

CITY OF SAC CITY, 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	\$8.12621	\$507,067	\$0	\$507,067	
2026-27	\$4.81043	\$517,208	\$1,226	\$518,434	2.2%
2027-28	\$4.83836	\$521,027	\$1,233	\$522,260	0.7%
2028-29	\$4.69188	\$532,705	\$1,196	\$533,901	2.2%
2029-30	\$4.71534	\$536,571	\$1,202	\$537,772	0.7%
2030-31	\$4.57142	\$548,528	\$1,165	\$549,693	2.2%
2031-32	\$4.59428	\$552,441	\$1,171	\$553,612	0.7%
2032-33	\$4.45632	\$564,684	\$1,136	\$565,820	2.2%
2033-34	\$4.47860	\$568,649	\$1,141	\$569,790	0.7%
2034-35	\$4.34618	\$581,186	\$1,108	\$582,294	2.2%
2035-36	\$4.36791	\$585,205	\$1,113	\$586,319	0.7%

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	\$132,619,936	\$62,398,943	\$0	\$62,398,943
2026-27	\$114,063,714	\$107,772,964	\$0	\$107,772,964
2027-28	\$114,232,250	\$107,941,500	\$0	\$107,941,500
2028-29	\$120,083,304	\$113,792,554	\$0	\$113,792,554
2029-30	\$120,338,154	\$114,047,404	\$0	\$114,047,404
2030-31	\$126,536,238	\$120,245,488	\$0	\$120,245,488
2031-32	\$126,791,088	\$120,500,338	\$0	\$120,500,338
2032-33	\$133,260,986	\$126,970,236	\$0	\$126,970,236
2033-34	\$133,515,836	\$127,225,086	\$0	\$127,225,086
2034-35	\$140,269,122	\$133,978,372	\$0	\$133,978,372
2035-36	\$140,523,972	\$134,233,222	\$0	\$134,233,222

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	84.21%	-2.81%	81.39%	14.67%	1.81%	2.13%
2026-27	112.04%	-30.03%	82.01%	15.31%	1.38%	1.23%
2027-28	111.87%	-30.07%	81.80%	15.52%	1.38%	1.23%
2028-29	110.36%	-28.59%	81.77%	15.68%	1.32%	1.17%
2029-30	110.11%	-28.53%	81.58%	15.87%	1.32%	1.17%
2030-31	108.61%	-27.06%	81.56%	16.02%	1.26%	1.11%
2031-32	108.38%	-27.00%	81.39%	16.19%	1.26%	1.10%
2032-33	106.98%	-25.62%	81.36%	16.34%	1.21%	1.05%
2033-34	106.76%	-25.57%	81.19%	16.51%	1.21%	1.04%
2034-35	105.44%	-24.28%	81.16%	16.65%	1.16%	0.99%
2035-36	105.24%	-24.23%	81.00%	16.81%	1.15%	0.99%

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 SAC CITY, 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	\$62,398,943	\$8.12621	\$507,067
2026-27	\$107,772,964	\$4.81043	\$518,434
2027-28	\$107,941,500	\$4.83836	\$522,260
2028-29	\$113,792,554	\$4.69188	\$533,901
2029-30	\$114,047,404	\$4.71534	\$537,772
2030-31	\$120,245,488	\$4.57142	\$549,693
2031-32	\$120,500,338	\$4.59428	\$553,612
2032-33	\$126,970,236	\$4.45632	\$565,820
2033-34	\$127,225,086	\$4.47860	\$569,790
2034-35	\$133,978,372	\$4.34618	\$582,294
2035-36	\$134,233,222	\$4.36791	\$586,319

CITY OF SAC CITY, 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	\$62,398,943	\$8.12621	\$507,067
2026-27	\$63,548,013	\$8.12621	\$516,404
2027-28	\$64,841,889	\$8.12621	\$526,919
2028-29	\$67,149,536	\$8.10000	\$543,911
2029-30	\$68,502,672	\$8.10000	\$554,872
2030-31	\$70,936,960	\$8.10000	\$574,589
2031-32	\$72,352,284	\$8.10000	\$586,053
2032-33	\$74,919,672	\$8.10000	\$606,849
2033-34	\$76,400,658	\$8.10000	\$618,845
2034-35	\$79,108,085	\$8.10000	\$640,775
2035-36	\$80,657,979	\$8.10000	\$653,330

