

CITY OF SIDNEY, 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	\$242,400	\$0	\$242,400	
2026-27	\$4.53105	\$247,248	\$642	\$247,890	2.3%
2027-28	\$4.56016	\$249,129	\$646	\$249,775	0.8%
2028-29	\$4.43180	\$254,771	\$628	\$255,398	2.3%
2029-30	\$4.45631	\$256,675	\$631	\$257,306	0.7%
2030-31	\$4.32900	\$262,452	\$613	\$263,065	2.2%
2031-32	\$4.35283	\$264,381	\$616	\$264,997	0.7%
2032-33	\$4.23017	\$270,297	\$599	\$270,897	2.2%
2033-34	\$4.25334	\$272,251	\$602	\$272,853	0.7%
2034-35	\$4.13504	\$278,310	\$586	\$278,896	2.2%
2035-36	\$4.15759	\$280,290	\$589	\$280,879	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	\$63,795,023	\$29,829,271	\$0	\$29,829,271
2026-27	\$56,621,429	\$54,709,110	\$0	\$54,709,110
2027-28	\$56,685,619	\$54,773,300	\$0	\$54,773,300
2028-29	\$59,540,866	\$57,628,547	\$0	\$57,628,547
2029-30	\$59,652,056	\$57,739,737	\$0	\$57,739,737
2030-31	\$62,680,486	\$60,768,167	\$0	\$60,768,167
2031-32	\$62,791,676	\$60,879,357	\$0	\$60,879,357
2032-33	\$65,951,497	\$64,039,178	\$0	\$64,039,178
2033-34	\$66,062,687	\$64,150,368	\$0	\$64,150,368
2034-35	\$69,359,321	\$67,447,002	\$0	\$67,447,002
2035-36	\$69,470,511	\$67,558,192	\$0	\$67,558,192

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.02%	-2.63%	87.38%	10.95%	0.01%	1.66%
2026-27	113.04%	-25.41%	87.64%	11.39%	0.01%	0.90%
2027-28	113.16%	-25.52%	87.64%	11.38%	0.01%	0.90%
2028-29	112.09%	-24.39%	87.71%	11.37%	0.01%	0.86%
2029-30	112.11%	-24.39%	87.72%	11.36%	0.01%	0.86%
2030-31	111.01%	-23.22%	87.79%	11.34%	0.01%	0.81%
2031-32	111.04%	-23.23%	87.80%	11.32%	0.01%	0.81%
2032-33	109.99%	-22.13%	87.86%	11.31%	0.01%	0.77%
2033-34	110.02%	-22.14%	87.88%	11.30%	0.01%	0.77%
2034-35	109.03%	-21.10%	87.93%	11.29%	0.01%	0.73%
2035-36	109.05%	-21.11%	87.94%	11.28%	0.01%	0.73%

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 SIDNEY, 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	\$29,829,271	\$8.12624	\$242,400
2026-27	\$54,709,110	\$4.53105	\$247,890
2027-28	\$54,773,300	\$4.56016	\$249,775
2028-29	\$57,628,547	\$4.43180	\$255,398
2029-30	\$57,739,737	\$4.45631	\$257,306
2030-31	\$60,768,167	\$4.32900	\$263,065
2031-32	\$60,879,357	\$4.35283	\$264,997
2032-33	\$64,039,178	\$4.23017	\$270,897
2033-34	\$64,150,368	\$4.25334	\$272,853
2034-35	\$67,447,002	\$4.13504	\$278,896
2035-36	\$67,558,192	\$4.15759	\$280,879

CITY OF SIDNEY, 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	\$29,829,271	\$8.12624	\$242,400
2026-27	\$30,221,443	\$8.12624	\$245,587
2027-28	\$30,865,212	\$8.12624	\$250,818
2028-29	\$31,936,072	\$8.10000	\$258,682
2029-30	\$32,613,560	\$8.10000	\$264,170
2030-31	\$33,741,372	\$8.10000	\$273,305
2031-32	\$34,454,258	\$8.10000	\$279,079
2032-33	\$35,641,961	\$8.10000	\$288,700
2033-34	\$36,392,213	\$8.10000	\$294,777
2034-35	\$37,642,975	\$8.10000	\$304,908
2035-36	\$38,432,451	\$8.10000	\$311,303

