

CITY OF SANBORN, 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	\$8.12622	\$498,717	\$0	\$498,717	
2026-27	\$4.59273	\$508,691	\$21,243	\$529,934	6.3%
2027-28	\$4.70940	\$540,532	\$21,782	\$562,315	6.1%
2028-29	\$4.61103	\$573,561	\$21,327	\$594,888	5.8%
2029-30	\$4.72383	\$606,786	\$21,849	\$628,635	5.7%
2030-31	\$4.62111	\$641,208	\$21,374	\$662,582	5.4%
2031-32	\$4.73208	\$675,834	\$21,887	\$697,721	5.3%
2032-33	\$4.62731	\$711,676	\$21,403	\$733,079	5.1%
2033-34	\$4.73666	\$747,740	\$21,908	\$769,649	5.0%
2034-35	\$4.63023	\$785,041	\$21,416	\$806,457	4.8%
2035-36	\$4.73812	\$822,586	\$21,915	\$844,501	4.7%

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	\$128,750,780	\$61,371,286	\$9,726,786	\$71,098,072
2026-27	\$127,968,909	\$115,385,303	\$11,337,540	\$126,722,843
2027-28	\$132,207,984	\$119,402,607	\$11,559,310	\$130,961,918
2028-29	\$142,608,191	\$129,014,168	\$12,347,957	\$141,362,125
2029-30	\$146,893,266	\$133,077,472	\$12,569,727	\$145,647,200
2030-31	\$158,036,622	\$143,381,661	\$13,408,895	\$156,790,556
2031-32	\$162,321,697	\$147,444,965	\$13,630,665	\$161,075,631
2032-33	\$174,193,314	\$158,424,368	\$14,522,880	\$172,947,248
2033-34	\$178,478,388	\$162,487,672	\$14,744,650	\$177,232,322
2034-35	\$191,110,784	\$174,172,154	\$15,692,564	\$189,864,718
2035-36	\$195,395,858	\$178,235,458	\$15,914,334	\$194,149,792

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	61.81%	-1.26%	60.55%	31.16%	7.91%	0.00%
2026-27	81.68%	-15.10%	66.59%	27.43%	5.17%	0.00%
2027-28	80.97%	-15.07%	65.90%	28.31%	5.00%	0.00%
2028-29	79.80%	-14.37%	65.43%	29.18%	4.68%	0.00%
2029-30	79.19%	-14.33%	64.86%	29.92%	4.54%	0.00%
2030-31	78.12%	-13.65%	64.47%	30.66%	4.26%	0.00%
2031-32	77.61%	-13.64%	63.98%	31.28%	4.15%	0.00%
2032-33	76.64%	-13.01%	63.63%	31.93%	3.90%	0.00%
2033-34	76.21%	-13.01%	63.20%	32.47%	3.81%	0.00%
2034-35	75.32%	-12.42%	62.89%	33.04%	3.59%	0.00%
2035-36	74.96%	-12.44%	62.52%	33.51%	3.51%	0.00%

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 SANBORN, 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	\$61,371,286	\$8.12622	\$498,717
2026-27	\$115,385,303	\$4.59273	\$529,934
2027-28	\$119,402,607	\$4.70940	\$562,315
2028-29	\$129,014,168	\$4.61103	\$594,888
2029-30	\$133,077,472	\$4.72383	\$628,635
2030-31	\$143,381,661	\$4.62111	\$662,582
2031-32	\$147,444,965	\$4.73208	\$697,721
2032-33	\$158,424,368	\$4.62731	\$733,079
2033-34	\$162,487,672	\$4.73666	\$769,649
2034-35	\$174,172,154	\$4.63023	\$806,457
2035-36	\$178,235,458	\$4.73812	\$844,501

CITY OF SANBORN, 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	\$61,371,286	\$8.12622	\$498,717
2026-27	\$65,468,725	\$7.88953	\$516,518
2027-28	\$68,890,981	\$7.73484	\$532,861
2028-29	\$73,871,762	\$7.73484	\$571,386
2029-30	\$77,628,790	\$7.73484	\$600,446
2030-31	\$82,962,764	\$7.73484	\$641,703
2031-32	\$86,838,586	\$7.73484	\$671,682
2032-33	\$92,543,958	\$7.73484	\$715,812
2033-34	\$96,545,036	\$7.73484	\$746,760
2034-35	\$102,641,087	\$7.73484	\$793,912
2035-36	\$106,773,831	\$7.73484	\$825,878

