

CITY OF SCRANTON, 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	\$8.12624	\$121,784	\$0	\$121,784	
2026-27	\$5.58918	\$124,220	\$0	\$124,220	2.0%
2027-28	\$5.62143	\$124,841	\$0	\$124,841	0.5%
2028-29	\$5.49197	\$127,338	\$0	\$127,338	2.0%
2029-30	\$5.51943	\$127,974	\$0	\$127,974	0.5%
2030-31	\$5.38915	\$130,534	\$0	\$130,534	2.0%
2031-32	\$5.41610	\$131,187	\$0	\$131,187	0.5%
2032-33	\$5.28913	\$133,810	\$0	\$133,810	2.0%
2033-34	\$5.31558	\$134,479	\$0	\$134,479	0.5%
2034-35	\$5.19178	\$137,169	\$0	\$137,169	2.0%
2035-36	\$5.21774	\$137,855	\$0	\$137,855	0.5%

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	\$30,400,501	\$14,986,521	\$0	\$14,986,521
2026-27	\$26,060,858	\$22,225,030	\$0	\$22,225,030
2027-28	\$26,043,858	\$22,208,030	\$0	\$22,208,030
2028-29	\$27,021,971	\$23,186,143	\$0	\$23,186,143
2029-30	\$27,021,971	\$23,186,143	\$0	\$23,186,143
2030-31	\$28,057,437	\$24,221,609	\$0	\$24,221,609
2031-32	\$28,057,437	\$24,221,609	\$0	\$24,221,609
2032-33	\$29,134,943	\$25,299,115	\$0	\$25,299,115
2033-34	\$29,134,943	\$25,299,115	\$0	\$25,299,115
2034-35	\$30,256,244	\$26,420,416	\$0	\$26,420,416
2035-36	\$30,256,244	\$26,420,416	\$0	\$26,420,416

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	57.49%	-1.93%	55.56%	11.14%	20.77%	2.24%
2026-27	89.08%	-29.95%	59.13%	14.95%	16.69%	1.51%
2027-28	89.15%	-30.05%	59.10%	14.96%	16.70%	1.51%
2028-29	88.80%	-28.85%	59.95%	15.05%	16.16%	1.45%
2029-30	88.80%	-28.85%	59.95%	15.05%	16.16%	1.45%
2030-31	88.41%	-27.62%	60.79%	15.12%	15.62%	1.38%
2031-32	88.41%	-27.62%	60.79%	15.12%	15.62%	1.38%
2032-33	88.03%	-26.44%	61.58%	15.20%	15.10%	1.32%
2033-34	88.03%	-26.44%	61.58%	15.20%	15.10%	1.32%
2034-35	87.66%	-25.32%	62.34%	15.28%	14.61%	1.27%
2035-36	87.66%	-25.32%	62.34%	15.28%	14.61%	1.27%

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 SCRANTON, 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	\$14,986,521	\$8.12624	\$121,784
2026-27	\$22,225,030	\$5.58918	\$124,220
2027-28	\$22,208,030	\$5.62143	\$124,841
2028-29	\$23,186,143	\$5.49197	\$127,338
2029-30	\$23,186,143	\$5.51943	\$127,974
2030-31	\$24,221,609	\$5.38915	\$130,534
2031-32	\$24,221,609	\$5.41610	\$131,187
2032-33	\$25,299,115	\$5.28913	\$133,810
2033-34	\$25,299,115	\$5.31558	\$134,479
2034-35	\$26,420,416	\$5.19178	\$137,169
2035-36	\$26,420,416	\$5.21774	\$137,855

CITY OF SCRANTON, 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	\$14,986,521	\$8.12624	\$121,784
2026-27	\$15,200,152	\$8.12624	\$123,520
2027-28	\$15,385,915	\$8.12624	\$125,030
2028-29	\$15,774,235	\$8.10000	\$127,771
2029-30	\$15,969,714	\$8.10000	\$129,355
2030-31	\$16,376,794	\$8.10000	\$132,652
2031-32	\$16,582,469	\$8.10000	\$134,318
2032-33	\$17,009,256	\$8.10000	\$137,775
2033-34	\$17,225,697	\$8.10000	\$139,528
2034-35	\$17,673,211	\$8.10000	\$143,153
2035-36	\$17,900,949	\$8.10000	\$144,998

