

CITY OF BRAYTON, 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	\$7.86417	\$18,582	\$0	\$18,582	
2026-27	\$5.34007	\$18,954	\$122	\$19,076	2.7%
2027-28	\$5.37899	\$19,171	\$122	\$19,294	1.1%
2028-29	\$5.17539	\$19,679	\$118	\$19,797	2.6%
2029-30	\$5.20823	\$19,896	\$119	\$20,015	1.1%
2030-31	\$5.01255	\$20,415	\$114	\$20,529	2.6%
2031-32	\$5.04391	\$20,632	\$115	\$20,747	1.1%
2032-33	\$4.85940	\$21,162	\$111	\$21,272	2.5%
2033-34	\$4.88941	\$21,379	\$111	\$21,490	1.0%
2034-35	\$4.71500	\$21,920	\$107	\$22,027	2.5%
2035-36	\$4.74377	\$22,137	\$108	\$22,245	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	\$5,529,855	\$2,362,926	\$24,510	\$2,387,436
2026-27	\$4,259,380	\$3,572,177	\$27,935	\$3,600,112
2027-28	\$4,274,277	\$3,586,831	\$28,177	\$3,615,009
2028-29	\$4,514,351	\$3,825,267	\$29,816	\$3,855,083
2029-30	\$4,532,248	\$3,842,922	\$30,058	\$3,872,980
2030-31	\$4,786,630	\$4,095,571	\$31,791	\$4,127,362
2031-32	\$4,804,526	\$4,113,225	\$32,033	\$4,145,258
2032-33	\$5,070,690	\$4,377,558	\$33,864	\$4,411,422
2033-34	\$5,088,587	\$4,395,213	\$34,106	\$4,429,319
2034-35	\$5,367,029	\$4,671,719	\$36,042	\$4,707,761
2035-36	\$5,384,926	\$4,689,374	\$36,284	\$4,725,658

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	80.84%	-2.95%	77.89%	19.94%	0.00%	2.17%
2026-27	123.84%	-51.12%	72.72%	25.51%	0.00%	1.44%
2027-28	123.96%	-51.13%	72.83%	25.41%	0.00%	1.44%
2028-29	121.49%	-48.14%	73.35%	25.02%	0.00%	1.35%
2029-30	121.52%	-48.05%	73.47%	24.90%	0.00%	1.34%
2030-31	119.15%	-45.20%	73.95%	24.54%	0.00%	1.26%
2031-32	119.19%	-45.13%	74.07%	24.43%	0.00%	1.25%
2032-33	117.00%	-42.50%	74.50%	24.10%	0.00%	1.18%
2033-34	117.05%	-42.45%	74.60%	24.01%	0.00%	1.17%
2034-35	115.02%	-40.03%	74.99%	23.72%	0.00%	1.10%
2035-36	115.07%	-39.99%	75.08%	23.63%	0.00%	1.10%

**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 BRAYTON, 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	\$2,362,926	\$7.86417	\$18,582
2026-27	\$3,572,177	\$5.34007	\$19,076
2027-28	\$3,586,831	\$5.37899	\$19,294
2028-29	\$3,825,267	\$5.17539	\$19,797
2029-30	\$3,842,922	\$5.20823	\$20,015
2030-31	\$4,095,571	\$5.01255	\$20,529
2031-32	\$4,113,225	\$5.04391	\$20,747
2032-33	\$4,377,558	\$4.85940	\$21,272
2033-34	\$4,395,213	\$4.88941	\$21,490
2034-35	\$4,671,719	\$4.71500	\$22,027
2035-36	\$4,689,374	\$4.74377	\$22,245

## CITY OF BRAYTON, 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	\$2,362,926	\$7.86417	\$18,582
2026-27	\$2,422,387	\$7.86417	\$19,050
2027-28	\$2,473,941	\$7.86417	\$19,455
2028-29	\$2,568,692	\$7.86417	\$20,201
2029-30	\$2,623,242	\$7.86417	\$20,630
2030-31	\$2,723,087	\$7.86417	\$21,415
2031-32	\$2,780,529	\$7.86417	\$21,867
2032-33	\$2,885,733	\$7.86417	\$22,694
2033-34	\$2,946,227	\$7.86417	\$23,170
2034-35	\$3,057,073	\$7.86417	\$24,041
2035-36	\$3,120,771	\$7.86417	\$24,542

