

CITY OF SERGEANT BLUFF, 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	\$7.78622	\$1,865,366	\$0	\$1,865,366	
2026-27	\$3.96682	\$1,902,674	\$23,617	\$1,926,291	3.3%
2027-28	\$4.01606	\$1,943,583	\$23,911	\$1,967,494	2.1%
2028-29	\$3.93401	\$2,006,846	\$23,422	\$2,030,268	3.2%
2029-30	\$3.97992	\$2,048,133	\$23,695	\$2,071,828	2.0%
2030-31	\$3.89664	\$2,113,263	\$23,200	\$2,136,463	3.1%
2031-32	\$3.93942	\$2,154,149	\$23,454	\$2,177,604	1.9%
2032-33	\$3.85657	\$2,221,156	\$22,961	\$2,244,117	3.1%
2033-34	\$3.89644	\$2,261,611	\$23,198	\$2,284,810	1.8%
2034-35	\$3.81414	\$2,330,507	\$22,708	\$2,353,215	3.0%
2035-36	\$3.85130	\$2,370,502	\$22,930	\$2,393,432	1.7%

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	\$496,251,299	\$239,572,853	\$9,339,770	\$248,912,623
2026-27	\$499,298,797	\$485,601,220	\$11,733,146	\$497,334,367
2027-28	\$504,240,399	\$489,906,520	\$12,369,448	\$502,275,969
2028-29	\$531,637,836	\$516,080,998	\$13,592,408	\$529,673,406
2029-30	\$536,763,438	\$520,570,299	\$14,228,710	\$534,799,008
2030-31	\$565,792,386	\$548,283,324	\$15,544,632	\$563,827,956
2031-32	\$570,917,989	\$552,772,625	\$16,180,934	\$568,953,559
2032-33	\$601,453,499	\$581,894,601	\$17,594,468	\$599,489,069
2033-34	\$606,579,101	\$586,383,901	\$18,230,770	\$604,614,671
2034-35	\$638,682,645	\$616,971,420	\$19,746,795	\$636,718,215
2035-36	\$643,808,248	\$621,460,720	\$20,383,097	\$641,843,818

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.50%	-0.92%	84.58%	13.19%	1.34%	0.10%
2026-27	99.66%	-10.44%	89.22%	9.35%	0.80%	0.05%
2027-28	100.00%	-10.67%	89.33%	9.26%	0.79%	0.05%
2028-29	99.86%	-10.42%	89.44%	9.22%	0.76%	0.05%
2029-30	100.14%	-10.60%	89.53%	9.13%	0.75%	0.05%
2030-31	99.95%	-10.31%	89.64%	9.10%	0.72%	0.04%
2031-32	100.21%	-10.48%	89.73%	9.01%	0.71%	0.04%
2032-33	100.01%	-10.19%	89.82%	8.98%	0.68%	0.04%
2033-34	100.25%	-10.34%	89.90%	8.91%	0.67%	0.04%
2034-35	100.04%	-10.05%	89.99%	8.88%	0.65%	0.04%
2035-36	100.26%	-10.20%	90.07%	8.81%	0.64%	0.04%

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 SERGEANT BLUFF, 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	\$239,572,853	\$7.78622	\$1,865,366
2026-27	\$485,601,220	\$3.96682	\$1,926,291
2027-28	\$489,906,520	\$4.01606	\$1,967,494
2028-29	\$516,080,998	\$3.93401	\$2,030,268
2029-30	\$520,570,299	\$3.97992	\$2,071,828
2030-31	\$548,283,324	\$3.89664	\$2,136,463
2031-32	\$552,772,625	\$3.93942	\$2,177,604
2032-33	\$581,894,601	\$3.85657	\$2,244,117
2033-34	\$586,383,901	\$3.89644	\$2,284,810
2034-35	\$616,971,420	\$3.81414	\$2,353,215
2035-36	\$621,460,720	\$3.85130	\$2,393,432

CITY OF SERGEANT BLUFF, 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	\$239,572,853	\$7.78622	\$1,865,366
2026-27	\$244,161,513	\$7.78622	\$1,901,095
2027-28	\$250,462,603	\$7.78622	\$1,950,156
2028-29	\$260,689,317	\$7.78622	\$2,029,784
2029-30	\$268,032,054	\$7.78622	\$2,086,956
2030-31	\$278,819,036	\$7.78622	\$2,170,946
2031-32	\$286,587,690	\$7.78622	\$2,231,434
2032-33	\$297,964,667	\$7.78622	\$2,320,018
2033-34	\$306,182,580	\$7.78622	\$2,384,004
2034-35	\$318,181,488	\$7.78622	\$2,477,430
2035-36	\$326,871,435	\$7.78622	\$2,545,092

