

CITY OF BROOKLYN, 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	\$7.86408	\$393,860	\$0	\$393,860	
2026-27	\$4.66096	\$401,737	\$15,823	\$417,560	6.0%
2027-28	\$4.76005	\$425,911	\$16,160	\$442,071	5.9%
2028-29	\$4.62700	\$450,913	\$15,708	\$466,621	5.6%
2029-30	\$4.72260	\$475,953	\$16,033	\$491,985	5.4%
2030-31	\$4.58976	\$501,825	\$15,582	\$517,407	5.2%
2031-32	\$4.68427	\$527,754	\$15,902	\$543,657	5.1%
2032-33	\$4.55366	\$554,530	\$15,459	\$569,989	4.8%
2033-34	\$4.64716	\$581,389	\$15,776	\$597,165	4.8%
2034-35	\$4.51855	\$609,108	\$15,340	\$624,448	4.6%
2035-36	\$4.61110	\$636,937	\$15,654	\$652,591	4.5%

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	\$102,523,667	\$50,083,385	\$4,805,770	\$54,889,155
2026-27	\$96,374,457	\$89,586,650	\$6,186,478	\$95,773,129
2027-28	\$100,060,875	\$92,871,060	\$6,588,486	\$99,459,547
2028-29	\$108,748,497	\$100,847,350	\$7,299,818	\$108,147,169
2029-30	\$112,479,914	\$104,176,760	\$7,701,826	\$111,878,586
2030-31	\$121,800,855	\$112,730,702	\$8,468,825	\$121,199,527
2031-32	\$125,532,273	\$116,060,112	\$8,870,833	\$124,930,945
2032-33	\$135,469,326	\$125,171,715	\$9,696,282	\$134,867,998
2033-34	\$139,200,744	\$128,501,125	\$10,098,290	\$138,599,416
2034-35	\$149,783,026	\$138,196,586	\$10,985,113	\$149,181,698
2035-36	\$153,514,444	\$141,525,995	\$11,387,121	\$152,913,116

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	67.71%	-1.44%	66.27%	28.87%	4.16%	0.00%
2026-27	89.48%	-22.13%	67.35%	28.36%	2.98%	0.00%
2027-28	86.46%	-21.39%	65.07%	30.83%	2.87%	0.00%
2028-29	82.97%	-19.71%	63.25%	33.01%	2.66%	0.00%
2029-30	80.46%	-19.09%	61.37%	35.04%	2.57%	0.00%
2030-31	77.49%	-17.63%	59.86%	36.85%	2.40%	0.00%
2031-32	75.41%	-17.15%	58.27%	38.55%	2.33%	0.00%
2032-33	72.87%	-15.90%	56.97%	40.09%	2.18%	0.00%
2033-34	71.12%	-15.50%	55.61%	41.54%	2.12%	0.00%
2034-35	68.91%	-14.42%	54.49%	42.87%	1.99%	0.00%
2035-36	67.42%	-14.10%	53.32%	44.12%	1.94%	0.00%

**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 BROOKLYN, 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	\$50,083,385	\$7.86408	\$393,860
2026-27	\$89,586,650	\$4.66096	\$417,560
2027-28	\$92,871,060	\$4.76005	\$442,071
2028-29	\$100,847,350	\$4.62700	\$466,621
2029-30	\$104,176,760	\$4.72260	\$491,985
2030-31	\$112,730,702	\$4.58976	\$517,407
2031-32	\$116,060,112	\$4.68427	\$543,657
2032-33	\$125,171,715	\$4.55366	\$569,989
2033-34	\$128,501,125	\$4.64716	\$597,165
2034-35	\$138,196,586	\$4.51855	\$624,448
2035-36	\$141,525,995	\$4.61110	\$652,591

CITY OF BROOKLYN, 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	\$50,083,385	\$7.86408	\$393,860
2026-27	\$53,701,079	\$7.63503	\$410,009
2027-28	\$56,459,474	\$7.48532	\$422,617
2028-29	\$60,822,585	\$7.48532	\$455,277
2029-30	\$64,032,288	\$7.48532	\$479,302
2030-31	\$68,729,515	\$7.48532	\$514,462
2031-32	\$71,990,979	\$7.48532	\$538,876
2032-33	\$77,039,166	\$7.48532	\$576,663
2033-34	\$80,355,263	\$7.48532	\$601,485
2034-35	\$85,772,208	\$7.48532	\$642,032
2035-36	\$89,145,664	\$7.48532	\$667,284