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	\$49,916,578	(\$3.29680)	\$13,416
2027-28	\$50,511,626	(\$3.02544)	\$29,454
2028-29	\$55,142,406	(\$3.12381)	\$23,502
2029-30	\$55,448,682	(\$3.01101)	\$28,189
2030-31	\$60,418,897	(\$3.11373)	\$20,879
2031-32	\$60,606,379	(\$3.00276)	\$26,039
2032-33	\$65,880,410	(\$3.10753)	\$17,266
2033-34	\$65,942,636	(\$2.99818)	\$22,889
2034-35	\$71,531,067	(\$3.10461)	\$12,545
2035-36	\$71,461,628	(\$2.99672)	\$18,623

CITY OF SANBORN, 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	\$193	\$285	\$50,000	\$51,515	\$193	\$238	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$193	\$272
\$100,000	\$123,480	\$385	\$571	\$100,000	\$103,030	\$385	\$476	\$100,000	\$117,894	\$367	\$314	\$342	\$314	\$385	\$545
\$150,000	\$185,220	\$578	\$856	\$150,000	\$154,545	\$578	\$714	\$150,000	\$176,842	\$559	\$586	\$534	\$586	\$578	\$817
\$200,000	\$246,960	\$944	\$1,141	\$200,000	\$206,060	\$944	\$952	\$200,000	\$235,789	\$752	\$859	\$727	\$859	\$771	\$1,090
\$250,000	\$308,700	\$1,310	\$1,427	\$250,000	\$257,575	\$1,310	\$1,190	\$250,000	\$294,736	\$945	\$1,131	\$920	\$1,131	\$964	\$1,362
\$300,000	\$370,440	\$1,675	\$1,712	\$300,000	\$309,090	\$1,675	\$1,428	\$300,000	\$353,683	\$1,138	\$1,403	\$1,113	\$1,403	\$1,156	\$1,634
\$400,000	\$493,920	\$2,407	\$2,282	\$400,000	\$412,120	\$2,407	\$1,904	\$400,000	\$471,578	\$1,523	\$1,948	\$1,498	\$1,948	\$1,542	\$2,179
\$500,000	\$617,400	\$3,138	\$2,853	\$500,000	\$515,151	\$3,138	\$2,381	\$500,000	\$589,472	\$1,909	\$2,493	\$1,883	\$2,493	\$1,927	\$2,724
\$600,000	\$740,880	\$3,869	\$3,424	\$600,000	\$618,181	\$3,869	\$2,857	\$600,000	\$707,366	\$2,294	\$3,038	\$2,269	\$3,038	\$2,313	\$3,269
\$700,000	\$864,360	\$4,601	\$3,994	\$700,000	\$721,211	\$4,601	\$3,333	\$700,000	\$825,261	\$2,679	\$3,583	\$2,654	\$3,583	\$2,698	\$3,814
\$800,000	\$987,840	\$5,332	\$4,565	\$800,000	\$824,241	\$5,332	\$3,809	\$800,000	\$943,155	\$3,065	\$4,127	\$3,040	\$4,127	\$3,084	\$4,358
\$900,000	\$1,111,320	\$6,063	\$5,136	\$900,000	\$927,271	\$6,063	\$4,285	\$900,000	\$1,061,050	\$3,450	\$4,672	\$3,425	\$4,672	\$3,469	\$4,903
\$1,000,000	\$1,234,800	\$6,795	\$5,706	\$1,000,000	\$1,030,301	\$6,795	\$4,761	\$1,000,000	\$1,178,944	\$3,836	\$5,217	\$3,811	\$5,217	\$3,854	\$5,448
\$2,000,000	\$2,469,600	\$14,108	\$11,412	\$2,000,000	\$2,060,602	\$14,108	\$9,522	\$2,000,000	\$2,357,888	\$7,690	\$10,665	\$7,665	\$10,665	\$7,709	\$10,896
\$3,000,000	\$3,704,400	\$21,422	\$17,118	\$3,000,000	\$3,090,903	\$21,422	\$14,283	\$3,000,000	\$3,536,832	\$11,544	\$16,113	\$11,519	\$16,113	\$11,563	\$16,344