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	\$241,439,707	(\$3.81940)	\$25,197
2027-28	\$239,443,918	(\$3.77016)	\$17,338
2028-29	\$255,391,682	(\$3.85221)	\$484
2029-30	\$252,538,244	(\$3.80630)	-\$15,128
2030-31	\$269,464,289	(\$3.88958)	-\$34,483
2031-32	\$266,184,935	(\$3.84680)	-\$53,831
2032-33	\$283,929,935	(\$3.92965)	-\$75,901
2033-34	\$280,201,321	(\$3.88978)	-\$99,195
2034-35	\$298,789,932	(\$3.97208)	-\$124,215
2035-36	\$294,589,286	(\$3.93492)	-\$151,661

CITY OF SERGEANT BLUFF, 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	\$185	\$241	\$50,000	\$51,515	\$185	\$201	\$50,000	\$58,947	\$167	\$35	\$143	\$35	\$185	\$230
\$100,000	\$123,480	\$369	\$481	\$100,000	\$103,030	\$369	\$401	\$100,000	\$117,894	\$351	\$265	\$327	\$265	\$369	\$459
\$150,000	\$185,220	\$554	\$722	\$150,000	\$154,545	\$554	\$602	\$150,000	\$176,842	\$536	\$494	\$512	\$494	\$554	\$689
\$200,000	\$246,960	\$904	\$962	\$200,000	\$206,060	\$904	\$803	\$200,000	\$235,789	\$721	\$724	\$697	\$724	\$739	\$919
\$250,000	\$308,700	\$1,255	\$1,203	\$250,000	\$257,575	\$1,255	\$1,004	\$250,000	\$294,736	\$905	\$954	\$881	\$954	\$923	\$1,148
\$300,000	\$370,440	\$1,605	\$1,443	\$300,000	\$309,090	\$1,605	\$1,204	\$300,000	\$353,683	\$1,090	\$1,183	\$1,066	\$1,183	\$1,108	\$1,378
\$400,000	\$493,920	\$2,306	\$1,925	\$400,000	\$412,120	\$2,306	\$1,606	\$400,000	\$471,578	\$1,459	\$1,643	\$1,435	\$1,643	\$1,477	\$1,838
\$500,000	\$617,400	\$3,007	\$2,406	\$500,000	\$515,151	\$3,007	\$2,007	\$500,000	\$589,472	\$1,829	\$2,102	\$1,805	\$2,102	\$1,847	\$2,297
\$600,000	\$740,880	\$3,707	\$2,887	\$600,000	\$618,181	\$3,707	\$2,409	\$600,000	\$707,366	\$2,198	\$2,562	\$2,174	\$2,562	\$2,216	\$2,756
\$700,000	\$864,360	\$4,408	\$3,368	\$700,000	\$721,211	\$4,408	\$2,810	\$700,000	\$825,261	\$2,567	\$3,021	\$2,543	\$3,021	\$2,585	\$3,216
\$800,000	\$987,840	\$5,109	\$3,849	\$800,000	\$824,241	\$5,109	\$3,212	\$800,000	\$943,155	\$2,937	\$3,480	\$2,913	\$3,480	\$2,955	\$3,675
\$900,000	\$1,111,320	\$5,810	\$4,330	\$900,000	\$927,271	\$5,810	\$3,613	\$900,000	\$1,061,050	\$3,306	\$3,940	\$3,282	\$3,940	\$3,324	\$4,135
\$1,000,000	\$1,234,800	\$6,510	\$4,812	\$1,000,000	\$1,030,301	\$6,510	\$4,015	\$1,000,000	\$1,178,944	\$3,675	\$4,399	\$3,651	\$4,399	\$3,693	\$4,594
\$2,000,000	\$2,469,600	\$13,518	\$9,623	\$2,000,000	\$2,060,602	\$13,518	\$8,029	\$2,000,000	\$2,357,888	\$7,368	\$8,993	\$7,344	\$8,993	\$7,386	\$9,188
\$3,000,000	\$3,704,400	\$20,526	\$14,435	\$3,000,000	\$3,090,903	\$20,526	\$12,044	\$3,000,000	\$3,536,832	\$11,061	\$13,587	\$11,037	\$13,587	\$11,079	\$13,782
