

CITY OF DAYTON, 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	\$8.38832	\$155,457	\$0	\$155,457	
2026-27	\$4.95402	\$158,566	\$1,066	\$159,632	2.7%
2027-28	\$4.99159	\$160,430	\$1,074	\$161,504	1.2%
2028-29	\$4.84296	\$164,734	\$1,042	\$165,777	2.6%
2029-30	\$4.87403	\$166,606	\$1,049	\$167,654	1.1%
2030-31	\$4.72634	\$171,008	\$1,017	\$172,025	2.6%
2031-32	\$4.75627	\$172,885	\$1,024	\$173,909	1.1%
2032-33	\$4.61440	\$177,387	\$993	\$178,380	2.6%
2033-34	\$4.64326	\$179,272	\$999	\$180,271	1.1%
2034-35	\$4.50681	\$183,876	\$970	\$184,846	2.5%
2035-36	\$4.53467	\$185,770	\$976	\$186,746	1.0%

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	\$38,259,037	\$18,532,509	\$227,919	\$18,760,428
2026-27	\$32,755,577	\$32,222,729	\$258,421	\$32,481,151
2027-28	\$32,889,714	\$32,355,291	\$259,997	\$32,615,288
2028-29	\$34,779,385	\$34,230,465	\$274,494	\$34,504,959
2029-30	\$34,948,000	\$34,397,503	\$276,070	\$34,673,574
2030-31	\$36,962,814	\$36,397,017	\$291,371	\$36,688,388
2031-32	\$37,131,429	\$36,564,055	\$292,947	\$36,857,003
2032-33	\$39,240,691	\$38,657,174	\$309,092	\$38,966,265
2033-34	\$39,409,306	\$38,824,212	\$310,668	\$39,134,880
2034-35	\$41,616,958	\$41,014,834	\$327,698	\$41,342,532
2035-36	\$41,785,573	\$41,181,873	\$329,274	\$41,511,147

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.80%	-2.29%	80.51%	18.83%	0.00%	0.22%
2026-27	110.57%	-30.26%	80.32%	19.10%	0.00%	0.12%
2027-28	110.78%	-30.39%	80.40%	19.02%	0.00%	0.12%
2028-29	109.53%	-28.96%	80.58%	18.88%	0.00%	0.12%
2029-30	109.63%	-28.95%	80.67%	18.79%	0.00%	0.12%
2030-31	108.34%	-27.49%	80.86%	18.64%	0.00%	0.11%
2031-32	108.43%	-27.49%	80.94%	18.56%	0.00%	0.11%
2032-33	107.22%	-26.12%	81.10%	18.43%	0.00%	0.10%
2033-34	107.32%	-26.13%	81.19%	18.35%	0.00%	0.10%
2034-35	106.17%	-24.84%	81.33%	18.24%	0.00%	0.10%
2035-36	106.26%	-24.86%	81.40%	18.17%	0.00%	0.10%

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 DAYTON, 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	\$18,532,509	\$8.38832	\$155,457
2026-27	\$32,222,729	\$4.95402	\$159,632
2027-28	\$32,355,291	\$4.99159	\$161,504
2028-29	\$34,230,465	\$4.84296	\$165,777
2029-30	\$34,397,503	\$4.87403	\$167,654
2030-31	\$36,397,017	\$4.72634	\$172,025
2031-32	\$36,564,055	\$4.75627	\$173,909
2032-33	\$38,657,174	\$4.61440	\$178,380
2033-34	\$38,824,212	\$4.64326	\$180,271
2034-35	\$41,014,834	\$4.50681	\$184,846
2035-36	\$41,181,873	\$4.53467	\$186,746

CITY OF DAYTON, 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	\$18,532,509	\$8.38832	\$155,457
2026-27	\$18,985,638	\$8.38832	\$159,258
2027-28	\$19,415,637	\$8.38832	\$162,865
2028-29	\$20,174,951	\$8.10000	\$163,417
2029-30	\$20,629,485	\$8.10000	\$167,099
2030-31	\$21,429,983	\$8.10000	\$173,583
2031-32	\$21,908,627	\$8.10000	\$177,460
2032-33	\$22,752,446	\$8.10000	\$184,295
2033-34	\$23,256,533	\$8.10000	\$188,378
2034-35	\$24,145,966	\$8.10000	\$195,582
2035-36	\$24,676,772	\$8.10000	\$199,882

