

CITY OF DERBY, 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	\$7.86459	\$9,926	\$0	\$9,926	
2026-27	\$6.69593	\$10,124	\$45	\$10,169	2.5%
2027-28	\$6.74491	\$10,220	\$45	\$10,265	0.9%
2028-29	\$6.39764	\$10,470	\$43	\$10,513	2.4%
2029-30	\$6.43546	\$10,566	\$43	\$10,609	0.9%
2030-31	\$6.11187	\$10,821	\$41	\$10,862	2.4%
2031-32	\$6.14758	\$10,916	\$41	\$10,958	0.9%
2032-33	\$5.85192	\$11,177	\$39	\$11,216	2.4%
2033-34	\$5.88575	\$11,272	\$39	\$11,311	0.9%
2034-35	\$5.61425	\$11,538	\$38	\$11,575	2.3%
2035-36	\$5.64640	\$11,633	\$38	\$11,671	0.8%

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	\$2,977,693	\$1,262,057	\$0	\$1,262,057
2026-27	\$1,824,011	\$1,518,676	\$0	\$1,518,676
2027-28	\$1,827,225	\$1,521,890	\$0	\$1,521,890
2028-29	\$1,948,628	\$1,643,293	\$0	\$1,643,293
2029-30	\$1,953,841	\$1,648,506	\$0	\$1,648,506
2030-31	\$2,082,539	\$1,777,204	\$0	\$1,777,204
2031-32	\$2,087,752	\$1,782,417	\$0	\$1,782,417
2032-33	\$2,221,958	\$1,916,623	\$0	\$1,916,623
2033-34	\$2,227,172	\$1,921,837	\$0	\$1,921,837
2034-35	\$2,367,107	\$2,061,772	\$0	\$2,061,772
2035-36	\$2,372,321	\$2,066,986	\$0	\$2,066,986

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	98.76%	-4.75%	94.00%	2.07%	0.00%	3.93%
2026-27	189.04%	-96.79%	92.25%	4.06%	0.00%	3.26%
2027-28	189.08%	-96.82%	92.27%	4.05%	0.00%	3.26%
2028-29	182.53%	-89.85%	92.68%	3.94%	0.00%	3.02%
2029-30	182.36%	-89.65%	92.70%	3.93%	0.00%	3.01%
2030-31	176.29%	-83.22%	93.07%	3.83%	0.00%	2.79%
2031-32	176.16%	-83.06%	93.09%	3.81%	0.00%	2.78%
2032-33	170.72%	-77.30%	93.42%	3.72%	0.00%	2.59%
2033-34	170.61%	-77.17%	93.44%	3.71%	0.00%	2.58%
2034-35	165.72%	-71.99%	93.73%	3.64%	0.00%	2.40%
2035-36	165.62%	-71.88%	93.74%	3.63%	0.00%	2.40%

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 DERBY, 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	\$1,262,057	\$7.86459	\$9,926
2026-27	\$1,518,676	\$6.69593	\$10,169
2027-28	\$1,521,890	\$6.74491	\$10,265
2028-29	\$1,643,293	\$6.39764	\$10,513
2029-30	\$1,648,506	\$6.43546	\$10,609
2030-31	\$1,777,204	\$6.11187	\$10,862
2031-32	\$1,782,417	\$6.14758	\$10,958
2032-33	\$1,916,623	\$5.85192	\$11,216
2033-34	\$1,921,837	\$5.88575	\$11,311
2034-35	\$2,061,772	\$5.61425	\$11,575
2035-36	\$2,066,986	\$5.64640	\$11,671

CITY OF DERBY, 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	\$1,262,057	\$7.86459	\$9,926
2026-27	\$1,265,207	\$7.86459	\$9,950
2027-28	\$1,295,119	\$7.86459	\$10,186
2028-29	\$1,337,814	\$7.86459	\$10,521
2029-30	\$1,369,299	\$7.86459	\$10,769
2030-31	\$1,414,285	\$7.86459	\$11,123
2031-32	\$1,447,422	\$7.86459	\$11,383
2032-33	\$1,494,817	\$7.86459	\$11,756
2033-34	\$1,529,698	\$7.86459	\$12,030
2034-35	\$1,579,631	\$7.86459	\$12,423
2035-36	\$1,616,343	\$7.86459	\$12,712

