

CITY OF BATTLE CREEK, 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	\$130,546	\$0	\$130,546	
2026-27	\$5.66738	\$133,157	\$187	\$133,345	2.1%
2027-28	\$5.70720	\$134,012	\$189	\$134,200	0.6%
2028-29	\$5.50690	\$136,884	\$182	\$137,066	2.1%
2029-30	\$5.53607	\$137,752	\$183	\$137,935	0.6%
2030-31	\$5.33745	\$140,694	\$177	\$140,870	2.1%
2031-32	\$5.36563	\$141,575	\$177	\$141,752	0.6%
2032-33	\$5.17740	\$144,587	\$171	\$144,758	2.1%
2033-34	\$5.20466	\$145,482	\$172	\$145,654	0.6%
2034-35	\$5.02594	\$148,567	\$166	\$148,734	2.1%
2035-36	\$5.05232	\$149,477	\$167	\$149,644	0.6%

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	\$30,889,697	\$15,596,953	\$0	\$15,596,953
2026-27	\$24,463,886	\$23,528,485	\$0	\$23,528,485
2027-28	\$24,449,615	\$23,514,214	\$0	\$23,514,214
2028-29	\$25,825,356	\$24,889,955	\$0	\$24,889,955
2029-30	\$25,851,085	\$24,915,684	\$0	\$24,915,684
2030-31	\$27,328,205	\$26,392,804	\$0	\$26,392,804
2031-32	\$27,353,934	\$26,418,533	\$0	\$26,418,533
2032-33	\$28,895,045	\$27,959,644	\$0	\$27,959,644
2033-34	\$28,920,774	\$27,985,373	\$0	\$27,985,373
2034-35	\$30,528,601	\$29,593,200	\$0	\$29,593,200
2035-36	\$30,554,329	\$29,618,928	\$0	\$29,618,928

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.92%	-3.53%	71.39%	26.84%	0.00%	1.76%
2026-27	114.27%	-42.12%	72.15%	26.63%	0.00%	1.17%
2027-28	114.48%	-42.35%	72.13%	26.64%	0.00%	1.17%
2028-29	112.61%	-40.20%	72.42%	26.43%	0.00%	1.10%
2029-30	112.63%	-40.19%	72.44%	26.40%	0.00%	1.10%
2030-31	110.70%	-37.96%	72.74%	26.17%	0.00%	1.04%
2031-32	110.72%	-37.95%	72.77%	26.14%	0.00%	1.04%
2032-33	108.92%	-35.89%	73.04%	25.94%	0.00%	0.98%
2033-34	108.94%	-35.88%	73.06%	25.91%	0.00%	0.98%
2034-35	107.25%	-33.95%	73.30%	25.73%	0.00%	0.93%
2035-36	107.27%	-33.95%	73.33%	25.71%	0.00%	0.93%

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 BATTLE CREEK, 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	\$15,596,953	\$8.37000	\$130,546
2026-27	\$23,528,485	\$5.66738	\$133,345
2027-28	\$23,514,214	\$5.70720	\$134,200
2028-29	\$24,889,955	\$5.50690	\$137,066
2029-30	\$24,915,684	\$5.53607	\$137,935
2030-31	\$26,392,804	\$5.33745	\$140,870
2031-32	\$26,418,533	\$5.36563	\$141,752
2032-33	\$27,959,644	\$5.17740	\$144,758
2033-34	\$27,985,373	\$5.20466	\$145,654
2034-35	\$29,593,200	\$5.02594	\$148,734
2035-36	\$29,618,928	\$5.05232	\$149,644

CITY OF BATTLE CREEK, 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	\$15,596,953	\$8.37000	\$130,546
2026-27	\$16,086,679	\$8.28713	\$133,312
2027-28	\$16,353,628	\$8.28713	\$135,525
2028-29	\$16,960,802	\$8.10000	\$137,382
2029-30	\$17,241,759	\$8.10000	\$139,658
2030-31	\$17,880,445	\$8.10000	\$144,832
2031-32	\$18,176,105	\$8.10000	\$147,226
2032-33	\$18,847,915	\$8.10000	\$152,668
2033-34	\$19,159,098	\$8.10000	\$155,189
2034-35	\$19,865,758	\$8.10000	\$160,913
2035-36	\$20,193,233	\$8.10000	\$163,565

