

CITY OF BUFFALO CENTER, 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	\$7.91603	\$225,914	\$0	\$225,914	
2026-27	\$4.65436	\$230,432	\$399	\$230,831	2.2%
2027-28	\$4.68261	\$231,985	\$402	\$232,387	0.7%
2028-29	\$4.53837	\$237,035	\$389	\$237,424	2.2%
2029-30	\$4.56199	\$238,611	\$391	\$239,003	0.7%
2030-31	\$4.42018	\$243,782	\$379	\$244,162	2.2%
2031-32	\$4.44314	\$245,383	\$381	\$245,764	0.7%
2032-33	\$4.30727	\$250,679	\$369	\$251,048	2.2%
2033-34	\$4.32960	\$252,304	\$371	\$252,675	0.6%
2034-35	\$4.19925	\$257,729	\$360	\$258,089	2.1%
2035-36	\$4.22098	\$259,379	\$362	\$259,742	0.6%

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	\$61,274,093	\$28,538,743	\$0	\$28,538,743
2026-27	\$53,158,927	\$49,594,577	\$0	\$49,594,577
2027-28	\$53,192,041	\$49,627,691	\$0	\$49,627,691
2028-29	\$55,879,229	\$52,314,879	\$0	\$52,314,879
2029-30	\$55,954,342	\$52,389,992	\$0	\$52,389,992
2030-31	\$58,802,294	\$55,237,944	\$0	\$55,237,944
2031-32	\$58,877,407	\$55,313,057	\$0	\$55,313,057
2032-33	\$61,849,159	\$58,284,809	\$0	\$58,284,809
2033-34	\$61,924,272	\$58,359,922	\$0	\$58,359,922
2034-35	\$65,025,078	\$61,460,728	\$0	\$61,460,728
2035-36	\$65,100,191	\$61,535,841	\$0	\$61,535,841

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.03%	-3.50%	78.52%	19.65%	0.01%	1.82%
2026-27	108.57%	-29.70%	78.87%	20.02%	0.01%	1.05%
2027-28	108.59%	-29.78%	78.81%	20.08%	0.01%	1.05%
2028-29	107.23%	-28.35%	78.88%	20.08%	0.01%	0.99%
2029-30	107.17%	-28.33%	78.84%	20.12%	0.01%	0.99%
2030-31	105.79%	-26.89%	78.91%	20.10%	0.01%	0.94%
2031-32	105.74%	-26.87%	78.87%	20.14%	0.01%	0.94%
2032-33	104.44%	-25.52%	78.93%	20.14%	0.01%	0.89%
2033-34	104.39%	-25.50%	78.89%	20.18%	0.01%	0.89%
2034-35	103.17%	-24.23%	78.94%	20.18%	0.01%	0.85%
2035-36	103.12%	-24.22%	78.90%	20.22%	0.01%	0.85%

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 BUFFALO CENTER, 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	\$28,538,743	\$7.91603	\$225,914
2026-27	\$49,594,577	\$4.65436	\$230,831
2027-28	\$49,627,691	\$4.68261	\$232,387
2028-29	\$52,314,879	\$4.53837	\$237,424
2029-30	\$52,389,992	\$4.56199	\$239,003
2030-31	\$55,237,944	\$4.42018	\$244,162
2031-32	\$55,313,057	\$4.44314	\$245,764
2032-33	\$58,284,809	\$4.30727	\$251,048
2033-34	\$58,359,922	\$4.32960	\$252,675
2034-35	\$61,460,728	\$4.19925	\$258,089
2035-36	\$61,535,841	\$4.22098	\$259,742

CITY OF BUFFALO CENTER, 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	\$28,538,743	\$7.91603	\$225,914
2026-27	\$29,202,268	\$7.91603	\$231,166
2027-28	\$29,752,774	\$7.91603	\$235,524
2028-29	\$30,831,334	\$7.91603	\$244,062
2029-30	\$31,409,445	\$7.91603	\$248,638
2030-31	\$32,545,256	\$7.91603	\$257,629
2031-32	\$33,152,341	\$7.91603	\$262,435
2032-33	\$34,348,333	\$7.91603	\$271,902
2033-34	\$34,986,007	\$7.91603	\$276,950
2034-35	\$36,245,328	\$7.91603	\$286,919
2035-36	\$36,915,107	\$7.91603	\$292,221

