

CITY OF PACIFIC JUNCTION, 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	\$8.01719	\$63,723	\$0	\$63,723	
2026-27	\$4.94891	\$64,997	\$1,038	\$66,035	3.6%
2027-28	\$5.02793	\$66,905	\$1,054	\$67,960	2.9%
2028-29	\$4.93727	\$69,319	\$1,035	\$70,354	3.5%
2029-30	\$5.01102	\$71,272	\$1,051	\$72,323	2.8%
2030-31	\$4.91522	\$73,770	\$1,031	\$74,800	3.4%
2031-32	\$4.98390	\$75,713	\$1,045	\$76,758	2.6%
2032-33	\$4.88699	\$78,293	\$1,025	\$79,318	3.3%
2033-34	\$4.95096	\$80,225	\$1,038	\$81,263	2.5%
2034-35	\$4.85324	\$82,888	\$1,018	\$83,906	3.3%
2035-36	\$4.91283	\$84,806	\$1,030	\$85,836	2.3%

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	\$15,197,531	\$7,948,253	\$0	\$7,948,253
2026-27	\$14,496,569	\$13,343,346	\$0	\$13,343,346
2027-28	\$14,669,693	\$13,516,470	\$0	\$13,516,470
2028-29	\$15,402,893	\$14,249,670	\$0	\$14,249,670
2029-30	\$15,586,018	\$14,432,795	\$0	\$14,432,795
2030-31	\$16,371,325	\$15,218,102	\$0	\$15,218,102
2031-32	\$16,554,449	\$15,401,226	\$0	\$15,401,226
2032-33	\$17,383,694	\$16,230,471	\$0	\$16,230,471
2033-34	\$17,566,818	\$16,413,595	\$0	\$16,413,595
2034-35	\$18,441,912	\$17,288,689	\$0	\$17,288,689
2035-36	\$18,625,036	\$17,471,813	\$0	\$17,471,813

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	59.94%	-1.12%	58.82%	15.50%	0.00%	3.50%
2026-27	82.95%	-16.18%	66.77%	16.20%	0.00%	2.09%
2027-28	82.77%	-16.25%	66.52%	16.66%	0.00%	2.06%
2028-29	82.49%	-15.66%	66.83%	17.22%	0.00%	1.95%
2029-30	82.28%	-15.64%	66.63%	17.63%	0.00%	1.93%
2030-31	81.94%	-15.00%	66.93%	18.14%	0.00%	1.83%
2031-32	81.74%	-15.00%	66.74%	18.51%	0.00%	1.81%
2032-33	81.40%	-14.39%	67.02%	19.00%	0.00%	1.72%
2033-34	81.22%	-14.39%	66.84%	19.34%	0.00%	1.70%
2034-35	80.89%	-13.81%	67.08%	19.80%	0.00%	1.61%
2035-36	80.73%	-13.81%	66.91%	20.11%	0.00%	1.59%

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 PACIFIC JUNCTION, 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	\$7,948,253	\$8.01719	\$63,723
2026-27	\$13,343,346	\$4.94891	\$66,035
2027-28	\$13,516,470	\$5.02793	\$67,960
2028-29	\$14,249,670	\$4.93727	\$70,354
2029-30	\$14,432,795	\$5.01102	\$72,323
2030-31	\$15,218,102	\$4.91522	\$74,800
2031-32	\$15,401,226	\$4.98390	\$76,758
2032-33	\$16,230,471	\$4.88699	\$79,318
2033-34	\$16,413,595	\$4.95096	\$81,263
2034-35	\$17,288,689	\$4.85324	\$83,906
2035-36	\$17,471,813	\$4.91283	\$85,836

CITY OF PACIFIC JUNCTION, 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	\$7,948,253	\$8.01719	\$63,723
2026-27	\$8,199,577	\$7.93782	\$65,087
2027-28	\$8,416,503	\$7.93782	\$66,809
2028-29	\$8,752,922	\$7.93782	\$69,479
2029-30	\$8,978,223	\$7.93782	\$71,267
2030-31	\$9,336,016	\$7.93782	\$74,108
2031-32	\$9,570,115	\$7.93782	\$75,966
2032-33	\$9,950,386	\$7.93782	\$78,984
2033-34	\$10,193,767	\$7.93782	\$80,916
2034-35	\$10,597,688	\$7.93782	\$84,122
2035-36	\$10,850,820	\$7.93782	\$86,132

