

CITY OF SABULA, 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	\$7.86412	\$119,112	\$0	\$119,112	
2026-27	\$4.15519	\$121,494	\$877	\$122,372	2.7%
2027-28	\$4.18747	\$122,983	\$884	\$123,867	1.2%
2028-29	\$4.07858	\$126,345	\$861	\$127,206	2.7%
2029-30	\$4.10637	\$127,880	\$867	\$128,747	1.2%
2030-31	\$3.99639	\$131,322	\$844	\$132,165	2.7%
2031-32	\$4.02208	\$132,826	\$849	\$133,675	1.1%
2032-33	\$3.91566	\$136,349	\$827	\$137,175	2.6%
2033-34	\$3.94051	\$137,861	\$832	\$138,693	1.1%
2034-35	\$3.83744	\$141,467	\$810	\$142,277	2.6%
2035-36	\$3.86151	\$142,988	\$815	\$143,803	1.1%

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	\$37,438,400	\$15,146,278	\$3,261,728	\$18,408,006
2026-27	\$33,325,672	\$29,450,286	\$3,653,135	\$33,103,421
2027-28	\$33,455,861	\$29,580,474	\$3,653,135	\$33,233,610
2028-29	\$35,246,783	\$31,188,740	\$3,835,792	\$35,024,532
2029-30	\$35,410,972	\$31,352,929	\$3,835,792	\$35,188,721
2030-31	\$37,320,969	\$33,071,136	\$4,027,582	\$37,098,718
2031-32	\$37,485,158	\$33,235,325	\$4,027,582	\$37,262,907
2032-33	\$39,483,721	\$35,032,510	\$4,228,961	\$39,261,470
2033-34	\$39,647,910	\$35,196,699	\$4,228,961	\$39,425,659
2034-35	\$41,738,675	\$37,076,015	\$4,440,409	\$41,516,424
2035-36	\$41,902,864	\$37,240,204	\$4,440,409	\$41,680,613

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.76%	-2.47%	84.29%	11.17%	0.00%	0.20%
2026-27	111.51%	-24.89%	86.62%	10.62%	0.00%	0.11%
2027-28	111.70%	-25.03%	86.67%	10.58%	0.00%	0.11%
2028-29	110.83%	-23.98%	86.86%	10.54%	0.00%	0.11%
2029-30	110.92%	-24.00%	86.92%	10.49%	0.00%	0.11%
2030-31	109.98%	-22.88%	87.10%	10.45%	0.00%	0.10%
2031-32	110.07%	-22.91%	87.16%	10.40%	0.00%	0.10%
2032-33	109.18%	-21.86%	87.32%	10.37%	0.00%	0.10%
2033-34	109.26%	-21.88%	87.38%	10.32%	0.00%	0.10%
2034-35	108.42%	-20.89%	87.53%	10.29%	0.00%	0.09%
2035-36	108.50%	-20.92%	87.58%	10.25%	0.00%	0.09%

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 SABULA, 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	\$15,146,278	\$7.86412	\$119,112
2026-27	\$29,450,286	\$4.15519	\$122,372
2027-28	\$29,580,474	\$4.18747	\$123,867
2028-29	\$31,188,740	\$4.07858	\$127,206
2029-30	\$31,352,929	\$4.10637	\$128,747
2030-31	\$33,071,136	\$3.99639	\$132,165
2031-32	\$33,235,325	\$4.02208	\$133,675
2032-33	\$35,032,510	\$3.91566	\$137,175
2033-34	\$35,196,699	\$3.94051	\$138,693
2034-35	\$37,076,015	\$3.83744	\$142,277
2035-36	\$37,240,204	\$3.86151	\$143,803

CITY OF SABULA, 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	\$15,146,278	\$7.86412	\$119,112
2026-27	\$15,057,636	\$7.86412	\$118,415
2027-28	\$15,497,610	\$7.78626	\$120,668
2028-29	\$16,016,772	\$7.78626	\$124,711
2029-30	\$16,480,054	\$7.78626	\$128,318
2030-31	\$17,028,444	\$7.78626	\$132,588
2031-32	\$17,516,201	\$7.78626	\$136,386
2032-33	\$18,095,358	\$7.78626	\$140,895
2033-34	\$18,608,945	\$7.78626	\$144,894
2034-35	\$19,220,536	\$7.78626	\$149,656
2035-36	\$19,761,247	\$7.78626	\$153,866

