

CITY OF BERKLEY, 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	\$5.25597	\$2,863	\$0	\$2,863	
2026-27	\$3.25152	\$2,920	\$0	\$2,920	2.0%
2027-28	\$3.27507	\$2,935	\$0	\$2,935	0.5%
2028-29	\$3.17088	\$2,993	\$0	\$2,993	2.0%
2029-30	\$3.18673	\$3,008	\$0	\$3,008	0.5%
2030-31	\$3.08092	\$3,068	\$0	\$3,068	2.0%
2031-32	\$3.09632	\$3,084	\$0	\$3,084	0.5%
2032-33	\$2.99573	\$3,145	\$0	\$3,145	2.0%
2033-34	\$3.01071	\$3,161	\$0	\$3,161	0.5%
2034-35	\$2.91493	\$3,224	\$0	\$3,224	2.0%
2035-36	\$2.92950	\$3,240	\$0	\$3,240	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	\$1,477,125	\$544,659	\$0	\$544,659
2026-27	\$1,228,235	\$898,032	\$0	\$898,032
2027-28	\$1,226,235	\$896,032	\$0	\$896,032
2028-29	\$1,274,186	\$943,983	\$0	\$943,983
2029-30	\$1,274,186	\$943,983	\$0	\$943,983
2030-31	\$1,326,135	\$995,932	\$0	\$995,932
2031-32	\$1,326,135	\$995,932	\$0	\$995,932
2032-33	\$1,380,162	\$1,049,959	\$0	\$1,049,959
2033-34	\$1,380,162	\$1,049,959	\$0	\$1,049,959
2034-35	\$1,436,350	\$1,106,147	\$0	\$1,106,147
2035-36	\$1,436,350	\$1,106,147	\$0	\$1,106,147

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.77%	-1.47%	98.30%	0.00%	0.00%	1.70%
2026-27	139.06%	-40.09%	98.97%	0.00%	0.00%	1.03%
2027-28	139.37%	-40.40%	98.97%	0.00%	0.00%	1.03%
2028-29	137.58%	-38.56%	99.02%	0.00%	0.00%	0.98%
2029-30	137.58%	-38.56%	99.02%	0.00%	0.00%	0.98%
2030-31	135.62%	-36.55%	99.07%	0.00%	0.00%	0.93%
2031-32	135.62%	-36.55%	99.07%	0.00%	0.00%	0.93%
2032-33	133.79%	-34.67%	99.12%	0.00%	0.00%	0.88%
2033-34	133.79%	-34.67%	99.12%	0.00%	0.00%	0.88%
2034-35	132.07%	-32.91%	99.16%	0.00%	0.00%	0.84%
2035-36	132.07%	-32.91%	99.16%	0.00%	0.00%	0.84%

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 BERKLEY, 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	\$544,659	\$5.25597	\$2,863
2026-27	\$898,032	\$3.25152	\$2,920
2027-28	\$896,032	\$3.27507	\$2,935
2028-29	\$943,983	\$3.17088	\$2,993
2029-30	\$943,983	\$3.18673	\$3,008
2030-31	\$995,932	\$3.08092	\$3,068
2031-32	\$995,932	\$3.09632	\$3,084
2032-33	\$1,049,959	\$2.99573	\$3,145
2033-34	\$1,049,959	\$3.01071	\$3,161
2034-35	\$1,106,147	\$2.91493	\$3,224
2035-36	\$1,106,147	\$2.92950	\$3,240

CITY OF BERKLEY, 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	\$544,659	\$5.25597	\$2,863
2026-27	\$543,405	\$5.25597	\$2,856
2027-28	\$555,123	\$5.25597	\$2,918
2028-29	\$571,738	\$5.25597	\$3,005
2029-30	\$584,068	\$5.25597	\$3,070
2030-31	\$601,553	\$5.25597	\$3,162
2031-32	\$614,526	\$5.25597	\$3,230
2032-33	\$632,924	\$5.25597	\$3,327
2033-34	\$646,576	\$5.25597	\$3,398
2034-35	\$665,936	\$5.25597	\$3,500
2035-36	\$680,301	\$5.25597	\$3,576

