

CITY OF BREDa, 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	\$8.20590	\$186,579	\$0	\$186,579	
2026-27	\$4.51896	\$190,310	\$892	\$191,202	2.5%
2027-28	\$4.54886	\$192,158	\$898	\$193,055	1.0%
2028-29	\$4.44084	\$196,916	\$876	\$197,793	2.5%
2029-30	\$4.46836	\$198,782	\$882	\$199,664	0.9%
2030-31	\$4.36126	\$203,657	\$861	\$204,517	2.4%
2031-32	\$4.38803	\$205,540	\$866	\$206,406	0.9%
2032-33	\$4.28337	\$210,534	\$845	\$211,380	2.4%
2033-34	\$4.30942	\$212,437	\$850	\$213,287	0.9%
2034-35	\$4.20712	\$217,553	\$830	\$218,383	2.4%
2035-36	\$4.23248	\$219,475	\$835	\$220,310	0.9%

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	\$47,281,273	\$22,737,122	\$1,577,240	\$24,314,362
2026-27	\$44,873,231	\$42,311,070	\$1,851,329	\$44,162,398
2027-28	\$45,044,979	\$42,440,407	\$1,893,739	\$44,334,146
2028-29	\$47,279,056	\$44,539,508	\$2,028,715	\$46,568,223
2029-30	\$47,465,804	\$44,683,846	\$2,071,125	\$46,754,971
2030-31	\$49,819,932	\$46,894,128	\$2,214,971	\$49,109,099
2031-32	\$50,006,680	\$47,038,466	\$2,257,381	\$49,295,847
2032-33	\$52,470,265	\$49,348,892	\$2,410,540	\$51,759,432
2033-34	\$52,657,013	\$49,493,230	\$2,452,950	\$51,946,180
2034-35	\$55,234,645	\$51,907,925	\$2,615,887	\$54,523,812
2035-36	\$55,421,393	\$52,052,263	\$2,658,297	\$54,710,560

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.37%	-1.35%	70.02%	20.51%	9.35%	0.11%
2026-27	90.84%	-16.38%	74.46%	19.01%	6.38%	0.06%
2027-28	91.03%	-16.47%	74.56%	18.94%	6.35%	0.06%
2028-29	90.64%	-15.83%	74.82%	18.94%	6.11%	0.06%
2029-30	90.79%	-15.88%	74.91%	18.86%	6.08%	0.06%
2030-31	90.38%	-15.22%	75.16%	18.86%	5.85%	0.06%
2031-32	90.52%	-15.27%	75.25%	18.79%	5.83%	0.05%
2032-33	90.12%	-14.64%	75.48%	18.79%	5.61%	0.05%
2033-34	90.26%	-14.69%	75.57%	18.73%	5.59%	0.05%
2034-35	89.87%	-14.09%	75.78%	18.74%	5.38%	0.05%
2035-36	90.00%	-14.14%	75.86%	18.68%	5.36%	0.05%

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 BRED, 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	\$22,737,122	\$8.20590	\$186,579
2026-27	\$42,311,070	\$4.51896	\$191,202
2027-28	\$42,440,407	\$4.54886	\$193,055
2028-29	\$44,539,508	\$4.44084	\$197,793
2029-30	\$44,683,846	\$4.46836	\$199,664
2030-31	\$46,894,128	\$4.36126	\$204,517
2031-32	\$47,038,466	\$4.38803	\$206,406
2032-33	\$49,348,892	\$4.28337	\$211,380
2033-34	\$49,493,230	\$4.30942	\$213,287
2034-35	\$51,907,925	\$4.20712	\$218,383
2035-36	\$52,052,263	\$4.23248	\$220,310

CITY OF BRED, 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	\$22,737,122	\$8.20590	\$186,579
2026-27	\$23,190,905	\$8.20590	\$190,302
2027-28	\$23,589,134	\$8.20590	\$193,570
2028-29	\$24,399,091	\$8.10000	\$197,633
2029-30	\$24,865,286	\$8.10000	\$201,409
2030-31	\$25,716,388	\$8.10000	\$208,303
2031-32	\$26,209,420	\$8.10000	\$212,296
2032-33	\$27,103,802	\$8.10000	\$219,541
2033-34	\$27,625,156	\$8.10000	\$223,764
2034-35	\$28,565,114	\$8.10000	\$231,377
2035-36	\$29,116,209	\$8.10000	\$235,841

