

CITY OF BRIGHTON, 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	\$8.12630	\$111,339	\$0	\$111,339	
2026-27	\$4.98357	\$113,566	\$1,118	\$114,684	3.0%
2027-28	\$5.03265	\$115,449	\$1,129	\$116,578	1.7%
2028-29	\$4.87941	\$118,910	\$1,095	\$120,005	2.9%
2029-30	\$4.92434	\$120,871	\$1,105	\$121,976	1.6%
2030-31	\$4.77234	\$124,415	\$1,071	\$125,486	2.9%
2031-32	\$4.81342	\$126,333	\$1,080	\$127,413	1.5%
2032-33	\$4.66746	\$129,961	\$1,047	\$131,009	2.8%
2033-34	\$4.70508	\$131,836	\$1,056	\$132,892	1.4%
2034-35	\$4.56476	\$135,550	\$1,024	\$136,574	2.8%
2035-36	\$4.59926	\$137,383	\$1,032	\$138,415	1.3%

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	\$29,498,895	\$13,701,087	\$0	\$13,701,087
2026-27	\$24,563,488	\$23,012,449	\$0	\$23,012,449
2027-28	\$24,715,377	\$23,164,338	\$0	\$23,164,338
2028-29	\$26,145,124	\$24,594,085	\$0	\$24,594,085
2029-30	\$26,321,012	\$24,769,973	\$0	\$24,769,973
2030-31	\$27,845,509	\$26,294,470	\$0	\$26,294,470
2031-32	\$28,021,398	\$26,470,359	\$0	\$26,470,359
2032-33	\$29,619,559	\$28,068,520	\$0	\$28,068,520
2033-34	\$29,795,448	\$28,244,409	\$0	\$28,244,409
2034-35	\$31,470,308	\$29,919,269	\$0	\$29,919,269
2035-36	\$31,646,197	\$30,095,158	\$0	\$30,095,158

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	87.68%	-2.60%	85.08%	13.46%	0.00%	1.46%
2026-27	120.91%	-35.67%	85.24%	13.55%	0.00%	0.87%
2027-28	121.06%	-35.75%	85.31%	13.48%	0.00%	0.86%
2028-29	119.47%	-33.95%	85.52%	13.36%	0.00%	0.81%
2029-30	119.50%	-33.90%	85.60%	13.29%	0.00%	0.81%
2030-31	117.91%	-32.11%	85.80%	13.17%	0.00%	0.76%
2031-32	117.95%	-32.08%	85.87%	13.10%	0.00%	0.75%
2032-33	116.46%	-30.41%	86.05%	13.00%	0.00%	0.71%
2033-34	116.51%	-30.39%	86.11%	12.94%	0.00%	0.71%
2034-35	115.11%	-28.84%	86.27%	12.84%	0.00%	0.67%
2035-36	115.17%	-28.83%	86.33%	12.79%	0.00%	0.66%

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 BRIGHTON, 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	\$13,701,087	\$8.12630	\$111,339
2026-27	\$23,012,449	\$4.98357	\$114,684
2027-28	\$23,164,338	\$5.03265	\$116,578
2028-29	\$24,594,085	\$4.87941	\$120,005
2029-30	\$24,769,973	\$4.92434	\$121,976
2030-31	\$26,294,470	\$4.77234	\$125,486
2031-32	\$26,470,359	\$4.81342	\$127,413
2032-33	\$28,068,520	\$4.66746	\$131,009
2033-34	\$28,244,409	\$4.70508	\$132,892
2034-35	\$29,919,269	\$4.56476	\$136,574
2035-36	\$30,095,158	\$4.59926	\$138,415

CITY OF BRIGHTON, 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	\$13,701,087	\$8.12630	\$111,339
2026-27	\$13,993,438	\$8.12630	\$113,715
2027-28	\$14,355,383	\$8.12630	\$116,656
2028-29	\$14,932,147	\$8.10000	\$120,950
2029-30	\$15,313,116	\$8.10000	\$124,036
2030-31	\$15,921,987	\$8.10000	\$128,968
2031-32	\$16,322,938	\$8.10000	\$132,216
2032-33	\$16,965,591	\$8.10000	\$137,421
2033-34	\$17,387,626	\$8.10000	\$140,840
2034-35	\$18,065,858	\$8.10000	\$146,333
2035-36	\$18,510,038	\$8.10000	\$149,931