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	\$24,487,667	(\$3.59519)	\$2,303
2027-28	\$23,908,088	(\$3.56608)	-\$1,043
2028-29	\$25,692,476	(\$3.66820)	-\$3,284
2029-30	\$25,126,177	(\$3.64369)	-\$6,864
2030-31	\$27,026,795	(\$3.77100)	-\$10,240
2031-32	\$26,425,099	(\$3.74717)	-\$14,082
2032-33	\$28,397,216	(\$3.86983)	-\$17,803
2033-34	\$27,758,155	(\$3.84666)	-\$21,924
2034-35	\$29,804,027	(\$3.96496)	-\$26,012
2035-36	\$29,125,741	(\$3.94241)	-\$30,424

CITY OF SIDNEY, 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	\$267	\$50,000	\$51,515	\$193	\$223	\$50,000	\$58,947	\$174	\$39	\$149	\$39	\$193	\$255
\$100,000	\$123,480	\$385	\$535	\$100,000	\$103,030	\$385	\$446	\$100,000	\$117,894	\$367	\$294	\$342	\$294	\$385	\$510
\$150,000	\$185,220	\$578	\$802	\$150,000	\$154,545	\$578	\$669	\$150,000	\$176,842	\$559	\$549	\$534	\$549	\$578	\$766
\$200,000	\$246,960	\$944	\$1,069	\$200,000	\$206,060	\$944	\$892	\$200,000	\$235,789	\$752	\$804	\$727	\$804	\$771	\$1,021
\$250,000	\$308,700	\$1,310	\$1,336	\$250,000	\$257,575	\$1,310	\$1,115	\$250,000	\$294,736	\$945	\$1,059	\$920	\$1,059	\$964	\$1,276
\$300,000	\$370,440	\$1,675	\$1,604	\$300,000	\$309,090	\$1,675	\$1,338	\$300,000	\$353,683	\$1,138	\$1,315	\$1,113	\$1,315	\$1,156	\$1,531
\$400,000	\$493,920	\$2,407	\$2,138	\$400,000	\$412,120	\$2,407	\$1,784	\$400,000	\$471,578	\$1,523	\$1,825	\$1,498	\$1,825	\$1,542	\$2,041
\$500,000	\$617,400	\$3,138	\$2,673	\$500,000	\$515,151	\$3,138	\$2,230	\$500,000	\$589,472	\$1,909	\$2,335	\$1,883	\$2,335	\$1,927	\$2,552
\$600,000	\$740,880	\$3,869	\$3,207	\$600,000	\$618,181	\$3,869	\$2,676	\$600,000	\$707,366	\$2,294	\$2,846	\$2,269	\$2,846	\$2,313	\$3,062
\$700,000	\$864,360	\$4,601	\$3,742	\$700,000	\$721,211	\$4,601	\$3,122	\$700,000	\$825,261	\$2,679	\$3,356	\$2,654	\$3,356	\$2,698	\$3,573
\$800,000	\$987,840	\$5,332	\$4,276	\$800,000	\$824,241	\$5,332	\$3,568	\$800,000	\$943,155	\$3,065	\$3,866	\$3,040	\$3,866	\$3,084	\$4,083
\$900,000	\$1,111,320	\$6,063	\$4,811	\$900,000	\$927,271	\$6,063	\$4,014	\$900,000	\$1,061,050	\$3,450	\$4,377	\$3,425	\$4,377	\$3,469	\$4,593
\$1,000,000	\$1,234,800	\$6,795	\$5,345	\$1,000,000	\$1,030,301	\$6,795	\$4,460	\$1,000,000	\$1,178,944	\$3,836	\$4,887	\$3,811	\$4,887	\$3,854	\$5,104
\$2,000,000	\$2,469,600	\$14,108	\$10,691	\$2,000,000	\$2,060,602	\$14,108	\$8,920	\$2,000,000	\$2,357,888	\$7,690	\$9,991	\$7,665	\$9,991	\$7,709	\$10,207
\$3,000,000	\$3,704,400	\$21,422	\$16,036	\$3,000,000	\$3,090,903	\$21,422	\$13,381	\$3,000,000	\$3,536,832	\$11,545	\$15,094	\$11,519	\$15,094	\$11,563	\$15,311
