

CITY OF BERTRAM, 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	\$4.39837	\$91,751	\$0	\$91,751	
2026-27	\$2.29243	\$93,586	\$554	\$94,140	2.6%
2027-28	\$2.30753	\$94,611	\$558	\$95,169	1.1%
2028-29	\$2.26174	\$97,072	\$547	\$97,619	2.6%
2029-30	\$2.27588	\$98,107	\$550	\$98,658	1.1%
2030-31	\$2.23001	\$100,631	\$539	\$101,170	2.5%
2031-32	\$2.24382	\$101,676	\$543	\$102,218	1.0%
2032-33	\$2.19850	\$104,263	\$532	\$104,794	2.5%
2033-34	\$2.21199	\$105,319	\$535	\$105,853	1.0%
2034-35	\$2.16723	\$107,971	\$524	\$108,495	2.5%
2035-36	\$2.18041	\$109,037	\$527	\$109,565	1.0%

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	\$43,284,930	\$20,860,255	\$0	\$20,860,255
2026-27	\$42,466,295	\$41,065,763	\$0	\$41,065,763
2027-28	\$42,643,361	\$41,242,829	\$0	\$41,242,829
2028-29	\$44,561,632	\$43,161,100	\$0	\$43,161,100
2029-30	\$44,749,699	\$43,349,167	\$0	\$43,349,167
2030-31	\$46,767,961	\$45,367,429	\$0	\$45,367,429
2031-32	\$46,956,028	\$45,555,496	\$0	\$45,555,496
2032-33	\$49,066,843	\$47,666,311	\$0	\$47,666,311
2033-34	\$49,254,909	\$47,854,377	\$0	\$47,854,377
2034-35	\$51,461,978	\$50,061,446	\$0	\$50,061,446
2035-36	\$51,650,044	\$50,249,512	\$0	\$50,249,512

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.80%	-1.58%	88.21%	0.00%	0.00%	0.55%
2026-27	105.41%	-12.11%	93.30%	0.00%	0.00%	0.28%
2027-28	105.55%	-12.22%	93.33%	0.00%	0.00%	0.28%
2028-29	105.45%	-11.82%	93.63%	0.00%	0.00%	0.27%
2029-30	105.55%	-11.90%	93.65%	0.00%	0.00%	0.26%
2030-31	105.42%	-11.48%	93.94%	0.00%	0.00%	0.25%
2031-32	105.52%	-11.55%	93.96%	0.00%	0.00%	0.25%
2032-33	105.39%	-11.15%	94.23%	0.00%	0.00%	0.24%
2033-34	105.48%	-11.22%	94.25%	0.00%	0.00%	0.24%
2034-35	105.34%	-10.83%	94.51%	0.00%	0.00%	0.23%
2035-36	105.43%	-10.90%	94.53%	0.00%	0.00%	0.23%

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 BERTRAM, 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	\$20,860,255	\$4.39837	\$91,751
2026-27	\$41,065,763	\$2.29243	\$94,140
2027-28	\$41,242,829	\$2.30753	\$95,169
2028-29	\$43,161,100	\$2.26174	\$97,619
2029-30	\$43,349,167	\$2.27588	\$98,658
2030-31	\$45,367,429	\$2.23001	\$101,170
2031-32	\$45,555,496	\$2.24382	\$102,218
2032-33	\$47,666,311	\$2.19850	\$104,794
2033-34	\$47,854,377	\$2.21199	\$105,853
2034-35	\$50,061,446	\$2.16723	\$108,495
2035-36	\$50,249,512	\$2.18041	\$109,565

CITY OF BERTRAM, 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	\$20,860,255	\$4.39837	\$91,751
2026-27	\$20,925,336	\$4.39837	\$92,037
2027-28	\$21,438,755	\$4.39837	\$94,296
2028-29	\$22,124,159	\$4.39837	\$97,310
2029-30	\$22,664,770	\$4.39837	\$99,688
2030-31	\$23,388,220	\$4.39837	\$102,870
2031-32	\$23,957,386	\$4.39837	\$105,373
2032-33	\$24,720,874	\$4.39837	\$108,732
2033-34	\$25,320,174	\$4.39837	\$111,367
2034-35	\$26,125,852	\$4.39837	\$114,911
2035-36	\$26,756,796	\$4.39837	\$117,686