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	\$44,224,951	(\$3.31578)	\$2,030
2027-28	\$43,099,610	(\$3.28785)	-\$4,659
2028-29	\$46,643,018	(\$3.40812)	-\$10,010
2029-30	\$45,544,732	(\$3.38466)	-\$17,099
2030-31	\$49,308,528	(\$3.52858)	-\$24,897
2031-32	\$48,148,055	(\$3.50572)	-\$32,441
2032-33	\$52,050,564	(\$3.64368)	-\$41,029
2033-34	\$50,824,428	(\$3.62140)	-\$49,055
2034-35	\$54,870,287	(\$3.75382)	-\$58,481
2035-36	\$53,575,243	(\$3.73209)	-\$67,011

CITY OF SAC CITY, 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	\$282	\$50,000	\$51,515	\$193	\$235	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$193	\$269
\$100,000	\$123,480	\$385	\$564	\$100,000	\$103,030	\$385	\$471	\$100,000	\$117,894	\$367	\$310	\$342	\$310	\$385	\$539
\$150,000	\$185,220	\$578	\$847	\$150,000	\$154,545	\$578	\$706	\$150,000	\$176,842	\$559	\$580	\$534	\$580	\$578	\$808
\$200,000	\$246,960	\$944	\$1,129	\$200,000	\$206,060	\$944	\$942	\$200,000	\$235,789	\$752	\$849	\$727	\$849	\$771	\$1,078
\$250,000	\$308,700	\$1,310	\$1,411	\$250,000	\$257,575	\$1,310	\$1,177	\$250,000	\$294,736	\$945	\$1,119	\$920	\$1,119	\$964	\$1,347
\$300,000	\$370,440	\$1,675	\$1,693	\$300,000	\$309,090	\$1,675	\$1,413	\$300,000	\$353,683	\$1,138	\$1,388	\$1,113	\$1,388	\$1,156	\$1,617
\$400,000	\$493,920	\$2,407	\$2,258	\$400,000	\$412,120	\$2,407	\$1,884	\$400,000	\$471,578	\$1,523	\$1,927	\$1,498	\$1,927	\$1,542	\$2,156
\$500,000	\$617,400	\$3,138	\$2,822	\$500,000	\$515,151	\$3,138	\$2,355	\$500,000	\$589,472	\$1,909	\$2,466	\$1,883	\$2,466	\$1,927	\$2,695
\$600,000	\$740,880	\$3,869	\$3,387	\$600,000	\$618,181	\$3,869	\$2,826	\$600,000	\$707,366	\$2,294	\$3,005	\$2,269	\$3,005	\$2,313	\$3,234
\$700,000	\$864,360	\$4,601	\$3,951	\$700,000	\$721,211	\$4,601	\$3,297	\$700,000	\$825,261	\$2,679	\$3,544	\$2,654	\$3,544	\$2,698	\$3,773
\$800,000	\$987,840	\$5,332	\$4,516	\$800,000	\$824,241	\$5,332	\$3,768	\$800,000	\$943,155	\$3,065	\$4,083	\$3,040	\$4,083	\$3,084	\$4,312
\$900,000	\$1,111,320	\$6,063	\$5,080	\$900,000	\$927,271	\$6,063	\$4,239	\$900,000	\$1,061,050	\$3,450	\$4,622	\$3,425	\$4,622	\$3,469	\$4,851
\$1,000,000	\$1,234,800	\$6,795	\$5,645	\$1,000,000	\$1,030,301	\$6,795	\$4,710	\$1,000,000	\$1,178,944	\$3,836	\$5,161	\$3,811	\$5,161	\$3,854	\$5,389
\$2,000,000	\$2,469,600	\$14,108	\$11,290	\$2,000,000	\$2,060,602	\$14,108	\$9,420	\$2,000,000	\$2,357,888	\$7,690	\$10,550	\$7,665	\$10,550	\$7,709	\$10,779
\$3,000,000	\$3,704,400	\$21,422	\$16,934	\$3,000,000	\$3,090,903	\$21,422	\$14,130	\$3,000,000	\$3,536,832	\$11,544	\$15,940	\$11,519	\$15,940	\$11,563	\$16,168