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	\$35,885,571	(\$2.97407)	\$7,551
2027-28	\$36,411,586	(\$2.72527)	\$19,454
2028-29	\$40,024,766	(\$2.85832)	\$11,344
2029-30	\$40,144,472	(\$2.76272)	\$12,683
2030-31	\$44,001,187	(\$2.89556)	\$2,944
2031-32	\$44,069,133	(\$2.80105)	\$4,781
2032-33	\$48,132,550	(\$2.93166)	-\$6,673
2033-34	\$48,145,862	(\$2.83816)	-\$4,320
2034-35	\$52,424,378	(\$2.96677)	-\$17,584
2035-36	\$52,380,332	(\$2.87422)	-\$14,693

CITY OF BROOKLYN, 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	\$187	\$283	\$50,000	\$51,515	\$187	\$236	\$50,000	\$58,947	\$168	\$41	\$144	\$41	\$187	\$271
\$100,000	\$123,480	\$373	\$567	\$100,000	\$103,030	\$373	\$473	\$100,000	\$117,894	\$355	\$312	\$331	\$312	\$373	\$541
\$150,000	\$185,220	\$560	\$850	\$150,000	\$154,545	\$560	\$709	\$150,000	\$176,842	\$541	\$582	\$517	\$582	\$560	\$812
\$200,000	\$246,960	\$913	\$1,133	\$200,000	\$206,060	\$913	\$946	\$200,000	\$235,789	\$728	\$853	\$704	\$853	\$746	\$1,082
\$250,000	\$308,700	\$1,267	\$1,417	\$250,000	\$257,575	\$1,267	\$1,182	\$250,000	\$294,736	\$914	\$1,123	\$890	\$1,123	\$933	\$1,353
\$300,000	\$370,440	\$1,621	\$1,700	\$300,000	\$309,090	\$1,621	\$1,419	\$300,000	\$353,683	\$1,101	\$1,394	\$1,077	\$1,394	\$1,119	\$1,623
\$400,000	\$493,920	\$2,329	\$2,267	\$400,000	\$412,120	\$2,329	\$1,892	\$400,000	\$471,578	\$1,474	\$1,935	\$1,450	\$1,935	\$1,492	\$2,164
\$500,000	\$617,400	\$3,037	\$2,834	\$500,000	\$515,151	\$3,037	\$2,364	\$500,000	\$589,472	\$1,847	\$2,476	\$1,823	\$2,476	\$1,865	\$2,706
\$600,000	\$740,880	\$3,744	\$3,400	\$600,000	\$618,181	\$3,744	\$2,837	\$600,000	\$707,366	\$2,220	\$3,017	\$2,196	\$3,017	\$2,238	\$3,247
\$700,000	\$864,360	\$4,452	\$3,967	\$700,000	\$721,211	\$4,452	\$3,310	\$700,000	\$825,261	\$2,593	\$3,558	\$2,569	\$3,558	\$2,611	\$3,788
\$800,000	\$987,840	\$5,160	\$4,534	\$800,000	\$824,241	\$5,160	\$3,783	\$800,000	\$943,155	\$2,966	\$4,099	\$2,942	\$4,099	\$2,984	\$4,329
\$900,000	\$1,111,320	\$5,868	\$5,101	\$900,000	\$927,271	\$5,868	\$4,256	\$900,000	\$1,061,050	\$3,339	\$4,640	\$3,315	\$4,640	\$3,357	\$4,870
\$1,000,000	\$1,234,800	\$6,576	\$5,667	\$1,000,000	\$1,030,301	\$6,576	\$4,729	\$1,000,000	\$1,178,944	\$3,712	\$5,182	\$3,688	\$5,182	\$3,730	\$5,411
\$2,000,000	\$2,469,600	\$13,653	\$11,335	\$2,000,000	\$2,060,602	\$13,653	\$9,458	\$2,000,000	\$2,357,888	\$7,442	\$10,593	\$7,418	\$10,593	\$7,460	\$10,822
\$3,000,000	\$3,704,400	\$20,731	\$17,002	\$3,000,000	\$3,090,903	\$20,731	\$14,187	\$3,000,000	\$3,536,832	\$11,172	\$16,004	\$11,148	\$16,004	\$11,190	\$16,233