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	\$9,019,011	(\$3.14273)	\$969
2027-28	\$8,808,955	(\$3.09365)	-\$78
2028-29	\$9,661,938	(\$3.22059)	-\$946
2029-30	\$9,456,857	(\$3.17566)	-\$2,060
2030-31	\$10,372,483	(\$3.32766)	-\$3,482
2031-32	\$10,147,421	(\$3.28658)	-\$4,803
2032-33	\$11,102,929	(\$3.43254)	-\$6,413
2033-34	\$10,856,783	(\$3.39492)	-\$7,948
2034-35	\$11,853,411	(\$3.53524)	-\$9,759
2035-36	\$11,585,120	(\$3.50074)	-\$11,516

CITY OF BRIGHTON, 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	\$193	\$295	\$50,000	\$51,515	\$193	\$246	\$50,000	\$58,947	\$174	\$43	\$149	\$43	\$193	\$281
\$100,000	\$123,480	\$385	\$589	\$100,000	\$103,030	\$385	\$492	\$100,000	\$117,894	\$367	\$324	\$342	\$324	\$385	\$563
\$150,000	\$185,220	\$578	\$884	\$150,000	\$154,545	\$578	\$738	\$150,000	\$176,842	\$559	\$605	\$534	\$605	\$578	\$844
\$200,000	\$246,960	\$944	\$1,179	\$200,000	\$206,060	\$944	\$983	\$200,000	\$235,789	\$752	\$887	\$727	\$887	\$771	\$1,125
\$250,000	\$308,700	\$1,310	\$1,473	\$250,000	\$257,575	\$1,310	\$1,229	\$250,000	\$294,736	\$945	\$1,168	\$920	\$1,168	\$964	\$1,407
\$300,000	\$370,440	\$1,675	\$1,768	\$300,000	\$309,090	\$1,675	\$1,475	\$300,000	\$353,683	\$1,138	\$1,449	\$1,113	\$1,449	\$1,156	\$1,688
\$400,000	\$493,920	\$2,407	\$2,357	\$400,000	\$412,120	\$2,407	\$1,967	\$400,000	\$471,578	\$1,523	\$2,012	\$1,498	\$2,012	\$1,542	\$2,251
\$500,000	\$617,400	\$3,138	\$2,946	\$500,000	\$515,151	\$3,138	\$2,458	\$500,000	\$589,472	\$1,909	\$2,575	\$1,883	\$2,575	\$1,927	\$2,813
\$600,000	\$740,880	\$3,869	\$3,536	\$600,000	\$618,181	\$3,869	\$2,950	\$600,000	\$707,366	\$2,294	\$3,137	\$2,269	\$3,137	\$2,313	\$3,376
\$700,000	\$864,360	\$4,601	\$4,125	\$700,000	\$721,211	\$4,601	\$3,442	\$700,000	\$825,261	\$2,679	\$3,700	\$2,654	\$3,700	\$2,698	\$3,938
\$800,000	\$987,840	\$5,332	\$4,714	\$800,000	\$824,241	\$5,332	\$3,934	\$800,000	\$943,155	\$3,065	\$4,262	\$3,040	\$4,262	\$3,084	\$4,501
\$900,000	\$1,111,320	\$6,063	\$5,304	\$900,000	\$927,271	\$6,063	\$4,425	\$900,000	\$1,061,050	\$3,450	\$4,825	\$3,425	\$4,825	\$3,469	\$5,064
\$1,000,000	\$1,234,800	\$6,795	\$5,893	\$1,000,000	\$1,030,301	\$6,795	\$4,917	\$1,000,000	\$1,178,944	\$3,836	\$5,388	\$3,811	\$5,388	\$3,854	\$5,626
\$2,000,000	\$2,469,600	\$14,108	\$11,786	\$2,000,000	\$2,060,602	\$14,108	\$9,834	\$2,000,000	\$2,357,888	\$7,690	\$11,014	\$7,665	\$11,014	\$7,709	\$11,253
\$3,000,000	\$3,704,400	\$21,422	\$17,679	\$3,000,000	\$3,090,903	\$21,422	\$14,751	\$3,000,000	\$3,536,832	\$11,545	\$16,640	\$11,520	\$16,640	\$11,563	\$16,879