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	\$13,237,092	(\$3.43430)	\$374
2027-28	\$12,939,654	(\$3.39673)	-\$1,360
2028-29	\$14,055,514	(\$3.25704)	\$2,360
2029-30	\$13,768,018	(\$3.22597)	\$556
2030-31	\$14,967,034	(\$3.37366)	-\$1,558
2031-32	\$14,655,429	(\$3.34373)	-\$3,551
2032-33	\$15,904,728	(\$3.48560)	-\$5,915
2033-34	\$15,567,679	(\$3.45674)	-\$8,107
2034-35	\$16,868,868	(\$3.59319)	-\$10,736
2035-36	\$16,505,100	(\$3.56533)	-\$13,136

CITY OF DAYTON, 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	\$292	\$50,000	\$51,515	\$199	\$243	\$50,000	\$58,947	\$180	\$42	\$154	\$42	\$199	\$279
\$100,000	\$123,480	\$398	\$584	\$100,000	\$103,030	\$398	\$487	\$100,000	\$117,894	\$379	\$321	\$353	\$321	\$398	\$557
\$150,000	\$185,220	\$597	\$875	\$150,000	\$154,545	\$597	\$730	\$150,000	\$176,842	\$578	\$599	\$552	\$599	\$597	\$836
\$200,000	\$246,960	\$974	\$1,167	\$200,000	\$206,060	\$974	\$974	\$200,000	\$235,789	\$776	\$878	\$751	\$878	\$796	\$1,114
\$250,000	\$308,700	\$1,352	\$1,459	\$250,000	\$257,575	\$1,352	\$1,217	\$250,000	\$294,736	\$975	\$1,157	\$950	\$1,157	\$995	\$1,393
\$300,000	\$370,440	\$1,729	\$1,751	\$300,000	\$309,090	\$1,729	\$1,461	\$300,000	\$353,683	\$1,174	\$1,435	\$1,148	\$1,435	\$1,194	\$1,672
\$400,000	\$493,920	\$2,484	\$2,334	\$400,000	\$412,120	\$2,484	\$1,948	\$400,000	\$471,578	\$1,572	\$1,993	\$1,546	\$1,993	\$1,591	\$2,229
\$500,000	\$617,400	\$3,239	\$2,918	\$500,000	\$515,151	\$3,239	\$2,435	\$500,000	\$589,472	\$1,970	\$2,550	\$1,944	\$2,550	\$1,989	\$2,786
\$600,000	\$740,880	\$3,994	\$3,502	\$600,000	\$618,181	\$3,994	\$2,922	\$600,000	\$707,366	\$2,368	\$3,107	\$2,342	\$3,107	\$2,387	\$3,343
\$700,000	\$864,360	\$4,749	\$4,085	\$700,000	\$721,211	\$4,749	\$3,409	\$700,000	\$825,261	\$2,766	\$3,664	\$2,740	\$3,664	\$2,785	\$3,900
\$800,000	\$987,840	\$5,504	\$4,669	\$800,000	\$824,241	\$5,504	\$3,896	\$800,000	\$943,155	\$3,164	\$4,221	\$3,138	\$4,221	\$3,183	\$4,458
\$900,000	\$1,111,320	\$6,259	\$5,252	\$900,000	\$927,271	\$6,259	\$4,383	\$900,000	\$1,061,050	\$3,562	\$4,779	\$3,536	\$4,779	\$3,581	\$5,015
\$1,000,000	\$1,234,800	\$7,014	\$5,836	\$1,000,000	\$1,030,301	\$7,014	\$4,870	\$1,000,000	\$1,178,944	\$3,959	\$5,336	\$3,934	\$5,336	\$3,979	\$5,572
\$2,000,000	\$2,469,600	\$14,563	\$11,672	\$2,000,000	\$2,060,602	\$14,563	\$9,739	\$2,000,000	\$2,357,888	\$7,938	\$10,908	\$7,912	\$10,908	\$7,957	\$11,144
\$3,000,000	\$3,704,400	\$22,113	\$17,508	\$3,000,000	\$3,090,903	\$22,113	\$14,609	\$3,000,000	\$3,536,832	\$11,917	\$16,480	\$11,891	\$16,480	\$11,936	\$16,716
