

CITY OF BOUTON, 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	\$8.50500	\$23,536	\$0	\$23,536	
2026-27	\$5.12509	\$24,007	\$376	\$24,383	3.6%
2027-28	\$5.20532	\$24,648	\$382	\$25,030	2.7%
2028-29	\$5.06454	\$25,531	\$371	\$25,902	3.5%
2029-30	\$5.13821	\$26,195	\$377	\$26,572	2.6%
2030-31	\$4.99503	\$27,103	\$366	\$27,470	3.4%
2031-32	\$5.06254	\$27,758	\$371	\$28,130	2.4%
2032-33	\$4.92332	\$28,692	\$361	\$29,053	3.3%
2033-34	\$4.98527	\$29,338	\$366	\$29,703	2.2%
2034-35	\$4.84987	\$30,297	\$356	\$30,653	3.2%
2035-36	\$4.90680	\$30,933	\$360	\$31,292	2.1%

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	\$7,185,429	\$2,767,329	\$0	\$2,767,329
2026-27	\$6,149,743	\$4,757,511	\$0	\$4,757,511
2027-28	\$6,200,777	\$4,808,545	\$0	\$4,808,545
2028-29	\$6,506,620	\$5,114,388	\$0	\$5,114,388
2029-30	\$6,563,654	\$5,171,422	\$0	\$5,171,422
2030-31	\$6,891,612	\$5,499,380	\$0	\$5,499,380
2031-32	\$6,948,646	\$5,556,414	\$0	\$5,556,414
2032-33	\$7,293,367	\$5,901,135	\$0	\$5,901,135
2033-34	\$7,350,402	\$5,958,170	\$0	\$5,958,170
2034-35	\$7,712,562	\$6,320,330	\$0	\$6,320,330
2035-36	\$7,769,596	\$6,377,364	\$0	\$6,377,364

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.72%	-2.98%	90.73%	2.85%	2.09%	4.32%
2026-27	126.81%	-36.39%	90.42%	3.92%	2.59%	2.51%
2027-28	126.99%	-36.47%	90.52%	3.88%	2.56%	2.49%
2028-29	125.61%	-34.70%	90.90%	3.83%	2.43%	2.34%
2029-30	125.64%	-34.63%	91.01%	3.78%	2.41%	2.31%
2030-31	124.21%	-32.84%	91.37%	3.74%	2.29%	2.18%
2031-32	124.25%	-32.80%	91.45%	3.70%	2.26%	2.15%
2032-33	122.92%	-31.14%	91.78%	3.66%	2.15%	2.03%
2033-34	122.97%	-31.11%	91.86%	3.62%	2.13%	2.01%
2034-35	121.72%	-29.57%	92.15%	3.58%	2.03%	1.89%
2035-36	121.78%	-29.56%	92.22%	3.55%	2.01%	1.88%

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 BOUTON, 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	\$2,767,329	\$8.50500	\$23,536
2026-27	\$4,757,511	\$5.12509	\$24,383
2027-28	\$4,808,545	\$5.20532	\$25,030
2028-29	\$5,114,388	\$5.06454	\$25,902
2029-30	\$5,171,422	\$5.13821	\$26,572
2030-31	\$5,499,380	\$4.99503	\$27,470
2031-32	\$5,556,414	\$5.06254	\$28,130
2032-33	\$5,901,135	\$4.92332	\$29,053
2033-34	\$5,958,170	\$4.98527	\$29,703
2034-35	\$6,320,330	\$4.84987	\$30,653
2035-36	\$6,377,364	\$4.90680	\$31,292

CITY OF BOUTON, 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	\$2,767,329	\$8.50500	\$23,536
2026-27	\$2,803,205	\$8.50500	\$23,841
2027-28	\$2,892,338	\$8.42079	\$24,356
2028-29	\$3,010,803	\$8.10000	\$24,388
2029-30	\$3,104,700	\$8.10000	\$25,148
2030-31	\$3,229,994	\$8.10000	\$26,163
2031-32	\$3,328,897	\$8.10000	\$26,964
2032-33	\$3,461,381	\$8.10000	\$28,037
2033-34	\$3,565,564	\$8.10000	\$28,881
2034-35	\$3,705,626	\$8.10000	\$30,016
2035-36	\$3,815,358	\$8.10000	\$30,904