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	\$354,627	(\$2.00445)	\$64
2027-28	\$340,909	(\$1.98090)	\$17
2028-29	\$372,245	(\$2.08509)	-\$12
2029-30	\$359,915	(\$2.06924)	-\$62
2030-31	\$394,380	(\$2.17505)	-\$93
2031-32	\$381,406	(\$2.15965)	-\$146
2032-33	\$417,035	(\$2.26024)	-\$181
2033-34	\$403,383	(\$2.24526)	-\$237
2034-35	\$440,211	(\$2.34104)	-\$276
2035-36	\$425,846	(\$2.32647)	-\$335

CITY OF BERKLEY, 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	\$125	\$190	\$50,000	\$51,515	\$125	\$159	\$50,000	\$58,947	\$113	\$28	\$96	\$28	\$125	\$182
\$100,000	\$123,480	\$249	\$380	\$100,000	\$103,030	\$249	\$317	\$100,000	\$117,894	\$237	\$209	\$221	\$209	\$249	\$363
\$150,000	\$185,220	\$374	\$571	\$150,000	\$154,545	\$374	\$476	\$150,000	\$176,842	\$362	\$391	\$346	\$391	\$374	\$545
\$200,000	\$246,960	\$610	\$761	\$200,000	\$206,060	\$610	\$635	\$200,000	\$235,789	\$487	\$572	\$470	\$572	\$499	\$726
\$250,000	\$308,700	\$847	\$951	\$250,000	\$257,575	\$847	\$794	\$250,000	\$294,736	\$611	\$754	\$595	\$754	\$623	\$908
\$300,000	\$370,440	\$1,084	\$1,141	\$300,000	\$309,090	\$1,084	\$952	\$300,000	\$353,683	\$736	\$936	\$720	\$936	\$748	\$1,090
\$400,000	\$493,920	\$1,557	\$1,522	\$400,000	\$412,120	\$1,557	\$1,270	\$400,000	\$471,578	\$985	\$1,299	\$969	\$1,299	\$997	\$1,453
\$500,000	\$617,400	\$2,030	\$1,902	\$500,000	\$515,151	\$2,030	\$1,587	\$500,000	\$589,472	\$1,234	\$1,662	\$1,218	\$1,662	\$1,246	\$1,816
\$600,000	\$740,880	\$2,503	\$2,283	\$600,000	\$618,181	\$2,503	\$1,905	\$600,000	\$707,366	\$1,484	\$2,025	\$1,467	\$2,025	\$1,496	\$2,179
\$700,000	\$864,360	\$2,976	\$2,663	\$700,000	\$721,211	\$2,976	\$2,222	\$700,000	\$825,261	\$1,733	\$2,389	\$1,717	\$2,389	\$1,745	\$2,543
\$800,000	\$987,840	\$3,449	\$3,043	\$800,000	\$824,241	\$3,449	\$2,539	\$800,000	\$943,155	\$1,982	\$2,752	\$1,966	\$2,752	\$1,994	\$2,906
\$900,000	\$1,111,320	\$3,922	\$3,424	\$900,000	\$927,271	\$3,922	\$2,857	\$900,000	\$1,061,050	\$2,232	\$3,115	\$2,215	\$3,115	\$2,244	\$3,269
\$1,000,000	\$1,234,800	\$4,395	\$3,804	\$1,000,000	\$1,030,301	\$4,395	\$3,174	\$1,000,000	\$1,178,944	\$2,481	\$3,478	\$2,465	\$3,478	\$2,493	\$3,632
\$2,000,000	\$2,469,600	\$9,125	\$7,609	\$2,000,000	\$2,060,602	\$9,125	\$6,349	\$2,000,000	\$2,357,888	\$4,974	\$7,110	\$4,958	\$7,110	\$4,986	\$7,264
\$3,000,000	\$3,704,400	\$13,856	\$11,413	\$3,000,000	\$3,090,903	\$13,856	\$9,523	\$3,000,000	\$3,536,832	\$7,467	\$10,743	\$7,451	\$10,743	\$7,479	\$10,897