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	\$7,441,805	(\$2.61975)	\$33
2027-28	\$7,160,586	(\$2.57993)	-\$1,324
2028-29	\$7,929,153	(\$2.59310)	-\$316
2029-30	\$7,673,925	(\$2.56393)	-\$1,723
2030-31	\$8,512,359	(\$2.76255)	-\$3,961
2031-32	\$8,242,428	(\$2.73437)	-\$5,474
2032-33	\$9,111,729	(\$2.92260)	-\$7,910
2033-34	\$8,826,275	(\$2.89534)	-\$9,534
2034-35	\$9,727,442	(\$3.07406)	-\$12,179
2035-36	\$9,425,695	(\$3.04768)	-\$13,921

CITY OF BATTLE CREEK, 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	\$330	\$50,000	\$51,515	\$199	\$275	\$50,000	\$58,947	\$179	\$48	\$153	\$48	\$199	\$315
\$100,000	\$123,480	\$397	\$659	\$100,000	\$103,030	\$397	\$550	\$100,000	\$117,894	\$378	\$362	\$352	\$362	\$397	\$629
\$150,000	\$185,220	\$596	\$989	\$150,000	\$154,545	\$596	\$825	\$150,000	\$176,842	\$576	\$677	\$550	\$677	\$596	\$944
\$200,000	\$246,960	\$972	\$1,318	\$200,000	\$206,060	\$972	\$1,100	\$200,000	\$235,789	\$775	\$992	\$749	\$992	\$794	\$1,259
\$250,000	\$308,700	\$1,349	\$1,648	\$250,000	\$257,575	\$1,349	\$1,375	\$250,000	\$294,736	\$973	\$1,306	\$947	\$1,306	\$993	\$1,573
\$300,000	\$370,440	\$1,725	\$1,977	\$300,000	\$309,090	\$1,725	\$1,650	\$300,000	\$353,683	\$1,172	\$1,621	\$1,146	\$1,621	\$1,191	\$1,888
\$400,000	\$493,920	\$2,479	\$2,636	\$400,000	\$412,120	\$2,479	\$2,200	\$400,000	\$471,578	\$1,569	\$2,250	\$1,543	\$2,250	\$1,588	\$2,517
\$500,000	\$617,400	\$3,232	\$3,295	\$500,000	\$515,151	\$3,232	\$2,750	\$500,000	\$589,472	\$1,966	\$2,879	\$1,940	\$2,879	\$1,985	\$3,146
\$600,000	\$740,880	\$3,985	\$3,954	\$600,000	\$618,181	\$3,985	\$3,300	\$600,000	\$707,366	\$2,363	\$3,509	\$2,337	\$3,509	\$2,382	\$3,776
\$700,000	\$864,360	\$4,739	\$4,613	\$700,000	\$721,211	\$4,739	\$3,849	\$700,000	\$825,261	\$2,760	\$4,138	\$2,734	\$4,138	\$2,779	\$4,405
\$800,000	\$987,840	\$5,492	\$5,273	\$800,000	\$824,241	\$5,492	\$4,399	\$800,000	\$943,155	\$3,157	\$4,767	\$3,131	\$4,767	\$3,176	\$5,034
\$900,000	\$1,111,320	\$6,245	\$5,932	\$900,000	\$927,271	\$6,245	\$4,949	\$900,000	\$1,061,050	\$3,554	\$5,396	\$3,528	\$5,396	\$3,573	\$5,663
\$1,000,000	\$1,234,800	\$6,999	\$6,591	\$1,000,000	\$1,030,301	\$6,999	\$5,499	\$1,000,000	\$1,178,944	\$3,951	\$6,026	\$3,925	\$6,026	\$3,970	\$6,293
\$2,000,000	\$2,469,600	\$14,532	\$13,181	\$2,000,000	\$2,060,602	\$14,532	\$10,998	\$2,000,000	\$2,357,888	\$7,921	\$12,318	\$7,895	\$12,318	\$7,940	\$12,585
\$3,000,000	\$3,704,400	\$22,065	\$19,772	\$3,000,000	\$3,090,903	\$22,065	\$16,498	\$3,000,000	\$3,536,832	\$11,891	\$18,611	\$11,865	\$18,611	\$11,910	\$18,878