\$4,000,000	\$4,939,200	\$28,736	\$21,382	\$4,000,000	\$4,121,204	\$28,736	\$17,841	\$4,000,000	\$4,715,776	\$15,399	\$20,198	\$15,374	\$20,198	\$15,418	\$20,415
\$5,000,000	\$6,174,000	\$36,049	\$26,727	\$5,000,000	\$5,151,505	\$36,049	\$22,301	\$5,000,000	\$5,894,720	\$19,253	\$25,302	\$19,228	\$25,302	\$19,272	\$25,518
\$6,000,000	\$7,408,800	\$43,363	\$32,073	\$6,000,000	\$6,181,806	\$43,363	\$26,761	\$6,000,000	\$7,073,664	\$23,108	\$30,405	\$23,083	\$30,405	\$23,126	\$30,622
\$7,000,000	\$8,643,600	\$50,676	\$37,418	\$7,000,000	\$7,212,107	\$50,676	\$31,221	\$7,000,000	\$8,252,608	\$26,962	\$35,509	\$26,937	\$35,509	\$26,981	\$35,726
\$8,000,000	\$9,878,400	\$57,990	\$42,764	\$8,000,000	\$8,242,408	\$57,990	\$35,681	\$8,000,000	\$9,431,552	\$30,817	\$40,613	\$30,791	\$40,613	\$30,835	\$40,829
\$9,000,000	\$11,113,200	\$65,304	\$48,109	\$9,000,000	\$9,272,709	\$65,304	\$40,142	\$9,000,000	\$10,610,496	\$34,671	\$45,716	\$34,646	\$45,716	\$34,690	\$45,933
\$10,000,000	\$12,348,000	\$72,617	\$53,454	\$10,000,000	\$10,303,010	\$72,617	\$44,602	\$10,000,000	\$11,789,440	\$38,525	\$50,820	\$38,500	\$50,820	\$38,544	\$51,036
\$15,000,000	\$18,522,000	\$109,185	\$80,182	\$15,000,000	\$15,454,515	\$109,185	\$66,903	\$15,000,000	\$17,684,160	\$57,797	\$76,338	\$57,772	\$76,338	\$57,816	\$76,555
\$20,000,000	\$24,696,000	\$145,753	\$106,909	\$20,000,000	\$20,606,020	\$145,753	\$89,203	\$20,000,000	\$23,578,880	\$77,069	\$101,857	\$77,044	\$101,857	\$77,088	\$102,073
\$25,000,000	\$30,870,000	\$182,322	\$133,636	\$25,000,000	\$25,757,525	\$182,322	\$111,504	\$25,000,000	\$29,473,600	\$96,341	\$127,375	\$96,316	\$127,375	\$96,360	\$127,591
\$30,000,000	\$37,044,000	\$218,890	\$160,363	\$30,000,000	\$30,909,030	\$218,890	\$133,805	\$30,000,000	\$35,368,320	\$115,613	\$152,893	\$115,588	\$152,893	\$115,632	\$153,109
\$35,000,000	\$43,218,000	\$255,458	\$187,091	\$35,000,000	\$36,060,535	\$255,458	\$156,106	\$35,000,000	\$41,263,040	\$134,886	\$178,411	\$134,860	\$178,411	\$134,904	\$178,628
\$40,000,000	\$49,392,000	\$292,026	\$213,818	\$40,000,000	\$41,212,040	\$292,026	\$178,407	\$40,000,000	\$47,157,760	\$154,158	\$203,929	\$154,132	\$203,929	\$154,176	\$204,146
\$45,000,000	\$55,566,000	\$328,594	\$240,545	\$45,000,000	\$46,363,545	\$328,594	\$200,708	\$45,000,000	\$53,052,480	\$173,430	\$229,448	\$173,405	\$229,448	\$173,448	\$229,664
\$50,000,000	\$61,740,000	\$365,162	\$267,272	\$50,000,000	\$51,515,050	\$365,162	\$223,009	\$50,000,000	\$58,947,200	\$192,702	\$254,966	\$192,677	\$254,966	\$192,720	\$255,182

