

CITY OF DUNKERTON, 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	\$8.04579	\$363,406	\$0	\$363,406	
2026-27	\$4.87629	\$370,674	\$6,693	\$377,367	3.8%
2027-28	\$4.96434	\$383,634	\$6,814	\$390,448	3.5%
2028-29	\$4.83242	\$398,257	\$6,633	\$404,890	3.7%
2029-30	\$4.91291	\$411,279	\$6,744	\$418,022	3.2%
2030-31	\$4.78085	\$426,383	\$6,562	\$432,946	3.6%
2031-32	\$4.85443	\$439,258	\$6,663	\$445,921	3.0%
2032-33	\$4.72466	\$454,840	\$6,485	\$461,325	3.5%
2033-34	\$4.79203	\$467,556	\$6,578	\$474,134	2.8%
2034-35	\$4.66457	\$483,617	\$6,403	\$490,020	3.4%
2035-36	\$4.72633	\$496,166	\$6,488	\$502,653	2.6%

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	\$81,154,792	\$45,167,203	\$0	\$45,167,203
2026-27	\$78,631,722	\$77,388,265	\$0	\$77,388,265
2027-28	\$79,894,003	\$78,650,546	\$0	\$78,650,546
2028-29	\$85,029,710	\$83,786,253	\$0	\$83,786,253
2029-30	\$86,329,991	\$85,086,534	\$0	\$85,086,534
2030-31	\$91,801,744	\$90,558,287	\$0	\$90,558,287
2031-32	\$93,102,025	\$91,858,568	\$0	\$91,858,568
2032-33	\$98,885,412	\$97,641,955	\$0	\$97,641,955
2033-34	\$100,185,693	\$98,942,236	\$0	\$98,942,236
2034-35	\$106,294,927	\$105,051,470	\$0	\$105,051,470
2035-36	\$107,595,208	\$106,351,751	\$0	\$106,351,751

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	62.90%	-1.63%	61.27%	37.57%	0.00%	0.63%
2026-27	84.79%	-16.37%	68.41%	30.59%	0.00%	0.37%
2027-28	83.84%	-16.25%	67.59%	31.43%	0.00%	0.36%
2028-29	82.24%	-15.37%	66.87%	32.22%	0.00%	0.34%
2029-30	81.36%	-15.22%	66.14%	32.96%	0.00%	0.33%
2030-31	79.86%	-14.37%	65.50%	33.67%	0.00%	0.31%
2031-32	79.09%	-14.24%	64.85%	34.34%	0.00%	0.31%
2032-33	77.71%	-13.46%	64.25%	34.99%	0.00%	0.29%
2033-34	77.02%	-13.35%	63.67%	35.59%	0.00%	0.29%
2034-35	75.75%	-12.64%	63.12%	36.19%	0.00%	0.27%
2035-36	75.13%	-12.55%	62.58%	36.73%	0.00%	0.27%

**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 DUNKERTON, 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	\$45,167,203	\$8.04579	\$363,406
2026-27	\$77,388,265	\$4.87629	\$377,367
2027-28	\$78,650,546	\$4.96434	\$390,448
2028-29	\$83,786,253	\$4.83242	\$404,890
2029-30	\$85,086,534	\$4.91291	\$418,022
2030-31	\$90,558,287	\$4.78085	\$432,946
2031-32	\$91,858,568	\$4.85443	\$445,921
2032-33	\$97,641,955	\$4.72466	\$461,325
2033-34	\$98,942,236	\$4.79203	\$474,134
2034-35	\$105,051,470	\$4.66457	\$490,020
2035-36	\$106,351,751	\$4.72633	\$502,653

CITY OF DUNKERTON, 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	\$45,167,203	\$8.04579	\$363,406
2026-27	\$48,159,994	\$7.81145	\$376,199
2027-28	\$49,799,730	\$7.73411	\$385,156
2028-29	\$52,738,057	\$7.73411	\$407,882
2029-30	\$54,418,004	\$7.73411	\$420,875
2030-31	\$57,552,536	\$7.73411	\$445,118
2031-32	\$59,274,707	\$7.73411	\$458,437
2032-33	\$62,615,385	\$7.73411	\$484,274
2033-34	\$64,382,118	\$7.73411	\$497,938
2034-35	\$67,939,467	\$7.73411	\$525,451
2035-36	\$69,752,993	\$7.73411	\$539,477

