

CITY OF BRANDON, 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	\$8.28713	\$59,989	\$0	\$59,989	
2026-27	\$4.69711	\$61,189	\$731	\$61,920	3.2%
2027-28	\$4.75323	\$62,527	\$740	\$63,267	2.2%
2028-29	\$4.62279	\$64,532	\$720	\$65,252	3.1%
2029-30	\$4.67434	\$65,891	\$728	\$66,619	2.1%
2030-31	\$4.54473	\$67,951	\$707	\$68,659	3.1%
2031-32	\$4.59204	\$69,287	\$715	\$70,001	2.0%
2032-33	\$4.46629	\$71,401	\$695	\$72,097	3.0%
2033-34	\$4.50978	\$72,714	\$702	\$73,416	1.8%
2034-35	\$4.38771	\$74,884	\$683	\$75,567	2.9%
2035-36	\$4.42773	\$76,172	\$689	\$76,862	1.7%

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	\$16,203,821	\$7,238,793	\$0	\$7,238,793
2026-27	\$14,200,924	\$13,182,523	\$0	\$13,182,523
2027-28	\$14,328,700	\$13,310,299	\$0	\$13,310,299
2028-29	\$15,133,659	\$14,115,258	\$0	\$14,115,258
2029-30	\$15,270,434	\$14,252,033	\$0	\$14,252,033
2030-31	\$16,125,706	\$15,107,305	\$0	\$15,107,305
2031-32	\$16,262,482	\$15,244,081	\$0	\$15,244,081
2032-33	\$17,160,811	\$16,142,410	\$0	\$16,142,410
2033-34	\$17,297,586	\$16,279,185	\$0	\$16,279,185
2034-35	\$18,240,792	\$17,222,391	\$0	\$17,222,391
2035-36	\$18,377,567	\$17,359,166	\$0	\$17,359,166

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.79%	-2.92%	90.87%	4.45%	2.31%	2.38%
2026-27	119.00%	-28.71%	90.29%	6.10%	1.97%	1.30%
2027-28	118.49%	-28.64%	89.85%	6.57%	1.95%	1.29%
2028-29	116.81%	-27.19%	89.62%	7.01%	1.86%	1.22%
2029-30	116.28%	-27.06%	89.23%	7.43%	1.84%	1.21%
2030-31	114.65%	-25.64%	89.01%	7.83%	1.75%	1.14%
2031-32	114.18%	-25.53%	88.65%	8.22%	1.74%	1.13%
2032-33	112.66%	-24.21%	88.45%	8.59%	1.66%	1.07%
2033-34	112.24%	-24.12%	88.12%	8.96%	1.64%	1.06%
2034-35	110.83%	-22.90%	87.93%	9.30%	1.57%	1.00%
2035-36	110.45%	-22.83%	87.62%	9.63%	1.56%	0.99%

**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 BRANDON, 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	\$7,238,793	\$8.28713	\$59,989
2026-27	\$13,182,523	\$4.69711	\$61,920
2027-28	\$13,310,299	\$4.75323	\$63,267
2028-29	\$14,115,258	\$4.62279	\$65,252
2029-30	\$14,252,033	\$4.67434	\$66,619
2030-31	\$15,107,305	\$4.54473	\$68,659
2031-32	\$15,244,081	\$4.59204	\$70,001
2032-33	\$16,142,410	\$4.46629	\$72,097
2033-34	\$16,279,185	\$4.50978	\$73,416
2034-35	\$17,222,391	\$4.38771	\$75,567
2035-36	\$17,359,166	\$4.42773	\$76,862

CITY OF BRANDON, 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	\$7,238,793	\$8.28713	\$59,989
2026-27	\$7,335,011	\$8.28713	\$60,786
2027-28	\$7,554,644	\$8.20508	\$61,986
2028-29	\$7,859,762	\$8.10000	\$63,664
2029-30	\$8,089,183	\$8.10000	\$65,522
2030-31	\$8,412,568	\$8.10000	\$68,142
2031-32	\$8,652,268	\$8.10000	\$70,083
2032-33	\$8,994,866	\$8.10000	\$72,858
2033-34	\$9,245,414	\$8.10000	\$74,888
2034-35	\$9,608,238	\$8.10000	\$77,827
2035-36	\$9,870,177	\$8.10000	\$79,948