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	\$19,120,165	(\$3.68694)	\$900
2027-28	\$18,851,273	(\$3.65704)	-\$515
2028-29	\$20,140,417	(\$3.65916)	\$160
2029-30	\$19,818,560	(\$3.63164)	-\$1,745
2030-31	\$21,177,741	(\$3.73874)	-\$3,785
2031-32	\$20,829,046	(\$3.71197)	-\$5,890
2032-33	\$22,245,090	(\$3.81663)	-\$8,161
2033-34	\$21,868,074	(\$3.79058)	-\$10,477
2034-35	\$23,342,811	(\$3.89288)	-\$12,995
2035-36	\$22,936,054	(\$3.86752)	-\$15,531

CITY OF BREDa, 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	\$195	\$269	\$50,000	\$51,515	\$195	\$225	\$50,000	\$58,947	\$176	\$39	\$150	\$39	\$195	\$257
\$100,000	\$123,480	\$389	\$539	\$100,000	\$103,030	\$389	\$449	\$100,000	\$117,894	\$370	\$296	\$345	\$296	\$389	\$514
\$150,000	\$185,220	\$584	\$808	\$150,000	\$154,545	\$584	\$674	\$150,000	\$176,842	\$565	\$553	\$540	\$553	\$584	\$771
\$200,000	\$246,960	\$953	\$1,077	\$200,000	\$206,060	\$953	\$899	\$200,000	\$235,789	\$760	\$810	\$734	\$810	\$778	\$1,028
\$250,000	\$308,700	\$1,322	\$1,346	\$250,000	\$257,575	\$1,322	\$1,123	\$250,000	\$294,736	\$954	\$1,067	\$929	\$1,067	\$973	\$1,285
\$300,000	\$370,440	\$1,692	\$1,616	\$300,000	\$309,090	\$1,692	\$1,348	\$300,000	\$353,683	\$1,149	\$1,324	\$1,123	\$1,324	\$1,168	\$1,543
\$400,000	\$493,920	\$2,430	\$2,154	\$400,000	\$412,120	\$2,430	\$1,797	\$400,000	\$471,578	\$1,538	\$1,839	\$1,513	\$1,839	\$1,557	\$2,057
\$500,000	\$617,400	\$3,169	\$2,693	\$500,000	\$515,151	\$3,169	\$2,247	\$500,000	\$589,472	\$1,927	\$2,353	\$1,902	\$2,353	\$1,946	\$2,571
\$600,000	\$740,880	\$3,907	\$3,231	\$600,000	\$618,181	\$3,907	\$2,696	\$600,000	\$707,366	\$2,316	\$2,867	\$2,291	\$2,867	\$2,335	\$3,085
\$700,000	\$864,360	\$4,646	\$3,770	\$700,000	\$721,211	\$4,646	\$3,145	\$700,000	\$825,261	\$2,706	\$3,381	\$2,680	\$3,381	\$2,725	\$3,599
\$800,000	\$987,840	\$5,384	\$4,308	\$800,000	\$824,241	\$5,384	\$3,595	\$800,000	\$943,155	\$3,095	\$3,895	\$3,070	\$3,895	\$3,114	\$4,113
\$900,000	\$1,111,320	\$6,123	\$4,847	\$900,000	\$927,271	\$6,123	\$4,044	\$900,000	\$1,061,050	\$3,484	\$4,409	\$3,459	\$4,409	\$3,503	\$4,628
\$1,000,000	\$1,234,800	\$6,861	\$5,385	\$1,000,000	\$1,030,301	\$6,861	\$4,493	\$1,000,000	\$1,178,944	\$3,873	\$4,924	\$3,848	\$4,924	\$3,892	\$5,142
\$2,000,000	\$2,469,600	\$14,247	\$10,771	\$2,000,000	\$2,060,602	\$14,247	\$8,987	\$2,000,000	\$2,357,888	\$7,766	\$10,065	\$7,740	\$10,065	\$7,784	\$10,283
\$3,000,000	\$3,704,400	\$21,632	\$16,156	\$3,000,000	\$3,090,903	\$21,632	\$13,480	\$3,000,000	\$3,536,832	\$11,658	\$15,207	\$11,632	\$15,207	\$11,677	\$15,425
