

CITY OF ST DONATUS, 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	\$7.69119	\$40,378	\$0	\$40,378	
2026-27	\$4.17429	\$41,186	\$0	\$41,186	2.0%
2027-28	\$4.19686	\$41,391	\$0	\$41,391	0.5%
2028-29	\$4.07999	\$42,219	\$0	\$42,219	2.0%
2029-30	\$4.10039	\$42,430	\$0	\$42,430	0.5%
2030-31	\$3.98613	\$43,279	\$0	\$43,279	2.0%
2031-32	\$4.00606	\$43,495	\$0	\$43,495	0.5%
2032-33	\$3.89585	\$44,365	\$0	\$44,365	2.0%
2033-34	\$3.91533	\$44,587	\$0	\$44,587	0.5%
2034-35	\$3.80893	\$45,479	\$0	\$45,479	2.0%
2035-36	\$3.82797	\$45,706	\$0	\$45,706	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	\$11,482,110	\$5,249,897	\$0	\$5,249,897
2026-27	\$10,391,355	\$9,866,475	\$0	\$9,866,475
2027-28	\$10,387,355	\$9,862,475	\$0	\$9,862,475
2028-29	\$10,872,774	\$10,347,894	\$0	\$10,347,894
2029-30	\$10,872,774	\$10,347,894	\$0	\$10,347,894
2030-31	\$11,382,285	\$10,857,405	\$0	\$10,857,405
2031-32	\$11,382,285	\$10,857,405	\$0	\$10,857,405
2032-33	\$11,912,720	\$11,387,840	\$0	\$11,387,840
2033-34	\$11,912,720	\$11,387,840	\$0	\$11,387,840
2034-35	\$12,464,945	\$11,940,065	\$0	\$11,940,065
2035-36	\$12,464,945	\$11,940,065	\$0	\$11,940,065

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.65%	-2.16%	87.49%	10.80%	1.15%	0.56%
2026-27	109.62%	-22.48%	87.15%	11.25%	1.31%	0.30%
2027-28	109.67%	-22.52%	87.14%	11.25%	1.31%	0.30%
2028-29	108.70%	-21.51%	87.20%	11.26%	1.26%	0.28%
2029-30	108.70%	-21.51%	87.20%	11.26%	1.26%	0.28%
2030-31	107.75%	-20.50%	87.25%	11.27%	1.21%	0.27%
2031-32	107.75%	-20.50%	87.25%	11.27%	1.21%	0.27%
2032-33	106.84%	-19.54%	87.29%	11.28%	1.17%	0.26%
2033-34	106.84%	-19.54%	87.29%	11.28%	1.17%	0.26%
2034-35	105.97%	-18.64%	87.33%	11.30%	1.12%	0.24%
2035-36	105.97%	-18.64%	87.33%	11.30%	1.12%	0.24%

**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 ST DONATUS, 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	\$5,249,897	\$7.69119	\$40,378
2026-27	\$9,866,475	\$4.17429	\$41,186
2027-28	\$9,862,475	\$4.19686	\$41,391
2028-29	\$10,347,894	\$4.07999	\$42,219
2029-30	\$10,347,894	\$4.10039	\$42,430
2030-31	\$10,857,405	\$3.98613	\$43,279
2031-32	\$10,857,405	\$4.00606	\$43,495
2032-33	\$11,387,840	\$3.89585	\$44,365
2033-34	\$11,387,840	\$3.91533	\$44,587
2034-35	\$11,940,065	\$3.80893	\$45,479
2035-36	\$11,940,065	\$3.82797	\$45,706

CITY OF ST DONATUS, 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	\$5,249,897	\$7.69119	\$40,378
2026-27	\$5,307,645	\$7.69119	\$40,822
2027-28	\$5,409,132	\$7.69119	\$41,603
2028-29	\$5,585,408	\$7.69119	\$42,958
2029-30	\$5,692,202	\$7.69119	\$43,780
2030-31	\$5,877,596	\$7.69119	\$45,206
2031-32	\$5,989,961	\$7.69119	\$46,070
2032-33	\$6,184,940	\$7.69119	\$47,570
2033-34	\$6,303,186	\$7.69119	\$48,479
2034-35	\$6,508,256	\$7.69119	\$50,056
2035-36	\$6,632,674	\$7.69119	\$51,013