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	\$14,392,650	(\$3.70893)	\$3,956
2027-28	\$14,082,865	(\$3.59879)	\$3,199
2028-29	\$15,171,967	(\$3.70768)	\$2,495
2029-30	\$14,872,875	(\$3.67989)	\$429
2030-31	\$16,042,693	(\$3.78987)	-\$423
2031-32	\$15,719,124	(\$3.76418)	-\$2,711
2032-33	\$16,937,152	(\$3.87060)	-\$3,720
2033-34	\$16,587,753	(\$3.84575)	-\$6,201
2034-35	\$17,855,480	(\$3.94882)	-\$7,379
2035-36	\$17,478,957	(\$3.92475)	-\$10,063

CITY OF SABULA, 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	\$187	\$247	\$50,000	\$51,515	\$187	\$206	\$50,000	\$58,947	\$168	\$36	\$144	\$36	\$187	\$236
\$100,000	\$123,480	\$373	\$493	\$100,000	\$103,030	\$373	\$412	\$100,000	\$117,894	\$355	\$271	\$331	\$271	\$373	\$471
\$150,000	\$185,220	\$560	\$740	\$150,000	\$154,545	\$560	\$618	\$150,000	\$176,842	\$541	\$507	\$517	\$507	\$560	\$707
\$200,000	\$246,960	\$913	\$987	\$200,000	\$206,060	\$913	\$823	\$200,000	\$235,789	\$728	\$742	\$704	\$742	\$746	\$942
\$250,000	\$308,700	\$1,267	\$1,234	\$250,000	\$257,575	\$1,267	\$1,029	\$250,000	\$294,736	\$914	\$978	\$890	\$978	\$933	\$1,178
\$300,000	\$370,440	\$1,621	\$1,480	\$300,000	\$309,090	\$1,621	\$1,235	\$300,000	\$353,683	\$1,101	\$1,214	\$1,077	\$1,214	\$1,119	\$1,413
\$400,000	\$493,920	\$2,329	\$1,974	\$400,000	\$412,120	\$2,329	\$1,647	\$400,000	\$471,578	\$1,474	\$1,685	\$1,450	\$1,685	\$1,492	\$1,885
\$500,000	\$617,400	\$3,037	\$2,467	\$500,000	\$515,151	\$3,037	\$2,059	\$500,000	\$589,472	\$1,847	\$2,156	\$1,823	\$2,156	\$1,865	\$2,356
\$600,000	\$740,880	\$3,744	\$2,961	\$600,000	\$618,181	\$3,744	\$2,470	\$600,000	\$707,366	\$2,220	\$2,627	\$2,196	\$2,627	\$2,238	\$2,827
\$700,000	\$864,360	\$4,452	\$3,454	\$700,000	\$721,211	\$4,452	\$2,882	\$700,000	\$825,261	\$2,593	\$3,098	\$2,569	\$3,098	\$2,611	\$3,298
\$800,000	\$987,840	\$5,160	\$3,948	\$800,000	\$824,241	\$5,160	\$3,294	\$800,000	\$943,155	\$2,966	\$3,569	\$2,942	\$3,569	\$2,984	\$3,769
\$900,000	\$1,111,320	\$5,868	\$4,441	\$900,000	\$927,271	\$5,868	\$3,706	\$900,000	\$1,061,050	\$3,339	\$4,041	\$3,315	\$4,041	\$3,357	\$4,240
\$1,000,000	\$1,234,800	\$6,576	\$4,935	\$1,000,000	\$1,030,301	\$6,576	\$4,117	\$1,000,000	\$1,178,944	\$3,712	\$4,512	\$3,688	\$4,512	\$3,730	\$4,712
\$2,000,000	\$2,469,600	\$13,653	\$9,869	\$2,000,000	\$2,060,602	\$13,653	\$8,235	\$2,000,000	\$2,357,888	\$7,442	\$9,223	\$7,418	\$9,223	\$7,460	\$9,423
\$3,000,000	\$3,704,400	\$20,731	\$14,804	\$3,000,000	\$3,090,903	\$20,731	\$12,352	\$3,000,000	\$3,536,832	\$11,172	\$13,935	\$11,148	\$13,935	\$11,190	\$14,135
