

CITY OF SIGOURNEY, 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	\$8.91263	\$635,490	\$0	\$635,490	
2026-27	\$5.29359	\$648,199	\$12,855	\$661,054	4.0%
2027-28	\$5.39857	\$672,662	\$13,110	\$685,772	3.7%
2028-29	\$5.25276	\$699,487	\$12,756	\$712,243	3.9%
2029-30	\$5.34855	\$724,219	\$12,989	\$737,207	3.5%
2030-31	\$5.20184	\$751,951	\$12,632	\$764,583	3.7%
2031-32	\$5.28923	\$776,426	\$12,845	\$789,271	3.2%
2032-33	\$5.14539	\$805,056	\$12,495	\$817,551	3.6%
2033-34	\$5.22525	\$829,250	\$12,689	\$841,939	3.0%
2034-35	\$5.08427	\$858,779	\$12,347	\$871,126	3.5%
2035-36	\$5.15737	\$882,674	\$12,524	\$895,198	2.8%

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	\$150,694,098	\$71,302,134	\$416,145	\$71,718,279
2026-27	\$137,683,874	\$124,878,385	\$466,222	\$125,344,608
2027-28	\$139,834,017	\$127,028,459	\$466,292	\$127,494,751
2028-29	\$148,422,975	\$135,594,035	\$489,674	\$136,083,709
2029-30	\$150,662,118	\$137,833,108	\$489,744	\$138,322,852
2030-31	\$159,836,761	\$146,983,197	\$514,297	\$147,497,495
2031-32	\$162,075,904	\$149,222,271	\$514,367	\$149,736,638
2032-33	\$171,769,381	\$158,889,963	\$540,152	\$159,430,115
2033-34	\$174,008,524	\$161,129,036	\$540,222	\$161,669,258
2034-35	\$184,243,987	\$171,337,421	\$567,300	\$171,904,721
2035-36	\$186,483,130	\$173,576,494	\$567,370	\$174,143,864

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.41%	-2.45%	71.96%	22.16%	3.69%	2.18%
2026-27	98.52%	-24.48%	74.05%	21.59%	2.64%	1.25%
2027-28	97.53%	-24.28%	73.25%	22.46%	2.60%	1.23%
2028-29	95.66%	-22.93%	72.73%	23.25%	2.46%	1.15%
2029-30	94.72%	-22.69%	72.03%	24.02%	2.42%	1.13%
2030-31	92.96%	-21.39%	71.58%	24.72%	2.29%	1.06%
2031-32	92.14%	-21.19%	70.95%	25.40%	2.26%	1.05%
2032-33	90.54%	-20.00%	70.53%	26.04%	2.14%	0.98%
2033-34	89.81%	-19.84%	69.97%	26.65%	2.11%	0.97%
2034-35	88.34%	-18.75%	69.58%	27.24%	2.01%	0.91%
2035-36	87.69%	-18.62%	69.07%	27.79%	1.98%	0.90%

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 SIGOURNEY, 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	\$71,302,134	\$8.91263	\$635,490
2026-27	\$124,878,385	\$5.29359	\$661,054
2027-28	\$127,028,459	\$5.39857	\$685,772
2028-29	\$135,594,035	\$5.25276	\$712,243
2029-30	\$137,833,108	\$5.34855	\$737,207
2030-31	\$146,983,197	\$5.20184	\$764,583
2031-32	\$149,222,271	\$5.28923	\$789,271
2032-33	\$158,889,963	\$5.14539	\$817,551
2033-34	\$161,129,036	\$5.22525	\$841,939
2034-35	\$171,337,421	\$5.08427	\$871,126
2035-36	\$173,576,494	\$5.15737	\$895,198

CITY OF SIGOURNEY, 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	\$71,302,134	\$8.91263	\$635,490
2026-27	\$74,533,746	\$8.73787	\$651,266
2027-28	\$77,171,586	\$8.65136	\$667,639
2028-29	\$81,305,343	\$8.10000	\$658,573
2029-30	\$84,024,818	\$8.10000	\$680,601
2030-31	\$88,431,675	\$8.10000	\$716,297
2031-32	\$91,236,816	\$8.10000	\$739,018
2032-33	\$95,930,705	\$8.10000	\$777,039
2033-34	\$98,826,239	\$8.10000	\$800,493
2034-35	\$103,821,960	\$8.10000	\$840,958
2035-36	\$106,812,430	\$8.10000	\$865,181

