
2026-27	\$13,603,530	\$8.37177	\$113,886
2027-28	\$13,835,804	\$8.37177	\$115,830
2028-29	\$14,289,334	\$8.10000	\$115,744
2029-30	\$14,541,445	\$8.10000	\$117,786
2030-31	\$15,018,794	\$8.10000	\$121,652
2031-32	\$15,284,529	\$8.10000	\$123,805
2032-33	\$15,786,928	\$8.10000	\$127,874
2033-34	\$16,067,043	\$8.10000	\$130,143
2034-35	\$16,595,812	\$8.10000	\$134,426
2035-36	\$16,891,024	\$8.10000	\$136,817

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	\$10,458,308	(\$3.62829)	\$251
2027-28	\$10,266,525	(\$3.59831)	-\$779
2028-29	\$10,970,435	(\$3.44089)	\$1,944
2029-30	\$10,772,815	(\$3.41434)	\$828
2030-31	\$11,519,351	(\$3.52864)	-\$337
2031-32	\$11,308,107	(\$3.50275)	-\$1,552
2032-33	\$12,084,236	(\$3.61432)	-\$2,853
2033-34	\$11,858,612	(\$3.58905)	-\$4,172
2034-35	\$12,665,306	(\$3.69799)	-\$5,618
2035-36	\$12,424,584	(\$3.67333)	-\$7,047

CITY OF WESTSIDE, 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	\$282	\$50,000	\$51,515	\$199	\$235	\$50,000	\$58,947	\$179	\$41	\$153	\$41	\$199	\$269
\$100,000	\$123,480	\$397	\$564	\$100,000	\$103,030	\$397	\$471	\$100,000	\$117,894	\$378	\$310	\$352	\$310	\$397	\$539
\$150,000	\$185,220	\$596	\$847	\$150,000	\$154,545	\$596	\$706	\$150,000	\$176,842	\$576	\$580	\$551	\$580	\$596	\$808
\$200,000	\$246,960	\$972	\$1,129	\$200,000	\$206,060	\$972	\$942	\$200,000	\$235,789	\$775	\$849	\$749	\$849	\$794	\$1,078
\$250,000	\$308,700	\$1,349	\$1,411	\$250,000	\$257,575	\$1,349	\$1,177	\$250,000	\$294,736	\$973	\$1,119	\$948	\$1,119	\$993	\$1,347
\$300,000	\$370,440	\$1,726	\$1,693	\$300,000	\$309,090	\$1,726	\$1,413	\$300,000	\$353,683	\$1,172	\$1,388	\$1,146	\$1,388	\$1,191	\$1,617
\$400,000	\$493,920	\$2,479	\$2,258	\$400,000	\$412,120	\$2,479	\$1,884	\$400,000	\$471,578	\$1,569	\$1,927	\$1,543	\$1,927	\$1,588	\$2,156
\$500,000	\$617,400	\$3,233	\$2,822	\$500,000	\$515,151	\$3,233	\$2,355	\$500,000	\$589,472	\$1,966	\$2,466	\$1,940	\$2,466	\$1,985	\$2,695
\$600,000	\$740,880	\$3,986	\$3,387	\$600,000	\$618,181	\$3,986	\$2,826	\$600,000	\$707,366	\$2,363	\$3,005	\$2,337	\$3,005	\$2,383	\$3,234
\$700,000	\$864,360	\$4,740	\$3,951	\$700,000	\$721,211	\$4,740	\$3,297	\$700,000	\$825,261	\$2,760	\$3,544	\$2,735	\$3,544	\$2,780	\$3,773
\$800,000	\$987,840	\$5,493	\$4,516	\$800,000	\$824,241	\$5,493	\$3,768	\$800,000	\$943,155	\$3,157	\$4,083	\$3,132	\$4,083	\$3,177	\$4,312
\$900,000	\$1,111,320	\$6,247	\$5,080	\$900,000	\$927,271	\$6,247	\$4,239	\$900,000	\$1,061,050	\$3,555	\$4,622	\$3,529	\$4,622	\$3,574	\$4,850
\$1,000,000	\$1,234,800	\$7,000	\$5,645	\$1,000,000	\$1,030,301	\$7,000	\$4,710	\$1,000,000	\$1,178,944	\$3,952	\$5,161	\$3,926	\$5,161	\$3,971	\$5,389
\$2,000,000	\$2,469,600	\$14,535	\$11,289	\$2,000,000	\$2,060,602	\$14,535	\$9,420	\$2,000,000	\$2,357,888	\$7,922	\$10,550	\$7,897	\$10,550	\$7,942	\$10,779