CITY OF SIDNEY, 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	\$75	38.68%	\$30	15.72%	(\$135)	(77.74%)	(\$110)	(74.00%)	\$62	32.41%
\$100,000	\$149	38.68%	\$61	15.72%	(\$73)	(19.86%)	(\$48)	(13.98%)	\$125	32.41%
\$150,000	\$224	38.68%	\$91	15.72%	(\$10)	(1.85%)	\$15	2.75%	\$187	32.41%
\$200,000	\$125	13.27%	(\$52)	(5.49%)	\$52	6.93%	\$77	10.61%	\$250	32.41%
\$250,000	\$27	2.05%	(\$194)	(14.85%)	\$115	12.12%	\$140	15.18%	\$312	32.41%
\$300,000	(\$72)	(4.27%)	(\$337)	(20.13%)	\$177	15.56%	\$202	18.16%	\$375	32.41%
\$400,000	(\$268)	(11.15%)	(\$622)	(25.87%)	\$302	19.82%	\$327	21.83%	\$500	32.41%
\$500,000	(\$465)	(14.83%)	(\$908)	(28.93%)	\$427	22.37%	\$452	23.99%	\$625	32.41%
\$600,000	(\$662)	(17.11%)	(\$1,193)	(30.84%)	\$552	24.05%	\$577	25.42%	\$750	32.41%
\$700,000	(\$859)	(18.67%)	(\$1,479)	(32.14%)	\$677	25.26%	\$702	26.44%	\$874	32.41%
\$800,000	(\$1,056)	(19.80%)	(\$1,764)	(33.08%)	\$802	26.16%	\$827	27.20%	\$999	32.41%
\$900,000	(\$1,252)	(20.66%)	(\$2,049)	(33.80%)	\$927	26.85%	\$952	27.78%	\$1,124	32.41%
\$1,000,000	(\$1,449)	(21.33%)	(\$2,335)	(34.36%)	\$1,051	27.41%	\$1,077	28.25%	\$1,249	32.41%
\$2,000,000	(\$3,417)	(24.22%)	(\$5,188)	(36.77%)	\$2,301	29.92%	\$2,326	30.34%	\$2,498	32.41%
\$3,000,000	(\$5,386)	(25.14%)	(\$8,041)	(37.54%)	\$3,550	30.75%	\$3,575	31.03%	\$3,748	32.41%
\$4,000,000	(\$7,354)	(25.59%)	(\$10,895)	(37.91%)	\$4,799	31.17%	\$4,824	31.38%	\$4,997	32.41%
\$5,000,000	(\$9,322)	(25.86%)	(\$13,748)	(38.14%)	\$6,048	31.42%	\$6,074	31.59%	\$6,246	32.41%
\$6,000,000	(\$11,290)	(26.04%)	(\$16,602)	(38.29%)	\$7,298	31.58%	\$7,323	31.72%	\$7,495	32.41%
\$7,000,000	(\$13,258)	(26.16%)	(\$19,455)	(38.39%)	\$8,547	31.70%	\$8,572	31.82%	\$8,745	32.41%
\$8,000,000	(\$15,226)	(26.26%)	(\$22,309)	(38.47%)	\$9,796	31.79%	\$9,821	31.90%	\$9,994	32.41%
\$9,000,000	(\$17,195)	(26.33%)	(\$25,162)	(38.53%)	\$11,045	31.86%	\$11,070	31.95%	\$11,243	32.41%
\$10,000,000	(\$19,163)	(26.39%)	(\$28,016)	(38.58%)	\$12,295	31.91%	\$12,320	32.00%	\$12,492	32.41%
\$15,000,000	(\$29,004)	(26.56%)	(\$42,283)	(38.73%)	\$18,541	32.08%	\$18,566	32.14%	\$18,739	32.41%
\$20,000,000	(\$38,844)	(26.65%)	(\$56,550)	(38.80%)	\$24,787	32.16%	\$24,812	32.21%	\$24,985	32.41%
\$25,000,000	(\$48,685)	(26.70%)	(\$70,817)	(38.84%)	\$31,033	32.21%	\$31,058	32.25%	\$31,231	32.41%
\$30,000,000	(\$58,526)	(26.74%)	(\$85,084)	(38.87%)	\$37,280	32.24%	\$37,305	32.27%	\$37,477	32.41%
\$35,000,000	(\$68,367)	(26.76%)	(\$99,352)	(38.89%)	\$43,526	32.27%	\$43,551	32.29%	\$43,724	32.41%
\$40,000,000	(\$78,208)	(26.78%)	(\$113,619)	(38.91%)	\$49,772	32.29%	\$49,797	32.31%	\$49,970	32.41%
\$45,000,000	(\$88,049)	(26.80%)	(\$127,886)	(38.92%)	\$56,018	32.30%	\$56,043	32.32%	\$56,216	32.41%
\$50,000,000	(\$97,889)	(26.81%)	(\$142,153)	(38.93%)	\$62,264	32.31%	\$62,289	32.33%	\$62,462	32.41%