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	\$253,469	(\$1.16866)	\$219
2027-28	\$226,771	(\$1.11968)	\$79
2028-29	\$305,479	(\$1.46695)	-\$8
2029-30	\$279,207	(\$1.42913)	-\$160
2030-31	\$362,919	(\$1.75272)	-\$261
2031-32	\$334,995	(\$1.71701)	-\$426
2032-33	\$421,806	(\$2.01267)	-\$540
2033-34	\$392,138	(\$1.97884)	-\$719
2034-35	\$482,141	(\$2.25034)	-\$848
2035-36	\$450,643	(\$2.21819)	-\$1,041

CITY OF DERBY, 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	\$377	\$50,000	\$51,515	\$187	\$315	\$50,000	\$58,947	\$168	\$55	\$144	\$55	\$187	\$360
\$100,000	\$123,480	\$373	\$755	\$100,000	\$103,030	\$373	\$630	\$100,000	\$117,894	\$355	\$415	\$331	\$415	\$373	\$721
\$150,000	\$185,220	\$560	\$1,132	\$150,000	\$154,545	\$560	\$945	\$150,000	\$176,842	\$541	\$775	\$517	\$775	\$560	\$1,081
\$200,000	\$246,960	\$913	\$1,509	\$200,000	\$206,060	\$913	\$1,259	\$200,000	\$235,789	\$728	\$1,136	\$704	\$1,136	\$746	\$1,441
\$250,000	\$308,700	\$1,267	\$1,887	\$250,000	\$257,575	\$1,267	\$1,574	\$250,000	\$294,736	\$914	\$1,496	\$890	\$1,496	\$933	\$1,801
\$300,000	\$370,440	\$1,621	\$2,264	\$300,000	\$309,090	\$1,621	\$1,889	\$300,000	\$353,683	\$1,101	\$1,856	\$1,077	\$1,856	\$1,119	\$2,162
\$400,000	\$493,920	\$2,329	\$3,019	\$400,000	\$412,120	\$2,329	\$2,519	\$400,000	\$471,578	\$1,474	\$2,577	\$1,450	\$2,577	\$1,492	\$2,882
\$500,000	\$617,400	\$3,037	\$3,773	\$500,000	\$515,151	\$3,037	\$3,149	\$500,000	\$589,472	\$1,847	\$3,297	\$1,823	\$3,297	\$1,865	\$3,603
\$600,000	\$740,880	\$3,745	\$4,528	\$600,000	\$618,181	\$3,745	\$3,778	\$600,000	\$707,366	\$2,220	\$4,018	\$2,196	\$4,018	\$2,238	\$4,323
\$700,000	\$864,360	\$4,453	\$5,283	\$700,000	\$721,211	\$4,453	\$4,408	\$700,000	\$825,261	\$2,593	\$4,738	\$2,569	\$4,738	\$2,611	\$5,044
\$800,000	\$987,840	\$5,160	\$6,038	\$800,000	\$824,241	\$5,160	\$5,038	\$800,000	\$943,155	\$2,966	\$5,459	\$2,942	\$5,459	\$2,984	\$5,764
\$900,000	\$1,111,320	\$5,868	\$6,792	\$900,000	\$927,271	\$5,868	\$5,667	\$900,000	\$1,061,050	\$3,339	\$6,179	\$3,315	\$6,179	\$3,357	\$6,485
\$1,000,000	\$1,234,800	\$6,576	\$7,547	\$1,000,000	\$1,030,301	\$6,576	\$6,297	\$1,000,000	\$1,178,944	\$3,712	\$6,900	\$3,688	\$6,900	\$3,730	\$7,206
\$2,000,000	\$2,469,600	\$13,654	\$15,094	\$2,000,000	\$2,060,602	\$13,654	\$12,594	\$2,000,000	\$2,357,888	\$7,443	\$14,106	\$7,418	\$14,106	\$7,461	\$14,411
\$3,000,000	\$3,704,400	\$20,732	\$22,641	\$3,000,000	\$3,090,903	\$20,732	\$18,891	\$3,000,000	\$3,536,832	\$11,173	\$21,311	\$11,149	\$21,311	\$11,191	\$21,617