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	\$20,392,309	(\$3.26167)	-\$335
2027-28	\$19,874,917	(\$3.23342)	-\$3,137
2028-29	\$21,483,545	(\$3.37766)	-\$6,637
2029-30	\$20,980,548	(\$3.35404)	-\$9,635
2030-31	\$22,692,688	(\$3.49585)	-\$13,468
2031-32	\$22,160,716	(\$3.47289)	-\$16,671
2032-33	\$23,936,475	(\$3.60876)	-\$20,854
2033-34	\$23,373,915	(\$3.58643)	-\$24,275
2034-35	\$25,215,400	(\$3.71678)	-\$28,830
2035-36	\$24,620,734	(\$3.69505)	-\$32,480

CITY OF BUFFALO CENTER, 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	\$188	\$273	\$50,000	\$51,515	\$188	\$228	\$50,000	\$58,947	\$170	\$40	\$145	\$40	\$188	\$261
\$100,000	\$123,480	\$375	\$546	\$100,000	\$103,030	\$375	\$455	\$100,000	\$117,894	\$357	\$300	\$333	\$300	\$375	\$521
\$150,000	\$185,220	\$563	\$819	\$150,000	\$154,545	\$563	\$683	\$150,000	\$176,842	\$545	\$561	\$521	\$561	\$563	\$782
\$200,000	\$246,960	\$919	\$1,092	\$200,000	\$206,060	\$919	\$911	\$200,000	\$235,789	\$733	\$821	\$708	\$821	\$751	\$1,042
\$250,000	\$308,700	\$1,276	\$1,365	\$250,000	\$257,575	\$1,276	\$1,139	\$250,000	\$294,736	\$920	\$1,082	\$896	\$1,082	\$939	\$1,303
\$300,000	\$370,440	\$1,632	\$1,637	\$300,000	\$309,090	\$1,632	\$1,366	\$300,000	\$353,683	\$1,108	\$1,342	\$1,084	\$1,342	\$1,126	\$1,563
\$400,000	\$493,920	\$2,344	\$2,183	\$400,000	\$412,120	\$2,344	\$1,822	\$400,000	\$471,578	\$1,484	\$1,863	\$1,459	\$1,863	\$1,502	\$2,084
\$500,000	\$617,400	\$3,057	\$2,729	\$500,000	\$515,151	\$3,057	\$2,277	\$500,000	\$589,472	\$1,859	\$2,385	\$1,835	\$2,385	\$1,877	\$2,606
\$600,000	\$740,880	\$3,769	\$3,275	\$600,000	\$618,181	\$3,769	\$2,732	\$600,000	\$707,366	\$2,235	\$2,906	\$2,210	\$2,906	\$2,253	\$3,127
\$700,000	\$864,360	\$4,482	\$3,821	\$700,000	\$721,211	\$4,482	\$3,188	\$700,000	\$825,261	\$2,610	\$3,427	\$2,586	\$3,427	\$2,628	\$3,648
\$800,000	\$987,840	\$5,194	\$4,366	\$800,000	\$824,241	\$5,194	\$3,643	\$800,000	\$943,155	\$2,986	\$3,948	\$2,961	\$3,948	\$3,004	\$4,169
\$900,000	\$1,111,320	\$5,907	\$4,912	\$900,000	\$927,271	\$5,907	\$4,099	\$900,000	\$1,061,050	\$3,361	\$4,469	\$3,337	\$4,469	\$3,379	\$4,690
\$1,000,000	\$1,234,800	\$6,619	\$5,458	\$1,000,000	\$1,030,301	\$6,619	\$4,554	\$1,000,000	\$1,178,944	\$3,736	\$4,990	\$3,712	\$4,990	\$3,755	\$5,211
\$2,000,000	\$2,469,600	\$13,743	\$10,916	\$2,000,000	\$2,060,602	\$13,743	\$9,108	\$2,000,000	\$2,357,888	\$7,491	\$10,201	\$7,467	\$10,201	\$7,509	\$10,422
\$3,000,000	\$3,704,400	\$20,868	\$16,374	\$3,000,000	\$3,090,903	\$20,868	\$13,662	\$3,000,000	\$3,536,832	\$11,246	\$15,412	\$11,221	\$15,412	\$11,264	\$15,633