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	\$29,228,271	(\$2.93516)	\$1,168
2027-28	\$28,850,817	(\$2.76977)	\$5,292
2028-29	\$31,048,195	(\$2.90169)	-\$2,991
2029-30	\$30,668,530	(\$2.82120)	-\$2,852
2030-31	\$33,005,751	(\$2.95326)	-\$12,172
2031-32	\$32,583,861	(\$2.87968)	-\$12,516
2032-33	\$35,026,570	(\$3.00945)	-\$22,949
2033-34	\$34,560,118	(\$2.94208)	-\$23,804
2034-35	\$37,112,003	(\$3.06954)	-\$35,431
2035-36	\$36,598,759	(\$3.00778)	-\$36,824

CITY OF DUNKERTON, 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	\$191	\$295	\$50,000	\$51,515	\$191	\$246	\$50,000	\$58,947	\$172	\$43	\$147	\$43	\$191	\$282
\$100,000	\$123,480	\$382	\$590	\$100,000	\$103,030	\$382	\$493	\$100,000	\$117,894	\$363	\$325	\$338	\$325	\$382	\$564
\$150,000	\$185,220	\$572	\$886	\$150,000	\$154,545	\$572	\$739	\$150,000	\$176,842	\$554	\$606	\$529	\$606	\$572	\$845
\$200,000	\$246,960	\$934	\$1,181	\$200,000	\$206,060	\$934	\$985	\$200,000	\$235,789	\$745	\$888	\$720	\$888	\$763	\$1,127
\$250,000	\$308,700	\$1,297	\$1,476	\$250,000	\$257,575	\$1,297	\$1,231	\$250,000	\$294,736	\$936	\$1,170	\$911	\$1,170	\$954	\$1,409
\$300,000	\$370,440	\$1,659	\$1,771	\$300,000	\$309,090	\$1,659	\$1,478	\$300,000	\$353,683	\$1,126	\$1,452	\$1,102	\$1,452	\$1,145	\$1,691
\$400,000	\$493,920	\$2,383	\$2,361	\$400,000	\$412,120	\$2,383	\$1,970	\$400,000	\$471,578	\$1,508	\$2,015	\$1,483	\$2,015	\$1,526	\$2,255
\$500,000	\$617,400	\$3,107	\$2,952	\$500,000	\$515,151	\$3,107	\$2,463	\$500,000	\$589,472	\$1,890	\$2,579	\$1,865	\$2,579	\$1,908	\$2,818
\$600,000	\$740,880	\$3,831	\$3,542	\$600,000	\$618,181	\$3,831	\$2,955	\$600,000	\$707,366	\$2,271	\$3,143	\$2,246	\$3,143	\$2,290	\$3,382
\$700,000	\$864,360	\$4,555	\$4,132	\$700,000	\$721,211	\$4,555	\$3,448	\$700,000	\$825,261	\$2,653	\$3,706	\$2,628	\$3,706	\$2,671	\$3,945
\$800,000	\$987,840	\$5,279	\$4,723	\$800,000	\$824,241	\$5,279	\$3,941	\$800,000	\$943,155	\$3,034	\$4,270	\$3,010	\$4,270	\$3,053	\$4,509
\$900,000	\$1,111,320	\$6,003	\$5,313	\$900,000	\$927,271	\$6,003	\$4,433	\$900,000	\$1,061,050	\$3,416	\$4,834	\$3,391	\$4,834	\$3,435	\$5,073
\$1,000,000	\$1,234,800	\$6,727	\$5,903	\$1,000,000	\$1,030,301	\$6,727	\$4,926	\$1,000,000	\$1,178,944	\$3,798	\$5,397	\$3,773	\$5,397	\$3,816	\$5,636
\$2,000,000	\$2,469,600	\$13,969	\$11,807	\$2,000,000	\$2,060,602	\$13,969	\$9,851	\$2,000,000	\$2,357,888	\$7,614	\$11,034	\$7,589	\$11,034	\$7,632	\$11,273
\$3,000,000	\$3,704,400	\$21,210	\$17,710	\$3,000,000	\$3,090,903	\$21,210	\$14,777	\$3,000,000	\$3,536,832	\$11,430	\$16,670	\$11,405	\$16,670	\$11,449	\$16,909