\$4,000,000	\$4,939,200	\$27,809	\$19,739	\$4,000,000	\$4,121,204	\$27,809	\$16,470	\$4,000,000	\$4,715,776	\$14,902	\$18,646	\$14,878	\$18,646	\$14,920	\$18,846
\$5,000,000	\$6,174,000	\$34,886	\$24,674	\$5,000,000	\$5,151,505	\$34,886	\$20,587	\$5,000,000	\$5,894,720	\$18,632	\$23,358	\$18,608	\$23,358	\$18,650	\$23,558
\$6,000,000	\$7,408,800	\$41,964	\$29,608	\$6,000,000	\$6,181,806	\$41,964	\$24,705	\$6,000,000	\$7,073,664	\$22,362	\$28,069	\$22,338	\$28,069	\$22,380	\$28,269
\$7,000,000	\$8,643,600	\$49,042	\$34,543	\$7,000,000	\$7,212,107	\$49,042	\$28,822	\$7,000,000	\$8,252,608	\$26,092	\$32,781	\$26,068	\$32,781	\$26,111	\$32,981
\$8,000,000	\$9,878,400	\$56,120	\$39,478	\$8,000,000	\$8,242,408	\$56,120	\$32,940	\$8,000,000	\$9,431,552	\$29,823	\$37,492	\$29,798	\$37,492	\$29,841	\$37,692
\$9,000,000	\$11,113,200	\$63,197	\$44,413	\$9,000,000	\$9,272,709	\$63,197	\$37,057	\$9,000,000	\$10,610,496	\$33,553	\$42,204	\$33,528	\$42,204	\$33,571	\$42,404
\$10,000,000	\$12,348,000	\$70,275	\$49,347	\$10,000,000	\$10,303,010	\$70,275	\$41,175	\$10,000,000	\$11,789,440	\$37,283	\$46,915	\$37,258	\$46,915	\$37,301	\$47,115
\$15,000,000	\$18,522,000	\$105,663	\$74,021	\$15,000,000	\$15,454,515	\$105,663	\$61,762	\$15,000,000	\$17,684,160	\$55,933	\$70,473	\$55,909	\$70,473	\$55,951	\$70,673
\$20,000,000	\$24,696,000	\$141,052	\$98,695	\$20,000,000	\$20,606,020	\$141,052	\$82,350	\$20,000,000	\$23,578,880	\$74,583	\$94,031	\$74,559	\$94,031	\$74,602	\$94,230
\$25,000,000	\$30,870,000	\$176,441	\$123,369	\$25,000,000	\$25,757,525	\$176,441	\$102,937	\$25,000,000	\$29,473,600	\$93,234	\$117,588	\$93,210	\$117,588	\$93,252	\$117,788
\$30,000,000	\$37,044,000	\$211,829	\$148,042	\$30,000,000	\$30,909,030	\$211,829	\$123,525	\$30,000,000	\$35,368,320	\$111,884	\$141,146	\$111,860	\$141,146	\$111,902	\$141,346
\$35,000,000	\$43,218,000	\$247,218	\$172,716	\$35,000,000	\$36,060,535	\$247,218	\$144,112	\$35,000,000	\$41,263,040	\$130,535	\$164,703	\$130,510	\$164,703	\$130,553	\$164,903
\$40,000,000	\$49,392,000	\$282,606	\$197,390	\$40,000,000	\$41,212,040	\$282,606	\$164,699	\$40,000,000	\$47,157,760	\$149,185	\$188,261	\$149,161	\$188,261	\$149,203	\$188,461
\$45,000,000	\$55,566,000	\$317,995	\$222,063	\$45,000,000	\$46,363,545	\$317,995	\$185,287	\$45,000,000	\$53,052,480	\$167,835	\$211,819	\$167,811	\$211,819	\$167,854	\$212,018
\$50,000,000	\$61,740,000	\$353,383	\$246,737	\$50,000,000	\$51,515,050	\$353,383	\$205,874	\$50,000,000	\$58,947,200	\$186,486	\$235,376	\$186,462	\$235,376	\$186,504	\$235,576