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	\$5,847,512	(\$3.59002)	\$1,134
2027-28	\$5,755,655	(\$3.45185)	\$1,280
2028-29	\$6,255,495	(\$3.47721)	\$1,588
2029-30	\$6,162,850	(\$3.42566)	\$1,096
2030-31	\$6,694,737	(\$3.55527)	\$517
2031-32	\$6,591,812	(\$3.50796)	-\$82
2032-33	\$7,147,544	(\$3.63371)	-\$762
2033-34	\$7,033,771	(\$3.59022)	-\$1,472
2034-35	\$7,614,153	(\$3.71229)	-\$2,260
2035-36	\$7,488,989	(\$3.67227)	-\$3,087

CITY OF BRANDON, 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	\$197	\$281	\$50,000	\$51,515	\$197	\$234	\$50,000	\$58,947	\$177	\$41	\$152	\$41	\$197	\$268
\$100,000	\$123,480	\$393	\$561	\$100,000	\$103,030	\$393	\$468	\$100,000	\$117,894	\$374	\$309	\$348	\$309	\$393	\$536
\$150,000	\$185,220	\$590	\$842	\$150,000	\$154,545	\$590	\$702	\$150,000	\$176,842	\$571	\$576	\$545	\$576	\$590	\$804
\$200,000	\$246,960	\$963	\$1,122	\$200,000	\$206,060	\$963	\$936	\$200,000	\$235,789	\$767	\$844	\$742	\$844	\$786	\$1,072
\$250,000	\$308,700	\$1,335	\$1,403	\$250,000	\$257,575	\$1,335	\$1,171	\$250,000	\$294,736	\$964	\$1,112	\$938	\$1,112	\$983	\$1,339
\$300,000	\$370,440	\$1,708	\$1,684	\$300,000	\$309,090	\$1,708	\$1,405	\$300,000	\$353,683	\$1,160	\$1,380	\$1,135	\$1,380	\$1,179	\$1,607
\$400,000	\$493,920	\$2,454	\$2,245	\$400,000	\$412,120	\$2,454	\$1,873	\$400,000	\$471,578	\$1,553	\$1,916	\$1,528	\$1,916	\$1,572	\$2,143
\$500,000	\$617,400	\$3,200	\$2,806	\$500,000	\$515,151	\$3,200	\$2,341	\$500,000	\$589,472	\$1,946	\$2,452	\$1,921	\$2,452	\$1,965	\$2,679
\$600,000	\$740,880	\$3,946	\$3,367	\$600,000	\$618,181	\$3,946	\$2,809	\$600,000	\$707,366	\$2,339	\$2,988	\$2,314	\$2,988	\$2,358	\$3,215
\$700,000	\$864,360	\$4,692	\$3,928	\$700,000	\$721,211	\$4,692	\$3,278	\$700,000	\$825,261	\$2,732	\$3,523	\$2,707	\$3,523	\$2,752	\$3,751
\$800,000	\$987,840	\$5,438	\$4,489	\$800,000	\$824,241	\$5,438	\$3,746	\$800,000	\$943,155	\$3,126	\$4,059	\$3,100	\$4,059	\$3,145	\$4,286
\$900,000	\$1,111,320	\$6,183	\$5,051	\$900,000	\$927,271	\$6,183	\$4,214	\$900,000	\$1,061,050	\$3,519	\$4,595	\$3,493	\$4,595	\$3,538	\$4,822
\$1,000,000	\$1,234,800	\$6,929	\$5,612	\$1,000,000	\$1,030,301	\$6,929	\$4,682	\$1,000,000	\$1,178,944	\$3,912	\$5,131	\$3,886	\$5,131	\$3,931	\$5,358
\$2,000,000	\$2,469,600	\$14,388	\$11,224	\$2,000,000	\$2,060,602	\$14,388	\$9,365	\$2,000,000	\$2,357,888	\$7,842	\$10,489	\$7,817	\$10,489	\$7,861	\$10,716
\$3,000,000	\$3,704,400	\$21,846	\$16,835	\$3,000,000	\$3,090,903	\$21,846	\$14,047	\$3,000,000	\$3,536,832	\$11,773	\$15,847	\$11,748	\$15,847	\$11,792	\$16,074