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	\$20,140,427	(\$2.10594)	\$2,103
2027-28	\$19,804,075	(\$2.09084)	\$873
2028-29	\$21,036,941	(\$2.13663)	\$309
2029-30	\$20,684,397	(\$2.12249)	-\$1,031
2030-31	\$21,979,210	(\$2.16836)	-\$1,700
2031-32	\$21,598,110	(\$2.15455)	-\$3,155
2032-33	\$22,945,437	(\$2.19987)	-\$3,937
2033-34	\$22,534,204	(\$2.18638)	-\$5,514
2034-35	\$23,935,594	(\$2.23114)	-\$6,416
2035-36	\$23,492,717	(\$2.21796)	-\$8,122

CITY OF BERTRAM, 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	\$104	\$138	\$50,000	\$51,515	\$104	\$115	\$50,000	\$58,947	\$94	\$20	\$81	\$20	\$104	\$131
\$100,000	\$123,480	\$209	\$275	\$100,000	\$103,030	\$209	\$230	\$100,000	\$117,894	\$199	\$151	\$185	\$151	\$209	\$263
\$150,000	\$185,220	\$313	\$413	\$150,000	\$154,545	\$313	\$345	\$150,000	\$176,842	\$303	\$283	\$289	\$283	\$313	\$394
\$200,000	\$246,960	\$511	\$551	\$200,000	\$206,060	\$511	\$460	\$200,000	\$235,789	\$407	\$414	\$394	\$414	\$417	\$526
\$250,000	\$308,700	\$709	\$688	\$250,000	\$257,575	\$709	\$574	\$250,000	\$294,736	\$511	\$546	\$498	\$546	\$522	\$657
\$300,000	\$370,440	\$907	\$826	\$300,000	\$309,090	\$907	\$689	\$300,000	\$353,683	\$616	\$677	\$602	\$677	\$626	\$789
\$400,000	\$493,920	\$1,303	\$1,101	\$400,000	\$412,120	\$1,303	\$919	\$400,000	\$471,578	\$824	\$940	\$811	\$940	\$834	\$1,052
\$500,000	\$617,400	\$1,698	\$1,377	\$500,000	\$515,151	\$1,698	\$1,149	\$500,000	\$589,472	\$1,033	\$1,203	\$1,019	\$1,203	\$1,043	\$1,315
\$600,000	\$740,880	\$2,094	\$1,652	\$600,000	\$618,181	\$2,094	\$1,379	\$600,000	\$707,366	\$1,242	\$1,466	\$1,228	\$1,466	\$1,252	\$1,577
\$700,000	\$864,360	\$2,490	\$1,928	\$700,000	\$721,211	\$2,490	\$1,608	\$700,000	\$825,261	\$1,450	\$1,729	\$1,437	\$1,729	\$1,460	\$1,840
\$800,000	\$987,840	\$2,886	\$2,203	\$800,000	\$824,241	\$2,886	\$1,838	\$800,000	\$943,155	\$1,659	\$1,992	\$1,645	\$1,992	\$1,669	\$2,103
\$900,000	\$1,111,320	\$3,282	\$2,478	\$900,000	\$927,271	\$3,282	\$2,068	\$900,000	\$1,061,050	\$1,867	\$2,255	\$1,854	\$2,255	\$1,878	\$2,366
\$1,000,000	\$1,234,800	\$3,678	\$2,754	\$1,000,000	\$1,030,301	\$3,678	\$2,298	\$1,000,000	\$1,178,944	\$2,076	\$2,518	\$2,063	\$2,518	\$2,086	\$2,629
\$2,000,000	\$2,469,600	\$7,636	\$5,507	\$2,000,000	\$2,060,602	\$7,636	\$4,595	\$2,000,000	\$2,357,888	\$4,162	\$5,147	\$4,149	\$5,147	\$4,172	\$5,258
\$3,000,000	\$3,704,400	\$11,595	\$8,261	\$3,000,000	\$3,090,903	\$11,595	\$6,893	\$3,000,000	\$3,536,832	\$6,249	\$7,776	\$6,235	\$7,776	\$6,259	\$7,887