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	\$5,143,769	(\$2.98891)	\$948
2027-28	\$5,099,967	(\$2.90989)	\$1,151
2028-29	\$5,496,748	(\$3.00055)	\$875
2029-30	\$5,454,572	(\$2.92680)	\$1,056
2030-31	\$5,882,085	(\$3.02260)	\$693
2031-32	\$5,831,111	(\$2.95392)	\$792
2032-33	\$6,280,085	(\$3.05083)	\$334
2033-34	\$6,219,828	(\$2.98686)	\$347
2034-35	\$6,691,001	(\$3.08458)	-\$216
2035-36	\$6,620,993	(\$3.02499)	-\$296

CITY OF PACIFIC JUNCTION, 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	\$190	\$303	\$50,000	\$51,515	\$190	\$253	\$50,000	\$58,947	\$172	\$44	\$147	\$44	\$190	\$290
\$100,000	\$123,480	\$380	\$607	\$100,000	\$103,030	\$380	\$506	\$100,000	\$117,894	\$362	\$334	\$337	\$334	\$380	\$579
\$150,000	\$185,220	\$570	\$910	\$150,000	\$154,545	\$570	\$760	\$150,000	\$176,842	\$552	\$623	\$527	\$623	\$570	\$869
\$200,000	\$246,960	\$931	\$1,214	\$200,000	\$206,060	\$931	\$1,013	\$200,000	\$235,789	\$742	\$913	\$717	\$913	\$761	\$1,159
\$250,000	\$308,700	\$1,292	\$1,517	\$250,000	\$257,575	\$1,292	\$1,266	\$250,000	\$294,736	\$932	\$1,203	\$908	\$1,203	\$951	\$1,449
\$300,000	\$370,440	\$1,653	\$1,821	\$300,000	\$309,090	\$1,653	\$1,519	\$300,000	\$353,683	\$1,122	\$1,493	\$1,098	\$1,493	\$1,141	\$1,738
\$400,000	\$493,920	\$2,374	\$2,428	\$400,000	\$412,120	\$2,374	\$2,026	\$400,000	\$471,578	\$1,503	\$2,072	\$1,478	\$2,072	\$1,521	\$2,318
\$500,000	\$617,400	\$3,096	\$3,035	\$500,000	\$515,151	\$3,096	\$2,532	\$500,000	\$589,472	\$1,883	\$2,652	\$1,858	\$2,652	\$1,901	\$2,897
\$600,000	\$740,880	\$3,817	\$3,642	\$600,000	\$618,181	\$3,817	\$3,038	\$600,000	\$707,366	\$2,263	\$3,231	\$2,238	\$3,231	\$2,282	\$3,477
\$700,000	\$864,360	\$4,539	\$4,249	\$700,000	\$721,211	\$4,539	\$3,545	\$700,000	\$825,261	\$2,643	\$3,811	\$2,619	\$3,811	\$2,662	\$4,056
\$800,000	\$987,840	\$5,260	\$4,855	\$800,000	\$824,241	\$5,260	\$4,051	\$800,000	\$943,155	\$3,024	\$4,390	\$2,999	\$4,390	\$3,042	\$4,636
\$900,000	\$1,111,320	\$5,982	\$5,462	\$900,000	\$927,271	\$5,982	\$4,558	\$900,000	\$1,061,050	\$3,404	\$4,970	\$3,379	\$4,970	\$3,422	\$5,215
\$1,000,000	\$1,234,800	\$6,704	\$6,069	\$1,000,000	\$1,030,301	\$6,704	\$5,064	\$1,000,000	\$1,178,944	\$3,784	\$5,549	\$3,760	\$5,549	\$3,803	\$5,795
\$2,000,000	\$2,469,600	\$13,919	\$12,139	\$2,000,000	\$2,060,602	\$13,919	\$10,128	\$2,000,000	\$2,357,888	\$7,587	\$11,344	\$7,562	\$11,344	\$7,605	\$11,590
\$3,000,000	\$3,704,400	\$21,135	\$18,208	\$3,000,000	\$3,090,903	\$21,135	\$15,192	\$3,000,000	\$3,536,832	\$11,390	\$17,139	\$11,365	\$17,139	\$11,408	\$17,384