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	\$50,344,639	(\$3.44428)	\$9,788
2027-28	\$49,856,873	(\$3.25279)	\$18,133
2028-29	\$54,288,692	(\$2.84724)	\$53,670
2029-30	\$53,808,290	(\$2.75145)	\$56,606
2030-31	\$58,551,523	(\$2.89816)	\$48,287
2031-32	\$57,985,455	(\$2.81077)	\$50,253
2032-33	\$62,959,258	(\$2.95461)	\$40,512
2033-34	\$62,302,797	(\$2.87475)	\$41,447
2034-35	\$67,515,461	(\$3.01573)	\$30,168
2035-36	\$66,764,065	(\$2.94263)	\$30,018

CITY OF SIGOURNEY, 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	\$211	\$321	\$50,000	\$51,515	\$211	\$268	\$50,000	\$58,947	\$191	\$47	\$163	\$47	\$211	\$307
\$100,000	\$123,480	\$423	\$642	\$100,000	\$103,030	\$423	\$536	\$100,000	\$117,894	\$402	\$353	\$375	\$353	\$423	\$613
\$150,000	\$185,220	\$634	\$963	\$150,000	\$154,545	\$634	\$804	\$150,000	\$176,842	\$614	\$660	\$586	\$660	\$634	\$920
\$200,000	\$246,960	\$1,035	\$1,285	\$200,000	\$206,060	\$1,035	\$1,072	\$200,000	\$235,789	\$825	\$966	\$797	\$966	\$845	\$1,227
\$250,000	\$308,700	\$1,436	\$1,606	\$250,000	\$257,575	\$1,436	\$1,340	\$250,000	\$294,736	\$1,036	\$1,273	\$1,009	\$1,273	\$1,057	\$1,533
\$300,000	\$370,440	\$1,837	\$1,927	\$300,000	\$309,090	\$1,837	\$1,608	\$300,000	\$353,683	\$1,248	\$1,580	\$1,220	\$1,580	\$1,268	\$1,840
\$400,000	\$493,920	\$2,639	\$2,569	\$400,000	\$412,120	\$2,639	\$2,144	\$400,000	\$471,578	\$1,670	\$2,193	\$1,643	\$2,193	\$1,691	\$2,453
\$500,000	\$617,400	\$3,442	\$3,212	\$500,000	\$515,151	\$3,442	\$2,680	\$500,000	\$589,472	\$2,093	\$2,806	\$2,066	\$2,806	\$2,114	\$3,066
\$600,000	\$740,880	\$4,244	\$3,854	\$600,000	\$618,181	\$4,244	\$3,216	\$600,000	\$707,366	\$2,516	\$3,420	\$2,488	\$3,420	\$2,536	\$3,680
\$700,000	\$864,360	\$5,046	\$4,496	\$700,000	\$721,211	\$5,046	\$3,752	\$700,000	\$825,261	\$2,939	\$4,033	\$2,911	\$4,033	\$2,959	\$4,293
\$800,000	\$987,840	\$5,848	\$5,139	\$800,000	\$824,241	\$5,848	\$4,288	\$800,000	\$943,155	\$3,361	\$4,646	\$3,334	\$4,646	\$3,382	\$4,906
\$900,000	\$1,111,320	\$6,650	\$5,781	\$900,000	\$927,271	\$6,650	\$4,824	\$900,000	\$1,061,050	\$3,784	\$5,259	\$3,757	\$5,259	\$3,805	\$5,519
\$1,000,000	\$1,234,800	\$7,452	\$6,423	\$1,000,000	\$1,030,301	\$7,452	\$5,359	\$1,000,000	\$1,178,944	\$4,207	\$5,873	\$4,179	\$5,873	\$4,227	\$6,133
\$2,000,000	\$2,469,600	\$15,474	\$12,846	\$2,000,000	\$2,060,602	\$15,474	\$10,719	\$2,000,000	\$2,357,888	\$8,434	\$12,005	\$8,407	\$12,005	\$8,455	\$12,265
\$3,000,000	\$3,704,400	\$23,495	\$19,270	\$3,000,000	\$3,090,903	\$23,495	\$16,078	\$3,000,000	\$3,536,832	\$12,662	\$18,138	\$12,634	\$18,138	\$12,682	\$18,398