\$4,000,000	\$4,939,200	\$28,736	\$23,572	\$4,000,000	\$4,121,204	\$28,736	\$19,668	\$4,000,000	\$4,715,776	\$15,399	\$22,267	\$15,374	\$22,267	\$15,418	\$22,505
\$5,000,000	\$6,174,000	\$36,049	\$29,464	\$5,000,000	\$5,151,505	\$36,049	\$24,585	\$5,000,000	\$5,894,720	\$19,253	\$27,893	\$19,228	\$27,893	\$19,272	\$28,132
\$6,000,000	\$7,408,800	\$43,363	\$35,357	\$6,000,000	\$6,181,806	\$43,363	\$29,502	\$6,000,000	\$7,073,664	\$23,108	\$33,519	\$23,083	\$33,519	\$23,127	\$33,758
\$7,000,000	\$8,643,600	\$50,677	\$41,250	\$7,000,000	\$7,212,107	\$50,677	\$34,419	\$7,000,000	\$8,252,608	\$26,962	\$39,146	\$26,937	\$39,146	\$26,981	\$39,384
\$8,000,000	\$9,878,400	\$57,990	\$47,143	\$8,000,000	\$8,242,408	\$57,990	\$39,336	\$8,000,000	\$9,431,552	\$30,817	\$44,772	\$30,792	\$44,772	\$30,835	\$45,011
\$9,000,000	\$11,113,200	\$65,304	\$53,036	\$9,000,000	\$9,272,709	\$65,304	\$44,253	\$9,000,000	\$10,610,496	\$34,671	\$50,398	\$34,646	\$50,398	\$34,690	\$50,637
\$10,000,000	\$12,348,000	\$72,618	\$58,929	\$10,000,000	\$10,303,010	\$72,618	\$49,169	\$10,000,000	\$11,789,440	\$38,526	\$56,025	\$38,501	\$56,025	\$38,544	\$56,263
\$15,000,000	\$18,522,000	\$109,186	\$88,393	\$15,000,000	\$15,454,515	\$109,186	\$73,754	\$15,000,000	\$17,684,160	\$57,798	\$84,156	\$57,773	\$84,156	\$57,817	\$84,395
\$20,000,000	\$24,696,000	\$145,755	\$117,858	\$20,000,000	\$20,606,020	\$145,755	\$98,339	\$20,000,000	\$23,578,880	\$77,070	\$112,288	\$77,045	\$112,288	\$77,089	\$112,526
\$25,000,000	\$30,870,000	\$182,323	\$147,322	\$25,000,000	\$25,757,525	\$182,323	\$122,924	\$25,000,000	\$29,473,600	\$96,342	\$140,419	\$96,317	\$140,419	\$96,361	\$140,658
\$30,000,000	\$37,044,000	\$218,891	\$176,787	\$30,000,000	\$30,909,030	\$218,891	\$147,508	\$30,000,000	\$35,368,320	\$115,614	\$168,551	\$115,589	\$168,551	\$115,633	\$168,790
\$35,000,000	\$43,218,000	\$255,460	\$206,251	\$35,000,000	\$36,060,535	\$255,460	\$172,093	\$35,000,000	\$41,263,040	\$134,886	\$196,683	\$134,861	\$196,683	\$134,905	\$196,921
\$40,000,000	\$49,392,000	\$292,028	\$235,715	\$40,000,000	\$41,212,040	\$292,028	\$196,678	\$40,000,000	\$47,157,760	\$154,159	\$224,814	\$154,134	\$224,814	\$154,177	\$225,053
\$45,000,000	\$55,566,000	\$328,596	\$265,180	\$45,000,000	\$46,363,545	\$328,596	\$221,263	\$45,000,000	\$53,052,480	\$173,431	\$252,946	\$173,406	\$252,946	\$173,450	\$253,184
\$50,000,000	\$61,740,000	\$365,165	\$294,644	\$50,000,000	\$51,515,050	\$365,165	\$245,847	\$50,000,000	\$58,947,200	\$192,703	\$281,077	\$192,678	\$281,077	\$192,722	\$281,316