\$4,000,000	\$4,939,200	\$29,017	\$21,541	\$4,000,000	\$4,121,204	\$29,017	\$17,974	\$4,000,000	\$4,715,776	\$15,550	\$20,349	\$15,525	\$20,349	\$15,569	\$20,567
\$5,000,000	\$6,174,000	\$36,403	\$26,926	\$5,000,000	\$5,151,505	\$36,403	\$22,467	\$5,000,000	\$5,894,720	\$19,442	\$25,490	\$19,417	\$25,490	\$19,461	\$25,708
\$6,000,000	\$7,408,800	\$43,788	\$32,312	\$6,000,000	\$6,181,806	\$43,788	\$26,960	\$6,000,000	\$7,073,664	\$23,334	\$30,632	\$23,309	\$30,632	\$23,353	\$30,850
\$7,000,000	\$8,643,600	\$51,173	\$37,697	\$7,000,000	\$7,212,107	\$51,173	\$31,454	\$7,000,000	\$8,252,608	\$27,226	\$35,774	\$27,201	\$35,774	\$27,245	\$35,992
\$8,000,000	\$9,878,400	\$58,559	\$43,082	\$8,000,000	\$8,242,408	\$58,559	\$35,947	\$8,000,000	\$9,431,552	\$31,119	\$40,915	\$31,093	\$40,915	\$31,138	\$41,133
\$9,000,000	\$11,113,200	\$65,944	\$48,468	\$9,000,000	\$9,272,709	\$65,944	\$40,441	\$9,000,000	\$10,610,496	\$35,011	\$46,057	\$34,986	\$46,057	\$35,030	\$46,275
\$10,000,000	\$12,348,000	\$73,329	\$53,853	\$10,000,000	\$10,303,010	\$73,329	\$44,934	\$10,000,000	\$11,789,440	\$38,903	\$51,199	\$38,878	\$51,199	\$38,922	\$51,417
\$15,000,000	\$18,522,000	\$110,256	\$80,779	\$15,000,000	\$15,454,515	\$110,256	\$67,401	\$15,000,000	\$17,684,160	\$58,364	\$76,907	\$58,339	\$76,907	\$58,383	\$77,125
\$20,000,000	\$24,696,000	\$147,182	\$107,706	\$20,000,000	\$20,606,020	\$147,182	\$89,868	\$20,000,000	\$23,578,880	\$77,825	\$102,616	\$77,800	\$102,616	\$77,844	\$102,834
\$25,000,000	\$30,870,000	\$184,109	\$134,632	\$25,000,000	\$25,757,525	\$184,109	\$112,335	\$25,000,000	\$29,473,600	\$97,286	\$128,324	\$97,261	\$128,324	\$97,305	\$128,542
\$30,000,000	\$37,044,000	\$221,035	\$161,559	\$30,000,000	\$30,909,030	\$221,035	\$134,802	\$30,000,000	\$35,368,320	\$116,747	\$154,032	\$116,722	\$154,032	\$116,766	\$154,250
\$35,000,000	\$43,218,000	\$257,962	\$188,485	\$35,000,000	\$36,060,535	\$257,962	\$157,269	\$35,000,000	\$41,263,040	\$136,208	\$179,741	\$136,182	\$179,741	\$136,227	\$179,959
\$40,000,000	\$49,392,000	\$294,888	\$215,411	\$40,000,000	\$41,212,040	\$294,888	\$179,736	\$40,000,000	\$47,157,760	\$155,669	\$205,449	\$155,643	\$205,449	\$155,688	\$205,667
\$45,000,000	\$55,566,000	\$331,815	\$242,338	\$45,000,000	\$46,363,545	\$331,815	\$202,203	\$45,000,000	\$53,052,480	\$175,130	\$231,158	\$175,104	\$231,158	\$175,149	\$231,376
\$50,000,000	\$61,740,000	\$368,742	\$269,264	\$50,000,000	\$51,515,050	\$368,742	\$224,671	\$50,000,000	\$58,947,200	\$194,591	\$256,866	\$194,565	\$256,866	\$194,609	\$257,084

