

CITY OF BUCK GROVE, 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	\$7.71003	\$8,126	\$0	\$8,126	
2026-27	\$4.42281	\$8,288	\$244	\$8,532	5.0%
2027-28	\$4.51719	\$8,702	\$249	\$8,951	4.9%
2028-29	\$4.38295	\$9,130	\$241	\$9,371	4.7%
2029-30	\$4.47381	\$9,559	\$246	\$9,805	4.6%
2030-31	\$4.34106	\$10,001	\$239	\$10,240	4.4%
2031-32	\$4.43076	\$10,445	\$244	\$10,689	4.4%
2032-33	\$4.30133	\$10,903	\$237	\$11,140	4.2%
2033-34	\$4.38995	\$11,363	\$242	\$11,604	4.2%
2034-35	\$4.26346	\$11,837	\$235	\$12,071	4.0%
2035-36	\$4.34803	\$12,304	\$239	\$12,544	3.9%

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	\$2,617,244	\$1,053,906	\$0	\$1,053,906
2026-27	\$2,324,155	\$1,929,028	\$0	\$1,929,028
2027-28	\$2,376,694	\$1,981,567	\$0	\$1,981,567
2028-29	\$2,533,298	\$2,138,171	\$0	\$2,138,171
2029-30	\$2,586,837	\$2,191,710	\$0	\$2,191,710
2030-31	\$2,754,103	\$2,358,976	\$0	\$2,358,976
2031-32	\$2,807,642	\$2,412,515	\$0	\$2,412,515
2032-33	\$2,985,010	\$2,589,883	\$0	\$2,589,883
2033-34	\$3,038,549	\$2,643,422	\$0	\$2,643,422
2034-35	\$3,226,482	\$2,831,355	\$0	\$2,831,355
2035-36	\$3,280,021	\$2,884,894	\$0	\$2,884,894

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.46%	-1.61%	91.85%	6.55%	0.00%	1.60%
2026-27	117.70%	-30.39%	87.31%	10.95%	0.00%	0.87%
2027-28	114.93%	-29.69%	85.23%	13.09%	0.00%	0.85%
2028-29	111.09%	-27.58%	83.51%	14.99%	0.00%	0.79%
2029-30	108.69%	-26.96%	81.73%	16.82%	0.00%	0.77%
2030-31	105.32%	-25.07%	80.24%	18.46%	0.00%	0.71%
2031-32	103.27%	-24.57%	78.70%	20.04%	0.00%	0.70%
2032-33	100.31%	-22.91%	77.40%	21.46%	0.00%	0.65%
2033-34	98.54%	-22.49%	76.04%	22.85%	0.00%	0.64%
2034-35	95.92%	-21.03%	74.89%	24.10%	0.00%	0.60%
2035-36	94.38%	-20.68%	73.69%	25.33%	0.00%	0.58%

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 BUCK GROVE, 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	\$1,053,906	\$7.71003	\$8,126
2026-27	\$1,929,028	\$4.42281	\$8,532
2027-28	\$1,981,567	\$4.51719	\$8,951
2028-29	\$2,138,171	\$4.38295	\$9,371
2029-30	\$2,191,710	\$4.47381	\$9,805
2030-31	\$2,358,976	\$4.34106	\$10,240
2031-32	\$2,412,515	\$4.43076	\$10,689
2032-33	\$2,589,883	\$4.30133	\$11,140
2033-34	\$2,643,422	\$4.38995	\$11,604
2034-35	\$2,831,355	\$4.26346	\$12,071
2035-36	\$2,884,894	\$4.34803	\$12,544

CITY OF BUCK GROVE, 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	\$1,053,906	\$7.71003	\$8,126
2026-27	\$1,085,756	\$7.63369	\$8,288
2027-28	\$1,132,968	\$7.48401	\$8,479
2028-29	\$1,195,302	\$7.48401	\$8,946
2029-30	\$1,243,798	\$7.48401	\$9,309
2030-31	\$1,310,529	\$7.48401	\$9,808
2031-32	\$1,360,373	\$7.48401	\$10,181
2032-33	\$1,431,726	\$7.48401	\$10,715
2033-34	\$1,482,993	\$7.48401	\$11,099
2034-35	\$1,559,206	\$7.48401	\$11,669
2035-36	\$1,611,966	\$7.48401	\$12,064