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	\$1,149,789	(\$2.52410)	\$26
2027-28	\$1,112,890	(\$2.48518)	-\$162
2028-29	\$1,256,575	(\$2.68878)	-\$403
2029-30	\$1,219,680	(\$2.65594)	-\$615
2030-31	\$1,372,484	(\$2.85162)	-\$886
2031-32	\$1,332,697	(\$2.82026)	-\$1,120
2032-33	\$1,491,825	(\$3.00477)	-\$1,422
2033-34	\$1,448,986	(\$2.97476)	-\$1,680
2034-35	\$1,614,647	(\$3.14917)	-\$2,014
2035-36	\$1,568,603	(\$3.12040)	-\$2,297

CITY OF BRAYTON, 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	\$309	\$50,000	\$51,515	\$187	\$258	\$50,000	\$58,947	\$168	\$45	\$144	\$45	\$187	\$295
\$100,000	\$123,480	\$373	\$619	\$100,000	\$103,030	\$373	\$516	\$100,000	\$117,894	\$355	\$340	\$331	\$340	\$373	\$591
\$150,000	\$185,220	\$560	\$928	\$150,000	\$154,545	\$560	\$775	\$150,000	\$176,842	\$541	\$636	\$517	\$636	\$560	\$886
\$200,000	\$246,960	\$913	\$1,238	\$200,000	\$206,060	\$913	\$1,033	\$200,000	\$235,789	\$728	\$931	\$704	\$931	\$746	\$1,182
\$250,000	\$308,700	\$1,267	\$1,547	\$250,000	\$257,575	\$1,267	\$1,291	\$250,000	\$294,736	\$914	\$1,227	\$890	\$1,227	\$933	\$1,477
\$300,000	\$370,440	\$1,621	\$1,857	\$300,000	\$309,090	\$1,621	\$1,549	\$300,000	\$353,683	\$1,101	\$1,522	\$1,077	\$1,522	\$1,119	\$1,773
\$400,000	\$493,920	\$2,329	\$2,476	\$400,000	\$412,120	\$2,329	\$2,066	\$400,000	\$471,578	\$1,474	\$2,113	\$1,450	\$2,113	\$1,492	\$2,364
\$500,000	\$617,400	\$3,037	\$3,095	\$500,000	\$515,151	\$3,037	\$2,582	\$500,000	\$589,472	\$1,847	\$2,704	\$1,823	\$2,704	\$1,865	\$2,955
\$600,000	\$740,880	\$3,745	\$3,714	\$600,000	\$618,181	\$3,745	\$3,099	\$600,000	\$707,366	\$2,220	\$3,295	\$2,196	\$3,295	\$2,238	\$3,546
\$700,000	\$864,360	\$4,452	\$4,333	\$700,000	\$721,211	\$4,452	\$3,615	\$700,000	\$825,261	\$2,593	\$3,886	\$2,569	\$3,886	\$2,611	\$4,137
\$800,000	\$987,840	\$5,160	\$4,952	\$800,000	\$824,241	\$5,160	\$4,132	\$800,000	\$943,155	\$2,966	\$4,477	\$2,942	\$4,477	\$2,984	\$4,728
\$900,000	\$1,111,320	\$5,868	\$5,571	\$900,000	\$927,271	\$5,868	\$4,648	\$900,000	\$1,061,050	\$3,339	\$5,068	\$3,315	\$5,068	\$3,357	\$5,319
\$1,000,000	\$1,234,800	\$6,576	\$6,189	\$1,000,000	\$1,030,301	\$6,576	\$5,164	\$1,000,000	\$1,178,944	\$3,712	\$5,659	\$3,688	\$5,659	\$3,730	\$5,910
\$2,000,000	\$2,469,600	\$13,653	\$12,379	\$2,000,000	\$2,060,602	\$13,653	\$10,329	\$2,000,000	\$2,357,888	\$7,442	\$11,568	\$7,418	\$11,568	\$7,460	\$11,819
\$3,000,000	\$3,704,400	\$20,731	\$18,568	\$3,000,000	\$3,090,903	\$20,731	\$15,493	\$3,000,000	\$3,536,832	\$11,172	\$17,478	\$11,148	\$17,478	\$11,190	\$17,729