\$4,000,000	\$4,939,200	\$27,992	\$21,832	\$4,000,000	\$4,121,204	\$27,992	\$18,216	\$4,000,000	\$4,715,776	\$15,001	\$20,624	\$14,976	\$20,624	\$15,019	\$20,845
\$5,000,000	\$6,174,000	\$35,117	\$27,290	\$5,000,000	\$5,151,505	\$35,117	\$22,771	\$5,000,000	\$5,894,720	\$18,755	\$25,835	\$18,731	\$25,835	\$18,773	\$26,056
\$6,000,000	\$7,408,800	\$42,241	\$32,748	\$6,000,000	\$6,181,806	\$42,241	\$27,325	\$6,000,000	\$7,073,664	\$22,510	\$31,046	\$22,486	\$31,046	\$22,528	\$31,267
\$7,000,000	\$8,643,600	\$49,366	\$38,206	\$7,000,000	\$7,212,107	\$49,366	\$31,879	\$7,000,000	\$8,252,608	\$26,265	\$36,257	\$26,240	\$36,257	\$26,283	\$36,478
\$8,000,000	\$9,878,400	\$56,490	\$43,664	\$8,000,000	\$8,242,408	\$56,490	\$36,433	\$8,000,000	\$9,431,552	\$30,019	\$41,468	\$29,995	\$41,468	\$30,038	\$41,689
\$9,000,000	\$11,113,200	\$63,614	\$49,122	\$9,000,000	\$9,272,709	\$63,614	\$40,987	\$9,000,000	\$10,610,496	\$33,774	\$46,679	\$33,750	\$46,679	\$33,792	\$46,900
\$10,000,000	\$12,348,000	\$70,739	\$54,580	\$10,000,000	\$10,303,010	\$70,739	\$45,541	\$10,000,000	\$11,789,440	\$37,529	\$51,890	\$37,504	\$51,890	\$37,547	\$52,111
\$15,000,000	\$18,522,000	\$106,361	\$81,871	\$15,000,000	\$15,454,515	\$106,361	\$68,312	\$15,000,000	\$17,684,160	\$56,302	\$77,946	\$56,278	\$77,946	\$56,320	\$78,167
\$20,000,000	\$24,696,000	\$141,983	\$109,161	\$20,000,000	\$20,606,020	\$141,983	\$91,082	\$20,000,000	\$23,578,880	\$75,076	\$104,002	\$75,051	\$104,002	\$75,094	\$104,223
\$25,000,000	\$30,870,000	\$177,605	\$136,451	\$25,000,000	\$25,757,525	\$177,605	\$113,853	\$25,000,000	\$29,473,600	\$93,849	\$130,058	\$93,825	\$130,058	\$93,867	\$130,279
\$30,000,000	\$37,044,000	\$213,227	\$163,741	\$30,000,000	\$30,909,030	\$213,227	\$136,623	\$30,000,000	\$35,368,320	\$112,623	\$156,113	\$112,598	\$156,113	\$112,641	\$156,334
\$35,000,000	\$43,218,000	\$248,849	\$191,031	\$35,000,000	\$36,060,535	\$248,849	\$159,394	\$35,000,000	\$41,263,040	\$131,396	\$182,169	\$131,372	\$182,169	\$131,414	\$182,390
\$40,000,000	\$49,392,000	\$284,472	\$218,322	\$40,000,000	\$41,212,040	\$284,472	\$182,165	\$40,000,000	\$47,157,760	\$150,170	\$208,225	\$150,145	\$208,225	\$150,188	\$208,446
\$45,000,000	\$55,566,000	\$320,094	\$245,612	\$45,000,000	\$46,363,545	\$320,094	\$204,935	\$45,000,000	\$53,052,480	\$168,943	\$234,281	\$168,919	\$234,281	\$168,961	\$234,502
\$50,000,000	\$61,740,000	\$355,716	\$272,902	\$50,000,000	\$51,515,050	\$355,716	\$227,706	\$50,000,000	\$58,947,200	\$187,717	\$260,336	\$187,692	\$260,336	\$187,735	\$260,557