CITY OF BRIGHTON, 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	\$102	52.89%	\$53	27.57%	(\$131)	(75.46%)	(\$106)	(71.34%)	\$89	45.97%
\$100,000	\$204	52.89%	\$106	27.57%	(\$43)	(11.65%)	(\$18)	(5.17%)	\$177	45.97%
\$150,000	\$306	52.89%	\$159	27.57%	\$46	8.20%	\$71	13.27%	\$266	45.97%
\$200,000	\$235	24.87%	\$40	4.19%	\$134	17.88%	\$160	21.94%	\$354	45.97%
\$250,000	\$164	12.50%	(\$80)	(6.13%)	\$223	23.61%	\$248	26.97%	\$443	45.97%
\$300,000	\$93	5.53%	(\$200)	(11.95%)	\$312	27.39%	\$337	30.26%	\$532	45.97%
\$400,000	(\$49)	(2.05%)	(\$440)	(18.28%)	\$489	32.09%	\$514	34.30%	\$709	45.97%
\$500,000	(\$192)	(6.10%)	(\$679)	(21.65%)	\$666	34.90%	\$691	36.69%	\$886	45.97%
\$600,000	(\$334)	(8.62%)	(\$919)	(23.75%)	\$843	36.76%	\$868	38.27%	\$1,063	45.97%
\$700,000	(\$476)	(10.34%)	(\$1,159)	(25.19%)	\$1,020	38.08%	\$1,045	39.39%	\$1,240	45.97%
\$800,000	(\$618)	(11.59%)	(\$1,398)	(26.23%)	\$1,198	39.07%	\$1,223	40.22%	\$1,418	45.97%
\$900,000	(\$760)	(12.53%)	(\$1,638)	(27.02%)	\$1,375	39.85%	\$1,400	40.87%	\$1,595	45.97%
\$1,000,000	(\$902)	(13.27%)	(\$1,878)	(27.64%)	\$1,552	40.46%	\$1,577	41.38%	\$1,772	45.97%
\$2,000,000	(\$2,323)	(16.46%)	(\$4,275)	(30.30%)	\$3,324	43.22%	\$3,349	43.69%	\$3,544	45.97%
\$3,000,000	(\$3,743)	(17.47%)	(\$6,671)	(31.14%)	\$5,096	44.14%	\$5,121	44.45%	\$5,316	45.97%
\$4,000,000	(\$5,164)	(17.97%)	(\$9,068)	(31.56%)	\$6,868	44.60%	\$6,893	44.83%	\$7,088	45.97%
\$5,000,000	(\$6,585)	(18.27%)	(\$11,465)	(31.80%)	\$8,640	44.87%	\$8,665	45.06%	\$8,859	45.97%
\$6,000,000	(\$8,006)	(18.46%)	(\$13,861)	(31.97%)	\$10,411	45.06%	\$10,436	45.21%	\$10,631	45.97%
\$7,000,000	(\$9,427)	(18.60%)	(\$16,258)	(32.08%)	\$12,183	45.19%	\$12,208	45.32%	\$12,403	45.97%
\$8,000,000	(\$10,847)	(18.71%)	(\$18,655)	(32.17%)	\$13,955	45.28%	\$13,980	45.40%	\$14,175	45.97%
\$9,000,000	(\$12,268)	(18.79%)	(\$21,052)	(32.24%)	\$15,727	45.36%	\$15,752	45.47%	\$15,947	45.97%
\$10,000,000	(\$13,689)	(18.85%)	(\$23,448)	(32.29%)	\$17,499	45.42%	\$17,524	45.52%	\$17,719	45.97%
\$15,000,000	(\$20,793)	(19.04%)	(\$35,432)	(32.45%)	\$26,358	45.60%	\$26,383	45.67%	\$26,578	45.97%
\$20,000,000	(\$27,897)	(19.14%)	(\$47,416)	(32.53%)	\$35,218	45.70%	\$35,243	45.74%	\$35,438	45.97%
\$25,000,000	(\$35,001)	(19.20%)	(\$59,399)	(32.58%)	\$44,077	45.75%	\$44,102	45.79%	\$44,297	45.97%
\$30,000,000	(\$42,105)	(19.24%)	(\$71,383)	(32.61%)	\$52,937	45.79%	\$52,962	45.82%	\$53,157	45.97%
\$35,000,000	(\$49,209)	(19.26%)	(\$83,366)	(32.63%)	\$61,796	45.81%	\$61,821	45.84%	\$62,016	45.97%
\$40,000,000	(\$56,312)	(19.28%)	(\$95,350)	(32.65%)	\$70,656	45.83%	\$70,681	45.86%	\$70,875	45.97%
\$45,000,000	(\$63,416)	(19.30%)	(\$107,334)	(32.66%)	\$79,515	45.85%	\$79,540	45.87%	\$79,735	45.97%
\$50,000,000	(\$70,520)	(19.31%)	(\$119,317)	(32.67%)	\$88,374	45.86%	\$88,400	45.88%	\$88,594	45.97%