\$4,000,000	\$4,939,200	\$27,809	\$24,758	\$4,000,000	\$4,121,204	\$27,809	\$20,658	\$4,000,000	\$4,715,776	\$14,902	\$23,387	\$14,878	\$23,387	\$14,920	\$23,638
\$5,000,000	\$6,174,000	\$34,887	\$30,947	\$5,000,000	\$5,151,505	\$34,887	\$25,822	\$5,000,000	\$5,894,720	\$18,632	\$29,297	\$18,608	\$29,297	\$18,651	\$29,548
\$6,000,000	\$7,408,800	\$41,964	\$37,137	\$6,000,000	\$6,181,806	\$41,964	\$30,987	\$6,000,000	\$7,073,664	\$22,363	\$35,206	\$22,338	\$35,206	\$22,381	\$35,457
\$7,000,000	\$8,643,600	\$49,042	\$43,326	\$7,000,000	\$7,212,107	\$49,042	\$36,151	\$7,000,000	\$8,252,608	\$26,093	\$41,116	\$26,068	\$41,116	\$26,111	\$41,367
\$8,000,000	\$9,878,400	\$56,120	\$49,516	\$8,000,000	\$8,242,408	\$56,120	\$41,315	\$8,000,000	\$9,431,552	\$29,823	\$47,025	\$29,798	\$47,025	\$29,841	\$47,276
\$9,000,000	\$11,113,200	\$63,198	\$55,705	\$9,000,000	\$9,272,709	\$63,198	\$46,480	\$9,000,000	\$10,610,496	\$33,553	\$52,935	\$33,529	\$52,935	\$33,571	\$53,186
\$10,000,000	\$12,348,000	\$70,275	\$61,895	\$10,000,000	\$10,303,010	\$70,275	\$51,644	\$10,000,000	\$11,789,440	\$37,283	\$58,845	\$37,259	\$58,845	\$37,301	\$59,095
\$15,000,000	\$18,522,000	\$105,664	\$92,842	\$15,000,000	\$15,454,515	\$105,664	\$77,467	\$15,000,000	\$17,684,160	\$55,933	\$88,392	\$55,909	\$88,392	\$55,952	\$88,643
\$20,000,000	\$24,696,000	\$141,053	\$123,790	\$20,000,000	\$20,606,020	\$141,053	\$103,289	\$20,000,000	\$23,578,880	\$74,584	\$117,940	\$74,560	\$117,940	\$74,602	\$118,190
\$25,000,000	\$30,870,000	\$176,442	\$154,737	\$25,000,000	\$25,757,525	\$176,442	\$129,111	\$25,000,000	\$29,473,600	\$93,234	\$147,487	\$93,210	\$147,487	\$93,253	\$147,738
\$30,000,000	\$37,044,000	\$211,830	\$185,685	\$30,000,000	\$30,909,030	\$211,830	\$154,933	\$30,000,000	\$35,368,320	\$111,885	\$177,035	\$111,861	\$177,035	\$111,903	\$177,285
\$35,000,000	\$43,218,000	\$247,219	\$216,632	\$35,000,000	\$36,060,535	\$247,219	\$180,755	\$35,000,000	\$41,263,040	\$130,535	\$206,582	\$130,511	\$206,582	\$130,554	\$206,833
\$40,000,000	\$49,392,000	\$282,608	\$247,580	\$40,000,000	\$41,212,040	\$282,608	\$206,577	\$40,000,000	\$47,157,760	\$149,186	\$236,130	\$149,162	\$236,130	\$149,204	\$236,381
\$45,000,000	\$55,566,000	\$317,997	\$278,527	\$45,000,000	\$46,363,545	\$317,997	\$232,400	\$45,000,000	\$53,052,480	\$167,836	\$265,678	\$167,812	\$265,678	\$167,855	\$265,928
\$50,000,000	\$61,740,000	\$353,386	\$309,475	\$50,000,000	\$51,515,050	\$353,386	\$258,222	\$50,000,000	\$58,947,200	\$186,487	\$295,225	\$186,463	\$295,225	\$186,505	\$295,476