\$4,000,000	\$4,939,200	\$27,810	\$30,188	\$4,000,000	\$4,121,204	\$27,810	\$25,188	\$4,000,000	\$4,715,776	\$14,903	\$28,517	\$14,879	\$28,517	\$14,921	\$28,822
\$5,000,000	\$6,174,000	\$34,888	\$37,735	\$5,000,000	\$5,151,505	\$34,888	\$31,485	\$5,000,000	\$5,894,720	\$18,633	\$35,722	\$18,609	\$35,722	\$18,652	\$36,028
\$6,000,000	\$7,408,800	\$41,967	\$45,282	\$6,000,000	\$6,181,806	\$41,967	\$37,782	\$6,000,000	\$7,073,664	\$22,364	\$42,928	\$22,339	\$42,928	\$22,382	\$43,233
\$7,000,000	\$8,643,600	\$49,045	\$52,829	\$7,000,000	\$7,212,107	\$49,045	\$44,079	\$7,000,000	\$8,252,608	\$26,094	\$50,133	\$26,070	\$50,133	\$26,112	\$50,439
\$8,000,000	\$9,878,400	\$56,123	\$60,375	\$8,000,000	\$8,242,408	\$56,123	\$50,377	\$8,000,000	\$9,431,552	\$29,824	\$57,339	\$29,800	\$57,339	\$29,842	\$57,644
\$9,000,000	\$11,113,200	\$63,201	\$67,922	\$9,000,000	\$9,272,709	\$63,201	\$56,674	\$9,000,000	\$10,610,496	\$33,555	\$64,544	\$33,530	\$64,544	\$33,573	\$64,850
\$10,000,000	\$12,348,000	\$70,279	\$75,469	\$10,000,000	\$10,303,010	\$70,279	\$62,971	\$10,000,000	\$11,789,440	\$37,285	\$71,750	\$37,261	\$71,750	\$37,303	\$72,056
\$15,000,000	\$18,522,000	\$105,670	\$113,204	\$15,000,000	\$15,454,515	\$105,670	\$94,456	\$15,000,000	\$17,684,160	\$55,936	\$107,778	\$55,912	\$107,778	\$55,955	\$108,083
\$20,000,000	\$24,696,000	\$141,060	\$150,939	\$20,000,000	\$20,606,020	\$141,060	\$125,941	\$20,000,000	\$23,578,880	\$74,588	\$143,805	\$74,564	\$143,805	\$74,606	\$144,111
\$25,000,000	\$30,870,000	\$176,451	\$188,673	\$25,000,000	\$25,757,525	\$176,451	\$157,427	\$25,000,000	\$29,473,600	\$93,239	\$179,833	\$93,215	\$179,833	\$93,258	\$180,139
\$30,000,000	\$37,044,000	\$211,842	\$226,408	\$30,000,000	\$30,909,030	\$211,842	\$188,912	\$30,000,000	\$35,368,320	\$111,891	\$215,861	\$111,867	\$215,861	\$111,909	\$216,167
\$35,000,000	\$43,218,000	\$247,232	\$264,143	\$35,000,000	\$36,060,535	\$247,232	\$220,397	\$35,000,000	\$41,263,040	\$130,542	\$251,889	\$130,518	\$251,889	\$130,561	\$252,194
\$40,000,000	\$49,392,000	\$282,623	\$301,877	\$40,000,000	\$41,212,040	\$282,623	\$251,883	\$40,000,000	\$47,157,760	\$149,194	\$287,917	\$149,170	\$287,917	\$149,212	\$288,222
\$45,000,000	\$55,566,000	\$318,014	\$339,612	\$45,000,000	\$46,363,545	\$318,014	\$283,368	\$45,000,000	\$53,052,480	\$167,845	\$323,944	\$167,821	\$323,944	\$167,864	\$324,250
\$50,000,000	\$61,740,000	\$353,404	\$377,347	\$50,000,000	\$51,515,050	\$353,404	\$314,853	\$50,000,000	\$58,947,200	\$186,497	\$359,972	\$186,473	\$359,972	\$186,515	\$360,278