\$3,000,000	\$3,704,400	\$22,069	\$16,934	\$3,000,000	\$3,090,903	\$22,069	\$14,130	\$3,000,000	\$3,536,832	\$11,893	\$15,940	\$11,868	\$15,940	\$11,913	\$16,168
\$4,000,000	\$4,939,200	\$29,604	\$22,579	\$4,000,000	\$4,121,204	\$29,604	\$18,840	\$4,000,000	\$4,715,776	\$15,864	\$21,329	\$15,838	\$21,329	\$15,883	\$21,558
\$5,000,000	\$6,174,000	\$37,138	\$28,224	\$5,000,000	\$5,151,505	\$37,138	\$23,549	\$5,000,000	\$5,894,720	\$19,835	\$26,718	\$19,809	\$26,718	\$19,854	\$26,947
\$6,000,000	\$7,408,800	\$44,673	\$33,868	\$6,000,000	\$6,181,806	\$44,673	\$28,259	\$6,000,000	\$7,073,664	\$23,806	\$32,108	\$23,780	\$32,108	\$23,825	\$32,336
\$7,000,000	\$8,643,600	\$52,208	\$39,513	\$7,000,000	\$7,212,107	\$52,208	\$32,969	\$7,000,000	\$8,252,608	\$27,777	\$37,497	\$27,751	\$37,497	\$27,796	\$37,726
\$8,000,000	\$9,878,400	\$59,742	\$45,158	\$8,000,000	\$8,242,408	\$59,742	\$37,679	\$8,000,000	\$9,431,552	\$31,748	\$42,886	\$31,722	\$42,886	\$31,767	\$43,115
\$9,000,000	\$11,113,200	\$67,277	\$50,802	\$9,000,000	\$9,272,709	\$67,277	\$42,389	\$9,000,000	\$10,610,496	\$35,719	\$48,276	\$35,693	\$48,276	\$35,738	\$48,504
\$10,000,000	\$12,348,000	\$74,811	\$56,447	\$10,000,000	\$10,303,010	\$74,811	\$47,099	\$10,000,000	\$11,789,440	\$39,689	\$53,665	\$39,664	\$53,665	\$39,709	\$53,894
\$15,000,000	\$18,522,000	\$112,484	\$84,671	\$15,000,000	\$15,454,515	\$112,484	\$70,648	\$15,000,000	\$17,684,160	\$59,544	\$80,612	\$59,518	\$80,612	\$59,563	\$80,841
\$20,000,000	\$24,696,000	\$150,157	\$112,894	\$20,000,000	\$20,606,020	\$150,157	\$94,198	\$20,000,000	\$23,578,880	\$79,398	\$107,559	\$79,372	\$107,559	\$79,417	\$107,788
\$25,000,000	\$30,870,000	\$187,830	\$141,118	\$25,000,000	\$25,757,525	\$187,830	\$117,747	\$25,000,000	\$29,473,600	\$99,252	\$134,506	\$99,227	\$134,506	\$99,272	\$134,734
\$30,000,000	\$37,044,000	\$225,503	\$169,341	\$30,000,000	\$30,909,030	\$225,503	\$141,296	\$30,000,000	\$35,368,320	\$119,107	\$161,453	\$119,081	\$161,453	\$119,126	\$161,681
\$35,000,000	\$43,218,000	\$263,176	\$197,565	\$35,000,000	\$36,060,535	\$263,176	\$164,846	\$35,000,000	\$41,263,040	\$138,961	\$188,400	\$138,935	\$188,400	\$138,980	\$188,628
\$40,000,000	\$49,392,000	\$300,849	\$225,789	\$40,000,000	\$41,212,040	\$300,849	\$188,395	\$40,000,000	\$47,157,760	\$158,815	\$215,347	\$158,790	\$215,347	\$158,835	\$215,575
\$45,000,000	\$55,566,000	\$338,522	\$254,012	\$45,000,000	\$46,363,545	\$338,522	\$211,944	\$45,000,000	\$53,052,480	\$178,670	\$242,293	\$178,644	\$242,293	\$178,689	\$242,522
\$50,000,000	\$61,740,000	\$376,195	\$282,236	\$50,000,000	\$51,515,050	\$376,195	\$235,494	\$50,000,000	\$58,947,200	\$198,524	\$269,240	\$198,498	\$269,240	\$198,543	\$269,469