\$4,000,000	\$4,939,200	\$29,662	\$23,344	\$4,000,000	\$4,121,204	\$29,662	\$19,478	\$4,000,000	\$4,715,776	\$15,896	\$22,052	\$15,870	\$22,052	\$15,915	\$22,288
\$5,000,000	\$6,174,000	\$37,212	\$29,180	\$5,000,000	\$5,151,505	\$37,212	\$24,348	\$5,000,000	\$5,894,720	\$19,874	\$27,624	\$19,848	\$27,624	\$19,894	\$27,860
\$6,000,000	\$7,408,800	\$44,761	\$35,017	\$6,000,000	\$6,181,806	\$44,761	\$29,217	\$6,000,000	\$7,073,664	\$23,853	\$33,196	\$23,827	\$33,196	\$23,872	\$33,433
\$7,000,000	\$8,643,600	\$52,311	\$40,853	\$7,000,000	\$7,212,107	\$52,311	\$34,087	\$7,000,000	\$8,252,608	\$27,832	\$38,768	\$27,806	\$38,768	\$27,851	\$39,005
\$8,000,000	\$9,878,400	\$59,860	\$46,689	\$8,000,000	\$8,242,408	\$59,860	\$38,956	\$8,000,000	\$9,431,552	\$31,810	\$44,340	\$31,785	\$44,340	\$31,830	\$44,577
\$9,000,000	\$11,113,200	\$67,410	\$52,525	\$9,000,000	\$9,272,709	\$67,410	\$43,826	\$9,000,000	\$10,610,496	\$35,789	\$49,912	\$35,763	\$49,912	\$35,808	\$50,149
\$10,000,000	\$12,348,000	\$74,959	\$58,361	\$10,000,000	\$10,303,010	\$74,959	\$48,696	\$10,000,000	\$11,789,440	\$39,768	\$55,485	\$39,742	\$55,485	\$39,787	\$55,721
\$15,000,000	\$18,522,000	\$112,707	\$87,541	\$15,000,000	\$15,454,515	\$112,707	\$73,043	\$15,000,000	\$17,684,160	\$59,661	\$83,345	\$59,636	\$83,345	\$59,681	\$83,581
\$20,000,000	\$24,696,000	\$150,454	\$116,722	\$20,000,000	\$20,606,020	\$150,454	\$97,391	\$20,000,000	\$23,578,880	\$79,555	\$111,205	\$79,529	\$111,205	\$79,574	\$111,442
\$25,000,000	\$30,870,000	\$188,202	\$145,902	\$25,000,000	\$25,757,525	\$188,202	\$121,739	\$25,000,000	\$29,473,600	\$99,449	\$139,066	\$99,423	\$139,066	\$99,468	\$139,302
\$30,000,000	\$37,044,000	\$225,949	\$175,083	\$30,000,000	\$30,909,030	\$225,949	\$146,087	\$30,000,000	\$35,368,320	\$119,342	\$166,926	\$119,316	\$166,926	\$119,361	\$167,163
\$35,000,000	\$43,218,000	\$263,696	\$204,263	\$35,000,000	\$36,060,535	\$263,696	\$170,434	\$35,000,000	\$41,263,040	\$139,236	\$194,787	\$139,210	\$194,787	\$139,255	\$195,023
\$40,000,000	\$49,392,000	\$301,444	\$233,443	\$40,000,000	\$41,212,040	\$301,444	\$194,782	\$40,000,000	\$47,157,760	\$159,129	\$222,647	\$159,103	\$222,647	\$159,149	\$222,884
\$45,000,000	\$55,566,000	\$339,191	\$262,624	\$45,000,000	\$46,363,545	\$339,191	\$219,130	\$45,000,000	\$53,052,480	\$179,023	\$250,508	\$178,997	\$250,508	\$179,042	\$250,744
\$50,000,000	\$61,740,000	\$376,939	\$291,804	\$50,000,000	\$51,515,050	\$376,939	\$243,478	\$50,000,000	\$58,947,200	\$198,916	\$278,368	\$198,891	\$278,368	\$198,936	\$278,605