\$4,000,000	\$4,939,200	\$18,586	\$15,217	\$4,000,000	\$4,121,204	\$18,586	\$12,697	\$4,000,000	\$4,715,776	\$9,960	\$14,375	\$9,944	\$14,375	\$9,972	\$14,529
\$5,000,000	\$6,174,000	\$23,316	\$19,022	\$5,000,000	\$5,151,505	\$23,316	\$15,871	\$5,000,000	\$5,894,720	\$12,453	\$18,007	\$12,437	\$18,007	\$12,465	\$18,161
\$6,000,000	\$7,408,800	\$28,047	\$22,826	\$6,000,000	\$6,181,806	\$28,047	\$19,046	\$6,000,000	\$7,073,664	\$14,946	\$21,639	\$14,930	\$21,639	\$14,958	\$21,793
\$7,000,000	\$8,643,600	\$32,777	\$26,630	\$7,000,000	\$7,212,107	\$32,777	\$22,220	\$7,000,000	\$8,252,608	\$17,439	\$25,272	\$17,423	\$25,272	\$17,451	\$25,426
\$8,000,000	\$9,878,400	\$37,507	\$30,435	\$8,000,000	\$8,242,408	\$37,507	\$25,394	\$8,000,000	\$9,431,552	\$19,932	\$28,904	\$19,916	\$28,904	\$19,944	\$29,058
\$9,000,000	\$11,113,200	\$42,238	\$34,239	\$9,000,000	\$9,272,709	\$42,238	\$28,568	\$9,000,000	\$10,610,496	\$22,425	\$32,536	\$22,409	\$32,536	\$22,437	\$32,690
\$10,000,000	\$12,348,000	\$46,968	\$38,043	\$10,000,000	\$10,303,010	\$46,968	\$31,743	\$10,000,000	\$11,789,440	\$24,918	\$36,168	\$24,902	\$36,168	\$24,930	\$36,322
\$15,000,000	\$18,522,000	\$70,620	\$57,065	\$15,000,000	\$15,454,515	\$70,620	\$47,614	\$15,000,000	\$17,684,160	\$37,383	\$54,329	\$37,367	\$54,329	\$37,395	\$54,483
\$20,000,000	\$24,696,000	\$94,272	\$76,086	\$20,000,000	\$20,606,020	\$94,272	\$63,485	\$20,000,000	\$23,578,880	\$49,848	\$72,491	\$49,832	\$72,491	\$49,860	\$72,645
\$25,000,000	\$30,870,000	\$117,924	\$95,108	\$25,000,000	\$25,757,525	\$117,924	\$79,357	\$25,000,000	\$29,473,600	\$62,313	\$90,652	\$62,296	\$90,652	\$62,325	\$90,806
\$30,000,000	\$37,044,000	\$141,576	\$114,130	\$30,000,000	\$30,909,030	\$141,576	\$95,228	\$30,000,000	\$35,368,320	\$74,778	\$108,813	\$74,761	\$108,813	\$74,790	\$108,967
\$35,000,000	\$43,218,000	\$165,227	\$133,151	\$35,000,000	\$36,060,535	\$165,227	\$111,100	\$35,000,000	\$41,263,040	\$87,243	\$126,974	\$87,226	\$126,974	\$87,255	\$127,128
\$40,000,000	\$49,392,000	\$188,879	\$152,173	\$40,000,000	\$41,212,040	\$188,879	\$126,971	\$40,000,000	\$47,157,760	\$99,708	\$145,135	\$99,691	\$145,135	\$99,720	\$145,289
\$45,000,000	\$55,566,000	\$212,531	\$171,194	\$45,000,000	\$46,363,545	\$212,531	\$142,842	\$45,000,000	\$53,052,480	\$112,172	\$163,296	\$112,156	\$163,296	\$112,185	\$163,450
\$50,000,000	\$61,740,000	\$236,183	\$190,216	\$50,000,000	\$51,515,050	\$236,183	\$158,714	\$50,000,000	\$58,947,200	\$124,637	\$181,458	\$124,621	\$181,458	\$124,650	\$181,612