\$4,000,000	\$4,939,200	\$28,735	\$22,579	\$4,000,000	\$4,121,204	\$28,735	\$18,840	\$4,000,000	\$4,715,776	\$15,399	\$21,329	\$15,374	\$21,329	\$15,418	\$21,558
\$5,000,000	\$6,174,000	\$36,049	\$28,224	\$5,000,000	\$5,151,505	\$36,049	\$23,550	\$5,000,000	\$5,894,720	\$19,253	\$26,719	\$19,228	\$26,719	\$19,272	\$26,947
\$6,000,000	\$7,408,800	\$43,363	\$33,869	\$6,000,000	\$6,181,806	\$43,363	\$28,260	\$6,000,000	\$7,073,664	\$23,108	\$32,108	\$23,083	\$32,108	\$23,126	\$32,337
\$7,000,000	\$8,643,600	\$50,676	\$39,514	\$7,000,000	\$7,212,107	\$50,676	\$32,970	\$7,000,000	\$8,252,608	\$26,962	\$37,498	\$26,937	\$37,498	\$26,981	\$37,726
\$8,000,000	\$9,878,400	\$57,990	\$45,158	\$8,000,000	\$8,242,408	\$57,990	\$37,680	\$8,000,000	\$9,431,552	\$30,816	\$42,887	\$30,791	\$42,887	\$30,835	\$43,116
\$9,000,000	\$11,113,200	\$65,303	\$50,803	\$9,000,000	\$9,272,709	\$65,303	\$42,389	\$9,000,000	\$10,610,496	\$34,671	\$48,276	\$34,646	\$48,276	\$34,690	\$48,505
\$10,000,000	\$12,348,000	\$72,617	\$56,448	\$10,000,000	\$10,303,010	\$72,617	\$47,099	\$10,000,000	\$11,789,440	\$38,525	\$53,666	\$38,500	\$53,666	\$38,544	\$53,894
\$15,000,000	\$18,522,000	\$109,185	\$84,672	\$15,000,000	\$15,454,515	\$109,185	\$70,649	\$15,000,000	\$17,684,160	\$57,797	\$80,613	\$57,772	\$80,613	\$57,816	\$80,842
\$20,000,000	\$24,696,000	\$145,753	\$112,896	\$20,000,000	\$20,606,020	\$145,753	\$94,199	\$20,000,000	\$23,578,880	\$77,069	\$107,560	\$77,044	\$107,560	\$77,088	\$107,789
\$25,000,000	\$30,870,000	\$182,321	\$141,120	\$25,000,000	\$25,757,525	\$182,321	\$117,748	\$25,000,000	\$29,473,600	\$96,341	\$134,508	\$96,316	\$134,508	\$96,360	\$134,736
\$30,000,000	\$37,044,000	\$218,889	\$169,344	\$30,000,000	\$30,909,030	\$218,889	\$141,298	\$30,000,000	\$35,368,320	\$115,613	\$161,455	\$115,588	\$161,455	\$115,632	\$161,683
\$35,000,000	\$43,218,000	\$255,457	\$197,568	\$35,000,000	\$36,060,535	\$255,457	\$164,848	\$35,000,000	\$41,263,040	\$134,885	\$188,402	\$134,860	\$188,402	\$134,904	\$188,631
\$40,000,000	\$49,392,000	\$292,025	\$225,792	\$40,000,000	\$41,212,040	\$292,025	\$188,398	\$40,000,000	\$47,157,760	\$154,157	\$215,349	\$154,132	\$215,349	\$154,176	\$215,578
\$45,000,000	\$55,566,000	\$328,593	\$254,016	\$45,000,000	\$46,363,545	\$328,593	\$211,947	\$45,000,000	\$53,052,480	\$173,429	\$242,297	\$173,404	\$242,297	\$173,448	\$242,525
\$50,000,000	\$61,740,000	\$365,161	\$282,239	\$50,000,000	\$51,515,050	\$365,161	\$235,497	\$50,000,000	\$58,947,200	\$192,701	\$269,244	\$192,676	\$269,244	\$192,720	\$269,472