CITY OF DERBY, 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	\$191	102.31%	\$128	68.81%	(\$114)	(67.53%)	(\$89)	(62.07%)	\$174	93.16%
\$100,000	\$382	102.31%	\$257	68.81%	\$60	16.91%	\$84	25.48%	\$348	93.16%
\$150,000	\$572	102.31%	\$385	68.81%	\$234	43.18%	\$258	49.89%	\$521	93.16%
\$200,000	\$596	65.24%	\$346	37.87%	\$408	55.98%	\$432	61.36%	\$695	93.16%
\$250,000	\$619	48.87%	\$307	24.22%	\$581	63.57%	\$606	68.02%	\$869	93.16%
\$300,000	\$643	39.65%	\$268	16.52%	\$755	68.58%	\$779	72.38%	\$1,043	93.16%
\$400,000	\$690	29.61%	\$190	8.15%	\$1,103	74.80%	\$1,127	77.73%	\$1,390	93.16%
\$500,000	\$737	24.25%	\$112	3.68%	\$1,450	78.51%	\$1,474	80.88%	\$1,738	93.16%
\$600,000	\$783	20.92%	\$34	0.90%	\$1,798	80.97%	\$1,822	82.97%	\$2,085	93.16%
\$700,000	\$830	18.65%	(\$45)	(1.00%)	\$2,145	82.73%	\$2,169	84.45%	\$2,433	93.16%
\$800,000	\$877	17.00%	(\$123)	(2.38%)	\$2,493	84.04%	\$2,517	85.56%	\$2,780	93.16%
\$900,000	\$924	15.75%	(\$201)	(3.42%)	\$2,840	85.06%	\$2,864	86.41%	\$3,128	93.16%
\$1,000,000	\$971	14.77%	(\$279)	(4.24%)	\$3,188	85.87%	\$3,212	87.09%	\$3,475	93.16%
\$2,000,000	\$1,440	10.54%	(\$1,060)	(7.76%)	\$6,663	89.53%	\$6,687	90.15%	\$6,951	93.16%
\$3,000,000	\$1,909	9.21%	(\$1,841)	(8.88%)	\$10,138	90.74%	\$10,163	91.16%	\$10,426	93.16%
\$4,000,000	\$2,377	8.55%	(\$2,622)	(9.43%)	\$13,614	91.35%	\$13,638	91.66%	\$13,901	93.16%
\$5,000,000	\$2,846	8.16%	(\$3,403)	(9.75%)	\$17,089	91.71%	\$17,113	91.96%	\$17,376	93.16%
\$6,000,000	\$3,315	7.90%	(\$4,184)	(9.97%)	\$20,564	91.95%	\$20,588	92.16%	\$20,852	93.16%
\$7,000,000	\$3,784	7.72%	(\$4,965)	(10.12%)	\$24,039	92.13%	\$24,064	92.30%	\$24,327	93.16%
\$8,000,000	\$4,253	7.58%	(\$5,746)	(10.24%)	\$27,515	92.26%	\$27,539	92.41%	\$27,802	93.16%
\$9,000,000	\$4,721	7.47%	(\$6,527)	(10.33%)	\$30,990	92.36%	\$31,014	92.50%	\$31,277	93.16%
\$10,000,000	\$5,190	7.39%	(\$7,308)	(10.40%)	\$34,465	92.44%	\$34,489	92.56%	\$34,753	93.16%
\$15,000,000	\$7,534	7.13%	(\$11,214)	(10.61%)	\$51,841	92.68%	\$51,866	92.76%	\$52,129	93.16%
\$20,000,000	\$9,878	7.00%	(\$15,119)	(10.72%)	\$69,218	92.80%	\$69,242	92.86%	\$69,505	93.16%
\$25,000,000	\$12,222	6.93%	(\$19,024)	(10.78%)	\$86,594	92.87%	\$86,618	92.92%	\$86,881	93.16%
\$30,000,000	\$14,566	6.88%	(\$22,930)	(10.82%)	\$103,970	92.92%	\$103,994	92.96%	\$104,258	93.16%
\$35,000,000	\$16,910	6.84%	(\$26,835)	(10.85%)	\$121,346	92.96%	\$121,371	92.99%	\$121,634	93.16%
\$40,000,000	\$19,254	6.81%	(\$30,740)	(10.88%)	\$138,723	92.98%	\$138,747	93.01%	\$139,010	93.16%
\$45,000,000	\$21,598	6.79%	(\$34,646)	(10.89%)	\$156,099	93.00%	\$156,123	93.03%	\$156,386	93.16%
\$50,000,000	\$23,942	6.77%	(\$38,551)	(10.91%)	\$173,475	93.02%	\$173,499	93.04%	\$173,763	93.16%