

CITY OF DELTA, 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	\$7.86270	\$26,324	\$0	\$26,324	
2026-27	\$6.89047	\$26,851	\$839	\$27,690	5.2%
2027-28	\$7.09369	\$28,244	\$864	\$29,107	5.1%
2028-29	\$6.77012	\$29,689	\$824	\$30,514	4.8%
2029-30	\$6.94723	\$31,124	\$846	\$31,970	4.8%
2030-31	\$6.63255	\$32,609	\$808	\$33,417	4.5%
2031-32	\$6.79681	\$34,061	\$828	\$34,888	4.4%
2032-33	\$6.50411	\$35,586	\$792	\$36,378	4.3%
2033-34	\$6.64886	\$37,008	\$810	\$37,817	4.0%
2034-35	\$6.37521	\$38,574	\$776	\$39,350	4.1%
2035-36	\$6.50351	\$39,966	\$792	\$40,758	3.6%

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	\$8,480,211	\$3,347,996	\$0	\$3,347,996
2026-27	\$5,454,628	\$4,018,564	\$0	\$4,018,564
2027-28	\$5,539,332	\$4,103,268	\$0	\$4,103,268
2028-29	\$5,943,190	\$4,507,126	\$0	\$4,507,126
2029-30	\$6,037,894	\$4,601,830	\$0	\$4,601,830
2030-31	\$6,474,389	\$5,038,325	\$0	\$5,038,325
2031-32	\$6,569,093	\$5,133,029	\$0	\$5,133,029
2032-33	\$7,029,136	\$5,593,072	\$0	\$5,593,072
2033-34	\$7,123,839	\$5,687,775	\$0	\$5,687,775
2034-35	\$7,608,379	\$6,172,315	\$0	\$6,172,315
2035-36	\$7,703,083	\$6,267,019	\$0	\$6,267,019

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.35%	-3.89%	92.46%	3.26%	0.00%	4.28%
2026-27	187.49%	-100.53%	86.97%	6.42%	0.00%	3.57%
2027-28	186.59%	-99.32%	87.27%	6.29%	0.00%	3.49%
2028-29	179.37%	-91.02%	88.35%	6.01%	0.00%	3.18%
2029-30	178.32%	-89.70%	88.63%	5.89%	0.00%	3.11%
2030-31	171.81%	-82.28%	89.52%	5.65%	0.00%	2.84%
2031-32	171.01%	-81.27%	89.74%	5.54%	0.00%	2.79%
2032-33	165.40%	-74.93%	90.47%	5.34%	0.00%	2.56%
2033-34	164.78%	-74.14%	90.64%	5.25%	0.00%	2.52%
2034-35	159.89%	-68.65%	91.24%	5.08%	0.00%	2.32%
2035-36	159.42%	-68.03%	91.39%	5.00%	0.00%	2.29%

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 DELTA, 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	\$3,347,996	\$7.86270	\$26,324
2026-27	\$4,018,564	\$6.89047	\$27,690
2027-28	\$4,103,268	\$7.09369	\$29,107
2028-29	\$4,507,126	\$6.77012	\$30,514
2029-30	\$4,601,830	\$6.94723	\$31,970
2030-31	\$5,038,325	\$6.63255	\$33,417
2031-32	\$5,133,029	\$6.79681	\$34,888
2032-33	\$5,593,072	\$6.50411	\$36,378
2033-34	\$5,687,775	\$6.64886	\$37,817
2034-35	\$6,172,315	\$6.37521	\$39,350
2035-36	\$6,267,019	\$6.50351	\$40,758

CITY OF DELTA, 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	\$3,347,996	\$7.86270	\$26,324
2026-27	\$3,406,502	\$7.86270	\$26,784
2027-28	\$3,531,204	\$7.78485	\$27,490
2028-29	\$3,692,680	\$7.78485	\$28,747
2029-30	\$3,824,075	\$7.78485	\$29,770
2030-31	\$3,995,093	\$7.78485	\$31,101
2031-32	\$4,133,520	\$7.78485	\$32,179
2032-33	\$4,314,587	\$7.78485	\$33,588
2033-34	\$4,460,432	\$7.78485	\$34,724
2034-35	\$4,652,091	\$7.78485	\$36,216
2035-36	\$4,805,732	\$7.78485	\$37,412