CITY OF DAYTON, 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	\$93	46.68%	\$45	22.39%	(\$137)	(76.46%)	(\$111)	(72.50%)	\$80	40.05%
\$100,000	\$186	46.68%	\$89	22.39%	(\$58)	(15.24%)	(\$32)	(9.02%)	\$159	40.05%
\$150,000	\$279	46.68%	\$134	22.39%	\$22	3.81%	\$48	8.67%	\$239	40.05%
\$200,000	\$193	19.80%	(\$0)	(0.04%)	\$102	13.09%	\$128	16.99%	\$319	40.05%
\$250,000	\$107	7.94%	(\$134)	(9.94%)	\$181	18.59%	\$207	21.82%	\$398	40.05%
\$300,000	\$22	1.25%	(\$268)	(15.52%)	\$261	22.23%	\$287	24.98%	\$478	40.05%
\$400,000	(\$150)	(6.03%)	(\$536)	(21.59%)	\$420	26.74%	\$446	28.85%	\$637	40.05%
\$500,000	(\$321)	(9.91%)	(\$804)	(24.83%)	\$580	29.42%	\$606	31.15%	\$797	40.05%
\$600,000	(\$492)	(12.33%)	(\$1,072)	(26.85%)	\$739	31.21%	\$765	32.66%	\$956	40.05%
\$700,000	(\$664)	(13.98%)	(\$1,340)	(28.22%)	\$898	32.48%	\$924	33.73%	\$1,115	40.05%
\$800,000	(\$835)	(15.17%)	(\$1,608)	(29.22%)	\$1,058	33.43%	\$1,084	34.53%	\$1,275	40.05%
\$900,000	(\$1,006)	(16.08%)	(\$1,876)	(29.98%)	\$1,217	34.17%	\$1,243	35.15%	\$1,434	40.05%
\$1,000,000	(\$1,178)	(16.79%)	(\$2,144)	(30.57%)	\$1,376	34.76%	\$1,402	35.65%	\$1,593	40.05%
\$2,000,000	(\$2,891)	(19.85%)	(\$4,824)	(33.13%)	\$2,970	37.41%	\$2,996	37.86%	\$3,187	40.05%
\$3,000,000	(\$4,605)	(20.82%)	(\$7,504)	(33.94%)	\$4,563	38.29%	\$4,589	38.59%	\$4,780	40.05%
\$4,000,000	(\$6,318)	(21.30%)	(\$10,184)	(34.33%)	\$6,156	38.73%	\$6,182	38.96%	\$6,374	40.05%
\$5,000,000	(\$8,031)	(21.58%)	(\$12,864)	(34.57%)	\$7,750	38.99%	\$7,776	39.18%	\$7,967	40.05%
\$6,000,000	(\$9,745)	(21.77%)	(\$15,544)	(34.73%)	\$9,343	39.17%	\$9,369	39.32%	\$9,560	40.05%
\$7,000,000	(\$11,458)	(21.90%)	(\$18,224)	(34.84%)	\$10,937	39.30%	\$10,962	39.43%	\$11,154	40.05%
\$8,000,000	(\$13,172)	(22.00%)	(\$20,904)	(34.92%)	\$12,530	39.39%	\$12,556	39.50%	\$12,747	40.05%
\$9,000,000	(\$14,885)	(22.08%)	(\$23,584)	(34.99%)	\$14,123	39.46%	\$14,149	39.56%	\$14,340	40.05%
\$10,000,000	(\$16,598)	(22.14%)	(\$26,264)	(35.04%)	\$15,717	39.52%	\$15,743	39.61%	\$15,934	40.05%
\$15,000,000	(\$25,165)	(22.33%)	(\$39,663)	(35.19%)	\$23,684	39.70%	\$23,709	39.76%	\$23,901	40.05%
\$20,000,000	(\$33,732)	(22.42%)	(\$53,063)	(35.27%)	\$31,650	39.78%	\$31,676	39.83%	\$31,868	40.05%
\$25,000,000	(\$42,299)	(22.48%)	(\$66,463)	(35.31%)	\$39,617	39.84%	\$39,643	39.87%	\$39,834	40.05%
\$30,000,000	(\$50,866)	(22.51%)	(\$79,862)	(35.35%)	\$47,584	39.87%	\$47,610	39.90%	\$47,801	40.05%
\$35,000,000	(\$59,434)	(22.54%)	(\$93,262)	(35.37%)	\$55,551	39.90%	\$55,577	39.92%	\$55,768	40.05%
\$40,000,000	(\$68,001)	(22.56%)	(\$106,662)	(35.38%)	\$63,518	39.92%	\$63,544	39.94%	\$63,735	40.05%
\$45,000,000	(\$76,568)	(22.57%)	(\$120,061)	(35.40%)	\$71,485	39.93%	\$71,511	39.95%	\$71,702	40.05%
\$50,000,000	(\$85,135)	(22.59%)	(\$133,461)	(35.41%)	\$79,452	39.94%	\$79,478	39.96%	\$79,669	40.05%