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	\$1,954,306	(\$3.37991)	\$541
2027-28	\$1,916,208	(\$3.21547)	\$674
2028-29	\$2,103,585	(\$3.03546)	\$1,515
2029-30	\$2,066,723	(\$2.96179)	\$1,424
2030-31	\$2,269,386	(\$3.10497)	\$1,307
2031-32	\$2,227,517	(\$3.03746)	\$1,166
2032-33	\$2,439,755	(\$3.17668)	\$1,016
2033-34	\$2,392,605	(\$3.11473)	\$822
2034-35	\$2,614,704	(\$3.25013)	\$637
2035-36	\$2,562,007	(\$3.19320)	\$388

CITY OF BOUTON, 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	\$202	\$308	\$50,000	\$51,515	\$202	\$257	\$50,000	\$58,947	\$182	\$45	\$156	\$45	\$202	\$294
\$100,000	\$123,480	\$403	\$617	\$100,000	\$103,030	\$403	\$515	\$100,000	\$117,894	\$384	\$339	\$358	\$339	\$403	\$589
\$150,000	\$185,220	\$605	\$925	\$150,000	\$154,545	\$605	\$772	\$150,000	\$176,842	\$586	\$634	\$559	\$634	\$605	\$883
\$200,000	\$246,960	\$988	\$1,234	\$200,000	\$206,060	\$988	\$1,029	\$200,000	\$235,789	\$787	\$928	\$761	\$928	\$807	\$1,178
\$250,000	\$308,700	\$1,371	\$1,542	\$250,000	\$257,575	\$1,371	\$1,287	\$250,000	\$294,736	\$989	\$1,222	\$963	\$1,222	\$1,009	\$1,472
\$300,000	\$370,440	\$1,753	\$1,850	\$300,000	\$309,090	\$1,753	\$1,544	\$300,000	\$353,683	\$1,191	\$1,517	\$1,164	\$1,517	\$1,210	\$1,767
\$400,000	\$493,920	\$2,519	\$2,467	\$400,000	\$412,120	\$2,519	\$2,059	\$400,000	\$471,578	\$1,594	\$2,106	\$1,568	\$2,106	\$1,614	\$2,356
\$500,000	\$617,400	\$3,284	\$3,084	\$500,000	\$515,151	\$3,284	\$2,573	\$500,000	\$589,472	\$1,997	\$2,695	\$1,971	\$2,695	\$2,017	\$2,944
\$600,000	\$740,880	\$4,050	\$3,701	\$600,000	\$618,181	\$4,050	\$3,088	\$600,000	\$707,366	\$2,401	\$3,284	\$2,375	\$3,284	\$2,420	\$3,533
\$700,000	\$864,360	\$4,815	\$4,318	\$700,000	\$721,211	\$4,815	\$3,602	\$700,000	\$825,261	\$2,804	\$3,872	\$2,778	\$3,872	\$2,824	\$4,122
\$800,000	\$987,840	\$5,581	\$4,934	\$800,000	\$824,241	\$5,581	\$4,117	\$800,000	\$943,155	\$3,208	\$4,461	\$3,181	\$4,461	\$3,227	\$4,711
\$900,000	\$1,111,320	\$6,346	\$5,551	\$900,000	\$927,271	\$6,346	\$4,632	\$900,000	\$1,061,050	\$3,611	\$5,050	\$3,585	\$5,050	\$3,631	\$5,300
\$1,000,000	\$1,234,800	\$7,111	\$6,168	\$1,000,000	\$1,030,301	\$7,111	\$5,146	\$1,000,000	\$1,178,944	\$4,014	\$5,639	\$3,988	\$5,639	\$4,034	\$5,889
\$2,000,000	\$2,469,600	\$14,766	\$12,336	\$2,000,000	\$2,060,602	\$14,766	\$10,293	\$2,000,000	\$2,357,888	\$8,049	\$11,528	\$8,022	\$11,528	\$8,068	\$11,778
\$3,000,000	\$3,704,400	\$22,420	\$18,504	\$3,000,000	\$3,090,903	\$22,420	\$15,439	\$3,000,000	\$3,536,832	\$12,083	\$17,417	\$12,056	\$17,417	\$12,102	\$17,667