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	\$7,024,878	(\$2.53706)	\$700
2027-28	\$6,822,115	(\$2.50481)	-\$189
2028-29	\$7,411,908	(\$2.60803)	-\$434
2029-30	\$7,216,429	(\$2.58057)	-\$1,380
2030-31	\$7,844,815	(\$2.71085)	-\$2,118
2031-32	\$7,639,140	(\$2.68390)	-\$3,131
2032-33	\$8,289,858	(\$2.81087)	-\$3,965
2033-34	\$8,073,418	(\$2.78442)	-\$5,049
2034-35	\$8,747,205	(\$2.90822)	-\$5,984
2035-36	\$8,519,467	(\$2.88226)	-\$7,143

CITY OF SCRANTON, 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	\$333	\$50,000	\$51,515	\$193	\$278	\$50,000	\$58,947	\$174	\$48	\$149	\$48	\$193	\$318
\$100,000	\$123,480	\$385	\$665	\$100,000	\$103,030	\$385	\$555	\$100,000	\$117,894	\$367	\$366	\$342	\$366	\$385	\$635
\$150,000	\$185,220	\$578	\$998	\$150,000	\$154,545	\$578	\$833	\$150,000	\$176,842	\$559	\$684	\$534	\$684	\$578	\$953
\$200,000	\$246,960	\$944	\$1,331	\$200,000	\$206,060	\$944	\$1,110	\$200,000	\$235,789	\$752	\$1,001	\$727	\$1,001	\$771	\$1,271
\$250,000	\$308,700	\$1,310	\$1,664	\$250,000	\$257,575	\$1,310	\$1,388	\$250,000	\$294,736	\$945	\$1,319	\$920	\$1,319	\$964	\$1,588
\$300,000	\$370,440	\$1,675	\$1,996	\$300,000	\$309,090	\$1,675	\$1,666	\$300,000	\$353,683	\$1,138	\$1,637	\$1,113	\$1,637	\$1,156	\$1,906
\$400,000	\$493,920	\$2,407	\$2,662	\$400,000	\$412,120	\$2,407	\$2,221	\$400,000	\$471,578	\$1,523	\$2,272	\$1,498	\$2,272	\$1,542	\$2,541
\$500,000	\$617,400	\$3,138	\$3,327	\$500,000	\$515,151	\$3,138	\$2,776	\$500,000	\$589,472	\$1,909	\$2,907	\$1,883	\$2,907	\$1,927	\$3,177
\$600,000	\$740,880	\$3,869	\$3,993	\$600,000	\$618,181	\$3,869	\$3,331	\$600,000	\$707,366	\$2,294	\$3,543	\$2,269	\$3,543	\$2,313	\$3,812
\$700,000	\$864,360	\$4,601	\$4,658	\$700,000	\$721,211	\$4,601	\$3,887	\$700,000	\$825,261	\$2,679	\$4,178	\$2,654	\$4,178	\$2,698	\$4,447
\$800,000	\$987,840	\$5,332	\$5,324	\$800,000	\$824,241	\$5,332	\$4,442	\$800,000	\$943,155	\$3,065	\$4,813	\$3,040	\$4,813	\$3,084	\$5,083
\$900,000	\$1,111,320	\$6,063	\$5,989	\$900,000	\$927,271	\$6,063	\$4,997	\$900,000	\$1,061,050	\$3,450	\$5,449	\$3,425	\$5,449	\$3,469	\$5,718
\$1,000,000	\$1,234,800	\$6,795	\$6,655	\$1,000,000	\$1,030,301	\$6,795	\$5,552	\$1,000,000	\$1,178,944	\$3,836	\$6,084	\$3,811	\$6,084	\$3,854	\$6,354
\$2,000,000	\$2,469,600	\$14,108	\$13,309	\$2,000,000	\$2,060,602	\$14,108	\$11,105	\$2,000,000	\$2,357,888	\$7,690	\$12,438	\$7,665	\$12,438	\$7,709	\$12,707
\$3,000,000	\$3,704,400	\$21,422	\$19,964	\$3,000,000	\$3,090,903	\$21,422	\$16,657	\$3,000,000	\$3,536,832	\$11,545	\$18,791	\$11,519	\$18,791	\$11,563	\$19,061