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	\$612,062	(\$0.97223)	\$905
2027-28	\$572,064	(\$0.69116)	\$1,617
2028-29	\$814,446	(\$1.01473)	\$1,767
2029-30	\$777,755	(\$0.83762)	\$2,200
2030-31	\$1,043,232	(\$1.15230)	\$2,316
2031-32	\$999,508	(\$0.98804)	\$2,709
2032-33	\$1,278,485	(\$1.28074)	\$2,790
2033-34	\$1,227,343	(\$1.13599)	\$3,093
2034-35	\$1,520,224	(\$1.40964)	\$3,134
2035-36	\$1,461,287	(\$1.28134)	\$3,346

CITY OF DELTA, 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	\$186	\$409	\$50,000	\$51,515	\$186	\$342	\$50,000	\$58,947	\$168	\$59	\$144	\$59	\$186	\$391
\$100,000	\$123,480	\$373	\$819	\$100,000	\$103,030	\$373	\$683	\$100,000	\$117,894	\$355	\$450	\$331	\$450	\$373	\$782
\$150,000	\$185,220	\$559	\$1,228	\$150,000	\$154,545	\$559	\$1,025	\$150,000	\$176,842	\$541	\$841	\$517	\$841	\$559	\$1,173
\$200,000	\$246,960	\$913	\$1,638	\$200,000	\$206,060	\$913	\$1,367	\$200,000	\$235,789	\$728	\$1,232	\$704	\$1,232	\$746	\$1,564
\$250,000	\$308,700	\$1,267	\$2,047	\$250,000	\$257,575	\$1,267	\$1,708	\$250,000	\$294,736	\$914	\$1,623	\$890	\$1,623	\$932	\$1,955
\$300,000	\$370,440	\$1,621	\$2,457	\$300,000	\$309,090	\$1,621	\$2,050	\$300,000	\$353,683	\$1,101	\$2,014	\$1,076	\$2,014	\$1,119	\$2,346
\$400,000	\$493,920	\$2,329	\$3,276	\$400,000	\$412,120	\$2,329	\$2,733	\$400,000	\$471,578	\$1,474	\$2,796	\$1,449	\$2,796	\$1,492	\$3,128
\$500,000	\$617,400	\$3,036	\$4,095	\$500,000	\$515,151	\$3,036	\$3,417	\$500,000	\$589,472	\$1,847	\$3,578	\$1,822	\$3,578	\$1,865	\$3,910
\$600,000	\$740,880	\$3,744	\$4,914	\$600,000	\$618,181	\$3,744	\$4,100	\$600,000	\$707,366	\$2,220	\$4,360	\$2,195	\$4,360	\$2,238	\$4,692
\$700,000	\$864,360	\$4,451	\$5,733	\$700,000	\$721,211	\$4,451	\$4,783	\$700,000	\$825,261	\$2,592	\$5,142	\$2,568	\$5,142	\$2,611	\$5,474
\$800,000	\$987,840	\$5,159	\$6,552	\$800,000	\$824,241	\$5,159	\$5,467	\$800,000	\$943,155	\$2,965	\$5,924	\$2,941	\$5,924	\$2,984	\$6,256
\$900,000	\$1,111,320	\$5,867	\$7,371	\$900,000	\$927,271	\$5,867	\$6,150	\$900,000	\$1,061,050	\$3,338	\$6,706	\$3,314	\$6,706	\$3,356	\$7,037
\$1,000,000	\$1,234,800	\$6,574	\$8,190	\$1,000,000	\$1,030,301	\$6,574	\$6,834	\$1,000,000	\$1,178,944	\$3,711	\$7,488	\$3,687	\$7,488	\$3,729	\$7,819
\$2,000,000	\$2,469,600	\$13,651	\$16,380	\$2,000,000	\$2,060,602	\$13,651	\$13,667	\$2,000,000	\$2,357,888	\$7,441	\$15,307	\$7,416	\$15,307	\$7,459	\$15,639
\$3,000,000	\$3,704,400	\$20,727	\$24,570	\$3,000,000	\$3,090,903	\$20,727	\$20,501	\$3,000,000	\$3,536,832	\$11,170	\$23,127	\$11,146	\$23,127	\$11,188	\$23,458
