

CITY OF BADGER, 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	\$8.37000	\$169,801	\$0	\$169,801	
2026-27	\$4.93731	\$173,197	\$2,696	\$175,893	3.6%
2027-28	\$5.01417	\$177,888	\$2,738	\$180,626	2.7%
2028-29	\$4.88550	\$184,238	\$2,668	\$186,906	3.5%
2029-30	\$4.95624	\$189,011	\$2,706	\$191,717	2.6%
2030-31	\$4.82639	\$195,552	\$2,635	\$198,187	3.4%
2031-32	\$4.89144	\$200,265	\$2,671	\$202,936	2.4%
2032-33	\$4.76419	\$206,994	\$2,602	\$209,596	3.3%
2033-34	\$4.82407	\$211,645	\$2,634	\$214,279	2.2%
2034-35	\$4.69943	\$218,565	\$2,566	\$221,131	3.2%
2035-36	\$4.75461	\$223,151	\$2,596	\$225,747	2.1%

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	\$41,658,515	\$20,286,886	\$0	\$20,286,886
2026-27	\$37,628,578	\$35,625,306	\$0	\$35,625,306
2027-28	\$38,026,291	\$36,023,019	\$0	\$36,023,019
2028-29	\$40,260,563	\$38,257,291	\$0	\$38,257,291
2029-30	\$40,685,276	\$38,682,004	\$0	\$38,682,004
2030-31	\$43,066,490	\$41,063,218	\$0	\$41,063,218
2031-32	\$43,491,203	\$41,487,931	\$0	\$41,487,931
2032-33	\$45,997,295	\$43,994,023	\$0	\$43,994,023
2033-34	\$46,422,009	\$44,418,737	\$0	\$44,418,737
2034-35	\$49,058,123	\$47,054,851	\$0	\$47,054,851
2035-36	\$49,482,837	\$47,479,565	\$0	\$47,479,565

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	81.03%	-2.13%	78.89%	19.24%	0.14%	1.54%
2026-27	107.57%	-24.89%	82.68%	15.79%	0.17%	0.88%
2027-28	107.90%	-25.03%	82.87%	15.61%	0.17%	0.87%
2028-29	107.09%	-23.94%	83.15%	15.44%	0.16%	0.82%
2029-30	107.32%	-23.99%	83.33%	15.27%	0.16%	0.81%
2030-31	106.47%	-22.88%	83.59%	15.10%	0.15%	0.76%
2031-32	106.70%	-22.94%	83.76%	14.95%	0.15%	0.75%
2032-33	105.89%	-21.90%	83.99%	14.80%	0.14%	0.71%
2033-34	106.10%	-21.96%	84.14%	14.66%	0.14%	0.70%
2034-35	105.33%	-20.98%	84.35%	14.53%	0.13%	0.67%
2035-36	105.53%	-21.05%	84.49%	14.40%	0.13%	0.66%

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 BADGER, 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	\$20,286,886	\$8.37000	\$169,801
2026-27	\$35,625,306	\$4.93731	\$175,893
2027-28	\$36,023,019	\$5.01417	\$180,626
2028-29	\$38,257,291	\$4.88550	\$186,906
2029-30	\$38,682,004	\$4.95624	\$191,717
2030-31	\$41,063,218	\$4.82639	\$198,187
2031-32	\$41,487,931	\$4.89144	\$202,936
2032-33	\$43,994,023	\$4.76419	\$209,596
2033-34	\$44,418,737	\$4.82407	\$214,279
2034-35	\$47,054,851	\$4.69943	\$221,131
2035-36	\$47,479,565	\$4.75461	\$225,747

CITY OF BADGER, 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	\$20,286,886	\$8.37000	\$169,801
2026-27	\$20,954,648	\$8.28713	\$173,654
2027-28	\$21,556,412	\$8.20508	\$176,872
2028-29	\$22,532,333	\$8.10000	\$182,512
2029-30	\$23,166,336	\$8.10000	\$187,647
2030-31	\$24,197,760	\$8.10000	\$196,002
2031-32	\$24,865,638	\$8.10000	\$201,412
2032-33	\$25,955,481	\$8.10000	\$210,239
2033-34	\$26,659,090	\$8.10000	\$215,939
2034-35	\$27,810,469	\$8.10000	\$225,265
2035-36	\$28,551,623	\$8.10000	\$231,268