\$4,000,000	\$4,939,200	\$28,736	\$26,618	\$4,000,000	\$4,121,204	\$28,736	\$22,210	\$4,000,000	\$4,715,776	\$15,399	\$25,145	\$15,374	\$25,145	\$15,418	\$25,414
\$5,000,000	\$6,174,000	\$36,049	\$33,273	\$5,000,000	\$5,151,505	\$36,049	\$27,762	\$5,000,000	\$5,894,720	\$19,253	\$31,498	\$19,228	\$31,498	\$19,272	\$31,768
\$6,000,000	\$7,408,800	\$43,363	\$39,927	\$6,000,000	\$6,181,806	\$43,363	\$33,315	\$6,000,000	\$7,073,664	\$23,108	\$37,852	\$23,083	\$37,852	\$23,126	\$38,121
\$7,000,000	\$8,643,600	\$50,676	\$46,582	\$7,000,000	\$7,212,107	\$50,676	\$38,867	\$7,000,000	\$8,252,608	\$26,962	\$44,205	\$26,937	\$44,205	\$26,981	\$44,475
\$8,000,000	\$9,878,400	\$57,990	\$53,236	\$8,000,000	\$8,242,408	\$57,990	\$44,420	\$8,000,000	\$9,431,552	\$30,817	\$50,559	\$30,791	\$50,559	\$30,835	\$50,828
\$9,000,000	\$11,113,200	\$65,304	\$59,891	\$9,000,000	\$9,272,709	\$65,304	\$49,972	\$9,000,000	\$10,610,496	\$34,671	\$56,912	\$34,646	\$56,912	\$34,690	\$57,182
\$10,000,000	\$12,348,000	\$72,617	\$66,545	\$10,000,000	\$10,303,010	\$72,617	\$55,524	\$10,000,000	\$11,789,440	\$38,525	\$63,266	\$38,500	\$63,266	\$38,544	\$63,535
\$15,000,000	\$18,522,000	\$109,185	\$99,818	\$15,000,000	\$15,454,515	\$109,185	\$83,287	\$15,000,000	\$17,684,160	\$57,797	\$95,033	\$57,772	\$95,033	\$57,816	\$95,303
\$20,000,000	\$24,696,000	\$145,753	\$133,090	\$20,000,000	\$20,606,020	\$145,753	\$111,049	\$20,000,000	\$23,578,880	\$77,069	\$126,801	\$77,044	\$126,801	\$77,088	\$127,070
\$25,000,000	\$30,870,000	\$182,322	\$166,363	\$25,000,000	\$25,757,525	\$182,322	\$138,811	\$25,000,000	\$29,473,600	\$96,341	\$158,568	\$96,316	\$158,568	\$96,360	\$158,838
\$30,000,000	\$37,044,000	\$218,890	\$199,636	\$30,000,000	\$30,909,030	\$218,890	\$166,573	\$30,000,000	\$35,368,320	\$115,613	\$190,336	\$115,588	\$190,336	\$115,632	\$190,605
\$35,000,000	\$43,218,000	\$255,458	\$232,908	\$35,000,000	\$36,060,535	\$255,458	\$194,336	\$35,000,000	\$41,263,040	\$134,886	\$222,103	\$134,860	\$222,103	\$134,904	\$222,373
\$40,000,000	\$49,392,000	\$292,026	\$266,181	\$40,000,000	\$41,212,040	\$292,026	\$222,098	\$40,000,000	\$47,157,760	\$154,158	\$253,871	\$154,132	\$253,871	\$154,176	\$254,140
\$45,000,000	\$55,566,000	\$328,594	\$299,454	\$45,000,000	\$46,363,545	\$328,594	\$249,860	\$45,000,000	\$53,052,480	\$173,430	\$285,638	\$173,405	\$285,638	\$173,448	\$285,908
\$50,000,000	\$61,740,000	\$365,162	\$332,726	\$50,000,000	\$51,515,050	\$365,162	\$277,622	\$50,000,000	\$58,947,200	\$192,702	\$317,406	\$192,677	\$317,406	\$192,720	\$317,675