CITY OF BERKLEY, 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	\$66	52.60%	\$34	27.33%	(\$85)	(75.51%)	(\$69)	(71.39%)	\$57	45.70%
\$100,000	\$131	52.60%	\$68	27.33%	(\$28)	(11.82%)	(\$12)	(5.35%)	\$114	45.70%
\$150,000	\$197	52.60%	\$102	27.33%	\$29	8.00%	\$45	13.06%	\$171	45.70%
\$200,000	\$150	24.64%	\$24	3.99%	\$86	17.66%	\$102	21.71%	\$228	45.70%
\$250,000	\$104	12.29%	(\$53)	(6.31%)	\$143	23.37%	\$159	26.73%	\$285	45.70%
\$300,000	\$58	5.33%	(\$131)	(12.11%)	\$200	27.16%	\$216	30.02%	\$342	45.70%
\$400,000	(\$35)	(2.24%)	(\$287)	(18.43%)	\$314	31.85%	\$330	34.05%	\$456	45.70%
\$500,000	(\$127)	(6.28%)	(\$442)	(21.80%)	\$428	34.65%	\$444	36.44%	\$570	45.70%
\$600,000	(\$220)	(8.79%)	(\$598)	(23.90%)	\$542	36.50%	\$558	38.01%	\$684	45.70%
\$700,000	(\$313)	(10.51%)	(\$754)	(25.33%)	\$656	37.83%	\$672	39.13%	\$797	45.70%
\$800,000	(\$405)	(11.75%)	(\$909)	(26.37%)	\$769	38.82%	\$786	39.96%	\$911	45.70%
\$900,000	(\$498)	(12.69%)	(\$1,065)	(27.15%)	\$883	39.58%	\$900	40.61%	\$1,025	45.70%
\$1,000,000	(\$590)	(13.44%)	(\$1,220)	(27.77%)	\$997	40.20%	\$1,013	41.12%	\$1,139	45.70%
\$2,000,000	(\$1,516)	(16.62%)	(\$2,777)	(30.43%)	\$2,137	42.95%	\$2,153	43.42%	\$2,278	45.70%
\$3,000,000	(\$2,443)	(17.63%)	(\$4,333)	(31.27%)	\$3,276	43.87%	\$3,292	44.18%	\$3,418	45.70%
\$4,000,000	(\$3,369)	(18.12%)	(\$5,889)	(31.68%)	\$4,415	44.33%	\$4,431	44.56%	\$4,557	45.70%
\$5,000,000	(\$4,295)	(18.42%)	(\$7,445)	(31.93%)	\$5,554	44.60%	\$5,570	44.79%	\$5,696	45.70%
\$6,000,000	(\$5,221)	(18.61%)	(\$9,001)	(32.09%)	\$6,693	44.78%	\$6,710	44.94%	\$6,835	45.70%
\$7,000,000	(\$6,147)	(18.75%)	(\$10,557)	(32.21%)	\$7,833	44.92%	\$7,849	45.05%	\$7,975	45.70%
\$8,000,000	(\$7,073)	(18.86%)	(\$12,113)	(32.30%)	\$8,972	45.01%	\$8,988	45.13%	\$9,114	45.70%
\$9,000,000	(\$7,999)	(18.94%)	(\$13,669)	(32.36%)	\$10,111	45.09%	\$10,127	45.19%	\$10,253	45.70%
\$10,000,000	(\$8,925)	(19.00%)	(\$15,225)	(32.42%)	\$11,250	45.15%	\$11,267	45.24%	\$11,392	45.70%
\$15,000,000	(\$13,555)	(19.19%)	(\$23,006)	(32.58%)	\$16,947	45.33%	\$16,963	45.40%	\$17,089	45.70%
\$20,000,000	(\$18,185)	(19.29%)	(\$30,786)	(32.66%)	\$22,643	45.42%	\$22,659	45.47%	\$22,785	45.70%
\$25,000,000	(\$22,816)	(19.35%)	(\$38,567)	(32.70%)	\$28,339	45.48%	\$28,355	45.52%	\$28,481	45.70%
\$30,000,000	(\$27,446)	(19.39%)	(\$46,347)	(32.74%)	\$34,035	45.52%	\$34,051	45.55%	\$34,177	45.70%
\$35,000,000	(\$32,076)	(19.41%)	(\$54,128)	(32.76%)	\$39,731	45.54%	\$39,748	45.57%	\$39,873	45.70%
\$40,000,000	(\$36,707)	(19.43%)	(\$61,908)	(32.78%)	\$45,428	45.56%	\$45,444	45.58%	\$45,570	45.70%
\$45,000,000	(\$41,337)	(19.45%)	(\$69,689)	(32.79%)	\$51,124	45.58%	\$51,140	45.60%	\$51,266	45.70%
\$50,000,000	(\$45,967)	(19.46%)	(\$77,469)	(32.80%)	\$56,820	45.59%	\$56,836	45.61%	\$56,962	45.70%