CITY OF WESTSIDE, 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	\$84	42.15%	\$37	18.61%	(\$138)	(77.19%)	(\$113)	(73.35%)	\$71	35.72%
\$100,000	\$167	42.15%	\$74	18.61%	(\$67)	(17.85%)	(\$42)	(11.83%)	\$142	35.72%
\$150,000	\$251	42.15%	\$111	18.61%	\$3	0.60%	\$29	5.32%	\$213	35.72%
\$200,000	\$157	16.10%	(\$30)	(3.12%)	\$74	9.60%	\$100	13.38%	\$284	35.72%
\$250,000	\$62	4.60%	(\$172)	(12.72%)	\$145	14.93%	\$171	18.06%	\$355	35.72%
\$300,000	(\$32)	(1.88%)	(\$313)	(18.13%)	\$216	18.45%	\$242	21.12%	\$426	35.72%
\$400,000	(\$221)	(8.93%)	(\$595)	(24.01%)	\$358	22.82%	\$384	24.88%	\$567	35.72%
\$500,000	(\$410)	(12.69%)	(\$878)	(27.15%)	\$500	25.43%	\$526	27.10%	\$709	35.72%
\$600,000	(\$599)	(15.04%)	(\$1,160)	(29.11%)	\$642	27.16%	\$668	28.56%	\$851	35.72%
\$700,000	(\$788)	(16.63%)	(\$1,443)	(30.44%)	\$784	28.39%	\$809	29.60%	\$993	35.72%
\$800,000	(\$977)	(17.79%)	(\$1,725)	(31.41%)	\$926	29.31%	\$951	30.38%	\$1,135	35.72%
\$900,000	(\$1,166)	(18.67%)	(\$2,008)	(32.14%)	\$1,067	30.03%	\$1,093	30.98%	\$1,277	35.72%
\$1,000,000	(\$1,355)	(19.36%)	(\$2,290)	(32.72%)	\$1,209	30.60%	\$1,235	31.46%	\$1,419	35.72%
\$2,000,000	(\$3,245)	(22.33%)	(\$5,115)	(35.19%)	\$2,628	33.17%	\$2,654	33.60%	\$2,837	35.72%
\$3,000,000	(\$5,135)	(23.27%)	(\$7,940)	(35.98%)	\$4,046	34.02%	\$4,072	34.31%	\$4,256	35.72%
\$4,000,000	(\$7,025)	(23.73%)	(\$10,764)	(36.36%)	\$5,465	34.45%	\$5,491	34.67%	\$5,674	35.72%
\$5,000,000	(\$8,915)	(24.00%)	(\$13,589)	(36.59%)	\$6,883	34.70%	\$6,909	34.88%	\$7,093	35.72%
\$6,000,000	(\$10,805)	(24.19%)	(\$16,414)	(36.74%)	\$8,302	34.87%	\$8,328	35.02%	\$8,511	35.72%
\$7,000,000	(\$12,695)	(24.32%)	(\$19,238)	(36.85%)	\$9,720	34.99%	\$9,746	35.12%	\$9,930	35.72%
\$8,000,000	(\$14,584)	(24.41%)	(\$22,063)	(36.93%)	\$11,139	35.09%	\$11,165	35.20%	\$11,348	35.72%
\$9,000,000	(\$16,474)	(24.49%)	(\$24,888)	(36.99%)	\$12,557	35.16%	\$12,583	35.25%	\$12,767	35.72%
\$10,000,000	(\$18,364)	(24.55%)	(\$27,713)	(37.04%)	\$13,976	35.21%	\$14,002	35.30%	\$14,185	35.72%
\$15,000,000	(\$27,814)	(24.73%)	(\$41,836)	(37.19%)	\$21,068	35.38%	\$21,094	35.44%	\$21,278	35.72%
\$20,000,000	(\$37,263)	(24.82%)	(\$55,960)	(37.27%)	\$28,161	35.47%	\$28,187	35.51%	\$28,370	35.72%
\$25,000,000	(\$46,712)	(24.87%)	(\$70,083)	(37.31%)	\$35,254	35.52%	\$35,279	35.55%	\$35,463	35.72%
\$30,000,000	(\$56,162)	(24.91%)	(\$84,207)	(37.34%)	\$42,346	35.55%	\$42,372	35.58%	\$42,555	35.72%
\$35,000,000	(\$65,611)	(24.93%)	(\$98,331)	(37.36%)	\$49,439	35.58%	\$49,464	35.60%	\$49,648	35.72%
\$40,000,000	(\$75,061)	(24.95%)	(\$112,454)	(37.38%)	\$56,531	35.60%	\$56,557	35.62%	\$56,741	35.72%
\$45,000,000	(\$84,510)	(24.96%)	(\$126,578)	(37.39%)	\$63,624	35.61%	\$63,650	35.63%	\$63,833	35.72%
\$50,000,000	(\$93,959)	(24.98%)	(\$140,701)	(37.40%)	\$70,716	35.62%	\$70,742	35.64%	\$70,926	35.72%