CITY OF BRED A, 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	\$75	38.36%	\$30	15.45%	(\$137)	(77.80%)	(\$111)	(74.06%)	\$62	32.10%
\$100,000	\$149	38.36%	\$60	15.45%	(\$74)	(20.05%)	(\$49)	(14.18%)	\$125	32.10%
\$150,000	\$224	38.36%	\$90	15.45%	(\$12)	(2.08%)	\$14	2.51%	\$187	32.10%
\$200,000	\$124	13.01%	(\$54)	(5.71%)	\$51	6.68%	\$76	10.35%	\$250	32.10%
\$250,000	\$24	1.81%	(\$199)	(15.05%)	\$113	11.86%	\$138	14.91%	\$312	32.10%
\$300,000	(\$76)	(4.50%)	(\$344)	(20.31%)	\$176	15.29%	\$201	17.89%	\$375	32.10%
\$400,000	(\$276)	(11.36%)	(\$633)	(26.04%)	\$301	19.55%	\$326	21.54%	\$500	32.10%
\$500,000	(\$476)	(15.02%)	(\$922)	(29.10%)	\$426	22.08%	\$451	23.71%	\$625	32.10%
\$600,000	(\$676)	(17.30%)	(\$1,211)	(31.00%)	\$551	23.77%	\$576	25.13%	\$750	32.10%
\$700,000	(\$876)	(18.86%)	(\$1,500)	(32.30%)	\$675	24.96%	\$701	26.14%	\$875	32.10%
\$800,000	(\$1,076)	(19.99%)	(\$1,790)	(33.24%)	\$800	25.86%	\$826	26.90%	\$1,000	32.10%
\$900,000	(\$1,276)	(20.84%)	(\$2,079)	(33.95%)	\$925	26.56%	\$951	27.49%	\$1,125	32.10%
\$1,000,000	(\$1,476)	(21.51%)	(\$2,368)	(34.51%)	\$1,050	27.12%	\$1,076	27.95%	\$1,249	32.10%
\$2,000,000	(\$3,476)	(24.40%)	(\$5,260)	(36.92%)	\$2,300	29.62%	\$2,325	30.04%	\$2,499	32.10%
\$3,000,000	(\$5,476)	(25.31%)	(\$8,152)	(37.68%)	\$3,549	30.45%	\$3,575	30.73%	\$3,748	32.10%
\$4,000,000	(\$7,476)	(25.76%)	(\$11,044)	(38.06%)	\$4,799	30.86%	\$4,824	31.07%	\$4,998	32.10%
\$5,000,000	(\$9,476)	(26.03%)	(\$13,936)	(38.28%)	\$6,048	31.11%	\$6,074	31.28%	\$6,247	32.10%
\$6,000,000	(\$11,476)	(26.21%)	(\$16,827)	(38.43%)	\$7,298	31.27%	\$7,323	31.42%	\$7,497	32.10%
\$7,000,000	(\$13,476)	(26.33%)	(\$19,719)	(38.53%)	\$8,547	31.39%	\$8,573	31.52%	\$8,746	32.10%
\$8,000,000	(\$15,476)	(26.43%)	(\$22,611)	(38.61%)	\$9,797	31.48%	\$9,822	31.59%	\$9,996	32.10%
\$9,000,000	(\$17,476)	(26.50%)	(\$25,503)	(38.67%)	\$11,046	31.55%	\$11,072	31.65%	\$11,245	32.10%
\$10,000,000	(\$19,476)	(26.56%)	(\$28,395)	(38.72%)	\$12,296	31.61%	\$12,321	31.69%	\$12,495	32.10%
\$15,000,000	(\$29,476)	(26.73%)	(\$42,855)	(38.87%)	\$18,543	31.77%	\$18,568	31.83%	\$18,742	32.10%
\$20,000,000	(\$39,477)	(26.82%)	(\$57,314)	(38.94%)	\$24,791	31.85%	\$24,816	31.90%	\$24,990	32.10%
\$25,000,000	(\$49,477)	(26.87%)	(\$71,774)	(38.98%)	\$31,038	31.90%	\$31,063	31.94%	\$31,237	32.10%
\$30,000,000	(\$59,477)	(26.91%)	(\$86,233)	(39.01%)	\$37,286	31.94%	\$37,311	31.97%	\$37,485	32.10%
\$35,000,000	(\$69,477)	(26.93%)	(\$100,693)	(39.03%)	\$43,533	31.96%	\$43,558	31.99%	\$43,732	32.10%
\$40,000,000	(\$79,477)	(26.95%)	(\$115,152)	(39.05%)	\$49,780	31.98%	\$49,806	32.00%	\$49,980	32.10%
\$45,000,000	(\$89,477)	(26.97%)	(\$129,612)	(39.06%)	\$56,028	31.99%	\$56,053	32.01%	\$56,227	32.10%
\$50,000,000	(\$99,477)	(26.98%)	(\$144,071)	(39.07%)	\$62,275	32.00%	\$62,301	32.02%	\$62,475	32.10%