CITY OF SAC CITY, 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	\$90	46.45%	\$43	22.20%	(\$133)	(76.50%)	(\$108)	(72.54%)	\$77	39.83%
\$100,000	\$179	46.45%	\$86	22.20%	(\$56)	(15.37%)	(\$31)	(9.17%)	\$154	39.83%
\$150,000	\$269	46.45%	\$128	22.20%	\$20	3.64%	\$45	8.50%	\$230	39.83%
\$200,000	\$185	19.61%	(\$2)	(0.20%)	\$97	12.91%	\$122	16.80%	\$307	39.83%
\$250,000	\$102	7.76%	(\$132)	(10.08%)	\$174	18.40%	\$199	21.63%	\$384	39.83%
\$300,000	\$18	1.09%	(\$262)	(15.65%)	\$251	22.03%	\$276	24.78%	\$461	39.83%
\$400,000	(\$149)	(6.18%)	(\$523)	(21.71%)	\$404	26.54%	\$429	28.65%	\$614	39.83%
\$500,000	(\$316)	(10.06%)	(\$783)	(24.95%)	\$558	29.22%	\$583	30.94%	\$768	39.83%
\$600,000	(\$482)	(12.47%)	(\$1,043)	(26.96%)	\$711	31.00%	\$736	32.45%	\$921	39.83%
\$700,000	(\$649)	(14.11%)	(\$1,304)	(28.34%)	\$865	32.27%	\$890	33.52%	\$1,075	39.83%
\$800,000	(\$816)	(15.31%)	(\$1,564)	(29.33%)	\$1,018	33.22%	\$1,043	34.32%	\$1,228	39.83%
\$900,000	(\$983)	(16.21%)	(\$1,824)	(30.09%)	\$1,172	33.96%	\$1,197	34.94%	\$1,382	39.83%
\$1,000,000	(\$1,150)	(16.92%)	(\$2,085)	(30.68%)	\$1,325	34.55%	\$1,350	35.43%	\$1,535	39.83%
\$2,000,000	(\$2,819)	(19.98%)	(\$4,688)	(33.23%)	\$2,860	37.19%	\$2,885	37.64%	\$3,070	39.83%
\$3,000,000	(\$4,488)	(20.95%)	(\$7,292)	(34.04%)	\$4,395	38.07%	\$4,420	38.37%	\$4,605	39.83%
\$4,000,000	(\$6,156)	(21.42%)	(\$9,896)	(34.44%)	\$5,930	38.51%	\$5,955	38.74%	\$6,140	39.83%
\$5,000,000	(\$7,825)	(21.71%)	(\$12,499)	(34.67%)	\$7,465	38.77%	\$7,490	38.96%	\$7,675	39.83%
\$6,000,000	(\$9,494)	(21.89%)	(\$15,103)	(34.83%)	\$9,000	38.95%	\$9,026	39.10%	\$9,210	39.83%
\$7,000,000	(\$11,163)	(22.03%)	(\$17,707)	(34.94%)	\$10,536	39.08%	\$10,561	39.20%	\$10,745	39.83%
\$8,000,000	(\$12,832)	(22.13%)	(\$20,310)	(35.02%)	\$12,071	39.17%	\$12,096	39.28%	\$12,280	39.83%
\$9,000,000	(\$14,500)	(22.20%)	(\$22,914)	(35.09%)	\$13,606	39.24%	\$13,631	39.34%	\$13,816	39.83%
\$10,000,000	(\$16,169)	(22.27%)	(\$25,518)	(35.14%)	\$15,141	39.30%	\$15,166	39.39%	\$15,351	39.83%
\$15,000,000	(\$24,513)	(22.45%)	(\$38,536)	(35.29%)	\$22,816	39.48%	\$22,841	39.54%	\$23,026	39.83%
\$20,000,000	(\$32,857)	(22.54%)	(\$51,554)	(35.37%)	\$30,491	39.56%	\$30,516	39.61%	\$30,701	39.83%
\$25,000,000	(\$41,201)	(22.60%)	(\$64,572)	(35.42%)	\$38,167	39.62%	\$38,192	39.65%	\$38,376	39.83%
\$30,000,000	(\$49,545)	(22.63%)	(\$77,591)	(35.45%)	\$45,842	39.65%	\$45,867	39.68%	\$46,052	39.83%
\$35,000,000	(\$57,889)	(22.66%)	(\$90,609)	(35.47%)	\$53,517	39.68%	\$53,542	39.70%	\$53,727	39.83%
\$40,000,000	(\$66,233)	(22.68%)	(\$103,627)	(35.49%)	\$61,192	39.69%	\$61,217	39.72%	\$61,402	39.83%
\$45,000,000	(\$74,577)	(22.70%)	(\$116,645)	(35.50%)	\$68,868	39.71%	\$68,893	39.73%	\$69,078	39.83%
\$50,000,000	(\$82,921)	(22.71%)	(\$129,664)	(35.51%)	\$76,543	39.72%	\$76,568	39.74%	\$76,753	39.83%