\$4,000,000	\$4,939,200	\$28,350	\$24,277	\$4,000,000	\$4,121,204	\$28,350	\$20,257	\$4,000,000	\$4,715,776	\$15,192	\$22,933	\$15,168	\$22,933	\$15,211	\$23,179
\$5,000,000	\$6,174,000	\$35,565	\$30,347	\$5,000,000	\$5,151,505	\$35,565	\$25,321	\$5,000,000	\$5,894,720	\$18,995	\$28,728	\$18,970	\$28,728	\$19,013	\$28,974
\$6,000,000	\$7,408,800	\$42,781	\$36,416	\$6,000,000	\$6,181,806	\$42,781	\$30,385	\$6,000,000	\$7,073,664	\$22,798	\$34,523	\$22,773	\$34,523	\$22,816	\$34,769
\$7,000,000	\$8,643,600	\$49,996	\$42,485	\$7,000,000	\$7,212,107	\$49,996	\$35,449	\$7,000,000	\$8,252,608	\$26,600	\$40,318	\$26,576	\$40,318	\$26,619	\$40,563
\$8,000,000	\$9,878,400	\$57,212	\$48,555	\$8,000,000	\$8,242,408	\$57,212	\$40,513	\$8,000,000	\$9,431,552	\$30,403	\$46,112	\$30,378	\$46,112	\$30,421	\$46,358
\$9,000,000	\$11,113,200	\$64,427	\$54,624	\$9,000,000	\$9,272,709	\$64,427	\$45,577	\$9,000,000	\$10,610,496	\$34,206	\$51,907	\$34,181	\$51,907	\$34,224	\$52,153
\$10,000,000	\$12,348,000	\$71,643	\$60,693	\$10,000,000	\$10,303,010	\$71,643	\$50,642	\$10,000,000	\$11,789,440	\$38,008	\$57,702	\$37,984	\$57,702	\$38,027	\$57,948
\$15,000,000	\$18,522,000	\$107,720	\$91,040	\$15,000,000	\$15,454,515	\$107,720	\$75,962	\$15,000,000	\$17,684,160	\$57,022	\$86,676	\$56,997	\$86,676	\$57,040	\$86,922
\$20,000,000	\$24,696,000	\$143,798	\$121,386	\$20,000,000	\$20,606,020	\$143,798	\$101,283	\$20,000,000	\$23,578,880	\$76,035	\$115,650	\$76,011	\$115,650	\$76,054	\$115,895
\$25,000,000	\$30,870,000	\$179,875	\$151,733	\$25,000,000	\$25,757,525	\$179,875	\$126,604	\$25,000,000	\$29,473,600	\$95,049	\$144,623	\$95,024	\$144,623	\$95,067	\$144,869
\$30,000,000	\$37,044,000	\$215,952	\$182,079	\$30,000,000	\$30,909,030	\$215,952	\$151,925	\$30,000,000	\$35,368,320	\$114,062	\$173,597	\$114,037	\$173,597	\$114,081	\$173,843
\$35,000,000	\$43,218,000	\$252,030	\$212,426	\$35,000,000	\$36,060,535	\$252,030	\$177,245	\$35,000,000	\$41,263,040	\$133,075	\$202,571	\$133,051	\$202,571	\$133,094	\$202,817
\$40,000,000	\$49,392,000	\$288,107	\$242,773	\$40,000,000	\$41,212,040	\$288,107	\$202,566	\$40,000,000	\$47,157,760	\$152,089	\$231,545	\$152,064	\$231,545	\$152,107	\$231,791
\$45,000,000	\$55,566,000	\$324,184	\$273,119	\$45,000,000	\$46,363,545	\$324,184	\$227,887	\$45,000,000	\$53,052,480	\$171,102	\$260,519	\$171,078	\$260,519	\$171,121	\$260,765
\$50,000,000	\$61,740,000	\$360,262	\$303,466	\$50,000,000	\$51,515,050	\$360,262	\$253,208	\$50,000,000	\$58,947,200	\$190,116	\$289,493	\$190,091	\$289,493	\$190,134	\$289,738