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	\$4,558,830	(\$3.51690)	\$363
2027-28	\$4,453,344	(\$3.49433)	-\$211
2028-29	\$4,762,486	(\$3.61120)	-\$739
2029-30	\$4,655,692	(\$3.59080)	-\$1,349
2030-31	\$4,979,809	(\$3.70506)	-\$1,927
2031-32	\$4,867,444	(\$3.68513)	-\$2,575
2032-33	\$5,202,900	(\$3.79534)	-\$3,204
2033-34	\$5,084,654	(\$3.77586)	-\$3,892
2034-35	\$5,431,809	(\$3.88226)	-\$4,577
2035-36	\$5,307,391	(\$3.86322)	-\$5,307

CITY OF ST DONATUS, 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	\$182	\$246	\$50,000	\$51,515	\$182	\$205	\$50,000	\$58,947	\$165	\$36	\$141	\$36	\$182	\$235
\$100,000	\$123,480	\$365	\$492	\$100,000	\$103,030	\$365	\$411	\$100,000	\$117,894	\$347	\$271	\$323	\$271	\$365	\$470
\$150,000	\$185,220	\$547	\$738	\$150,000	\$154,545	\$547	\$616	\$150,000	\$176,842	\$530	\$506	\$506	\$506	\$547	\$705
\$200,000	\$246,960	\$893	\$984	\$200,000	\$206,060	\$893	\$821	\$200,000	\$235,789	\$712	\$741	\$688	\$741	\$730	\$940
\$250,000	\$308,700	\$1,239	\$1,231	\$250,000	\$257,575	\$1,239	\$1,027	\$250,000	\$294,736	\$894	\$976	\$871	\$976	\$912	\$1,175
\$300,000	\$370,440	\$1,586	\$1,477	\$300,000	\$309,090	\$1,586	\$1,232	\$300,000	\$353,683	\$1,077	\$1,211	\$1,053	\$1,211	\$1,094	\$1,410
\$400,000	\$493,920	\$2,278	\$1,969	\$400,000	\$412,120	\$2,278	\$1,643	\$400,000	\$471,578	\$1,442	\$1,680	\$1,418	\$1,680	\$1,459	\$1,880
\$500,000	\$617,400	\$2,970	\$2,461	\$500,000	\$515,151	\$2,970	\$2,053	\$500,000	\$589,472	\$1,806	\$2,150	\$1,783	\$2,150	\$1,824	\$2,350
\$600,000	\$740,880	\$3,662	\$2,953	\$600,000	\$618,181	\$3,662	\$2,464	\$600,000	\$707,366	\$2,171	\$2,620	\$2,147	\$2,620	\$2,189	\$2,820
\$700,000	\$864,360	\$4,354	\$3,445	\$700,000	\$721,211	\$4,354	\$2,875	\$700,000	\$825,261	\$2,536	\$3,090	\$2,512	\$3,090	\$2,554	\$3,290
\$800,000	\$987,840	\$5,047	\$3,938	\$800,000	\$824,241	\$5,047	\$3,286	\$800,000	\$943,155	\$2,901	\$3,560	\$2,877	\$3,560	\$2,918	\$3,760
\$900,000	\$1,111,320	\$5,739	\$4,430	\$900,000	\$927,271	\$5,739	\$3,696	\$900,000	\$1,061,050	\$3,266	\$4,030	\$3,242	\$4,030	\$3,283	\$4,229
\$1,000,000	\$1,234,800	\$6,431	\$4,922	\$1,000,000	\$1,030,301	\$6,431	\$4,107	\$1,000,000	\$1,178,944	\$3,630	\$4,500	\$3,607	\$4,500	\$3,648	\$4,699
\$2,000,000	\$2,469,600	\$13,353	\$9,844	\$2,000,000	\$2,060,602	\$13,353	\$8,214	\$2,000,000	\$2,357,888	\$7,278	\$9,200	\$7,255	\$9,200	\$7,296	\$9,399
\$3,000,000	\$3,704,400	\$20,275	\$14,766	\$3,000,000	\$3,090,903	\$20,275	\$12,321	\$3,000,000	\$3,536,832	\$10,926	\$13,899	\$10,903	\$13,899	\$10,944	\$14,098