\$4,000,000	\$4,939,200	\$27,809	\$22,670	\$4,000,000	\$4,121,204	\$27,809	\$18,915	\$4,000,000	\$4,715,776	\$14,902	\$21,415	\$14,878	\$21,415	\$14,920	\$21,644
\$5,000,000	\$6,174,000	\$34,886	\$28,337	\$5,000,000	\$5,151,505	\$34,886	\$23,644	\$5,000,000	\$5,894,720	\$18,632	\$26,826	\$18,608	\$26,826	\$18,650	\$27,055
\$6,000,000	\$7,408,800	\$41,964	\$34,005	\$6,000,000	\$6,181,806	\$41,964	\$28,373	\$6,000,000	\$7,073,664	\$22,362	\$32,237	\$22,338	\$32,237	\$22,380	\$32,466
\$7,000,000	\$8,643,600	\$49,042	\$39,672	\$7,000,000	\$7,212,107	\$49,042	\$33,102	\$7,000,000	\$8,252,608	\$26,092	\$37,648	\$26,068	\$37,648	\$26,110	\$37,877
\$8,000,000	\$9,878,400	\$56,119	\$45,339	\$8,000,000	\$8,242,408	\$56,119	\$37,831	\$8,000,000	\$9,431,552	\$29,822	\$43,059	\$29,798	\$43,059	\$29,840	\$43,289
\$9,000,000	\$11,113,200	\$63,197	\$51,007	\$9,000,000	\$9,272,709	\$63,197	\$42,560	\$9,000,000	\$10,610,496	\$33,552	\$48,470	\$33,528	\$48,470	\$33,571	\$48,700
\$10,000,000	\$12,348,000	\$70,275	\$56,674	\$10,000,000	\$10,303,010	\$70,275	\$47,288	\$10,000,000	\$11,789,440	\$37,282	\$53,881	\$37,258	\$53,881	\$37,301	\$54,111
\$15,000,000	\$18,522,000	\$105,663	\$85,012	\$15,000,000	\$15,454,515	\$105,663	\$70,933	\$15,000,000	\$17,684,160	\$55,933	\$80,937	\$55,909	\$80,937	\$55,951	\$81,166
\$20,000,000	\$24,696,000	\$141,051	\$113,349	\$20,000,000	\$20,606,020	\$141,051	\$94,577	\$20,000,000	\$23,578,880	\$74,583	\$107,992	\$74,559	\$107,992	\$74,601	\$108,221
\$25,000,000	\$30,870,000	\$176,440	\$141,686	\$25,000,000	\$25,757,525	\$176,440	\$118,221	\$25,000,000	\$29,473,600	\$93,233	\$135,047	\$93,209	\$135,047	\$93,251	\$135,277
\$30,000,000	\$37,044,000	\$211,828	\$170,023	\$30,000,000	\$30,909,030	\$211,828	\$141,865	\$30,000,000	\$35,368,320	\$111,884	\$162,103	\$111,859	\$162,103	\$111,902	\$162,332
\$35,000,000	\$43,218,000	\$247,216	\$198,360	\$35,000,000	\$36,060,535	\$247,216	\$165,509	\$35,000,000	\$41,263,040	\$130,534	\$189,158	\$130,510	\$189,158	\$130,552	\$189,387
\$40,000,000	\$49,392,000	\$282,605	\$226,697	\$40,000,000	\$41,212,040	\$282,605	\$189,153	\$40,000,000	\$47,157,760	\$149,184	\$216,213	\$149,160	\$216,213	\$149,202	\$216,443
\$45,000,000	\$55,566,000	\$317,993	\$255,035	\$45,000,000	\$46,363,545	\$317,993	\$212,798	\$45,000,000	\$53,052,480	\$167,835	\$243,269	\$167,810	\$243,269	\$167,853	\$243,498
\$50,000,000	\$61,740,000	\$353,381	\$283,372	\$50,000,000	\$51,515,050	\$353,381	\$236,442	\$50,000,000	\$58,947,200	\$186,485	\$270,324	\$186,461	\$270,324	\$186,503	\$270,554