\$4,000,000	\$4,939,200	\$30,075	\$24,671	\$4,000,000	\$4,121,204	\$30,075	\$20,586	\$4,000,000	\$4,715,776	\$16,117	\$23,306	\$16,090	\$23,306	\$16,136	\$23,555
\$5,000,000	\$6,174,000	\$37,729	\$30,839	\$5,000,000	\$5,151,505	\$37,729	\$25,732	\$5,000,000	\$5,894,720	\$20,151	\$29,195	\$20,125	\$29,195	\$20,170	\$29,444
\$6,000,000	\$7,408,800	\$45,384	\$37,007	\$6,000,000	\$6,181,806	\$45,384	\$30,878	\$6,000,000	\$7,073,664	\$24,185	\$35,083	\$24,159	\$35,083	\$24,204	\$35,333
\$7,000,000	\$8,643,600	\$53,038	\$43,175	\$7,000,000	\$7,212,107	\$53,038	\$36,025	\$7,000,000	\$8,252,608	\$28,219	\$40,972	\$28,193	\$40,972	\$28,238	\$41,222
\$8,000,000	\$9,878,400	\$60,693	\$49,343	\$8,000,000	\$8,242,408	\$60,693	\$41,171	\$8,000,000	\$9,431,552	\$32,253	\$46,861	\$32,227	\$46,861	\$32,272	\$47,111
\$9,000,000	\$11,113,200	\$68,347	\$55,511	\$9,000,000	\$9,272,709	\$68,347	\$46,317	\$9,000,000	\$10,610,496	\$36,287	\$52,750	\$36,261	\$52,750	\$36,307	\$53,000
\$10,000,000	\$12,348,000	\$76,002	\$61,679	\$10,000,000	\$10,303,010	\$76,002	\$51,464	\$10,000,000	\$11,789,440	\$40,321	\$58,639	\$40,295	\$58,639	\$40,341	\$58,889
\$15,000,000	\$18,522,000	\$114,274	\$92,518	\$15,000,000	\$15,454,515	\$114,274	\$77,196	\$15,000,000	\$17,684,160	\$60,491	\$88,083	\$60,465	\$88,083	\$60,511	\$88,333
\$20,000,000	\$24,696,000	\$152,547	\$123,357	\$20,000,000	\$20,606,020	\$152,547	\$102,928	\$20,000,000	\$23,578,880	\$80,662	\$117,527	\$80,635	\$117,527	\$80,681	\$117,777
\$25,000,000	\$30,870,000	\$190,819	\$154,197	\$25,000,000	\$25,757,525	\$190,819	\$128,660	\$25,000,000	\$29,473,600	\$100,832	\$146,972	\$100,806	\$146,972	\$100,851	\$147,222
\$30,000,000	\$37,044,000	\$229,092	\$185,036	\$30,000,000	\$30,909,030	\$229,092	\$154,392	\$30,000,000	\$35,368,320	\$121,002	\$176,416	\$120,976	\$176,416	\$121,022	\$176,666
\$35,000,000	\$43,218,000	\$267,364	\$215,875	\$35,000,000	\$36,060,535	\$267,364	\$180,123	\$35,000,000	\$41,263,040	\$141,172	\$205,860	\$141,146	\$205,860	\$141,192	\$206,110
\$40,000,000	\$49,392,000	\$305,637	\$246,715	\$40,000,000	\$41,212,040	\$305,637	\$205,855	\$40,000,000	\$47,157,760	\$161,343	\$235,305	\$161,317	\$235,305	\$161,362	\$235,554
\$45,000,000	\$55,566,000	\$343,909	\$277,554	\$45,000,000	\$46,363,545	\$343,909	\$231,587	\$45,000,000	\$53,052,480	\$181,513	\$264,749	\$181,487	\$264,749	\$181,533	\$264,999
\$50,000,000	\$61,740,000	\$382,182	\$308,393	\$50,000,000	\$51,515,050	\$382,182	\$257,319	\$50,000,000	\$58,947,200	\$201,683	\$294,193	\$201,657	\$294,193	\$201,703	\$294,443