\$4,000,000	\$4,939,200	\$28,736	\$22,825	\$4,000,000	\$4,121,204	\$28,736	\$19,045	\$4,000,000	\$4,715,776	\$15,399	\$21,561	\$15,374	\$21,561	\$15,418	\$21,792
\$5,000,000	\$6,174,000	\$36,049	\$28,531	\$5,000,000	\$5,151,505	\$36,049	\$23,806	\$5,000,000	\$5,894,720	\$19,253	\$27,009	\$19,228	\$27,009	\$19,272	\$27,240
\$6,000,000	\$7,408,800	\$43,363	\$34,237	\$6,000,000	\$6,181,806	\$43,363	\$28,567	\$6,000,000	\$7,073,664	\$23,108	\$32,457	\$23,083	\$32,457	\$23,126	\$32,688
\$7,000,000	\$8,643,600	\$50,676	\$39,943	\$7,000,000	\$7,212,107	\$50,676	\$33,328	\$7,000,000	\$8,252,608	\$26,962	\$37,905	\$26,937	\$37,905	\$26,981	\$38,136
\$8,000,000	\$9,878,400	\$57,990	\$45,649	\$8,000,000	\$8,242,408	\$57,990	\$38,089	\$8,000,000	\$9,431,552	\$30,816	\$43,353	\$30,791	\$43,353	\$30,835	\$43,584
\$9,000,000	\$11,113,200	\$65,304	\$51,355	\$9,000,000	\$9,272,709	\$65,304	\$42,850	\$9,000,000	\$10,610,496	\$34,671	\$48,801	\$34,646	\$48,801	\$34,690	\$49,032
\$10,000,000	\$12,348,000	\$72,617	\$57,061	\$10,000,000	\$10,303,010	\$72,617	\$47,611	\$10,000,000	\$11,789,440	\$38,525	\$54,249	\$38,500	\$54,249	\$38,544	\$54,480
\$15,000,000	\$18,522,000	\$109,185	\$85,592	\$15,000,000	\$15,454,515	\$109,185	\$71,417	\$15,000,000	\$17,684,160	\$57,797	\$81,489	\$57,772	\$81,489	\$57,816	\$81,720
\$20,000,000	\$24,696,000	\$145,753	\$114,123	\$20,000,000	\$20,606,020	\$145,753	\$95,223	\$20,000,000	\$23,578,880	\$77,069	\$108,730	\$77,044	\$108,730	\$77,088	\$108,961
\$25,000,000	\$30,870,000	\$182,321	\$142,654	\$25,000,000	\$25,757,525	\$182,321	\$119,028	\$25,000,000	\$29,473,600	\$96,341	\$135,970	\$96,316	\$135,970	\$96,360	\$136,201
\$30,000,000	\$37,044,000	\$218,889	\$171,184	\$30,000,000	\$30,909,030	\$218,889	\$142,834	\$30,000,000	\$35,368,320	\$115,613	\$163,210	\$115,588	\$163,210	\$115,632	\$163,441
\$35,000,000	\$43,218,000	\$255,457	\$199,715	\$35,000,000	\$36,060,535	\$255,457	\$166,640	\$35,000,000	\$41,263,040	\$134,885	\$190,450	\$134,860	\$190,450	\$134,904	\$190,681
\$40,000,000	\$49,392,000	\$292,025	\$228,246	\$40,000,000	\$41,212,040	\$292,025	\$190,445	\$40,000,000	\$47,157,760	\$154,157	\$217,690	\$154,132	\$217,690	\$154,176	\$217,921
\$45,000,000	\$55,566,000	\$328,593	\$256,777	\$45,000,000	\$46,363,545	\$328,593	\$214,251	\$45,000,000	\$53,052,480	\$173,429	\$244,930	\$173,404	\$244,930	\$173,448	\$245,161
\$50,000,000	\$61,740,000	\$365,161	\$285,307	\$50,000,000	\$51,515,050	\$365,161	\$238,057	\$50,000,000	\$58,947,200	\$192,701	\$272,170	\$192,676	\$272,170	\$192,720	\$272,401