CITY OF SABULA, 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	\$60	32.30%	\$19	10.39%	(\$133)	(78.77%)	(\$108)	(75.20%)	\$49	26.31%
\$100,000	\$120	32.30%	\$39	10.39%	(\$84)	(23.55%)	(\$59)	(17.94%)	\$98	26.31%
\$150,000	\$181	32.30%	\$58	10.39%	(\$35)	(6.37%)	(\$10)	(1.99%)	\$147	26.31%
\$200,000	\$74	8.05%	(\$90)	(9.84%)	\$15	2.00%	\$39	5.51%	\$196	26.31%
\$250,000	(\$34)	(2.65%)	(\$238)	(18.77%)	\$64	6.96%	\$88	9.87%	\$245	26.31%
\$300,000	(\$141)	(8.68%)	(\$386)	(23.81%)	\$113	10.24%	\$137	12.72%	\$294	26.31%
\$400,000	(\$355)	(15.24%)	(\$682)	(29.28%)	\$211	14.31%	\$235	16.22%	\$393	26.31%
\$500,000	(\$569)	(18.75%)	(\$978)	(32.20%)	\$309	16.73%	\$333	18.28%	\$491	26.31%
\$600,000	(\$784)	(20.93%)	(\$1,274)	(34.02%)	\$407	18.34%	\$431	19.65%	\$589	26.31%
\$700,000	(\$998)	(22.41%)	(\$1,570)	(35.26%)	\$505	19.49%	\$530	20.61%	\$687	26.31%
\$800,000	(\$1,212)	(23.49%)	(\$1,866)	(36.16%)	\$603	20.34%	\$628	21.34%	\$785	26.31%
\$900,000	(\$1,427)	(24.31%)	(\$2,162)	(36.85%)	\$702	21.01%	\$726	21.90%	\$883	26.31%
\$1,000,000	(\$1,641)	(24.95%)	(\$2,458)	(37.38%)	\$800	21.54%	\$824	22.34%	\$981	26.31%
\$2,000,000	(\$3,784)	(27.71%)	(\$5,418)	(39.69%)	\$1,781	23.93%	\$1,805	24.34%	\$1,963	26.31%
\$3,000,000	(\$5,927)	(28.59%)	(\$8,379)	(40.42%)	\$2,763	24.73%	\$2,787	25.00%	\$2,944	26.31%
\$4,000,000	(\$8,070)	(29.02%)	(\$11,339)	(40.77%)	\$3,744	25.12%	\$3,768	25.33%	\$3,926	26.31%
\$5,000,000	(\$10,213)	(29.27%)	(\$14,299)	(40.99%)	\$4,725	25.36%	\$4,750	25.53%	\$4,907	26.31%
\$6,000,000	(\$12,356)	(29.44%)	(\$17,259)	(41.13%)	\$5,707	25.52%	\$5,731	25.66%	\$5,889	26.31%
\$7,000,000	(\$14,499)	(29.56%)	(\$20,219)	(41.23%)	\$6,688	25.63%	\$6,713	25.75%	\$6,870	26.31%
\$8,000,000	(\$16,642)	(29.65%)	(\$23,180)	(41.30%)	\$7,670	25.72%	\$7,694	25.82%	\$7,852	26.31%
\$9,000,000	(\$18,785)	(29.72%)	(\$26,140)	(41.36%)	\$8,651	25.78%	\$8,675	25.88%	\$8,833	26.31%
\$10,000,000	(\$20,928)	(29.78%)	(\$29,100)	(41.41%)	\$9,633	25.84%	\$9,657	25.92%	\$9,814	26.31%
\$15,000,000	(\$31,642)	(29.95%)	(\$43,901)	(41.55%)	\$14,540	26.00%	\$14,564	26.05%	\$14,722	26.31%
\$20,000,000	(\$42,357)	(30.03%)	(\$58,702)	(41.62%)	\$19,447	26.07%	\$19,471	26.12%	\$19,629	26.31%
\$25,000,000	(\$53,072)	(30.08%)	(\$73,503)	(41.66%)	\$24,354	26.12%	\$24,379	26.15%	\$24,536	26.31%
\$30,000,000	(\$63,787)	(30.11%)	(\$88,305)	(41.69%)	\$29,262	26.15%	\$29,286	26.18%	\$29,443	26.31%
\$35,000,000	(\$74,502)	(30.14%)	(\$103,106)	(41.71%)	\$34,169	26.18%	\$34,193	26.20%	\$34,350	26.31%
\$40,000,000	(\$85,216)	(30.15%)	(\$117,907)	(41.72%)	\$39,076	26.19%	\$39,100	26.21%	\$39,258	26.31%
\$45,000,000	(\$95,931)	(30.17%)	(\$132,708)	(41.73%)	\$43,983	26.21%	\$44,007	26.22%	\$44,165	26.31%
\$50,000,000	(\$106,646)	(30.18%)	(\$147,509)	(41.74%)	\$48,890	26.22%	\$48,915	26.23%	\$49,072	26.31%