

CITY OF FERGUSON, 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	\$8.10000	\$7,832	\$0	\$7,832	
2026-27	\$3.70412	\$7,989	\$68	\$8,057	2.9%
2027-28	\$3.73559	\$8,110	\$68	\$8,178	1.5%
2028-29	\$3.66554	\$8,342	\$67	\$8,409	2.8%
2029-30	\$3.69505	\$8,462	\$68	\$8,530	1.4%
2030-31	\$3.62505	\$8,700	\$66	\$8,767	2.8%
2031-32	\$3.65272	\$8,819	\$67	\$8,885	1.4%
2032-33	\$3.58289	\$9,063	\$66	\$9,129	2.7%
2033-34	\$3.60884	\$9,180	\$66	\$9,246	1.3%
2034-35	\$3.53928	\$9,431	\$65	\$9,496	2.7%
2035-36	\$3.56361	\$9,547	\$65	\$9,612	1.2%

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	\$2,629,555	\$966,949	\$0	\$966,949
2026-27	\$2,828,289	\$2,175,086	\$0	\$2,175,086
2027-28	\$2,842,538	\$2,189,335	\$0	\$2,189,335
2028-29	\$2,947,322	\$2,294,119	\$0	\$2,294,119
2029-30	\$2,961,571	\$2,308,368	\$0	\$2,308,368
2030-31	\$3,071,522	\$2,418,319	\$0	\$2,418,319
2031-32	\$3,085,771	\$2,432,568	\$0	\$2,432,568
2032-33	\$3,201,099	\$2,547,896	\$0	\$2,547,896
2033-34	\$3,215,347	\$2,562,144	\$0	\$2,562,144
2034-35	\$3,336,272	\$2,683,069	\$0	\$2,683,069
2035-36	\$3,350,521	\$2,697,318	\$0	\$2,697,318

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.24%	-4.03%	87.21%	6.98%	0.00%	5.81%
2026-27	94.06%	-4.00%	90.06%	7.33%	0.00%	2.58%
2027-28	94.28%	-4.16%	90.12%	7.28%	0.00%	2.57%
2028-29	94.37%	-4.15%	90.22%	7.30%	0.00%	2.45%
2029-30	94.58%	-4.30%	90.28%	7.25%	0.00%	2.43%
2030-31	94.65%	-4.27%	90.38%	7.27%	0.00%	2.32%
2031-32	94.85%	-4.42%	90.43%	7.22%	0.00%	2.31%
2032-33	94.90%	-4.38%	90.52%	7.24%	0.00%	2.20%
2033-34	95.09%	-4.51%	90.57%	7.20%	0.00%	2.19%
2034-35	95.12%	-4.46%	90.65%	7.22%	0.00%	2.09%
2035-36	95.29%	-4.59%	90.70%	7.18%	0.00%	2.08%

**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 FERGUSON, 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	\$966,949	\$8.10000	\$7,832
2026-27	\$2,175,086	\$3.70412	\$8,057
2027-28	\$2,189,335	\$3.73559	\$8,178
2028-29	\$2,294,119	\$3.66554	\$8,409
2029-30	\$2,308,368	\$3.69505	\$8,530
2030-31	\$2,418,319	\$3.62505	\$8,767
2031-32	\$2,432,568	\$3.65272	\$8,885
2032-33	\$2,547,896	\$3.58289	\$9,129
2033-34	\$2,562,144	\$3.60884	\$9,246
2034-35	\$2,683,069	\$3.53928	\$9,496
2035-36	\$2,697,318	\$3.56361	\$9,612

## CITY OF FERGUSON, 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	\$966,949	\$8.10000	\$7,832
2026-27	\$937,735	\$8.10000	\$7,596
2027-28	\$965,056	\$8.01980	\$7,740
2028-29	\$1,004,348	\$8.01980	\$8,055
2029-30	\$1,033,124	\$8.01980	\$8,285
2030-31	\$1,074,629	\$8.01980	\$8,618
2031-32	\$1,104,932	\$8.01980	\$8,861
2032-33	\$1,148,767	\$8.01980	\$9,213
2033-34	\$1,180,683	\$8.01980	\$9,469
2034-35	\$1,226,971	\$8.01980	\$9,840
2035-36	\$1,260,580	\$8.01980	\$10,110