CITY OF            BROOKLYN, 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	\$97	51.94%	\$50	26.78%	(\$127)	(75.62%)	(\$103)	(71.52%)	\$84	45.07%
\$100,000	\$194	51.94%	\$100	26.78%	(\$43)	(12.20%)	(\$19)	(5.76%)	\$168	45.07%
\$150,000	\$291	51.94%	\$150	26.78%	\$41	7.53%	\$65	12.57%	\$252	45.07%
\$200,000	\$220	24.10%	\$32	3.54%	\$125	17.15%	\$149	21.18%	\$336	45.07%
\$250,000	\$150	11.80%	(\$85)	(6.71%)	\$209	22.84%	\$233	26.19%	\$420	45.07%
\$300,000	\$79	4.88%	(\$203)	(12.49%)	\$293	26.61%	\$317	29.46%	\$504	45.07%
\$400,000	(\$62)	(2.66%)	(\$437)	(18.78%)	\$461	31.28%	\$485	33.47%	\$672	45.07%
\$500,000	(\$203)	(6.68%)	(\$672)	(22.14%)	\$629	34.06%	\$653	35.85%	\$841	45.07%
\$600,000	(\$344)	(9.19%)	(\$907)	(24.23%)	\$797	35.91%	\$821	37.41%	\$1,009	45.07%
\$700,000	(\$485)	(10.89%)	(\$1,142)	(25.65%)	\$965	37.23%	\$990	38.52%	\$1,177	45.07%
\$800,000	(\$626)	(12.13%)	(\$1,377)	(26.68%)	\$1,133	38.21%	\$1,158	39.35%	\$1,345	45.07%
\$900,000	(\$767)	(13.07%)	(\$1,612)	(27.47%)	\$1,302	38.98%	\$1,326	40.00%	\$1,513	45.07%
\$1,000,000	(\$908)	(13.81%)	(\$1,847)	(28.08%)	\$1,470	39.59%	\$1,494	40.51%	\$1,681	45.07%
\$2,000,000	(\$2,318)	(16.98%)	(\$4,196)	(30.73%)	\$3,151	42.34%	\$3,175	42.80%	\$3,362	45.07%
\$3,000,000	(\$3,729)	(17.99%)	(\$6,544)	(31.57%)	\$4,832	43.25%	\$4,856	43.56%	\$5,043	45.07%
\$4,000,000	(\$5,139)	(18.48%)	(\$8,893)	(31.98%)	\$6,513	43.70%	\$6,537	43.94%	\$6,724	45.07%
\$5,000,000	(\$6,549)	(18.77%)	(\$11,242)	(32.22%)	\$8,194	43.98%	\$8,218	44.16%	\$8,405	45.07%
\$6,000,000	(\$7,959)	(18.97%)	(\$13,591)	(32.39%)	\$9,875	44.16%	\$9,899	44.31%	\$10,086	45.07%
\$7,000,000	(\$9,369)	(19.11%)	(\$15,940)	(32.50%)	\$11,556	44.29%	\$11,580	44.42%	\$11,767	45.07%
\$8,000,000	(\$10,780)	(19.21%)	(\$18,289)	(32.59%)	\$13,237	44.39%	\$13,261	44.50%	\$13,448	45.07%
\$9,000,000	(\$12,190)	(19.29%)	(\$20,637)	(32.66%)	\$14,918	44.46%	\$14,942	44.57%	\$15,129	45.07%
\$10,000,000	(\$13,600)	(19.35%)	(\$22,986)	(32.71%)	\$16,599	44.52%	\$16,623	44.62%	\$16,810	45.07%
\$15,000,000	(\$20,651)	(19.54%)	(\$34,730)	(32.87%)	\$25,004	44.70%	\$25,028	44.77%	\$25,215	45.07%
\$20,000,000	(\$27,703)	(19.64%)	(\$46,475)	(32.95%)	\$33,409	44.79%	\$33,433	44.84%	\$33,620	45.07%
\$25,000,000	(\$34,754)	(19.70%)	(\$58,219)	(33.00%)	\$41,814	44.85%	\$41,838	44.89%	\$42,025	45.07%
\$30,000,000	(\$41,805)	(19.74%)	(\$69,963)	(33.03%)	\$50,219	44.88%	\$50,243	44.92%	\$50,430	45.07%
\$35,000,000	(\$48,856)	(19.76%)	(\$81,707)	(33.05%)	\$58,624	44.91%	\$58,648	44.94%	\$58,835	45.07%
\$40,000,000	(\$55,907)	(19.78%)	(\$93,451)	(33.07%)	\$67,029	44.93%	\$67,053	44.95%	\$67,240	45.07%
\$45,000,000	(\$62,958)	(19.80%)	(\$105,195)	(33.08%)	\$75,434	44.95%	\$75,458	44.97%	\$75,646	45.07%
\$50,000,000	(\$70,010)	(19.81%)	(\$116,940)	(33.09%)	\$83,839	44.96%	\$83,863	44.98%	\$84,051	45.07%