CITY OF BOUTON, 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	\$107	52.89%	\$56	27.57%	(\$137)	(75.46%)	(\$111)	(71.34%)	\$93	45.98%
\$100,000	\$213	52.89%	\$111	27.57%	(\$45)	(11.65%)	(\$18)	(5.17%)	\$185	45.98%
\$150,000	\$320	52.89%	\$167	27.57%	\$48	8.20%	\$74	13.28%	\$278	45.98%
\$200,000	\$246	24.88%	\$41	4.20%	\$141	17.88%	\$167	21.94%	\$371	45.98%
\$250,000	\$171	12.51%	(\$84)	(6.13%)	\$234	23.61%	\$260	26.98%	\$464	45.98%
\$300,000	\$97	5.54%	(\$209)	(11.94%)	\$326	27.40%	\$352	30.27%	\$556	45.98%
\$400,000	(\$52)	(2.05%)	(\$460)	(18.27%)	\$512	32.10%	\$538	34.31%	\$742	45.98%
\$500,000	(\$200)	(6.10%)	(\$711)	(21.65%)	\$697	34.91%	\$723	36.70%	\$927	45.98%
\$600,000	(\$349)	(8.62%)	(\$962)	(23.75%)	\$883	36.77%	\$909	38.28%	\$1,113	45.98%
\$700,000	(\$498)	(10.33%)	(\$1,213)	(25.18%)	\$1,068	38.09%	\$1,094	39.39%	\$1,298	45.98%
\$800,000	(\$646)	(11.58%)	(\$1,463)	(26.22%)	\$1,254	39.08%	\$1,280	40.23%	\$1,484	45.98%
\$900,000	(\$795)	(12.53%)	(\$1,714)	(27.01%)	\$1,439	39.85%	\$1,465	40.88%	\$1,669	45.98%
\$1,000,000	(\$944)	(13.27%)	(\$1,965)	(27.63%)	\$1,625	40.47%	\$1,651	41.39%	\$1,855	45.98%
\$2,000,000	(\$2,430)	(16.46%)	(\$4,473)	(30.29%)	\$3,479	43.23%	\$3,506	43.70%	\$3,710	45.98%
\$3,000,000	(\$3,917)	(17.47%)	(\$6,981)	(31.14%)	\$5,334	44.15%	\$5,360	44.46%	\$5,564	45.98%
\$4,000,000	(\$5,403)	(17.97%)	(\$9,489)	(31.55%)	\$7,189	44.61%	\$7,215	44.84%	\$7,419	45.98%
\$5,000,000	(\$6,890)	(18.26%)	(\$11,998)	(31.80%)	\$9,044	44.88%	\$9,070	45.07%	\$9,274	45.98%
\$6,000,000	(\$8,377)	(18.46%)	(\$14,506)	(31.96%)	\$10,899	45.06%	\$10,925	45.22%	\$11,129	45.98%
\$7,000,000	(\$9,863)	(18.60%)	(\$17,014)	(32.08%)	\$12,753	45.19%	\$12,780	45.33%	\$12,984	45.98%
\$8,000,000	(\$11,350)	(18.70%)	(\$19,522)	(32.16%)	\$14,608	45.29%	\$14,634	45.41%	\$14,838	45.98%
\$9,000,000	(\$12,837)	(18.78%)	(\$22,030)	(32.23%)	\$16,463	45.37%	\$16,489	45.47%	\$16,693	45.98%
\$10,000,000	(\$14,323)	(18.85%)	(\$24,538)	(32.29%)	\$18,318	45.43%	\$18,344	45.52%	\$18,548	45.98%
\$15,000,000	(\$21,756)	(19.04%)	(\$37,079)	(32.45%)	\$27,592	45.61%	\$27,618	45.68%	\$27,822	45.98%
\$20,000,000	(\$29,190)	(19.13%)	(\$49,619)	(32.53%)	\$36,866	45.70%	\$36,892	45.75%	\$37,096	45.98%
\$25,000,000	(\$36,623)	(19.19%)	(\$62,160)	(32.58%)	\$46,140	45.76%	\$46,166	45.80%	\$46,370	45.98%
\$30,000,000	(\$44,056)	(19.23%)	(\$74,700)	(32.61%)	\$55,414	45.80%	\$55,440	45.83%	\$55,644	45.98%
\$35,000,000	(\$51,489)	(19.26%)	(\$87,241)	(32.63%)	\$64,688	45.82%	\$64,714	45.85%	\$64,918	45.98%
\$40,000,000	(\$58,922)	(19.28%)	(\$99,782)	(32.65%)	\$73,962	45.84%	\$73,988	45.87%	\$74,192	45.98%
\$45,000,000	(\$66,356)	(19.29%)	(\$112,322)	(32.66%)	\$83,236	45.86%	\$83,262	45.88%	\$83,466	45.98%
\$50,000,000	(\$73,789)	(19.31%)	(\$124,863)	(32.67%)	\$92,510	45.87%	\$92,536	45.89%	\$92,740	45.98%