\$4,000,000	\$4,939,200	\$31,516	\$25,693	\$4,000,000	\$4,121,204	\$31,516	\$21,438	\$4,000,000	\$4,715,776	\$16,889	\$24,271	\$16,862	\$24,271	\$16,910	\$24,531
\$5,000,000	\$6,174,000	\$39,538	\$32,116	\$5,000,000	\$5,151,505	\$39,538	\$26,797	\$5,000,000	\$5,894,720	\$21,117	\$30,403	\$21,089	\$30,403	\$21,137	\$30,663
\$6,000,000	\$7,408,800	\$47,559	\$38,539	\$6,000,000	\$6,181,806	\$47,559	\$32,157	\$6,000,000	\$7,073,664	\$25,344	\$36,536	\$25,316	\$36,536	\$25,364	\$36,796
\$7,000,000	\$8,643,600	\$55,580	\$44,963	\$7,000,000	\$7,212,107	\$55,580	\$37,516	\$7,000,000	\$8,252,608	\$29,571	\$42,669	\$29,544	\$42,669	\$29,592	\$42,929
\$8,000,000	\$9,878,400	\$63,602	\$51,386	\$8,000,000	\$8,242,408	\$63,602	\$42,876	\$8,000,000	\$9,431,552	\$33,799	\$48,801	\$33,771	\$48,801	\$33,819	\$49,061
\$9,000,000	\$11,113,200	\$71,623	\$57,809	\$9,000,000	\$9,272,709	\$71,623	\$48,235	\$9,000,000	\$10,610,496	\$38,026	\$54,934	\$37,999	\$54,934	\$38,047	\$55,194
\$10,000,000	\$12,348,000	\$79,645	\$64,232	\$10,000,000	\$10,303,010	\$79,645	\$53,595	\$10,000,000	\$11,789,440	\$42,254	\$61,067	\$42,226	\$61,067	\$42,274	\$61,327
\$15,000,000	\$18,522,000	\$119,751	\$96,348	\$15,000,000	\$15,454,515	\$119,751	\$80,392	\$15,000,000	\$17,684,160	\$63,391	\$91,730	\$63,363	\$91,730	\$63,411	\$91,990
\$20,000,000	\$24,696,000	\$159,858	\$128,465	\$20,000,000	\$20,606,020	\$159,858	\$107,189	\$20,000,000	\$23,578,880	\$84,528	\$122,393	\$84,500	\$122,393	\$84,548	\$122,654
\$25,000,000	\$30,870,000	\$199,965	\$160,581	\$25,000,000	\$25,757,525	\$199,965	\$133,987	\$25,000,000	\$29,473,600	\$105,665	\$153,057	\$105,637	\$153,057	\$105,685	\$153,317
\$30,000,000	\$37,044,000	\$240,072	\$192,697	\$30,000,000	\$30,909,030	\$240,072	\$160,784	\$30,000,000	\$35,368,320	\$126,802	\$183,720	\$126,774	\$183,720	\$126,822	\$183,980
\$35,000,000	\$43,218,000	\$280,179	\$224,813	\$35,000,000	\$36,060,535	\$280,179	\$187,581	\$35,000,000	\$41,263,040	\$147,939	\$214,384	\$147,911	\$214,384	\$147,959	\$214,644
\$40,000,000	\$49,392,000	\$320,286	\$256,929	\$40,000,000	\$41,212,040	\$320,286	\$214,378	\$40,000,000	\$47,157,760	\$169,076	\$245,047	\$169,048	\$245,047	\$169,096	\$245,307
\$45,000,000	\$55,566,000	\$360,392	\$289,045	\$45,000,000	\$46,363,545	\$360,392	\$241,176	\$45,000,000	\$53,052,480	\$190,213	\$275,710	\$190,185	\$275,710	\$190,233	\$275,971
\$50,000,000	\$61,740,000	\$400,499	\$321,162	\$50,000,000	\$51,515,050	\$400,499	\$267,973	\$50,000,000	\$58,947,200	\$211,350	\$306,374	\$211,322	\$306,374	\$211,370	\$306,634