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	\$14,670,658	(\$3.34982)	\$2,239
2027-28	\$14,466,607	(\$3.19091)	\$3,754
2028-29	\$15,724,958	(\$3.21450)	\$4,394
2029-30	\$15,515,669	(\$3.14376)	\$4,070
2030-31	\$16,865,458	(\$3.27361)	\$2,185
2031-32	\$16,622,293	(\$3.20856)	\$1,524
2032-33	\$18,038,542	(\$3.33581)	-\$644
2033-34	\$17,759,646	(\$3.27593)	-\$1,660
2034-35	\$19,244,382	(\$3.40057)	-\$4,134
2035-36	\$18,927,942	(\$3.34539)	-\$5,521

CITY OF BADGER, 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	\$199	\$298	\$50,000	\$51,515	\$199	\$249	\$50,000	\$58,947	\$179	\$43	\$153	\$43	\$199	\$285
\$100,000	\$123,480	\$397	\$596	\$100,000	\$103,030	\$397	\$497	\$100,000	\$117,894	\$378	\$328	\$352	\$328	\$397	\$569
\$150,000	\$185,220	\$596	\$894	\$150,000	\$154,545	\$596	\$746	\$150,000	\$176,842	\$576	\$612	\$550	\$612	\$596	\$854
\$200,000	\$246,960	\$972	\$1,192	\$200,000	\$206,060	\$972	\$995	\$200,000	\$235,789	\$775	\$897	\$749	\$897	\$794	\$1,138
\$250,000	\$308,700	\$1,349	\$1,490	\$250,000	\$257,575	\$1,349	\$1,243	\$250,000	\$294,736	\$973	\$1,181	\$947	\$1,181	\$993	\$1,423
\$300,000	\$370,440	\$1,725	\$1,788	\$300,000	\$309,090	\$1,725	\$1,492	\$300,000	\$353,683	\$1,172	\$1,466	\$1,146	\$1,466	\$1,191	\$1,707
\$400,000	\$493,920	\$2,479	\$2,384	\$400,000	\$412,120	\$2,479	\$1,989	\$400,000	\$471,578	\$1,569	\$2,035	\$1,543	\$2,035	\$1,588	\$2,276
\$500,000	\$617,400	\$3,232	\$2,980	\$500,000	\$515,151	\$3,232	\$2,486	\$500,000	\$589,472	\$1,966	\$2,604	\$1,940	\$2,604	\$1,985	\$2,845
\$600,000	\$740,880	\$3,985	\$3,576	\$600,000	\$618,181	\$3,985	\$2,984	\$600,000	\$707,366	\$2,363	\$3,173	\$2,337	\$3,173	\$2,382	\$3,414
\$700,000	\$864,360	\$4,739	\$4,172	\$700,000	\$721,211	\$4,739	\$3,481	\$700,000	\$825,261	\$2,760	\$3,742	\$2,734	\$3,742	\$2,779	\$3,983
\$800,000	\$987,840	\$5,492	\$4,768	\$800,000	\$824,241	\$5,492	\$3,978	\$800,000	\$943,155	\$3,157	\$4,311	\$3,131	\$4,311	\$3,176	\$4,552
\$900,000	\$1,111,320	\$6,245	\$5,364	\$900,000	\$927,271	\$6,245	\$4,475	\$900,000	\$1,061,050	\$3,554	\$4,880	\$3,528	\$4,880	\$3,573	\$5,121
\$1,000,000	\$1,234,800	\$6,999	\$5,960	\$1,000,000	\$1,030,301	\$6,999	\$4,973	\$1,000,000	\$1,178,944	\$3,951	\$5,449	\$3,925	\$5,449	\$3,970	\$5,690
\$2,000,000	\$2,469,600	\$14,532	\$11,919	\$2,000,000	\$2,060,602	\$14,532	\$9,945	\$2,000,000	\$2,357,888	\$7,921	\$11,139	\$7,895	\$11,139	\$7,940	\$11,380
\$3,000,000	\$3,704,400	\$22,065	\$17,879	\$3,000,000	\$3,090,903	\$22,065	\$14,918	\$3,000,000	\$3,536,832	\$11,891	\$16,829	\$11,865	\$16,829	\$11,910	\$17,070