\$4,000,000	\$4,939,200	\$15,553	\$11,014	\$4,000,000	\$4,121,204	\$15,553	\$9,190	\$4,000,000	\$4,715,776	\$8,335	\$10,405	\$8,321	\$10,405	\$8,345	\$10,516
\$5,000,000	\$6,174,000	\$19,512	\$13,768	\$5,000,000	\$5,151,505	\$19,512	\$11,488	\$5,000,000	\$5,894,720	\$10,421	\$13,034	\$10,407	\$13,034	\$10,431	\$13,145
\$6,000,000	\$7,408,800	\$23,470	\$16,522	\$6,000,000	\$6,181,806	\$23,470	\$13,785	\$6,000,000	\$7,073,664	\$12,507	\$15,663	\$12,494	\$15,663	\$12,517	\$15,774
\$7,000,000	\$8,643,600	\$27,429	\$19,275	\$7,000,000	\$7,212,107	\$27,429	\$16,083	\$7,000,000	\$8,252,608	\$14,593	\$18,292	\$14,580	\$18,292	\$14,604	\$18,403
\$8,000,000	\$9,878,400	\$31,387	\$22,029	\$8,000,000	\$8,242,408	\$31,387	\$18,381	\$8,000,000	\$9,431,552	\$16,680	\$20,921	\$16,666	\$20,921	\$16,690	\$21,032
\$9,000,000	\$11,113,200	\$35,346	\$24,783	\$9,000,000	\$9,272,709	\$35,346	\$20,678	\$9,000,000	\$10,610,496	\$18,766	\$23,550	\$18,752	\$23,550	\$18,776	\$23,662
\$10,000,000	\$12,348,000	\$39,304	\$27,536	\$10,000,000	\$10,303,010	\$39,304	\$22,976	\$10,000,000	\$11,789,440	\$20,852	\$26,179	\$20,838	\$26,179	\$20,862	\$26,291
\$15,000,000	\$18,522,000	\$59,097	\$41,304	\$15,000,000	\$15,454,515	\$59,097	\$34,464	\$15,000,000	\$17,684,160	\$31,283	\$39,324	\$31,270	\$39,324	\$31,293	\$39,436
\$20,000,000	\$24,696,000	\$78,890	\$55,072	\$20,000,000	\$20,606,020	\$78,890	\$45,952	\$20,000,000	\$23,578,880	\$41,714	\$52,470	\$41,701	\$52,470	\$41,724	\$52,581
\$25,000,000	\$30,870,000	\$98,682	\$68,840	\$25,000,000	\$25,757,525	\$98,682	\$57,440	\$25,000,000	\$29,473,600	\$52,145	\$65,615	\$52,132	\$65,615	\$52,155	\$65,726
\$30,000,000	\$37,044,000	\$118,475	\$82,608	\$30,000,000	\$30,909,030	\$118,475	\$68,927	\$30,000,000	\$35,368,320	\$62,576	\$78,760	\$62,563	\$78,760	\$62,587	\$78,872
\$35,000,000	\$43,218,000	\$138,268	\$96,377	\$35,000,000	\$36,060,535	\$138,268	\$80,415	\$35,000,000	\$41,263,040	\$73,007	\$91,905	\$72,994	\$91,905	\$73,018	\$92,017
\$40,000,000	\$49,392,000	\$158,060	\$110,145	\$40,000,000	\$41,212,040	\$158,060	\$91,903	\$40,000,000	\$47,157,760	\$83,439	\$105,051	\$83,425	\$105,051	\$83,449	\$105,162
\$45,000,000	\$55,566,000	\$177,853	\$123,913	\$45,000,000	\$46,363,545	\$177,853	\$103,391	\$45,000,000	\$53,052,480	\$93,870	\$118,196	\$93,856	\$118,196	\$93,880	\$118,308
\$50,000,000	\$61,740,000	\$197,646	\$137,681	\$50,000,000	\$51,515,050	\$197,646	\$114,879	\$50,000,000	\$58,947,200	\$104,301	\$131,341	\$104,287	\$131,341	\$104,311	\$131,453