CITY OF SIGOURNEY, 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	\$110	51.94%	\$57	26.78%	(\$144)	(75.62%)	(\$117)	(71.51%)	\$95	45.07%
\$100,000	\$220	51.94%	\$113	26.78%	(\$49)	(12.20%)	(\$22)	(5.76%)	\$191	45.07%
\$150,000	\$329	51.94%	\$170	26.78%	\$46	7.53%	\$74	12.57%	\$286	45.07%
\$200,000	\$249	24.10%	\$37	3.55%	\$141	17.15%	\$169	21.18%	\$381	45.07%
\$250,000	\$170	11.81%	(\$96)	(6.71%)	\$237	22.84%	\$264	26.19%	\$476	45.07%
\$300,000	\$90	4.88%	(\$229)	(12.49%)	\$332	26.61%	\$359	29.46%	\$572	45.07%
\$400,000	(\$70)	(2.66%)	(\$496)	(18.78%)	\$523	31.28%	\$550	33.48%	\$762	45.07%
\$500,000	(\$230)	(6.68%)	(\$762)	(22.14%)	\$713	34.07%	\$741	35.85%	\$953	45.07%
\$600,000	(\$390)	(9.19%)	(\$1,028)	(24.23%)	\$904	35.91%	\$931	37.41%	\$1,143	45.07%
\$700,000	(\$550)	(10.89%)	(\$1,294)	(25.65%)	\$1,094	37.23%	\$1,122	38.53%	\$1,334	45.07%
\$800,000	(\$709)	(12.13%)	(\$1,560)	(26.68%)	\$1,285	38.22%	\$1,312	39.36%	\$1,524	45.07%
\$900,000	(\$869)	(13.07%)	(\$1,827)	(27.47%)	\$1,475	38.98%	\$1,503	40.00%	\$1,715	45.07%
\$1,000,000	(\$1,029)	(13.81%)	(\$2,093)	(28.08%)	\$1,666	39.59%	\$1,693	40.51%	\$1,905	45.07%
\$2,000,000	(\$2,627)	(16.98%)	(\$4,755)	(30.73%)	\$3,571	42.34%	\$3,598	42.80%	\$3,811	45.07%
\$3,000,000	(\$4,225)	(17.98%)	(\$7,417)	(31.57%)	\$5,476	43.25%	\$5,504	43.56%	\$5,716	45.07%
\$4,000,000	(\$5,823)	(18.48%)	(\$10,079)	(31.98%)	\$7,382	43.71%	\$7,409	43.94%	\$7,621	45.07%
\$5,000,000	(\$7,422)	(18.77%)	(\$12,740)	(32.22%)	\$9,287	43.98%	\$9,314	44.17%	\$9,526	45.07%
\$6,000,000	(\$9,020)	(18.97%)	(\$15,402)	(32.39%)	\$11,192	44.16%	\$11,220	44.32%	\$11,432	45.07%
\$7,000,000	(\$10,618)	(19.10%)	(\$18,064)	(32.50%)	\$13,097	44.29%	\$13,125	44.42%	\$13,337	45.07%
\$8,000,000	(\$12,216)	(19.21%)	(\$20,726)	(32.59%)	\$15,003	44.39%	\$15,030	44.51%	\$15,242	45.07%
\$9,000,000	(\$13,814)	(19.29%)	(\$23,388)	(32.65%)	\$16,908	44.46%	\$16,935	44.57%	\$17,147	45.07%
\$10,000,000	(\$15,412)	(19.35%)	(\$26,050)	(32.71%)	\$18,813	44.52%	\$18,841	44.62%	\$19,053	45.07%
\$15,000,000	(\$23,403)	(19.54%)	(\$39,359)	(32.87%)	\$28,340	44.71%	\$28,367	44.77%	\$28,579	45.07%
\$20,000,000	(\$31,394)	(19.64%)	(\$52,669)	(32.95%)	\$37,866	44.80%	\$37,893	44.84%	\$38,106	45.07%
\$25,000,000	(\$39,384)	(19.70%)	(\$65,979)	(33.00%)	\$47,392	44.85%	\$47,420	44.89%	\$47,632	45.07%
\$30,000,000	(\$47,375)	(19.73%)	(\$79,288)	(33.03%)	\$56,919	44.89%	\$56,946	44.92%	\$57,158	45.07%
\$35,000,000	(\$55,366)	(19.76%)	(\$92,598)	(33.05%)	\$66,445	44.91%	\$66,473	44.94%	\$66,685	45.07%
\$40,000,000	(\$63,356)	(19.78%)	(\$105,907)	(33.07%)	\$75,971	44.93%	\$75,999	44.96%	\$76,211	45.07%
\$45,000,000	(\$71,347)	(19.80%)	(\$119,217)	(33.08%)	\$85,498	44.95%	\$85,525	44.97%	\$85,737	45.07%
\$50,000,000	(\$79,338)	(19.81%)	(\$132,526)	(33.09%)	\$95,024	44.96%	\$95,052	44.98%	\$95,264	45.07%