\$4,000,000	\$4,939,200	\$27,197	\$19,688	\$4,000,000	\$4,121,204	\$27,197	\$16,428	\$4,000,000	\$4,715,776	\$14,575	\$18,598	\$14,551	\$18,598	\$14,592	\$18,798
\$5,000,000	\$6,174,000	\$34,119	\$24,610	\$5,000,000	\$5,151,505	\$34,119	\$20,535	\$5,000,000	\$5,894,720	\$18,223	\$23,298	\$18,199	\$23,298	\$18,240	\$23,497
\$6,000,000	\$7,408,800	\$41,041	\$29,532	\$6,000,000	\$6,181,806	\$41,041	\$24,641	\$6,000,000	\$7,073,664	\$21,871	\$27,997	\$21,847	\$27,997	\$21,888	\$28,197
\$7,000,000	\$8,643,600	\$47,963	\$34,455	\$7,000,000	\$7,212,107	\$47,963	\$28,748	\$7,000,000	\$8,252,608	\$25,519	\$32,697	\$25,495	\$32,697	\$25,536	\$32,896
\$8,000,000	\$9,878,400	\$54,885	\$39,377	\$8,000,000	\$8,242,408	\$54,885	\$32,855	\$8,000,000	\$9,431,552	\$29,167	\$37,396	\$29,143	\$37,396	\$29,184	\$37,595
\$9,000,000	\$11,113,200	\$61,808	\$44,299	\$9,000,000	\$9,272,709	\$61,808	\$36,962	\$9,000,000	\$10,610,496	\$32,815	\$42,096	\$32,791	\$42,096	\$32,832	\$42,295
\$10,000,000	\$12,348,000	\$68,730	\$49,221	\$10,000,000	\$10,303,010	\$68,730	\$41,069	\$10,000,000	\$11,789,440	\$36,463	\$46,795	\$36,439	\$46,795	\$36,481	\$46,994
\$15,000,000	\$18,522,000	\$103,340	\$73,831	\$15,000,000	\$15,454,515	\$103,340	\$61,604	\$15,000,000	\$17,684,160	\$54,703	\$70,292	\$54,679	\$70,292	\$54,721	\$70,491
\$20,000,000	\$24,696,000	\$137,950	\$98,441	\$20,000,000	\$20,606,020	\$137,950	\$82,138	\$20,000,000	\$23,578,880	\$72,943	\$93,789	\$72,920	\$93,789	\$72,961	\$93,988
\$25,000,000	\$30,870,000	\$172,561	\$123,052	\$25,000,000	\$25,757,525	\$172,561	\$102,673	\$25,000,000	\$29,473,600	\$91,184	\$117,286	\$91,160	\$117,286	\$91,201	\$117,486
\$30,000,000	\$37,044,000	\$207,171	\$147,662	\$30,000,000	\$30,909,030	\$207,171	\$123,207	\$30,000,000	\$35,368,320	\$109,424	\$140,783	\$109,400	\$140,783	\$109,442	\$140,983
\$35,000,000	\$43,218,000	\$241,781	\$172,273	\$35,000,000	\$36,060,535	\$241,781	\$143,742	\$35,000,000	\$41,263,040	\$127,664	\$164,281	\$127,641	\$164,281	\$127,682	\$164,480
\$40,000,000	\$49,392,000	\$276,392	\$196,883	\$40,000,000	\$41,212,040	\$276,392	\$164,277	\$40,000,000	\$47,157,760	\$145,904	\$187,778	\$145,881	\$187,778	\$145,922	\$187,977
\$45,000,000	\$55,566,000	\$311,002	\$221,493	\$45,000,000	\$46,363,545	\$311,002	\$184,811	\$45,000,000	\$53,052,480	\$164,145	\$211,275	\$164,121	\$211,275	\$164,162	\$211,474
\$50,000,000	\$61,740,000	\$345,612	\$246,104	\$50,000,000	\$51,515,050	\$345,612	\$205,346	\$50,000,000	\$58,947,200	\$182,385	\$234,772	\$182,361	\$234,772	\$182,403	\$234,971