CITY OF SCRANTON, 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	\$140	72.65%	\$85	44.05%	(\$126)	(72.29%)	(\$101)	(67.63%)	\$125	64.84%
\$100,000	\$280	72.65%	\$170	44.05%	(\$1)	(0.23%)	\$24	7.08%	\$250	64.84%
\$150,000	\$420	72.65%	\$255	44.05%	\$124	22.18%	\$149	27.91%	\$375	64.84%
\$200,000	\$387	41.01%	\$167	17.66%	\$249	33.11%	\$274	37.70%	\$500	64.84%
\$250,000	\$354	27.04%	\$79	6.00%	\$374	39.58%	\$399	43.38%	\$625	64.84%
\$300,000	\$321	19.17%	(\$9)	(0.57%)	\$499	43.86%	\$524	47.10%	\$750	64.84%
\$400,000	\$255	10.61%	(\$186)	(7.71%)	\$749	49.17%	\$774	51.66%	\$1,000	64.84%
\$500,000	\$189	6.03%	(\$362)	(11.53%)	\$999	52.33%	\$1,024	54.36%	\$1,250	64.84%
\$600,000	\$123	3.19%	(\$538)	(13.90%)	\$1,249	54.43%	\$1,274	56.14%	\$1,499	64.84%
\$700,000	\$58	1.25%	(\$714)	(15.52%)	\$1,499	55.93%	\$1,524	57.40%	\$1,749	64.84%
\$800,000	(\$8)	(0.16%)	(\$890)	(16.69%)	\$1,749	57.05%	\$1,774	58.35%	\$1,999	64.84%
\$900,000	(\$74)	(1.23%)	(\$1,066)	(17.58%)	\$1,998	57.92%	\$2,023	59.08%	\$2,249	64.84%
\$1,000,000	(\$140)	(2.06%)	(\$1,242)	(18.28%)	\$2,248	58.62%	\$2,273	59.66%	\$2,499	64.84%
\$2,000,000	(\$799)	(5.67%)	(\$3,003)	(21.29%)	\$4,747	61.73%	\$4,772	62.26%	\$4,998	64.84%
\$3,000,000	(\$1,458)	(6.81%)	(\$4,765)	(22.24%)	\$7,247	62.77%	\$7,272	63.12%	\$7,497	64.84%
\$4,000,000	(\$2,117)	(7.37%)	(\$6,526)	(22.71%)	\$9,746	63.29%	\$9,771	63.55%	\$9,996	64.84%
\$5,000,000	(\$2,777)	(7.70%)	(\$8,287)	(22.99%)	\$12,245	63.60%	\$12,270	63.81%	\$12,496	64.84%
\$6,000,000	(\$3,436)	(7.92%)	(\$10,048)	(23.17%)	\$14,744	63.80%	\$14,769	63.98%	\$14,995	64.84%
\$7,000,000	(\$4,095)	(8.08%)	(\$11,809)	(23.30%)	\$17,243	63.95%	\$17,268	64.10%	\$17,494	64.84%
\$8,000,000	(\$4,754)	(8.20%)	(\$13,570)	(23.40%)	\$19,742	64.06%	\$19,767	64.20%	\$19,993	64.84%
\$9,000,000	(\$5,413)	(8.29%)	(\$15,332)	(23.48%)	\$22,241	64.15%	\$22,266	64.27%	\$22,492	64.84%
\$10,000,000	(\$6,072)	(8.36%)	(\$17,093)	(23.54%)	\$24,740	64.22%	\$24,765	64.32%	\$24,991	64.84%
\$15,000,000	(\$9,368)	(8.58%)	(\$25,899)	(23.72%)	\$37,236	64.42%	\$37,261	64.50%	\$37,487	64.84%
\$20,000,000	(\$12,663)	(8.69%)	(\$34,705)	(23.81%)	\$49,731	64.53%	\$49,756	64.58%	\$49,982	64.84%
\$25,000,000	(\$15,958)	(8.75%)	(\$43,510)	(23.86%)	\$62,227	64.59%	\$62,252	64.63%	\$62,478	64.84%
\$30,000,000	(\$19,254)	(8.80%)	(\$52,316)	(23.90%)	\$74,722	64.63%	\$74,747	64.67%	\$74,973	64.84%
\$35,000,000	(\$22,549)	(8.83%)	(\$61,122)	(23.93%)	\$87,218	64.66%	\$87,243	64.69%	\$87,469	64.84%
\$40,000,000	(\$25,845)	(8.85%)	(\$69,928)	(23.95%)	\$99,713	64.68%	\$99,738	64.71%	\$99,964	64.84%
\$45,000,000	(\$29,140)	(8.87%)	(\$78,734)	(23.96%)	\$112,209	64.70%	\$112,234	64.72%	\$112,460	64.84%
\$50,000,000	(\$32,436)	(8.88%)	(\$87,540)	(23.97%)	\$124,704	64.71%	\$124,729	64.74%	\$124,955	64.84%