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	\$1,237,352	(\$4.39588)	\$461
2027-28	\$1,224,280	(\$4.28421)	\$439
2028-29	\$1,289,772	(\$4.35426)	\$355
2029-30	\$1,275,245	(\$4.32475)	\$244
2030-31	\$1,343,690	(\$4.39475)	\$148
2031-32	\$1,327,635	(\$4.36708)	\$24
2032-33	\$1,399,129	(\$4.43691)	-\$84
2033-34	\$1,381,462	(\$4.41096)	-\$222
2034-35	\$1,456,098	(\$4.48052)	-\$344
2035-36	\$1,436,738	(\$4.45619)	-\$497

CITY OF FERGUSON, 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	\$192	\$224	\$50,000	\$51,515	\$192	\$187	\$50,000	\$58,947	\$173	\$32	\$148	\$32	\$192	\$214
\$100,000	\$123,480	\$384	\$448	\$100,000	\$103,030	\$384	\$373	\$100,000	\$117,894	\$366	\$246	\$341	\$246	\$384	\$427
\$150,000	\$185,220	\$576	\$671	\$150,000	\$154,545	\$576	\$560	\$150,000	\$176,842	\$558	\$460	\$533	\$460	\$576	\$641
\$200,000	\$246,960	\$941	\$895	\$200,000	\$206,060	\$941	\$747	\$200,000	\$235,789	\$750	\$673	\$725	\$673	\$768	\$855
\$250,000	\$308,700	\$1,305	\$1,119	\$250,000	\$257,575	\$1,305	\$934	\$250,000	\$294,736	\$942	\$887	\$917	\$887	\$960	\$1,068
\$300,000	\$370,440	\$1,670	\$1,343	\$300,000	\$309,090	\$1,670	\$1,120	\$300,000	\$353,683	\$1,134	\$1,101	\$1,109	\$1,101	\$1,153	\$1,282
\$400,000	\$493,920	\$2,399	\$1,790	\$400,000	\$412,120	\$2,399	\$1,494	\$400,000	\$471,578	\$1,518	\$1,528	\$1,493	\$1,528	\$1,537	\$1,709
\$500,000	\$617,400	\$3,128	\$2,238	\$500,000	\$515,151	\$3,128	\$1,867	\$500,000	\$589,472	\$1,902	\$1,956	\$1,877	\$1,956	\$1,921	\$2,137
\$600,000	\$740,880	\$3,857	\$2,686	\$600,000	\$618,181	\$3,857	\$2,241	\$600,000	\$707,366	\$2,287	\$2,383	\$2,262	\$2,383	\$2,305	\$2,564
\$700,000	\$864,360	\$4,586	\$3,133	\$700,000	\$721,211	\$4,586	\$2,614	\$700,000	\$825,261	\$2,671	\$2,810	\$2,646	\$2,810	\$2,689	\$2,992
\$800,000	\$987,840	\$5,315	\$3,581	\$800,000	\$824,241	\$5,315	\$2,988	\$800,000	\$943,155	\$3,055	\$3,238	\$3,030	\$3,238	\$3,074	\$3,419
\$900,000	\$1,111,320	\$6,044	\$4,029	\$900,000	\$927,271	\$6,044	\$3,361	\$900,000	\$1,061,050	\$3,439	\$3,665	\$3,414	\$3,665	\$3,458	\$3,846
\$1,000,000	\$1,234,800	\$6,773	\$4,476	\$1,000,000	\$1,030,301	\$6,773	\$3,735	\$1,000,000	\$1,178,944	\$3,823	\$4,092	\$3,798	\$4,092	\$3,842	\$4,274
\$2,000,000	\$2,469,600	\$14,063	\$8,952	\$2,000,000	\$2,060,602	\$14,063	\$7,470	\$2,000,000	\$2,357,888	\$7,665	\$8,366	\$7,640	\$8,366	\$7,684	\$8,547
\$3,000,000	\$3,704,400	\$21,353	\$13,429	\$3,000,000	\$3,090,903	\$21,353	\$11,205	\$3,000,000	\$3,536,832	\$11,507	\$12,640	\$11,482	\$12,640	\$11,526	\$12,821