\$4,000,000	\$4,939,200	\$27,533	\$19,246	\$4,000,000	\$4,121,204	\$27,533	\$16,059	\$4,000,000	\$4,715,776	\$14,755	\$18,181	\$14,731	\$18,181	\$14,773	\$18,376
\$5,000,000	\$6,174,000	\$34,541	\$24,058	\$5,000,000	\$5,151,505	\$34,541	\$20,074	\$5,000,000	\$5,894,720	\$18,448	\$22,775	\$18,424	\$22,775	\$18,466	\$22,970
\$6,000,000	\$7,408,800	\$41,548	\$28,869	\$6,000,000	\$6,181,806	\$41,548	\$24,088	\$6,000,000	\$7,073,664	\$22,141	\$27,369	\$22,117	\$27,369	\$22,159	\$27,564
\$7,000,000	\$8,643,600	\$48,556	\$33,681	\$7,000,000	\$7,212,107	\$48,556	\$28,103	\$7,000,000	\$8,252,608	\$25,834	\$31,963	\$25,810	\$31,963	\$25,852	\$32,157
\$8,000,000	\$9,878,400	\$55,564	\$38,493	\$8,000,000	\$8,242,408	\$55,564	\$32,118	\$8,000,000	\$9,431,552	\$29,527	\$36,557	\$29,503	\$36,557	\$29,545	\$36,751
\$9,000,000	\$11,113,200	\$62,571	\$43,304	\$9,000,000	\$9,272,709	\$62,571	\$36,132	\$9,000,000	\$10,610,496	\$33,220	\$41,150	\$33,196	\$41,150	\$33,238	\$41,345
\$10,000,000	\$12,348,000	\$69,579	\$48,116	\$10,000,000	\$10,303,010	\$69,579	\$40,147	\$10,000,000	\$11,789,440	\$36,913	\$45,744	\$36,889	\$45,744	\$36,931	\$45,939
\$15,000,000	\$18,522,000	\$104,617	\$72,174	\$15,000,000	\$15,454,515	\$104,617	\$60,221	\$15,000,000	\$17,684,160	\$55,379	\$68,714	\$55,355	\$68,714	\$55,397	\$68,909
\$20,000,000	\$24,696,000	\$139,655	\$96,231	\$20,000,000	\$20,606,020	\$139,655	\$80,294	\$20,000,000	\$23,578,880	\$73,845	\$91,684	\$73,821	\$91,684	\$73,863	\$91,878
\$25,000,000	\$30,870,000	\$174,693	\$120,289	\$25,000,000	\$25,757,525	\$174,693	\$100,368	\$25,000,000	\$29,473,600	\$92,310	\$114,653	\$92,286	\$114,653	\$92,328	\$114,848
\$30,000,000	\$37,044,000	\$209,731	\$144,347	\$30,000,000	\$30,909,030	\$209,731	\$120,441	\$30,000,000	\$35,368,320	\$110,776	\$137,623	\$110,752	\$137,623	\$110,794	\$137,818
\$35,000,000	\$43,218,000	\$244,769	\$168,405	\$35,000,000	\$36,060,535	\$244,769	\$140,515	\$35,000,000	\$41,263,040	\$129,242	\$160,592	\$129,218	\$160,592	\$129,259	\$160,787
\$40,000,000	\$49,392,000	\$279,807	\$192,463	\$40,000,000	\$41,212,040	\$279,807	\$160,588	\$40,000,000	\$47,157,760	\$147,707	\$183,562	\$147,683	\$183,562	\$147,725	\$183,757
\$45,000,000	\$55,566,000	\$314,845	\$216,521	\$45,000,000	\$46,363,545	\$314,845	\$180,662	\$45,000,000	\$53,052,480	\$166,173	\$206,532	\$166,149	\$206,532	\$166,191	\$206,726
\$50,000,000	\$61,740,000	\$349,883	\$240,579	\$50,000,000	\$51,515,050	\$349,883	\$200,736	\$50,000,000	\$58,947,200	\$184,638	\$229,501	\$184,614	\$229,501	\$184,656	\$229,696