\$4,000,000	\$4,939,200	\$29,305	\$22,447	\$4,000,000	\$4,121,204	\$29,305	\$18,730	\$4,000,000	\$4,715,776	\$15,704	\$21,205	\$15,678	\$21,205	\$15,723	\$21,432
\$5,000,000	\$6,174,000	\$36,763	\$28,059	\$5,000,000	\$5,151,505	\$36,763	\$23,412	\$5,000,000	\$5,894,720	\$19,635	\$26,563	\$19,609	\$26,563	\$19,654	\$26,790
\$6,000,000	\$7,408,800	\$44,221	\$33,671	\$6,000,000	\$6,181,806	\$44,221	\$28,095	\$6,000,000	\$7,073,664	\$23,565	\$31,921	\$23,540	\$31,921	\$23,584	\$32,148
\$7,000,000	\$8,643,600	\$51,680	\$39,283	\$7,000,000	\$7,212,107	\$51,680	\$32,777	\$7,000,000	\$8,252,608	\$27,496	\$37,279	\$27,470	\$37,279	\$27,515	\$37,506
\$8,000,000	\$9,878,400	\$59,138	\$44,895	\$8,000,000	\$8,242,408	\$59,138	\$37,460	\$8,000,000	\$9,431,552	\$31,427	\$42,637	\$31,401	\$42,637	\$31,446	\$42,864
\$9,000,000	\$11,113,200	\$66,597	\$50,506	\$9,000,000	\$9,272,709	\$66,597	\$42,142	\$9,000,000	\$10,610,496	\$35,357	\$47,995	\$35,332	\$47,995	\$35,376	\$48,222
\$10,000,000	\$12,348,000	\$74,055	\$56,118	\$10,000,000	\$10,303,010	\$74,055	\$46,824	\$10,000,000	\$11,789,440	\$39,288	\$53,353	\$39,263	\$53,353	\$39,307	\$53,580
\$15,000,000	\$18,522,000	\$111,347	\$84,177	\$15,000,000	\$15,454,515	\$111,347	\$70,237	\$15,000,000	\$17,684,160	\$58,942	\$80,142	\$58,916	\$80,142	\$58,961	\$80,370
\$20,000,000	\$24,696,000	\$148,639	\$112,237	\$20,000,000	\$20,606,020	\$148,639	\$93,649	\$20,000,000	\$23,578,880	\$78,595	\$106,932	\$78,570	\$106,932	\$78,614	\$107,160
\$25,000,000	\$30,870,000	\$185,931	\$140,296	\$25,000,000	\$25,757,525	\$185,931	\$117,061	\$25,000,000	\$29,473,600	\$98,249	\$133,722	\$98,223	\$133,722	\$98,268	\$133,950
\$30,000,000	\$37,044,000	\$223,223	\$168,355	\$30,000,000	\$30,909,030	\$223,223	\$140,473	\$30,000,000	\$35,368,320	\$117,902	\$160,512	\$117,877	\$160,512	\$117,922	\$160,739
\$35,000,000	\$43,218,000	\$260,515	\$196,414	\$35,000,000	\$36,060,535	\$260,515	\$163,885	\$35,000,000	\$41,263,040	\$137,556	\$187,302	\$137,531	\$187,302	\$137,575	\$187,529
\$40,000,000	\$49,392,000	\$297,807	\$224,473	\$40,000,000	\$41,212,040	\$297,807	\$187,298	\$40,000,000	\$47,157,760	\$157,210	\$214,092	\$157,184	\$214,092	\$157,229	\$214,319
\$45,000,000	\$55,566,000	\$335,100	\$252,532	\$45,000,000	\$46,363,545	\$335,100	\$210,710	\$45,000,000	\$53,052,480	\$176,863	\$240,882	\$176,838	\$240,882	\$176,882	\$241,109
\$50,000,000	\$61,740,000	\$372,392	\$280,592	\$50,000,000	\$51,515,050	\$372,392	\$234,122	\$50,000,000	\$58,947,200	\$196,517	\$267,672	\$196,491	\$267,672	\$196,536	\$267,899