CITY OF SANBORN, 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	48.04%	\$45	23.52%	(\$133)	(76.24%)	(\$108)	(72.25%)	\$80	41.35%
\$100,000	\$185	48.04%	\$91	23.52%	(\$53)	(14.45%)	(\$28)	(8.18%)	\$159	41.35%
\$150,000	\$278	48.04%	\$136	23.52%	\$27	4.77%	\$52	9.68%	\$239	41.35%
\$200,000	\$197	20.91%	\$8	0.89%	\$106	14.14%	\$131	18.07%	\$319	41.35%
\$250,000	\$117	8.94%	(\$119)	(9.11%)	\$186	19.69%	\$211	22.95%	\$398	41.35%
\$300,000	\$37	2.19%	(\$247)	(14.74%)	\$266	23.36%	\$291	26.14%	\$478	41.35%
\$400,000	(\$124)	(5.16%)	(\$502)	(20.86%)	\$425	27.91%	\$450	30.05%	\$637	41.35%
\$500,000	(\$285)	(9.08%)	(\$757)	(24.14%)	\$584	30.62%	\$610	32.36%	\$797	41.35%
\$600,000	(\$446)	(11.52%)	(\$1,013)	(26.17%)	\$744	32.43%	\$769	33.89%	\$956	41.35%
\$700,000	(\$606)	(13.18%)	(\$1,268)	(27.56%)	\$903	33.71%	\$928	34.97%	\$1,116	41.35%
\$800,000	(\$767)	(14.39%)	(\$1,523)	(28.57%)	\$1,063	34.67%	\$1,088	35.78%	\$1,275	41.35%
\$900,000	(\$928)	(15.30%)	(\$1,778)	(29.33%)	\$1,222	35.41%	\$1,247	36.41%	\$1,434	41.35%
\$1,000,000	(\$1,089)	(16.02%)	(\$2,034)	(29.93%)	\$1,381	36.01%	\$1,406	36.91%	\$1,594	41.35%
\$2,000,000	(\$2,696)	(19.11%)	(\$4,586)	(32.51%)	\$2,975	38.68%	\$3,000	39.14%	\$3,187	41.35%
\$3,000,000	(\$4,303)	(20.09%)	(\$7,139)	(33.32%)	\$4,569	39.57%	\$4,594	39.88%	\$4,781	41.35%
\$4,000,000	(\$5,911)	(20.57%)	(\$9,691)	(33.72%)	\$6,162	40.02%	\$6,187	40.25%	\$6,375	41.35%
\$5,000,000	(\$7,518)	(20.86%)	(\$12,243)	(33.96%)	\$7,756	40.28%	\$7,781	40.47%	\$7,968	41.35%
\$6,000,000	(\$9,126)	(21.05%)	(\$14,796)	(34.12%)	\$9,349	40.46%	\$9,374	40.61%	\$9,562	41.35%
\$7,000,000	(\$10,733)	(21.18%)	(\$17,348)	(34.23%)	\$10,943	40.59%	\$10,968	40.72%	\$11,155	41.35%
\$8,000,000	(\$12,341)	(21.28%)	(\$19,901)	(34.32%)	\$12,537	40.68%	\$12,562	40.80%	\$12,749	41.35%
\$9,000,000	(\$13,948)	(21.36%)	(\$22,453)	(34.38%)	\$14,130	40.76%	\$14,155	40.86%	\$14,343	41.35%
\$10,000,000	(\$15,556)	(21.42%)	(\$25,006)	(34.44%)	\$15,724	40.81%	\$15,749	40.91%	\$15,936	41.35%
\$15,000,000	(\$23,593)	(21.61%)	(\$37,768)	(34.59%)	\$23,692	40.99%	\$23,717	41.05%	\$23,905	41.35%
\$20,000,000	(\$31,630)	(21.70%)	(\$50,530)	(34.67%)	\$31,660	41.08%	\$31,685	41.13%	\$31,873	41.35%
\$25,000,000	(\$39,667)	(21.76%)	(\$63,293)	(34.71%)	\$39,628	41.13%	\$39,654	41.17%	\$39,841	41.35%
\$30,000,000	(\$47,705)	(21.79%)	(\$76,055)	(34.75%)	\$47,597	41.17%	\$47,622	41.20%	\$47,809	41.35%
\$35,000,000	(\$55,742)	(21.82%)	(\$88,817)	(34.77%)	\$55,565	41.19%	\$55,590	41.22%	\$55,777	41.35%
\$40,000,000	(\$63,779)	(21.84%)	(\$101,580)	(34.78%)	\$63,533	41.21%	\$63,558	41.24%	\$63,745	41.35%
\$45,000,000	(\$71,816)	(21.86%)	(\$114,342)	(34.80%)	\$71,501	41.23%	\$71,526	41.25%	\$71,714	41.35%
\$50,000,000	(\$79,854)	(21.87%)	(\$127,104)	(34.81%)	\$79,469	41.24%	\$79,494	41.26%	\$79,682	41.35%