\$4,000,000	\$4,939,200	\$28,643	\$17,905	\$4,000,000	\$4,121,204	\$28,643	\$14,940	\$4,000,000	\$4,715,776	\$15,349	\$16,914	\$15,324	\$16,914	\$15,368	\$17,095
\$5,000,000	\$6,174,000	\$35,933	\$22,381	\$5,000,000	\$5,151,505	\$35,933	\$18,674	\$5,000,000	\$5,894,720	\$19,191	\$21,187	\$19,166	\$21,187	\$19,210	\$21,369
\$6,000,000	\$7,408,800	\$43,223	\$26,857	\$6,000,000	\$6,181,806	\$43,223	\$22,409	\$6,000,000	\$7,073,664	\$23,033	\$25,461	\$23,008	\$25,461	\$23,052	\$25,642
\$7,000,000	\$8,643,600	\$50,513	\$31,333	\$7,000,000	\$7,212,107	\$50,513	\$26,144	\$7,000,000	\$8,252,608	\$26,875	\$29,735	\$26,850	\$29,735	\$26,894	\$29,916
\$8,000,000	\$9,878,400	\$57,803	\$35,810	\$8,000,000	\$8,242,408	\$57,803	\$29,879	\$8,000,000	\$9,431,552	\$30,717	\$34,009	\$30,692	\$34,009	\$30,736	\$34,190
\$9,000,000	\$11,113,200	\$65,093	\$40,286	\$9,000,000	\$9,272,709	\$65,093	\$33,614	\$9,000,000	\$10,610,496	\$34,559	\$38,282	\$34,534	\$38,282	\$34,578	\$38,464
\$10,000,000	\$12,348,000	\$72,383	\$44,762	\$10,000,000	\$10,303,010	\$72,383	\$37,349	\$10,000,000	\$11,789,440	\$38,401	\$42,556	\$38,376	\$42,556	\$38,420	\$42,737
\$15,000,000	\$18,522,000	\$108,833	\$67,143	\$15,000,000	\$15,454,515	\$108,833	\$56,023	\$15,000,000	\$17,684,160	\$57,611	\$63,925	\$57,586	\$63,925	\$57,629	\$64,106
\$20,000,000	\$24,696,000	\$145,283	\$89,524	\$20,000,000	\$20,606,020	\$145,283	\$74,698	\$20,000,000	\$23,578,880	\$76,821	\$85,293	\$76,796	\$85,293	\$76,839	\$85,475
\$25,000,000	\$30,870,000	\$181,733	\$111,905	\$25,000,000	\$25,757,525	\$181,733	\$93,372	\$25,000,000	\$29,473,600	\$96,030	\$106,662	\$96,005	\$106,662	\$96,049	\$106,843
\$30,000,000	\$37,044,000	\$218,183	\$134,286	\$30,000,000	\$30,909,030	\$218,183	\$112,047	\$30,000,000	\$35,368,320	\$115,240	\$128,031	\$115,215	\$128,031	\$115,259	\$128,212
\$35,000,000	\$43,218,000	\$254,633	\$156,667	\$35,000,000	\$36,060,535	\$254,633	\$130,721	\$35,000,000	\$41,263,040	\$134,450	\$149,399	\$134,425	\$149,399	\$134,469	\$149,581
\$40,000,000	\$49,392,000	\$291,083	\$179,048	\$40,000,000	\$41,212,040	\$291,083	\$149,396	\$40,000,000	\$47,157,760	\$153,660	\$170,768	\$153,635	\$170,768	\$153,678	\$170,949
\$45,000,000	\$55,566,000	\$327,533	\$201,430	\$45,000,000	\$46,363,545	\$327,533	\$168,070	\$45,000,000	\$53,052,480	\$172,870	\$192,137	\$172,845	\$192,137	\$172,888	\$192,318
\$50,000,000	\$61,740,000	\$363,983	\$223,811	\$50,000,000	\$51,515,050	\$363,983	\$186,745	\$50,000,000	\$58,947,200	\$192,079	\$213,505	\$192,054	\$213,505	\$192,098	\$213,687