\$4,000,000	\$4,939,200	\$29,598	\$23,839	\$4,000,000	\$4,121,204	\$29,598	\$19,891	\$4,000,000	\$4,715,776	\$15,861	\$22,519	\$15,835	\$22,519	\$15,880	\$22,760
\$5,000,000	\$6,174,000	\$37,131	\$29,798	\$5,000,000	\$5,151,505	\$37,131	\$24,863	\$5,000,000	\$5,894,720	\$19,831	\$28,209	\$19,805	\$28,209	\$19,850	\$28,450
\$6,000,000	\$7,408,800	\$44,664	\$35,758	\$6,000,000	\$6,181,806	\$44,664	\$29,836	\$6,000,000	\$7,073,664	\$23,801	\$33,899	\$23,775	\$33,899	\$23,820	\$34,140
\$7,000,000	\$8,643,600	\$52,197	\$41,717	\$7,000,000	\$7,212,107	\$52,197	\$34,808	\$7,000,000	\$8,252,608	\$27,771	\$39,589	\$27,745	\$39,589	\$27,790	\$39,830
\$8,000,000	\$9,878,400	\$59,730	\$47,677	\$8,000,000	\$8,242,408	\$59,730	\$39,781	\$8,000,000	\$9,431,552	\$31,741	\$45,279	\$31,715	\$45,279	\$31,760	\$45,520
\$9,000,000	\$11,113,200	\$67,263	\$53,637	\$9,000,000	\$9,272,709	\$67,263	\$44,754	\$9,000,000	\$10,610,496	\$35,711	\$50,969	\$35,685	\$50,969	\$35,730	\$51,210
\$10,000,000	\$12,348,000	\$74,796	\$59,596	\$10,000,000	\$10,303,010	\$74,796	\$49,726	\$10,000,000	\$11,789,440	\$39,681	\$56,659	\$39,655	\$56,659	\$39,700	\$56,900
\$15,000,000	\$18,522,000	\$112,461	\$89,394	\$15,000,000	\$15,454,515	\$112,461	\$74,590	\$15,000,000	\$17,684,160	\$59,531	\$85,109	\$59,505	\$85,109	\$59,550	\$85,351
\$20,000,000	\$24,696,000	\$150,126	\$119,193	\$20,000,000	\$20,606,020	\$150,126	\$99,453	\$20,000,000	\$23,578,880	\$79,381	\$113,560	\$79,355	\$113,560	\$79,400	\$113,801
\$25,000,000	\$30,870,000	\$187,791	\$148,991	\$25,000,000	\$25,757,525	\$187,791	\$124,316	\$25,000,000	\$29,473,600	\$99,231	\$142,010	\$99,206	\$142,010	\$99,251	\$142,251
\$30,000,000	\$37,044,000	\$225,456	\$178,789	\$30,000,000	\$30,909,030	\$225,456	\$149,179	\$30,000,000	\$35,368,320	\$119,081	\$170,460	\$119,056	\$170,460	\$119,101	\$170,701
\$35,000,000	\$43,218,000	\$263,121	\$208,587	\$35,000,000	\$36,060,535	\$263,121	\$174,042	\$35,000,000	\$41,263,040	\$138,932	\$198,910	\$138,906	\$198,910	\$138,951	\$199,152
\$40,000,000	\$49,392,000	\$300,786	\$238,385	\$40,000,000	\$41,212,040	\$300,786	\$198,905	\$40,000,000	\$47,157,760	\$158,782	\$227,360	\$158,756	\$227,360	\$158,801	\$227,602
\$45,000,000	\$55,566,000	\$338,451	\$268,183	\$45,000,000	\$46,363,545	\$338,451	\$223,769	\$45,000,000	\$53,052,480	\$178,632	\$255,811	\$178,606	\$255,811	\$178,651	\$256,052
\$50,000,000	\$61,740,000	\$376,116	\$297,981	\$50,000,000	\$51,515,050	\$376,116	\$248,632	\$50,000,000	\$58,947,200	\$198,482	\$284,261	\$198,456	\$284,261	\$198,501	\$284,502