CITY OF SERGEANT BLUFF, 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	\$56	30.28%	\$16	8.71%	(\$132)	(79.09%)	(\$108)	(75.58%)	\$45	24.39%
\$100,000	\$112	30.28%	\$32	8.71%	(\$87)	(24.71%)	(\$63)	(19.19%)	\$90	24.39%
\$150,000	\$168	30.28%	\$48	8.71%	(\$42)	(7.80%)	(\$18)	(3.48%)	\$135	24.39%
\$200,000	\$58	6.41%	(\$101)	(11.21%)	\$3	0.45%	\$27	3.91%	\$180	24.39%
\$250,000	(\$52)	(4.13%)	(\$251)	(20.01%)	\$48	5.33%	\$72	8.20%	\$225	24.39%
\$300,000	(\$162)	(10.07%)	(\$401)	(24.96%)	\$93	8.56%	\$117	11.01%	\$270	24.39%
\$400,000	(\$381)	(16.53%)	(\$700)	(30.36%)	\$183	12.57%	\$207	14.45%	\$360	24.39%
\$500,000	(\$601)	(19.98%)	(\$999)	(33.24%)	\$273	14.96%	\$297	16.48%	\$450	24.39%
\$600,000	(\$820)	(22.13%)	(\$1,299)	(35.03%)	\$364	16.54%	\$388	17.83%	\$540	24.39%
\$700,000	(\$1,040)	(23.59%)	(\$1,598)	(36.25%)	\$454	17.67%	\$478	18.78%	\$631	24.39%
\$800,000	(\$1,260)	(24.66%)	(\$1,897)	(37.13%)	\$544	18.52%	\$568	19.49%	\$721	24.39%
\$900,000	(\$1,479)	(25.46%)	(\$2,196)	(37.81%)	\$634	19.17%	\$658	20.04%	\$811	24.39%
\$1,000,000	(\$1,699)	(26.09%)	(\$2,496)	(38.33%)	\$724	19.70%	\$748	20.48%	\$901	24.39%
\$2,000,000	(\$3,895)	(28.81%)	(\$5,489)	(40.60%)	\$1,625	22.05%	\$1,649	22.45%	\$1,802	24.39%
\$3,000,000	(\$6,091)	(29.67%)	(\$8,481)	(41.32%)	\$2,525	22.83%	\$2,549	23.10%	\$2,702	24.39%
\$4,000,000	(\$8,287)	(30.10%)	(\$11,474)	(41.67%)	\$3,426	23.22%	\$3,450	23.42%	\$3,603	24.39%
\$5,000,000	(\$10,483)	(30.35%)	(\$14,467)	(41.88%)	\$4,327	23.46%	\$4,351	23.62%	\$4,504	24.39%
\$6,000,000	(\$12,679)	(30.52%)	(\$17,460)	(42.02%)	\$5,228	23.61%	\$5,252	23.75%	\$5,405	24.39%
\$7,000,000	(\$14,875)	(30.63%)	(\$20,453)	(42.12%)	\$6,129	23.72%	\$6,153	23.84%	\$6,306	24.39%
\$8,000,000	(\$17,071)	(30.72%)	(\$23,446)	(42.20%)	\$7,029	23.81%	\$7,053	23.91%	\$7,206	24.39%
\$9,000,000	(\$19,267)	(30.79%)	(\$26,439)	(42.25%)	\$7,930	23.87%	\$7,954	23.96%	\$8,107	24.39%
\$10,000,000	(\$21,463)	(30.85%)	(\$29,432)	(42.30%)	\$8,831	23.92%	\$8,855	24.00%	\$9,008	24.39%
\$15,000,000	(\$32,443)	(31.01%)	(\$44,396)	(42.44%)	\$13,335	24.08%	\$13,359	24.13%	\$13,512	24.39%
\$20,000,000	(\$43,423)	(31.09%)	(\$59,361)	(42.51%)	\$17,839	24.16%	\$17,863	24.20%	\$18,016	24.39%
\$25,000,000	(\$54,403)	(31.14%)	(\$74,325)	(42.55%)	\$22,343	24.20%	\$22,367	24.24%	\$22,520	24.39%
\$30,000,000	(\$65,384)	(31.18%)	(\$89,289)	(42.57%)	\$26,847	24.24%	\$26,871	24.26%	\$27,024	24.39%
\$35,000,000	(\$76,364)	(31.20%)	(\$104,254)	(42.59%)	\$31,351	24.26%	\$31,375	24.28%	\$31,528	24.39%
\$40,000,000	(\$87,344)	(31.22%)	(\$119,218)	(42.61%)	\$35,855	24.27%	\$35,879	24.29%	\$36,032	24.39%
\$45,000,000	(\$98,324)	(31.23%)	(\$134,183)	(42.62%)	\$40,359	24.29%	\$40,383	24.31%	\$40,536	24.39%
\$50,000,000	(\$109,304)	(31.24%)	(\$149,147)	(42.63%)	\$44,863	24.30%	\$44,887	24.31%	\$45,040	24.39%