CITY OF            FERGUSON, 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	\$32	16.51%	(\$5)	(2.79%)	(\$141)	(81.30%)	(\$116)	(78.16%)	\$22	11.24%
\$100,000	\$63	16.51%	(\$11)	(2.79%)	(\$119)	(32.67%)	(\$94)	(27.74%)	\$43	11.24%
\$150,000	\$95	16.51%	(\$16)	(2.79%)	(\$98)	(17.55%)	(\$73)	(13.68%)	\$65	11.24%
\$200,000	(\$46)	(4.84%)	(\$194)	(20.60%)	(\$76)	(10.17%)	(\$51)	(7.08%)	\$86	11.24%
\$250,000	(\$186)	(14.27%)	(\$372)	(28.47%)	(\$55)	(5.81%)	(\$30)	(3.24%)	\$108	11.24%
\$300,000	(\$327)	(19.58%)	(\$549)	(32.90%)	(\$33)	(2.92%)	(\$8)	(0.73%)	\$130	11.24%
\$400,000	(\$608)	(25.36%)	(\$905)	(37.72%)	\$10	0.66%	\$35	2.35%	\$173	11.24%
\$500,000	(\$890)	(28.44%)	(\$1,260)	(40.30%)	\$53	2.80%	\$78	4.17%	\$216	11.24%
\$600,000	(\$1,171)	(30.36%)	(\$1,616)	(41.90%)	\$96	4.22%	\$121	5.37%	\$259	11.24%
\$700,000	(\$1,452)	(31.67%)	(\$1,971)	(42.99%)	\$140	5.23%	\$165	6.22%	\$302	11.24%
\$800,000	(\$1,734)	(32.62%)	(\$2,327)	(43.78%)	\$183	5.98%	\$208	6.86%	\$345	11.24%
\$900,000	(\$2,015)	(33.34%)	(\$2,682)	(44.38%)	\$226	6.57%	\$251	7.35%	\$389	11.24%
\$1,000,000	(\$2,297)	(33.91%)	(\$3,038)	(44.85%)	\$269	7.04%	\$294	7.74%	\$432	11.24%
\$2,000,000	(\$5,110)	(36.34%)	(\$6,593)	(46.88%)	\$701	9.14%	\$726	9.50%	\$864	11.24%
\$3,000,000	(\$7,924)	(37.11%)	(\$10,148)	(47.53%)	\$1,133	9.84%	\$1,158	10.08%	\$1,295	11.24%
\$4,000,000	(\$10,738)	(37.49%)	(\$13,703)	(47.84%)	\$1,564	10.19%	\$1,589	10.37%	\$1,727	11.24%
\$5,000,000	(\$13,552)	(37.71%)	(\$17,258)	(48.03%)	\$1,996	10.40%	\$2,021	10.55%	\$2,159	11.24%
\$6,000,000	(\$16,366)	(37.86%)	(\$20,813)	(48.15%)	\$2,428	10.54%	\$2,453	10.66%	\$2,591	11.24%
\$7,000,000	(\$19,179)	(37.97%)	(\$24,369)	(48.24%)	\$2,860	10.64%	\$2,885	10.74%	\$3,022	11.24%
\$8,000,000	(\$21,993)	(38.05%)	(\$27,924)	(48.31%)	\$3,292	10.72%	\$3,317	10.81%	\$3,454	11.24%
\$9,000,000	(\$24,807)	(38.11%)	(\$31,479)	(48.36%)	\$3,723	10.77%	\$3,748	10.85%	\$3,886	11.24%
\$10,000,000	(\$27,621)	(38.16%)	(\$35,034)	(48.40%)	\$4,155	10.82%	\$4,180	10.89%	\$4,318	11.24%
\$15,000,000	(\$41,690)	(38.31%)	(\$52,809)	(48.52%)	\$6,314	10.96%	\$6,339	11.01%	\$6,477	11.24%
\$20,000,000	(\$55,759)	(38.38%)	(\$70,585)	(48.58%)	\$8,473	11.03%	\$8,498	11.07%	\$8,635	11.24%
\$25,000,000	(\$69,828)	(38.42%)	(\$88,360)	(48.62%)	\$10,632	11.07%	\$10,657	11.10%	\$10,794	11.24%
\$30,000,000	(\$83,896)	(38.45%)	(\$106,136)	(48.65%)	\$12,791	11.10%	\$12,815	11.12%	\$12,953	11.24%
\$35,000,000	(\$97,965)	(38.47%)	(\$123,912)	(48.66%)	\$14,949	11.12%	\$14,974	11.14%	\$15,112	11.24%
\$40,000,000	(\$112,034)	(38.49%)	(\$141,687)	(48.68%)	\$17,108	11.13%	\$17,133	11.15%	\$17,271	11.24%
\$45,000,000	(\$126,103)	(38.50%)	(\$159,463)	(48.69%)	\$19,267	11.15%	\$19,292	11.16%	\$19,430	11.24%
\$50,000,000	(\$140,172)	(38.51%)	(\$177,238)	(48.69%)	\$21,426	11.15%	\$21,451	11.17%	\$21,589	11.24%