CITY OF            ST DONATUS, 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	\$64	34.92%	\$23	12.58%	(\$129)	(78.35%)	(\$105)	(74.71%)	\$53	28.82%
\$100,000	\$127	34.92%	\$46	12.58%	(\$76)	(22.03%)	(\$53)	(16.32%)	\$105	28.82%
\$150,000	\$191	34.92%	\$69	12.58%	(\$24)	(4.52%)	(\$0)	(0.04%)	\$158	28.82%
\$200,000	\$91	10.20%	(\$72)	(8.05%)	\$29	4.03%	\$52	7.61%	\$210	28.82%
\$250,000	(\$9)	(0.72%)	(\$213)	(17.16%)	\$81	9.08%	\$105	12.05%	\$263	28.82%
\$300,000	(\$109)	(6.87%)	(\$353)	(22.29%)	\$134	12.43%	\$158	14.96%	\$315	28.82%
\$400,000	(\$309)	(13.56%)	(\$635)	(27.88%)	\$239	16.58%	\$263	18.52%	\$421	28.82%
\$500,000	(\$509)	(17.13%)	(\$916)	(30.86%)	\$344	19.05%	\$368	20.63%	\$526	28.82%
\$600,000	(\$709)	(19.36%)	(\$1,198)	(32.71%)	\$449	20.69%	\$473	22.02%	\$631	28.82%
\$700,000	(\$909)	(20.87%)	(\$1,480)	(33.98%)	\$554	21.86%	\$578	23.01%	\$736	28.82%
\$800,000	(\$1,109)	(21.97%)	(\$1,761)	(34.90%)	\$659	22.73%	\$683	23.75%	\$841	28.82%
\$900,000	(\$1,309)	(22.81%)	(\$2,043)	(35.59%)	\$765	23.41%	\$788	24.32%	\$946	28.82%
\$1,000,000	(\$1,509)	(23.46%)	(\$2,324)	(36.14%)	\$870	23.96%	\$893	24.77%	\$1,051	28.82%
\$2,000,000	(\$3,509)	(26.28%)	(\$5,139)	(38.49%)	\$1,921	26.39%	\$1,945	26.81%	\$2,103	28.82%
\$3,000,000	(\$5,509)	(27.17%)	(\$7,954)	(39.23%)	\$2,972	27.20%	\$2,996	27.48%	\$3,154	28.82%
\$4,000,000	(\$7,509)	(27.61%)	(\$10,770)	(39.60%)	\$4,024	27.61%	\$4,048	27.82%	\$4,205	28.82%
\$5,000,000	(\$9,509)	(27.87%)	(\$13,585)	(39.82%)	\$5,075	27.85%	\$5,099	28.02%	\$5,257	28.82%
\$6,000,000	(\$11,509)	(28.04%)	(\$16,400)	(39.96%)	\$6,127	28.01%	\$6,150	28.15%	\$6,308	28.82%
\$7,000,000	(\$13,509)	(28.16%)	(\$19,215)	(40.06%)	\$7,178	28.13%	\$7,202	28.25%	\$7,360	28.82%
\$8,000,000	(\$15,509)	(28.26%)	(\$22,030)	(40.14%)	\$8,229	28.21%	\$8,253	28.32%	\$8,411	28.82%
\$9,000,000	(\$17,509)	(28.33%)	(\$24,845)	(40.20%)	\$9,281	28.28%	\$9,304	28.37%	\$9,462	28.82%
\$10,000,000	(\$19,509)	(28.38%)	(\$27,660)	(40.25%)	\$10,332	28.34%	\$10,356	28.42%	\$10,514	28.82%
\$15,000,000	(\$29,509)	(28.56%)	(\$41,736)	(40.39%)	\$15,589	28.50%	\$15,613	28.55%	\$15,771	28.82%
\$20,000,000	(\$39,509)	(28.64%)	(\$55,812)	(40.46%)	\$20,846	28.58%	\$20,869	28.62%	\$21,027	28.82%
\$25,000,000	(\$49,509)	(28.69%)	(\$69,888)	(40.50%)	\$26,103	28.63%	\$26,126	28.66%	\$26,284	28.82%
\$30,000,000	(\$59,509)	(28.72%)	(\$83,964)	(40.53%)	\$31,359	28.66%	\$31,383	28.69%	\$31,541	28.82%
\$35,000,000	(\$69,509)	(28.75%)	(\$98,039)	(40.55%)	\$36,616	28.68%	\$36,640	28.71%	\$36,798	28.82%
\$40,000,000	(\$79,509)	(28.77%)	(\$112,115)	(40.56%)	\$41,873	28.70%	\$41,897	28.72%	\$42,055	28.82%
\$45,000,000	(\$89,509)	(28.78%)	(\$126,191)	(40.58%)	\$47,130	28.71%	\$47,154	28.73%	\$47,312	28.82%
\$50,000,000	(\$99,509)	(28.79%)	(\$140,267)	(40.58%)	\$52,387	28.72%	\$52,411	28.74%	\$52,568	28.82%