CITY OF BERTRAM, 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	\$33	31.99%	\$11	10.13%	(\$74)	(78.82%)	(\$61)	(75.26%)	\$27	26.02%
\$100,000	\$67	31.99%	\$21	10.13%	(\$47)	(23.73%)	(\$34)	(18.13%)	\$54	26.02%
\$150,000	\$100	31.99%	\$32	10.13%	(\$20)	(6.59%)	(\$6)	(2.21%)	\$81	26.02%
\$200,000	\$40	7.80%	(\$51)	(10.05%)	\$7	1.76%	\$21	5.27%	\$109	26.02%
\$250,000	(\$20)	(2.88%)	(\$134)	(18.96%)	\$34	6.71%	\$48	9.62%	\$136	26.02%
\$300,000	(\$81)	(8.89%)	(\$217)	(23.98%)	\$61	9.98%	\$75	12.46%	\$163	26.02%
\$400,000	(\$201)	(15.44%)	(\$384)	(29.44%)	\$116	14.04%	\$129	15.95%	\$217	26.02%
\$500,000	(\$322)	(18.94%)	(\$550)	(32.36%)	\$170	16.46%	\$184	18.01%	\$271	26.02%
\$600,000	(\$442)	(21.11%)	(\$716)	(34.18%)	\$224	18.07%	\$238	19.37%	\$326	26.02%
\$700,000	(\$563)	(22.59%)	(\$882)	(35.41%)	\$279	19.21%	\$292	20.34%	\$380	26.02%
\$800,000	(\$683)	(23.67%)	(\$1,048)	(36.31%)	\$333	20.07%	\$346	21.06%	\$434	26.02%
\$900,000	(\$804)	(24.49%)	(\$1,214)	(36.99%)	\$387	20.73%	\$401	21.62%	\$489	26.02%
\$1,000,000	(\$924)	(25.13%)	(\$1,380)	(37.53%)	\$441	21.26%	\$455	22.06%	\$543	26.02%
\$2,000,000	(\$2,129)	(27.88%)	(\$3,041)	(39.82%)	\$984	23.65%	\$998	24.05%	\$1,086	26.02%
\$3,000,000	(\$3,334)	(28.75%)	(\$4,702)	(40.55%)	\$1,527	24.44%	\$1,541	24.71%	\$1,629	26.02%
\$4,000,000	(\$4,539)	(29.18%)	(\$6,363)	(40.91%)	\$2,070	24.84%	\$2,084	25.04%	\$2,171	26.02%
\$5,000,000	(\$5,744)	(29.44%)	(\$8,024)	(41.12%)	\$2,613	25.07%	\$2,626	25.24%	\$2,714	26.02%
\$6,000,000	(\$6,949)	(29.61%)	(\$9,685)	(41.26%)	\$3,156	25.23%	\$3,169	25.37%	\$3,257	26.02%
\$7,000,000	(\$8,154)	(29.73%)	(\$11,346)	(41.36%)	\$3,698	25.34%	\$3,712	25.46%	\$3,800	26.02%
\$8,000,000	(\$9,358)	(29.82%)	(\$13,007)	(41.44%)	\$4,241	25.43%	\$4,255	25.53%	\$4,343	26.02%
\$9,000,000	(\$10,563)	(29.89%)	(\$14,668)	(41.50%)	\$4,784	25.49%	\$4,798	25.58%	\$4,886	26.02%
\$10,000,000	(\$11,768)	(29.94%)	(\$16,329)	(41.54%)	\$5,327	25.55%	\$5,341	25.63%	\$5,428	26.02%
\$15,000,000	(\$17,793)	(30.11%)	(\$24,633)	(41.68%)	\$8,041	25.70%	\$8,055	25.76%	\$8,143	26.02%
\$20,000,000	(\$23,817)	(30.19%)	(\$32,938)	(41.75%)	\$10,755	25.78%	\$10,769	25.82%	\$10,857	26.02%
\$25,000,000	(\$29,842)	(30.24%)	(\$41,243)	(41.79%)	\$13,470	25.83%	\$13,483	25.86%	\$13,571	26.02%
\$30,000,000	(\$35,867)	(30.27%)	(\$49,548)	(41.82%)	\$16,184	25.86%	\$16,197	25.89%	\$16,285	26.02%
\$35,000,000	(\$41,891)	(30.30%)	(\$57,852)	(41.84%)	\$18,898	25.89%	\$18,912	25.91%	\$18,999	26.02%
\$40,000,000	(\$47,916)	(30.31%)	(\$66,157)	(41.86%)	\$21,612	25.90%	\$21,626	25.92%	\$21,714	26.02%
\$45,000,000	(\$53,940)	(30.33%)	(\$74,462)	(41.87%)	\$24,326	25.92%	\$24,340	25.93%	\$24,428	26.02%
\$50,000,000	(\$59,965)	(30.34%)	(\$82,767)	(41.88%)	\$27,041	25.93%	\$27,054	25.94%	\$27,142	26.02%