\$4,000,000	\$4,939,200	\$28,451	\$23,614	\$4,000,000	\$4,121,204	\$28,451	\$19,703	\$4,000,000	\$4,715,776	\$15,246	\$22,306	\$15,222	\$22,306	\$15,265	\$22,545
\$5,000,000	\$6,174,000	\$35,692	\$29,517	\$5,000,000	\$5,151,505	\$35,692	\$24,629	\$5,000,000	\$5,894,720	\$19,063	\$27,943	\$19,038	\$27,943	\$19,081	\$28,182
\$6,000,000	\$7,408,800	\$42,934	\$35,420	\$6,000,000	\$6,181,806	\$42,934	\$29,554	\$6,000,000	\$7,073,664	\$22,879	\$33,579	\$22,854	\$33,579	\$22,897	\$33,818
\$7,000,000	\$8,643,600	\$50,175	\$41,324	\$7,000,000	\$7,212,107	\$50,175	\$34,480	\$7,000,000	\$8,252,608	\$26,695	\$39,215	\$26,670	\$39,215	\$26,714	\$39,454
\$8,000,000	\$9,878,400	\$57,416	\$47,227	\$8,000,000	\$8,242,408	\$57,416	\$39,406	\$8,000,000	\$9,431,552	\$30,511	\$44,852	\$30,487	\$44,852	\$30,530	\$45,091
\$9,000,000	\$11,113,200	\$64,657	\$53,131	\$9,000,000	\$9,272,709	\$64,657	\$44,331	\$9,000,000	\$10,610,496	\$34,328	\$50,488	\$34,303	\$50,488	\$34,346	\$50,727
\$10,000,000	\$12,348,000	\$71,898	\$59,034	\$10,000,000	\$10,303,010	\$71,898	\$49,257	\$10,000,000	\$11,789,440	\$38,144	\$56,125	\$38,119	\$56,125	\$38,162	\$56,364
\$15,000,000	\$18,522,000	\$108,104	\$88,551	\$15,000,000	\$15,454,515	\$108,104	\$73,886	\$15,000,000	\$17,684,160	\$57,225	\$84,306	\$57,200	\$84,306	\$57,244	\$84,545
\$20,000,000	\$24,696,000	\$144,311	\$118,068	\$20,000,000	\$20,606,020	\$144,311	\$98,514	\$20,000,000	\$23,578,880	\$76,306	\$112,488	\$76,282	\$112,488	\$76,325	\$112,727
\$25,000,000	\$30,870,000	\$180,517	\$147,585	\$25,000,000	\$25,757,525	\$180,517	\$123,143	\$25,000,000	\$29,473,600	\$95,388	\$140,670	\$95,363	\$140,670	\$95,406	\$140,909
\$30,000,000	\$37,044,000	\$216,723	\$177,102	\$30,000,000	\$30,909,030	\$216,723	\$147,771	\$30,000,000	\$35,368,320	\$114,469	\$168,852	\$114,444	\$168,852	\$114,487	\$169,091
\$35,000,000	\$43,218,000	\$252,929	\$206,619	\$35,000,000	\$36,060,535	\$252,929	\$172,400	\$35,000,000	\$41,263,040	\$133,550	\$197,033	\$133,525	\$197,033	\$133,569	\$197,272
\$40,000,000	\$49,392,000	\$289,135	\$236,136	\$40,000,000	\$41,212,040	\$289,135	\$197,029	\$40,000,000	\$47,157,760	\$152,631	\$225,215	\$152,607	\$225,215	\$152,650	\$225,454
\$45,000,000	\$55,566,000	\$325,341	\$265,653	\$45,000,000	\$46,363,545	\$325,341	\$221,657	\$45,000,000	\$53,052,480	\$171,713	\$253,397	\$171,688	\$253,397	\$171,731	\$253,636
\$50,000,000	\$61,740,000	\$361,547	\$295,170	\$50,000,000	\$51,515,050	\$361,547	\$246,286	\$50,000,000	\$58,947,200	\$190,794	\$281,579	\$190,769	\$281,579	\$190,812	\$281,818