CITY OF PACIFIC JUNCTION, 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	\$113	59.61%	\$63	33.17%	(\$128)	(74.39%)	(\$103)	(70.08%)	\$100	52.39%
\$100,000	\$227	59.61%	\$126	33.17%	(\$28)	(7.77%)	(\$3)	(1.01%)	\$199	52.39%
\$150,000	\$340	59.61%	\$189	33.17%	\$71	12.95%	\$96	18.25%	\$299	52.39%
\$200,000	\$283	30.36%	\$82	8.77%	\$171	23.06%	\$196	27.30%	\$398	52.39%
\$250,000	\$225	17.44%	(\$26)	(2.01%)	\$271	29.04%	\$295	32.55%	\$498	52.39%
\$300,000	\$168	10.17%	(\$133)	(8.08%)	\$370	32.99%	\$395	35.99%	\$598	52.39%
\$400,000	\$53	2.25%	(\$349)	(14.68%)	\$570	37.90%	\$594	40.21%	\$797	52.39%
\$500,000	(\$61)	(1.98%)	(\$564)	(18.21%)	\$769	40.83%	\$793	42.70%	\$996	52.39%
\$600,000	(\$176)	(4.60%)	(\$779)	(20.40%)	\$968	42.77%	\$993	44.35%	\$1,195	52.39%
\$700,000	(\$290)	(6.40%)	(\$994)	(21.90%)	\$1,167	44.15%	\$1,192	45.51%	\$1,394	52.39%
\$800,000	(\$405)	(7.70%)	(\$1,209)	(22.99%)	\$1,366	45.19%	\$1,391	46.38%	\$1,594	52.39%
\$900,000	(\$520)	(8.69%)	(\$1,424)	(23.81%)	\$1,566	45.99%	\$1,590	47.06%	\$1,793	52.39%
\$1,000,000	(\$634)	(9.46%)	(\$1,639)	(24.46%)	\$1,765	46.63%	\$1,789	47.60%	\$1,992	52.39%
\$2,000,000	(\$1,780)	(12.79%)	(\$3,791)	(27.23%)	\$3,757	49.52%	\$3,782	50.01%	\$3,984	52.39%
\$3,000,000	(\$2,927)	(13.85%)	(\$5,942)	(28.12%)	\$5,749	50.48%	\$5,774	50.80%	\$5,976	52.39%
\$4,000,000	(\$4,073)	(14.37%)	(\$8,093)	(28.55%)	\$7,741	50.95%	\$7,766	51.20%	\$7,968	52.39%
\$5,000,000	(\$5,219)	(14.67%)	(\$10,245)	(28.81%)	\$9,733	51.24%	\$9,758	51.44%	\$9,960	52.39%
\$6,000,000	(\$6,365)	(14.88%)	(\$12,396)	(28.98%)	\$11,725	51.43%	\$11,750	51.60%	\$11,953	52.39%
\$7,000,000	(\$7,511)	(15.02%)	(\$14,547)	(29.10%)	\$13,717	51.57%	\$13,742	51.71%	\$13,945	52.39%
\$8,000,000	(\$8,657)	(15.13%)	(\$16,699)	(29.19%)	\$15,709	51.67%	\$15,734	51.79%	\$15,937	52.39%
\$9,000,000	(\$9,804)	(15.22%)	(\$18,850)	(29.26%)	\$17,701	51.75%	\$17,726	51.86%	\$17,929	52.39%
\$10,000,000	(\$10,950)	(15.28%)	(\$21,001)	(29.31%)	\$19,694	51.81%	\$19,718	51.91%	\$19,921	52.39%
\$15,000,000	(\$16,680)	(15.49%)	(\$31,758)	(29.48%)	\$29,654	52.00%	\$29,679	52.07%	\$29,881	52.39%
\$20,000,000	(\$22,411)	(15.59%)	(\$42,514)	(29.57%)	\$39,614	52.10%	\$39,639	52.15%	\$39,842	52.39%
\$25,000,000	(\$28,142)	(15.65%)	(\$53,271)	(29.62%)	\$49,575	52.16%	\$49,600	52.20%	\$49,802	52.39%
\$30,000,000	(\$33,873)	(15.69%)	(\$64,028)	(29.65%)	\$59,535	52.20%	\$59,560	52.23%	\$59,763	52.39%
\$35,000,000	(\$39,604)	(15.71%)	(\$74,784)	(29.67%)	\$69,496	52.22%	\$69,520	52.25%	\$69,723	52.39%
\$40,000,000	(\$45,335)	(15.74%)	(\$85,541)	(29.69%)	\$79,456	52.24%	\$79,481	52.27%	\$79,683	52.39%
\$45,000,000	(\$51,065)	(15.75%)	(\$96,297)	(29.70%)	\$89,417	52.26%	\$89,441	52.28%	\$89,644	52.39%
\$50,000,000	(\$56,796)	(15.77%)	(\$107,054)	(29.72%)	\$99,377	52.27%	\$99,402	52.29%	\$99,604	52.39%