CITY OF BUFFALO CENTER, 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	45.37%	\$40	21.29%	(\$130)	(76.67%)	(\$106)	(72.75%)	\$73	38.79%
\$100,000	\$170	45.37%	\$80	21.29%	(\$57)	(16.00%)	(\$33)	(9.84%)	\$146	38.79%
\$150,000	\$256	45.37%	\$120	21.29%	\$16	2.87%	\$40	7.70%	\$218	38.79%
\$200,000	\$172	18.73%	(\$9)	(0.94%)	\$88	12.08%	\$113	15.94%	\$291	38.79%
\$250,000	\$89	6.97%	(\$137)	(10.75%)	\$161	17.53%	\$186	20.73%	\$364	38.79%
\$300,000	\$6	0.34%	(\$266)	(16.28%)	\$234	21.13%	\$259	23.86%	\$437	38.79%
\$400,000	(\$161)	(6.87%)	(\$523)	(22.30%)	\$380	25.60%	\$404	27.70%	\$583	38.79%
\$500,000	(\$328)	(10.72%)	(\$780)	(25.51%)	\$525	28.26%	\$550	29.97%	\$728	38.79%
\$600,000	(\$494)	(13.12%)	(\$1,037)	(27.51%)	\$671	30.03%	\$695	31.47%	\$874	38.79%
\$700,000	(\$661)	(14.75%)	(\$1,294)	(28.87%)	\$817	31.29%	\$841	32.53%	\$1,020	38.79%
\$800,000	(\$828)	(15.93%)	(\$1,551)	(29.86%)	\$962	32.23%	\$987	33.32%	\$1,165	38.79%
\$900,000	(\$994)	(16.83%)	(\$1,808)	(30.61%)	\$1,108	32.97%	\$1,132	33.94%	\$1,311	38.79%
\$1,000,000	(\$1,161)	(17.54%)	(\$2,065)	(31.20%)	\$1,254	33.55%	\$1,278	34.43%	\$1,456	38.79%
\$2,000,000	(\$2,827)	(20.57%)	(\$4,635)	(33.73%)	\$2,710	36.18%	\$2,734	36.62%	\$2,913	38.79%
\$3,000,000	(\$4,494)	(21.53%)	(\$7,205)	(34.53%)	\$4,167	37.05%	\$4,191	37.35%	\$4,369	38.79%
\$4,000,000	(\$6,160)	(22.01%)	(\$9,776)	(34.92%)	\$5,623	37.49%	\$5,647	37.71%	\$5,826	38.79%
\$5,000,000	(\$7,826)	(22.29%)	(\$12,346)	(35.16%)	\$7,079	37.75%	\$7,104	37.93%	\$7,282	38.79%
\$6,000,000	(\$9,493)	(22.47%)	(\$14,916)	(35.31%)	\$8,536	37.92%	\$8,560	38.07%	\$8,739	38.79%
\$7,000,000	(\$11,159)	(22.61%)	(\$17,487)	(35.42%)	\$9,992	38.04%	\$10,017	38.17%	\$10,195	38.79%
\$8,000,000	(\$12,826)	(22.70%)	(\$20,057)	(35.51%)	\$11,449	38.14%	\$11,473	38.25%	\$11,652	38.79%
\$9,000,000	(\$14,492)	(22.78%)	(\$22,627)	(35.57%)	\$12,905	38.21%	\$12,930	38.31%	\$13,108	38.79%
\$10,000,000	(\$16,158)	(22.84%)	(\$25,198)	(35.62%)	\$14,362	38.27%	\$14,386	38.36%	\$14,564	38.79%
\$15,000,000	(\$24,490)	(23.03%)	(\$38,049)	(35.77%)	\$21,644	38.44%	\$21,668	38.50%	\$21,847	38.79%
\$20,000,000	(\$32,822)	(23.12%)	(\$50,901)	(35.85%)	\$28,926	38.53%	\$28,951	38.57%	\$29,129	38.79%
\$25,000,000	(\$41,154)	(23.17%)	(\$63,752)	(35.90%)	\$36,208	38.58%	\$36,233	38.62%	\$36,411	38.79%
\$30,000,000	(\$49,486)	(23.21%)	(\$76,604)	(35.93%)	\$43,491	38.62%	\$43,515	38.65%	\$43,693	38.79%
\$35,000,000	(\$57,818)	(23.23%)	(\$89,455)	(35.95%)	\$50,773	38.64%	\$50,797	38.67%	\$50,976	38.79%
\$40,000,000	(\$66,150)	(23.25%)	(\$102,307)	(35.96%)	\$58,055	38.66%	\$58,079	38.68%	\$58,258	38.79%
\$45,000,000	(\$74,482)	(23.27%)	(\$115,159)	(35.98%)	\$65,337	38.67%	\$65,362	38.69%	\$65,540	38.79%
\$50,000,000	(\$82,814)	(23.28%)	(\$128,010)	(35.99%)	\$72,619	38.69%	\$72,644	38.70%	\$72,822	38.79%