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	\$843,272	(\$3.21088)	\$243
2027-28	\$848,598	(\$2.96682)	\$472
2028-29	\$942,870	(\$3.10106)	\$426
2029-30	\$947,912	(\$3.01020)	\$497
2030-31	\$1,048,447	(\$3.14295)	\$432
2031-32	\$1,052,142	(\$3.05325)	\$508
2032-33	\$1,158,157	(\$3.18268)	\$425
2033-34	\$1,160,430	(\$3.09406)	\$506
2034-35	\$1,272,149	(\$3.22055)	\$402
2035-36	\$1,272,928	(\$3.13598)	\$480

CITY OF BUCK GROVE, 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	\$183	\$268	\$50,000	\$51,515	\$183	\$224	\$50,000	\$58,947	\$165	\$39	\$141	\$39	\$183	\$256
\$100,000	\$123,480	\$366	\$536	\$100,000	\$103,030	\$366	\$447	\$100,000	\$117,894	\$348	\$295	\$324	\$295	\$366	\$512
\$150,000	\$185,220	\$549	\$804	\$150,000	\$154,545	\$549	\$671	\$150,000	\$176,842	\$531	\$551	\$507	\$551	\$549	\$768
\$200,000	\$246,960	\$895	\$1,072	\$200,000	\$206,060	\$895	\$895	\$200,000	\$235,789	\$714	\$807	\$690	\$807	\$731	\$1,024
\$250,000	\$308,700	\$1,242	\$1,340	\$250,000	\$257,575	\$1,242	\$1,118	\$250,000	\$294,736	\$897	\$1,062	\$873	\$1,062	\$914	\$1,279
\$300,000	\$370,440	\$1,589	\$1,608	\$300,000	\$309,090	\$1,589	\$1,342	\$300,000	\$353,683	\$1,079	\$1,318	\$1,056	\$1,318	\$1,097	\$1,535
\$400,000	\$493,920	\$2,283	\$2,144	\$400,000	\$412,120	\$2,283	\$1,789	\$400,000	\$471,578	\$1,445	\$1,830	\$1,421	\$1,830	\$1,463	\$2,047
\$500,000	\$617,400	\$2,977	\$2,680	\$500,000	\$515,151	\$2,977	\$2,236	\$500,000	\$589,472	\$1,811	\$2,342	\$1,787	\$2,342	\$1,828	\$2,559
\$600,000	\$740,880	\$3,671	\$3,216	\$600,000	\$618,181	\$3,671	\$2,684	\$600,000	\$707,366	\$2,176	\$2,854	\$2,153	\$2,854	\$2,194	\$3,071
\$700,000	\$864,360	\$4,365	\$3,752	\$700,000	\$721,211	\$4,365	\$3,131	\$700,000	\$825,261	\$2,542	\$3,365	\$2,518	\$3,365	\$2,560	\$3,583
\$800,000	\$987,840	\$5,059	\$4,288	\$800,000	\$824,241	\$5,059	\$3,578	\$800,000	\$943,155	\$2,908	\$3,877	\$2,884	\$3,877	\$2,926	\$4,094
\$900,000	\$1,111,320	\$5,753	\$4,824	\$900,000	\$927,271	\$5,753	\$4,025	\$900,000	\$1,061,050	\$3,274	\$4,389	\$3,250	\$4,389	\$3,291	\$4,606
\$1,000,000	\$1,234,800	\$6,447	\$5,360	\$1,000,000	\$1,030,301	\$6,447	\$4,473	\$1,000,000	\$1,178,944	\$3,639	\$4,901	\$3,615	\$4,901	\$3,657	\$5,118
\$2,000,000	\$2,469,600	\$13,386	\$10,721	\$2,000,000	\$2,060,602	\$13,386	\$8,945	\$2,000,000	\$2,357,888	\$7,296	\$10,019	\$7,272	\$10,019	\$7,314	\$10,236
\$3,000,000	\$3,704,400	\$20,325	\$16,081	\$3,000,000	\$3,090,903	\$20,325	\$13,418	\$3,000,000	\$3,536,832	\$10,953	\$15,137	\$10,929	\$15,137	\$10,971	\$15,354