CITY OF BADGER, 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	\$99	50.12%	\$50	25.25%	(\$136)	(75.91%)	(\$110)	(71.86%)	\$86	43.33%
\$100,000	\$199	50.12%	\$100	25.25%	(\$50)	(13.25%)	(\$24)	(6.89%)	\$172	43.33%
\$150,000	\$298	50.12%	\$150	25.25%	\$36	6.24%	\$62	11.22%	\$258	43.33%
\$200,000	\$220	22.61%	\$22	2.30%	\$122	15.74%	\$148	19.73%	\$344	43.33%
\$250,000	\$141	10.46%	(\$106)	(7.83%)	\$208	21.37%	\$234	24.67%	\$430	43.33%
\$300,000	\$62	3.62%	(\$234)	(13.54%)	\$294	25.09%	\$320	27.90%	\$516	43.33%
\$400,000	(\$95)	(3.83%)	(\$490)	(19.76%)	\$466	29.70%	\$492	31.87%	\$688	43.33%
\$500,000	(\$252)	(7.80%)	(\$746)	(23.07%)	\$638	32.45%	\$664	34.21%	\$860	43.33%
\$600,000	(\$410)	(10.28%)	(\$1,002)	(25.14%)	\$810	34.28%	\$836	35.76%	\$1,032	43.33%
\$700,000	(\$567)	(11.96%)	(\$1,258)	(26.54%)	\$982	35.58%	\$1,008	36.86%	\$1,204	43.33%
\$800,000	(\$724)	(13.19%)	(\$1,514)	(27.56%)	\$1,154	36.55%	\$1,180	37.68%	\$1,376	43.33%
\$900,000	(\$882)	(14.12%)	(\$1,770)	(28.34%)	\$1,326	37.31%	\$1,352	38.32%	\$1,548	43.33%
\$1,000,000	(\$1,039)	(14.84%)	(\$2,026)	(28.95%)	\$1,498	37.92%	\$1,524	38.82%	\$1,720	43.33%
\$2,000,000	(\$2,612)	(17.98%)	(\$4,586)	(31.56%)	\$3,218	40.63%	\$3,244	41.09%	\$3,440	43.33%
\$3,000,000	(\$4,186)	(18.97%)	(\$7,147)	(32.39%)	\$4,938	41.53%	\$4,964	41.84%	\$5,160	43.33%
\$4,000,000	(\$5,759)	(19.46%)	(\$9,707)	(32.80%)	\$6,658	41.98%	\$6,684	42.21%	\$6,880	43.33%
\$5,000,000	(\$7,332)	(19.75%)	(\$12,267)	(33.04%)	\$8,378	42.25%	\$8,404	42.43%	\$8,600	43.33%
\$6,000,000	(\$8,906)	(19.94%)	(\$14,828)	(33.20%)	\$10,098	42.43%	\$10,124	42.58%	\$10,320	43.33%
\$7,000,000	(\$10,479)	(20.08%)	(\$17,388)	(33.31%)	\$11,818	42.56%	\$11,844	42.69%	\$12,040	43.33%
\$8,000,000	(\$12,053)	(20.18%)	(\$19,948)	(33.40%)	\$13,538	42.65%	\$13,564	42.77%	\$13,760	43.33%
\$9,000,000	(\$13,626)	(20.26%)	(\$22,509)	(33.46%)	\$15,258	42.73%	\$15,284	42.83%	\$15,480	43.33%
\$10,000,000	(\$15,199)	(20.32%)	(\$25,069)	(33.52%)	\$16,978	42.79%	\$17,004	42.88%	\$17,200	43.33%
\$15,000,000	(\$23,066)	(20.51%)	(\$37,871)	(33.67%)	\$25,578	42.97%	\$25,604	43.03%	\$25,800	43.33%
\$20,000,000	(\$30,933)	(20.60%)	(\$50,673)	(33.75%)	\$34,178	43.06%	\$34,204	43.10%	\$34,400	43.33%
\$25,000,000	(\$38,800)	(20.66%)	(\$63,475)	(33.80%)	\$42,778	43.11%	\$42,804	43.15%	\$43,000	43.33%
\$30,000,000	(\$46,667)	(20.70%)	(\$76,277)	(33.83%)	\$51,378	43.15%	\$51,404	43.18%	\$51,601	43.33%
\$35,000,000	(\$54,534)	(20.73%)	(\$89,078)	(33.85%)	\$59,979	43.17%	\$60,004	43.20%	\$60,201	43.33%
\$40,000,000	(\$62,400)	(20.75%)	(\$101,880)	(33.87%)	\$68,579	43.19%	\$68,604	43.21%	\$68,801	43.33%
\$45,000,000	(\$70,267)	(20.76%)	(\$114,682)	(33.88%)	\$77,179	43.21%	\$77,205	43.23%	\$77,401	43.33%
\$50,000,000	(\$78,134)	(20.77%)	(\$127,484)	(33.89%)	\$85,779	43.22%	\$85,805	43.24%	\$86,001	43.33%