\$4,000,000	\$4,939,200	\$29,598	\$26,363	\$4,000,000	\$4,121,204	\$29,598	\$21,997	\$4,000,000	\$4,715,776	\$15,861	\$24,903	\$15,835	\$24,903	\$15,880	\$25,170
\$5,000,000	\$6,174,000	\$37,131	\$32,953	\$5,000,000	\$5,151,505	\$37,131	\$27,496	\$5,000,000	\$5,894,720	\$19,831	\$31,196	\$19,805	\$31,196	\$19,850	\$31,463
\$6,000,000	\$7,408,800	\$44,664	\$39,544	\$6,000,000	\$6,181,806	\$44,664	\$32,995	\$6,000,000	\$7,073,664	\$23,801	\$37,488	\$23,775	\$37,488	\$23,820	\$37,755
\$7,000,000	\$8,643,600	\$52,197	\$46,135	\$7,000,000	\$7,212,107	\$52,197	\$38,494	\$7,000,000	\$8,252,608	\$27,771	\$43,781	\$27,745	\$43,781	\$27,790	\$44,048
\$8,000,000	\$9,878,400	\$59,730	\$52,725	\$8,000,000	\$8,242,408	\$59,730	\$43,993	\$8,000,000	\$9,431,552	\$31,741	\$50,074	\$31,715	\$50,074	\$31,760	\$50,340
\$9,000,000	\$11,113,200	\$67,263	\$59,316	\$9,000,000	\$9,272,709	\$67,263	\$49,493	\$9,000,000	\$10,610,496	\$35,711	\$56,366	\$35,685	\$56,366	\$35,730	\$56,633
\$10,000,000	\$12,348,000	\$74,796	\$65,907	\$10,000,000	\$10,303,010	\$74,796	\$54,992	\$10,000,000	\$11,789,440	\$39,681	\$62,659	\$39,655	\$62,659	\$39,700	\$62,926
\$15,000,000	\$18,522,000	\$112,461	\$98,860	\$15,000,000	\$15,454,515	\$112,461	\$82,488	\$15,000,000	\$17,684,160	\$59,531	\$94,121	\$59,505	\$94,121	\$59,550	\$94,388
\$20,000,000	\$24,696,000	\$150,126	\$131,814	\$20,000,000	\$20,606,020	\$150,126	\$109,984	\$20,000,000	\$23,578,880	\$79,381	\$125,584	\$79,355	\$125,584	\$79,400	\$125,851
\$25,000,000	\$30,870,000	\$187,791	\$164,767	\$25,000,000	\$25,757,525	\$187,791	\$137,480	\$25,000,000	\$29,473,600	\$99,231	\$157,047	\$99,206	\$157,047	\$99,251	\$157,314
\$30,000,000	\$37,044,000	\$225,456	\$197,720	\$30,000,000	\$30,909,030	\$225,456	\$164,975	\$30,000,000	\$35,368,320	\$119,081	\$188,510	\$119,056	\$188,510	\$119,101	\$188,777
\$35,000,000	\$43,218,000	\$263,121	\$230,674	\$35,000,000	\$36,060,535	\$263,121	\$192,471	\$35,000,000	\$41,263,040	\$138,932	\$219,973	\$138,906	\$219,973	\$138,951	\$220,239
\$40,000,000	\$49,392,000	\$300,786	\$263,627	\$40,000,000	\$41,212,040	\$300,786	\$219,967	\$40,000,000	\$47,157,760	\$158,782	\$251,435	\$158,756	\$251,435	\$158,801	\$251,702
\$45,000,000	\$55,566,000	\$338,451	\$296,581	\$45,000,000	\$46,363,545	\$338,451	\$247,463	\$45,000,000	\$53,052,480	\$178,632	\$282,898	\$178,606	\$282,898	\$178,651	\$283,165
\$50,000,000	\$61,740,000	\$376,116	\$329,534	\$50,000,000	\$51,515,050	\$376,116	\$274,959	\$50,000,000	\$58,947,200	\$198,482	\$314,361	\$198,456	\$314,361	\$198,501	\$314,628