CITY OF BRANDON, 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	\$84	42.77%	\$38	19.12%	(\$137)	(77.09%)	(\$111)	(73.23%)	\$71	36.31%
\$100,000	\$168	42.77%	\$75	19.12%	(\$65)	(17.50%)	(\$40)	(11.45%)	\$143	36.31%
\$150,000	\$252	42.77%	\$113	19.12%	\$6	1.04%	\$31	5.77%	\$214	36.31%
\$200,000	\$160	16.61%	(\$26)	(2.71%)	\$77	10.07%	\$103	13.87%	\$285	36.31%
\$250,000	\$68	5.06%	(\$165)	(12.34%)	\$149	15.43%	\$174	18.57%	\$357	36.31%
\$300,000	(\$25)	(1.45%)	(\$304)	(17.77%)	\$220	18.96%	\$246	21.64%	\$428	36.31%
\$400,000	(\$209)	(8.54%)	(\$581)	(23.68%)	\$363	23.35%	\$388	25.42%	\$571	36.31%
\$500,000	(\$394)	(12.32%)	(\$859)	(26.84%)	\$505	25.97%	\$531	27.65%	\$714	36.31%
\$600,000	(\$579)	(14.67%)	(\$1,136)	(28.80%)	\$648	27.71%	\$674	29.12%	\$856	36.31%
\$700,000	(\$763)	(16.27%)	(\$1,414)	(30.14%)	\$791	28.95%	\$816	30.16%	\$999	36.31%
\$800,000	(\$948)	(17.44%)	(\$1,692)	(31.11%)	\$934	29.87%	\$959	30.94%	\$1,142	36.31%
\$900,000	(\$1,133)	(18.32%)	(\$1,969)	(31.85%)	\$1,076	30.59%	\$1,102	31.55%	\$1,285	36.31%
\$1,000,000	(\$1,317)	(19.01%)	(\$2,247)	(32.43%)	\$1,219	31.17%	\$1,245	32.03%	\$1,427	36.31%
\$2,000,000	(\$3,164)	(21.99%)	(\$5,023)	(34.91%)	\$2,646	33.74%	\$2,672	34.18%	\$2,855	36.31%
\$3,000,000	(\$5,011)	(22.94%)	(\$7,799)	(35.70%)	\$4,074	34.60%	\$4,099	34.89%	\$4,282	36.31%
\$4,000,000	(\$6,857)	(23.40%)	(\$10,575)	(36.09%)	\$5,501	35.03%	\$5,526	35.25%	\$5,709	36.31%
\$5,000,000	(\$8,704)	(23.68%)	(\$13,351)	(36.32%)	\$6,928	35.29%	\$6,954	35.46%	\$7,136	36.31%
\$6,000,000	(\$10,550)	(23.86%)	(\$16,127)	(36.47%)	\$8,355	35.46%	\$8,381	35.60%	\$8,564	36.31%
\$7,000,000	(\$12,397)	(23.99%)	(\$18,903)	(36.58%)	\$9,783	35.58%	\$9,808	35.70%	\$9,991	36.31%
\$8,000,000	(\$14,244)	(24.09%)	(\$21,679)	(36.66%)	\$11,210	35.67%	\$11,235	35.78%	\$11,418	36.31%
\$9,000,000	(\$16,090)	(24.16%)	(\$24,455)	(36.72%)	\$12,637	35.74%	\$12,663	35.84%	\$12,845	36.31%
\$10,000,000	(\$17,937)	(24.22%)	(\$27,231)	(36.77%)	\$14,064	35.80%	\$14,090	35.89%	\$14,273	36.31%
\$15,000,000	(\$27,170)	(24.40%)	(\$41,110)	(36.92%)	\$21,201	35.97%	\$21,226	36.03%	\$21,409	36.31%
\$20,000,000	(\$36,403)	(24.49%)	(\$54,990)	(37.00%)	\$28,337	36.05%	\$28,363	36.10%	\$28,545	36.31%
\$25,000,000	(\$45,635)	(24.54%)	(\$68,870)	(37.04%)	\$35,473	36.11%	\$35,499	36.14%	\$35,682	36.31%
\$30,000,000	(\$54,868)	(24.58%)	(\$82,750)	(37.07%)	\$42,610	36.14%	\$42,635	36.17%	\$42,818	36.31%
\$35,000,000	(\$64,101)	(24.61%)	(\$96,630)	(37.09%)	\$49,746	36.16%	\$49,772	36.19%	\$49,954	36.31%
\$40,000,000	(\$73,334)	(24.62%)	(\$110,510)	(37.11%)	\$56,882	36.18%	\$56,908	36.20%	\$57,091	36.31%
\$45,000,000	(\$82,567)	(24.64%)	(\$124,390)	(37.12%)	\$64,019	36.20%	\$64,044	36.22%	\$64,227	36.31%
\$50,000,000	(\$91,800)	(24.65%)	(\$138,270)	(37.13%)	\$71,155	36.21%	\$71,181	36.23%	\$71,363	36.31%