\$4,000,000	\$4,939,200	\$27,804	\$32,759	\$4,000,000	\$4,121,204	\$27,804	\$27,334	\$4,000,000	\$4,715,776	\$14,900	\$30,946	\$14,875	\$30,946	\$14,918	\$31,278
\$5,000,000	\$6,174,000	\$34,880	\$40,949	\$5,000,000	\$5,151,505	\$34,880	\$34,168	\$5,000,000	\$5,894,720	\$18,629	\$38,765	\$18,605	\$38,765	\$18,647	\$39,097
\$6,000,000	\$7,408,800	\$41,957	\$49,139	\$6,000,000	\$6,181,806	\$41,957	\$41,001	\$6,000,000	\$7,073,664	\$22,358	\$46,585	\$22,334	\$46,585	\$22,376	\$46,916
\$7,000,000	\$8,643,600	\$49,033	\$57,329	\$7,000,000	\$7,212,107	\$49,033	\$47,835	\$7,000,000	\$8,252,608	\$26,088	\$54,404	\$26,064	\$54,404	\$26,106	\$54,736
\$8,000,000	\$9,878,400	\$56,109	\$65,519	\$8,000,000	\$8,242,408	\$56,109	\$54,668	\$8,000,000	\$9,431,552	\$29,817	\$62,224	\$29,793	\$62,224	\$29,835	\$62,555
\$9,000,000	\$11,113,200	\$63,186	\$73,709	\$9,000,000	\$9,272,709	\$63,186	\$61,502	\$9,000,000	\$10,610,496	\$33,547	\$70,043	\$33,522	\$70,043	\$33,565	\$70,375
\$10,000,000	\$12,348,000	\$70,262	\$81,899	\$10,000,000	\$10,303,010	\$70,262	\$68,335	\$10,000,000	\$11,789,440	\$37,276	\$77,862	\$37,252	\$77,862	\$37,294	\$78,194
\$15,000,000	\$18,522,000	\$105,644	\$122,848	\$15,000,000	\$15,454,515	\$105,644	\$102,503	\$15,000,000	\$17,684,160	\$55,923	\$116,959	\$55,899	\$116,959	\$55,941	\$117,291
\$20,000,000	\$24,696,000	\$141,027	\$163,797	\$20,000,000	\$20,606,020	\$141,027	\$136,670	\$20,000,000	\$23,578,880	\$74,570	\$156,056	\$74,546	\$156,056	\$74,588	\$156,388
\$25,000,000	\$30,870,000	\$176,409	\$204,747	\$25,000,000	\$25,757,525	\$176,409	\$170,838	\$25,000,000	\$29,473,600	\$93,217	\$195,153	\$93,193	\$195,153	\$93,235	\$195,485
\$30,000,000	\$37,044,000	\$211,791	\$245,696	\$30,000,000	\$30,909,030	\$211,791	\$205,006	\$30,000,000	\$35,368,320	\$111,864	\$234,251	\$111,840	\$234,251	\$111,882	\$234,582
\$35,000,000	\$43,218,000	\$247,173	\$286,646	\$35,000,000	\$36,060,535	\$247,173	\$239,173	\$35,000,000	\$41,263,040	\$130,511	\$273,348	\$130,487	\$273,348	\$130,529	\$273,679
\$40,000,000	\$49,392,000	\$282,555	\$327,595	\$40,000,000	\$41,212,040	\$282,555	\$273,341	\$40,000,000	\$47,157,760	\$149,158	\$312,445	\$149,134	\$312,445	\$149,176	\$312,776
\$45,000,000	\$55,566,000	\$317,937	\$368,544	\$45,000,000	\$46,363,545	\$317,937	\$307,509	\$45,000,000	\$53,052,480	\$167,805	\$351,542	\$167,781	\$351,542	\$167,823	\$351,873
\$50,000,000	\$61,740,000	\$353,320	\$409,494	\$50,000,000	\$51,515,050	\$353,320	\$341,676	\$50,000,000	\$58,947,200	\$186,452	\$390,639	\$186,428	\$390,639	\$186,470	\$390,970