CITY OF BATTLE CREEK, 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	\$131	66.01%	\$76	38.52%	(\$131)	(73.36%)	(\$106)	(68.88%)	\$116	58.50%
\$100,000	\$262	66.01%	\$153	38.52%	(\$15)	(4.07%)	\$10	2.97%	\$232	58.50%
\$150,000	\$393	66.01%	\$229	38.52%	\$101	17.49%	\$127	22.99%	\$348	58.50%
\$200,000	\$346	35.59%	\$128	13.13%	\$217	27.99%	\$243	32.40%	\$465	58.50%
\$250,000	\$299	22.16%	\$26	1.93%	\$333	34.22%	\$359	37.87%	\$581	58.50%
\$300,000	\$252	14.59%	(\$76)	(4.39%)	\$449	38.33%	\$475	41.45%	\$697	58.50%
\$400,000	\$158	6.35%	(\$279)	(11.26%)	\$681	43.44%	\$707	45.83%	\$929	58.50%
\$500,000	\$63	1.96%	(\$482)	(14.93%)	\$914	46.48%	\$939	48.43%	\$1,161	58.50%
\$600,000	(\$31)	(0.78%)	(\$686)	(17.21%)	\$1,146	48.50%	\$1,172	50.14%	\$1,394	58.50%
\$700,000	(\$125)	(2.64%)	(\$889)	(18.77%)	\$1,378	49.94%	\$1,404	51.35%	\$1,626	58.50%
\$800,000	(\$219)	(4.00%)	(\$1,093)	(19.89%)	\$1,610	51.01%	\$1,636	52.26%	\$1,858	58.50%
\$900,000	(\$314)	(5.02%)	(\$1,296)	(20.75%)	\$1,843	51.85%	\$1,868	52.96%	\$2,090	58.50%
\$1,000,000	(\$408)	(5.83%)	(\$1,499)	(21.42%)	\$2,075	52.52%	\$2,101	53.52%	\$2,323	58.50%
\$2,000,000	(\$1,350)	(9.29%)	(\$3,533)	(24.31%)	\$4,397	55.52%	\$4,423	56.03%	\$4,645	58.50%
\$3,000,000	(\$2,293)	(10.39%)	(\$5,567)	(25.23%)	\$6,720	56.51%	\$6,746	56.85%	\$6,968	58.50%
\$4,000,000	(\$3,235)	(10.93%)	(\$7,601)	(25.68%)	\$9,043	57.01%	\$9,068	57.27%	\$9,290	58.50%
\$5,000,000	(\$4,177)	(11.25%)	(\$9,635)	(25.95%)	\$11,365	57.31%	\$11,391	57.51%	\$11,613	58.50%
\$6,000,000	(\$5,119)	(11.46%)	(\$11,668)	(26.13%)	\$13,688	57.51%	\$13,713	57.68%	\$13,935	58.50%
\$7,000,000	(\$6,062)	(11.61%)	(\$13,702)	(26.25%)	\$16,010	57.65%	\$16,036	57.80%	\$16,258	58.50%
\$8,000,000	(\$7,004)	(11.73%)	(\$15,736)	(26.35%)	\$18,333	57.76%	\$18,358	57.89%	\$18,580	58.50%
\$9,000,000	(\$7,946)	(11.81%)	(\$17,770)	(26.42%)	\$20,655	57.84%	\$20,681	57.95%	\$20,903	58.50%
\$10,000,000	(\$8,889)	(11.88%)	(\$19,804)	(26.48%)	\$22,978	57.91%	\$23,003	58.01%	\$23,225	58.50%
\$15,000,000	(\$13,600)	(12.09%)	(\$29,973)	(26.65%)	\$34,590	58.10%	\$34,616	58.17%	\$34,838	58.50%
\$20,000,000	(\$18,312)	(12.20%)	(\$40,142)	(26.74%)	\$46,203	58.20%	\$46,229	58.26%	\$46,451	58.50%
\$25,000,000	(\$23,023)	(12.26%)	(\$50,311)	(26.79%)	\$57,816	58.26%	\$57,841	58.30%	\$58,063	58.50%
\$30,000,000	(\$27,735)	(12.30%)	(\$60,480)	(26.83%)	\$69,428	58.30%	\$69,454	58.34%	\$69,676	58.50%
\$35,000,000	(\$32,447)	(12.33%)	(\$70,649)	(26.85%)	\$81,041	58.33%	\$81,067	58.36%	\$81,289	58.50%
\$40,000,000	(\$37,158)	(12.35%)	(\$80,818)	(26.87%)	\$92,654	58.35%	\$92,679	58.38%	\$92,901	58.50%
\$45,000,000	(\$41,870)	(12.37%)	(\$90,987)	(26.88%)	\$104,266	58.37%	\$104,292	58.39%	\$104,514	58.50%
\$50,000,000	(\$46,581)	(12.38%)	(\$101,157)	(26.90%)	\$115,879	58.38%	\$115,905	58.40%	\$116,126	58.50%