\$4,000,000	\$4,939,200	\$27,264	\$21,441	\$4,000,000	\$4,121,204	\$27,264	\$17,890	\$4,000,000	\$4,715,776	\$14,610	\$20,254	\$14,586	\$20,254	\$14,628	\$20,471
\$5,000,000	\$6,174,000	\$34,203	\$26,802	\$5,000,000	\$5,151,505	\$34,203	\$22,363	\$5,000,000	\$5,894,720	\$18,267	\$25,372	\$18,243	\$25,372	\$18,285	\$25,589
\$6,000,000	\$7,408,800	\$41,142	\$32,162	\$6,000,000	\$6,181,806	\$41,142	\$26,836	\$6,000,000	\$7,073,664	\$21,924	\$30,490	\$21,900	\$30,490	\$21,942	\$30,707
\$7,000,000	\$8,643,600	\$48,081	\$37,522	\$7,000,000	\$7,212,107	\$48,081	\$31,308	\$7,000,000	\$8,252,608	\$25,581	\$35,608	\$25,557	\$35,608	\$25,599	\$35,825
\$8,000,000	\$9,878,400	\$55,020	\$42,883	\$8,000,000	\$8,242,408	\$55,020	\$35,781	\$8,000,000	\$9,431,552	\$29,238	\$40,726	\$29,214	\$40,726	\$29,256	\$40,943
\$9,000,000	\$11,113,200	\$61,959	\$48,243	\$9,000,000	\$9,272,709	\$61,959	\$40,253	\$9,000,000	\$10,610,496	\$32,895	\$45,844	\$32,871	\$45,844	\$32,913	\$46,061
\$10,000,000	\$12,348,000	\$68,898	\$53,603	\$10,000,000	\$10,303,010	\$68,898	\$44,726	\$10,000,000	\$11,789,440	\$36,552	\$50,962	\$36,528	\$50,962	\$36,570	\$51,179
\$15,000,000	\$18,522,000	\$103,593	\$80,405	\$15,000,000	\$15,454,515	\$103,593	\$67,089	\$15,000,000	\$17,684,160	\$54,837	\$76,551	\$54,813	\$76,551	\$54,855	\$76,768
\$20,000,000	\$24,696,000	\$138,288	\$107,207	\$20,000,000	\$20,606,020	\$138,288	\$89,452	\$20,000,000	\$23,578,880	\$73,122	\$102,140	\$73,098	\$102,140	\$73,140	\$102,357
\$25,000,000	\$30,870,000	\$172,983	\$134,009	\$25,000,000	\$25,757,525	\$172,983	\$111,815	\$25,000,000	\$29,473,600	\$91,407	\$127,730	\$91,383	\$127,730	\$91,425	\$127,947
\$30,000,000	\$37,044,000	\$207,678	\$160,810	\$30,000,000	\$30,909,030	\$207,678	\$134,178	\$30,000,000	\$35,368,320	\$109,692	\$153,319	\$109,668	\$153,319	\$109,710	\$153,536
\$35,000,000	\$43,218,000	\$242,374	\$187,612	\$35,000,000	\$36,060,535	\$242,374	\$156,541	\$35,000,000	\$41,263,040	\$127,977	\$178,908	\$127,953	\$178,908	\$127,995	\$179,125
\$40,000,000	\$49,392,000	\$277,069	\$214,414	\$40,000,000	\$41,212,040	\$277,069	\$178,904	\$40,000,000	\$47,157,760	\$146,262	\$204,498	\$146,238	\$204,498	\$146,280	\$204,715
\$45,000,000	\$55,566,000	\$311,764	\$241,215	\$45,000,000	\$46,363,545	\$311,764	\$201,267	\$45,000,000	\$53,052,480	\$164,547	\$230,087	\$164,523	\$230,087	\$164,565	\$230,304
\$50,000,000	\$61,740,000	\$346,459	\$268,017	\$50,000,000	\$51,515,050	\$346,459	\$223,630	\$50,000,000	\$58,947,200	\$182,832	\$255,676	\$182,808	\$255,676	\$182,850	\$255,893