CITY OF DELTA, 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	\$223	119.60%	\$155	83.23%	(\$109)	(64.76%)	(\$85)	(58.83%)	\$204	109.67%
\$100,000	\$446	119.60%	\$310	83.23%	\$95	26.90%	\$120	36.21%	\$409	109.67%
\$150,000	\$669	119.60%	\$466	83.23%	\$300	55.41%	\$324	62.70%	\$613	109.67%
\$200,000	\$725	79.36%	\$453	49.66%	\$504	69.31%	\$529	75.15%	\$818	109.67%
\$250,000	\$780	61.59%	\$441	34.83%	\$709	77.54%	\$733	82.38%	\$1,022	109.67%
\$300,000	\$836	51.58%	\$429	26.48%	\$913	82.99%	\$938	87.11%	\$1,227	109.67%
\$400,000	\$947	40.69%	\$405	17.39%	\$1,322	89.74%	\$1,347	92.91%	\$1,636	109.67%
\$500,000	\$1,059	34.87%	\$381	12.54%	\$1,731	93.76%	\$1,756	96.34%	\$2,045	109.67%
\$600,000	\$1,170	31.25%	\$356	9.52%	\$2,140	96.44%	\$2,165	98.61%	\$2,454	109.67%
\$700,000	\$1,281	28.79%	\$332	7.46%	\$2,549	98.34%	\$2,574	100.21%	\$2,863	109.67%
\$800,000	\$1,393	27.00%	\$308	5.96%	\$2,958	99.76%	\$2,983	101.41%	\$3,272	109.67%
\$900,000	\$1,504	25.64%	\$283	4.83%	\$3,367	100.87%	\$3,392	102.34%	\$3,681	109.67%
\$1,000,000	\$1,615	24.57%	\$259	3.94%	\$3,776	101.76%	\$3,801	103.08%	\$4,090	109.67%
\$2,000,000	\$2,729	19.99%	\$16	0.12%	\$7,866	105.72%	\$7,891	106.39%	\$8,180	109.67%
\$3,000,000	\$3,842	18.54%	(\$227)	(1.09%)	\$11,956	107.04%	\$11,981	107.49%	\$12,270	109.67%
\$4,000,000	\$4,956	17.82%	(\$470)	(1.69%)	\$16,046	107.70%	\$16,071	108.04%	\$16,360	109.67%
\$5,000,000	\$6,069	17.40%	(\$712)	(2.04%)	\$20,136	108.09%	\$20,161	108.36%	\$20,450	109.67%
\$6,000,000	\$7,183	17.12%	(\$955)	(2.28%)	\$24,226	108.36%	\$24,251	108.58%	\$24,540	109.67%
\$7,000,000	\$8,296	16.92%	(\$1,198)	(2.44%)	\$28,316	108.54%	\$28,341	108.74%	\$28,630	109.67%
\$8,000,000	\$9,410	16.77%	(\$1,441)	(2.57%)	\$32,406	108.68%	\$32,431	108.85%	\$32,720	109.67%
\$9,000,000	\$10,523	16.65%	(\$1,684)	(2.67%)	\$36,496	108.79%	\$36,521	108.94%	\$36,810	109.67%
\$10,000,000	\$11,636	16.56%	(\$1,927)	(2.74%)	\$40,586	108.88%	\$40,611	109.02%	\$40,900	109.67%
\$15,000,000	\$17,204	16.28%	(\$3,142)	(2.97%)	\$61,036	109.14%	\$61,061	109.23%	\$61,350	109.67%
\$20,000,000	\$22,771	16.15%	(\$4,356)	(3.09%)	\$81,486	109.28%	\$81,511	109.34%	\$81,800	109.67%
\$25,000,000	\$28,338	16.06%	(\$5,571)	(3.16%)	\$101,936	109.35%	\$101,961	109.41%	\$102,250	109.67%
\$30,000,000	\$33,905	16.01%	(\$6,785)	(3.20%)	\$122,386	109.41%	\$122,411	109.45%	\$122,700	109.67%
\$35,000,000	\$39,472	15.97%	(\$8,000)	(3.24%)	\$142,836	109.44%	\$142,861	109.48%	\$143,150	109.67%
\$40,000,000	\$45,040	15.94%	(\$9,214)	(3.26%)	\$163,286	109.47%	\$163,311	109.51%	\$163,600	109.67%
\$45,000,000	\$50,607	15.92%	(\$10,429)	(3.28%)	\$183,736	109.49%	\$183,761	109.52%	\$184,050	109.67%
\$50,000,000	\$56,174	15.90%	(\$11,643)	(3.30%)	\$204,186	109.51%	\$204,211	109.54%	\$204,500	109.67%