CITY OF            BRAYTON, 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	\$123	65.93%	\$72	38.45%	(\$124)	(73.37%)	(\$99)	(68.89%)	\$109	58.43%
\$100,000	\$246	65.93%	\$143	38.45%	(\$15)	(4.11%)	\$10	2.92%	\$218	58.43%
\$150,000	\$369	65.93%	\$215	38.45%	\$94	17.43%	\$119	22.94%	\$327	58.43%
\$200,000	\$324	35.53%	\$119	13.08%	\$203	27.93%	\$228	32.34%	\$436	58.43%
\$250,000	\$280	22.10%	\$24	1.88%	\$312	34.15%	\$337	37.81%	\$545	58.43%
\$300,000	\$236	14.54%	(\$72)	(4.43%)	\$421	38.27%	\$446	41.38%	\$654	58.43%
\$400,000	\$147	6.31%	(\$263)	(11.30%)	\$639	43.37%	\$663	45.77%	\$872	58.43%
\$500,000	\$58	1.91%	(\$455)	(14.97%)	\$857	46.41%	\$881	48.36%	\$1,090	58.43%
\$600,000	(\$31)	(0.82%)	(\$646)	(17.25%)	\$1,075	48.43%	\$1,099	50.07%	\$1,308	58.43%
\$700,000	(\$120)	(2.69%)	(\$837)	(18.80%)	\$1,293	49.87%	\$1,317	51.28%	\$1,526	58.43%
\$800,000	(\$208)	(4.04%)	(\$1,029)	(19.93%)	\$1,511	50.94%	\$1,535	52.19%	\$1,744	58.43%
\$900,000	(\$297)	(5.07%)	(\$1,220)	(20.79%)	\$1,729	51.78%	\$1,753	52.89%	\$1,961	58.43%
\$1,000,000	(\$386)	(5.87%)	(\$1,411)	(21.46%)	\$1,947	52.45%	\$1,971	53.45%	\$2,179	58.43%
\$2,000,000	(\$1,274)	(9.33%)	(\$3,324)	(24.35%)	\$4,126	55.45%	\$4,151	55.95%	\$4,359	58.43%
\$3,000,000	(\$2,163)	(10.43%)	(\$5,238)	(25.27%)	\$6,306	56.44%	\$6,330	56.78%	\$6,538	58.43%
\$4,000,000	(\$3,051)	(10.97%)	(\$7,151)	(25.72%)	\$8,485	56.94%	\$8,509	57.19%	\$8,718	58.43%
\$5,000,000	(\$3,939)	(11.29%)	(\$9,064)	(25.98%)	\$10,665	57.24%	\$10,689	57.44%	\$10,897	58.43%
\$6,000,000	(\$4,827)	(11.50%)	(\$10,978)	(26.16%)	\$12,844	57.44%	\$12,868	57.61%	\$13,076	58.43%
\$7,000,000	(\$5,716)	(11.65%)	(\$12,891)	(26.29%)	\$15,023	57.58%	\$15,048	57.72%	\$15,256	58.43%
\$8,000,000	(\$6,604)	(11.77%)	(\$14,804)	(26.38%)	\$17,203	57.68%	\$17,227	57.81%	\$17,435	58.43%
\$9,000,000	(\$7,492)	(11.86%)	(\$16,718)	(26.45%)	\$19,382	57.77%	\$19,406	57.88%	\$19,615	58.43%
\$10,000,000	(\$8,380)	(11.93%)	(\$18,631)	(26.51%)	\$21,562	57.83%	\$21,586	57.94%	\$21,794	58.43%
\$15,000,000	(\$12,822)	(12.13%)	(\$28,198)	(26.69%)	\$32,459	58.03%	\$32,483	58.10%	\$32,691	58.43%
\$20,000,000	(\$17,263)	(12.24%)	(\$37,764)	(26.77%)	\$43,356	58.13%	\$43,380	58.18%	\$43,588	58.43%
\$25,000,000	(\$21,704)	(12.30%)	(\$47,331)	(26.83%)	\$54,253	58.19%	\$54,277	58.23%	\$54,485	58.43%
\$30,000,000	(\$26,146)	(12.34%)	(\$56,897)	(26.86%)	\$65,150	58.23%	\$65,174	58.26%	\$65,382	58.43%
\$35,000,000	(\$30,587)	(12.37%)	(\$66,464)	(26.88%)	\$76,047	58.26%	\$76,071	58.29%	\$76,279	58.43%
\$40,000,000	(\$35,028)	(12.39%)	(\$76,031)	(26.90%)	\$86,944	58.28%	\$86,968	58.30%	\$87,177	58.43%
\$45,000,000	(\$39,469)	(12.41%)	(\$85,597)	(26.92%)	\$97,841	58.30%	\$97,865	58.32%	\$98,074	58.43%
\$50,000,000	(\$43,911)	(12.43%)	(\$95,164)	(26.93%)	\$108,738	58.31%	\$108,762	58.33%	\$108,971	58.43%