CITY OF BUCK GROVE, 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	\$85	46.58%	\$41	22.30%	(\$126)	(76.48%)	(\$103)	(72.52%)	\$73	39.95%
\$100,000	\$170	46.58%	\$82	22.30%	(\$53)	(15.30%)	(\$29)	(9.09%)	\$146	39.95%
\$150,000	\$256	46.58%	\$122	22.30%	\$20	3.73%	\$44	8.60%	\$219	39.95%
\$200,000	\$177	19.72%	(\$1)	(0.11%)	\$93	13.01%	\$117	16.91%	\$292	39.95%
\$250,000	\$98	7.86%	(\$124)	(10.00%)	\$166	18.51%	\$190	21.73%	\$365	39.95%
\$300,000	\$19	1.18%	(\$248)	(15.58%)	\$239	22.14%	\$263	24.89%	\$438	39.95%
\$400,000	(\$139)	(6.10%)	(\$494)	(21.65%)	\$385	26.64%	\$409	28.76%	\$584	39.95%
\$500,000	(\$297)	(9.98%)	(\$741)	(24.89%)	\$531	29.33%	\$555	31.05%	\$730	39.95%
\$600,000	(\$455)	(12.39%)	(\$988)	(26.90%)	\$677	31.12%	\$701	32.56%	\$877	39.95%
\$700,000	(\$613)	(14.04%)	(\$1,234)	(28.27%)	\$823	32.39%	\$847	33.64%	\$1,023	39.95%
\$800,000	(\$771)	(15.23%)	(\$1,481)	(29.27%)	\$969	33.34%	\$993	34.44%	\$1,169	39.95%
\$900,000	(\$929)	(16.14%)	(\$1,727)	(30.03%)	\$1,115	34.08%	\$1,139	35.06%	\$1,315	39.95%
\$1,000,000	(\$1,086)	(16.85%)	(\$1,974)	(30.62%)	\$1,262	34.67%	\$1,285	35.55%	\$1,461	39.95%
\$2,000,000	(\$2,665)	(19.91%)	(\$4,441)	(33.17%)	\$2,722	37.31%	\$2,746	37.76%	\$2,922	39.95%
\$3,000,000	(\$4,244)	(20.88%)	(\$6,907)	(33.98%)	\$4,183	38.19%	\$4,207	38.49%	\$4,383	39.95%
\$4,000,000	(\$5,822)	(21.36%)	(\$9,373)	(34.38%)	\$5,644	38.63%	\$5,668	38.86%	\$5,844	39.95%
\$5,000,000	(\$7,401)	(21.64%)	(\$11,840)	(34.62%)	\$7,105	38.90%	\$7,129	39.08%	\$7,304	39.95%
\$6,000,000	(\$8,980)	(21.83%)	(\$14,306)	(34.77%)	\$8,566	39.07%	\$8,590	39.22%	\$8,765	39.95%
\$7,000,000	(\$10,558)	(21.96%)	(\$16,773)	(34.88%)	\$10,027	39.20%	\$10,051	39.33%	\$10,226	39.95%
\$8,000,000	(\$12,137)	(22.06%)	(\$19,239)	(34.97%)	\$11,488	39.29%	\$11,511	39.40%	\$11,687	39.95%
\$9,000,000	(\$13,716)	(22.14%)	(\$21,706)	(35.03%)	\$12,949	39.36%	\$12,972	39.46%	\$13,148	39.95%
\$10,000,000	(\$15,295)	(22.20%)	(\$24,172)	(35.08%)	\$14,409	39.42%	\$14,433	39.51%	\$14,609	39.95%
\$15,000,000	(\$23,188)	(22.38%)	(\$36,504)	(35.24%)	\$21,714	39.60%	\$21,738	39.66%	\$21,913	39.95%
\$20,000,000	(\$31,081)	(22.48%)	(\$48,836)	(35.31%)	\$29,018	39.68%	\$29,042	39.73%	\$29,218	39.95%
\$25,000,000	(\$38,975)	(22.53%)	(\$61,168)	(35.36%)	\$36,323	39.74%	\$36,346	39.77%	\$36,522	39.95%
\$30,000,000	(\$46,868)	(22.57%)	(\$73,501)	(35.39%)	\$43,627	39.77%	\$43,651	39.80%	\$43,826	39.95%
\$35,000,000	(\$54,762)	(22.59%)	(\$85,833)	(35.41%)	\$50,931	39.80%	\$50,955	39.82%	\$51,131	39.95%
\$40,000,000	(\$62,655)	(22.61%)	(\$98,165)	(35.43%)	\$58,236	39.82%	\$58,260	39.84%	\$58,435	39.95%
\$45,000,000	(\$70,549)	(22.63%)	(\$110,497)	(35.44%)	\$65,540	39.83%	\$65,564	39.85%	\$65,739	39.95%
\$50,000,000	(\$78,442)	(22.64%)	(\$122,829)	(35.45%)	\$72,844	39.84%	\$72,868	39.86%	\$73,044	39.95%