CITY OF DUNKERTON, 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	\$104	54.69%	\$55	29.07%	(\$130)	(75.17%)	(\$105)	(71.00%)	\$91	47.69%
\$100,000	\$209	54.69%	\$111	29.07%	(\$39)	(10.61%)	(\$14)	(4.05%)	\$182	47.69%
\$150,000	\$313	54.69%	\$166	29.07%	\$52	9.47%	\$77	14.61%	\$273	47.69%
\$200,000	\$246	26.34%	\$51	5.42%	\$143	19.27%	\$168	23.38%	\$364	47.69%
\$250,000	\$179	13.83%	(\$65)	(5.02%)	\$234	25.06%	\$259	28.47%	\$455	47.69%
\$300,000	\$112	6.78%	(\$181)	(10.91%)	\$325	28.90%	\$350	31.80%	\$546	47.69%
\$400,000	(\$21)	(0.90%)	(\$412)	(17.31%)	\$508	33.65%	\$532	35.89%	\$728	47.69%
\$500,000	(\$155)	(4.99%)	(\$644)	(20.73%)	\$690	36.49%	\$714	38.31%	\$910	47.69%
\$600,000	(\$289)	(7.54%)	(\$876)	(22.85%)	\$872	38.37%	\$896	39.90%	\$1,092	47.69%
\$700,000	(\$423)	(9.28%)	(\$1,107)	(24.30%)	\$1,054	39.71%	\$1,078	41.03%	\$1,274	47.69%
\$800,000	(\$557)	(10.54%)	(\$1,339)	(25.36%)	\$1,236	40.72%	\$1,260	41.88%	\$1,456	47.69%
\$900,000	(\$690)	(11.50%)	(\$1,570)	(26.16%)	\$1,418	41.50%	\$1,442	42.53%	\$1,638	47.69%
\$1,000,000	(\$824)	(12.25%)	(\$1,802)	(26.78%)	\$1,600	42.12%	\$1,624	43.05%	\$1,820	47.69%
\$2,000,000	(\$2,162)	(15.48%)	(\$4,117)	(29.47%)	\$3,420	44.91%	\$3,444	45.39%	\$3,640	47.69%
\$3,000,000	(\$3,500)	(16.50%)	(\$6,433)	(30.33%)	\$5,240	45.84%	\$5,265	46.16%	\$5,460	47.69%
\$4,000,000	(\$4,838)	(17.00%)	(\$8,748)	(30.75%)	\$7,060	46.31%	\$7,085	46.54%	\$7,280	47.69%
\$5,000,000	(\$6,175)	(17.30%)	(\$11,064)	(31.00%)	\$8,880	46.58%	\$8,905	46.77%	\$9,101	47.69%
\$6,000,000	(\$7,513)	(17.50%)	(\$13,379)	(31.16%)	\$10,700	46.77%	\$10,725	46.93%	\$10,921	47.69%
\$7,000,000	(\$8,851)	(17.64%)	(\$15,695)	(31.28%)	\$12,520	46.90%	\$12,545	47.04%	\$12,741	47.69%
\$8,000,000	(\$10,189)	(17.75%)	(\$18,010)	(31.37%)	\$14,340	47.00%	\$14,365	47.12%	\$14,561	47.69%
\$9,000,000	(\$11,527)	(17.83%)	(\$20,326)	(31.44%)	\$16,160	47.08%	\$16,185	47.18%	\$16,381	47.69%
\$10,000,000	(\$12,864)	(17.89%)	(\$22,641)	(31.49%)	\$17,981	47.14%	\$18,005	47.23%	\$18,201	47.69%
\$15,000,000	(\$19,554)	(18.09%)	(\$34,219)	(31.65%)	\$27,081	47.32%	\$27,106	47.39%	\$27,302	47.69%
\$20,000,000	(\$26,243)	(18.18%)	(\$45,796)	(31.73%)	\$36,182	47.42%	\$36,206	47.46%	\$36,402	47.69%
\$25,000,000	(\$32,932)	(18.24%)	(\$57,374)	(31.78%)	\$45,282	47.47%	\$45,307	47.51%	\$45,503	47.69%
\$30,000,000	(\$39,621)	(18.28%)	(\$68,951)	(31.82%)	\$54,383	47.51%	\$54,407	47.54%	\$54,603	47.69%
\$35,000,000	(\$46,310)	(18.31%)	(\$80,529)	(31.84%)	\$63,483	47.54%	\$63,508	47.56%	\$63,704	47.69%
\$40,000,000	(\$52,999)	(18.33%)	(\$92,106)	(31.86%)	\$72,584	47.55%	\$72,609	47.58%	\$72,804	47.69%
\$45,000,000	(\$59,688)	(18.35%)	(\$103,684)	(31.87%)	\$81,684	47.57%	\$81,709	47.59%	\$81,905	47.69%
\$50,000,000	(\$66,377)	(18.36%)	(\$115,261)	(31.88%)	\$90,785	47.58%	\$90,810	47.60%	\$91,005	47.69%