

CITY OF GUERNSEY, 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	\$8.12657	\$23,787	\$0	\$23,787	
2026-27	\$6.13803	\$24,263	\$0	\$24,263	2.0%
2027-28	\$6.17341	\$24,384	\$0	\$24,384	0.5%
2028-29	\$5.97204	\$24,872	\$0	\$24,872	2.0%
2029-30	\$6.00190	\$24,997	\$0	\$24,997	0.5%
2030-31	\$5.80444	\$25,496	\$0	\$25,496	2.0%
2031-32	\$5.83346	\$25,624	\$0	\$25,624	0.5%
2032-33	\$5.64403	\$26,136	\$0	\$26,136	2.0%
2033-34	\$5.67225	\$26,267	\$0	\$26,267	0.5%
2034-35	\$5.49033	\$26,792	\$0	\$26,792	2.0%
2035-36	\$5.51778	\$26,926	\$0	\$26,926	0.5%

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	\$5,051,356	\$2,927,118	\$0	\$2,927,118
2026-27	\$4,657,821	\$3,952,923	\$0	\$3,952,923
2027-28	\$4,654,821	\$3,949,923	\$0	\$3,949,923
2028-29	\$4,869,670	\$4,164,772	\$0	\$4,164,772
2029-30	\$4,869,670	\$4,164,772	\$0	\$4,164,772
2030-31	\$5,097,476	\$4,392,578	\$0	\$4,392,578
2031-32	\$5,097,476	\$4,392,578	\$0	\$4,392,578
2032-33	\$5,335,700	\$4,630,802	\$0	\$4,630,802
2033-34	\$5,335,700	\$4,630,802	\$0	\$4,630,802
2034-35	\$5,584,823	\$4,879,925	\$0	\$4,879,925
2035-36	\$5,584,823	\$4,879,925	\$0	\$4,879,925

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	34.76%	-2.19%	32.57%	65.88%	0.00%	1.55%
2026-27	59.14%	-23.20%	35.95%	62.91%	0.00%	1.15%
2027-28	59.19%	-23.29%	35.90%	62.95%	0.00%	1.15%
2028-29	58.38%	-22.16%	36.22%	62.69%	0.00%	1.09%
2029-30	58.38%	-22.16%	36.22%	62.69%	0.00%	1.09%
2030-31	57.57%	-21.01%	36.56%	62.41%	0.00%	1.03%
2031-32	57.57%	-21.01%	36.56%	62.41%	0.00%	1.03%
2032-33	56.79%	-19.93%	36.86%	62.16%	0.00%	0.98%
2033-34	56.79%	-19.93%	36.86%	62.16%	0.00%	0.98%
2034-35	56.05%	-18.91%	37.13%	61.94%	0.00%	0.93%
2035-36	56.05%	-18.91%	37.13%	61.94%	0.00%	0.93%

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 GUERNSEY, 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	\$2,927,118	\$8.12657	\$23,787
2026-27	\$3,952,923	\$6.13803	\$24,263
2027-28	\$3,949,923	\$6.17341	\$24,384
2028-29	\$4,164,772	\$5.97204	\$24,872
2029-30	\$4,164,772	\$6.00190	\$24,997
2030-31	\$4,392,578	\$5.80444	\$25,496
2031-32	\$4,392,578	\$5.83346	\$25,624
2032-33	\$4,630,802	\$5.64403	\$26,136
2033-34	\$4,630,802	\$5.67225	\$26,267
2034-35	\$4,879,925	\$5.49033	\$26,792
2035-36	\$4,879,925	\$5.51778	\$26,926

CITY OF GUERNSEY, 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	\$2,927,118	\$8.12657	\$23,787
2026-27	\$3,156,169	\$7.88987	\$24,902
2027-28	\$3,178,106	\$7.88987	\$25,075
2028-29	\$3,317,204	\$7.88987	\$26,172
2029-30	\$3,340,288	\$7.88987	\$26,354
2030-31	\$3,486,412	\$7.88987	\$27,507
2031-32	\$3,510,700	\$7.88987	\$27,699
2032-33	\$3,664,204	\$7.88987	\$28,910
2033-34	\$3,689,763	\$7.88987	\$29,112
2034-35	\$3,851,021	\$7.88987	\$30,384
2035-36	\$3,877,915	\$7.88987	\$30,596

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	\$796,754	(\$1.75184)	-\$639
2027-28	\$771,817	(\$1.71646)	-\$690
2028-29	\$847,568	(\$1.91783)	-\$1,300
2029-30	\$824,484	(\$1.88797)	-\$1,358
2030-31	\$906,166	(\$2.08543)	-\$2,011
2031-32	\$881,878	(\$2.05641)	-\$2,075
2032-33	\$966,598	(\$2.24584)	-\$2,774
2033-34	\$941,038	(\$2.21762)	-\$2,845
2034-35	\$1,028,904	(\$2.39954)	-\$3,592
2035-36	\$1,002,010	(\$2.37209)	-\$3,670

CITY OF GUERNSEY, 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
\$50,000	\$61,740	\$193	\$358	\$50,000	\$51,515	\$193	\$299	\$50,000	\$58,947	\$174	\$52	\$149	\$52
\$100,000	\$123,480	\$385	\$717	\$100,000	\$103,030	\$385	\$598	\$100,000	\$117,894	\$367	\$394	\$342	\$394
\$150,000	\$185,220	\$578	\$1,075	\$150,000	\$154,545	\$578	\$897	\$150,000	\$176,842	\$559	\$736	\$534	\$736
\$200,000	\$246,960	\$944	\$1,433	\$200,000	\$206,060	\$944	\$1,196	\$200,000	\$235,789	\$752	\$1,078	\$727	\$1,078
\$250,000	\$308,700	\$1,310	\$1,792	\$250,000	\$257,575	\$1,310	\$1,495	\$250,000	\$294,736	\$945	\$1,421	\$920	\$1,421
\$300,000	\$370,440	\$1,675	\$2,150	\$300,000	\$309,090	\$1,675	\$1,794	\$300,000	\$353,683	\$1,138	\$1,763	\$1,113	\$1,763
\$400,000	\$493,920	\$2,407	\$2,867	\$400,000	\$412,120	\$2,407	\$2,392	\$400,000	\$471,578	\$1,523	\$2,447	\$1,498	\$2,447
\$500,000	\$617,400	\$3,138	\$3,584	\$500,000	\$515,151	\$3,138	\$2,990	\$500,000	\$589,472	\$1,909	\$3,131	\$1,884	\$3,131
\$600,000	\$740,880	\$3,869	\$4,300	\$600,000	\$618,181	\$3,869	\$3,588	\$600,000	\$707,366	\$2,294	\$3,816	\$2,269	\$3,816
\$700,000	\$864,360	\$4,601	\$5,017	\$700,000	\$721,211	\$4,601	\$4,186	\$700,000	\$825,261	\$2,679	\$4,500	\$2,654	\$4,500
\$800,000	\$987,840	\$5,332	\$5,734	\$800,000	\$824,241	\$5,332	\$4,784	\$800,000	\$943,155	\$3,065	\$5,184	\$3,040	\$5,184
\$900,000	\$1,111,320	\$6,064	\$6,451	\$900,000	\$927,271	\$6,064	\$5,382	\$900,000	\$1,061,050	\$3,450	\$5,869	\$3,425	\$5,869
\$1,000,000	\$1,234,800	\$6,795	\$7,167	\$1,000,000	\$1,030,301	\$6,795	\$5,980	\$1,000,000	\$1,178,944	\$3,836	\$6,553	\$3,811	\$6,553
\$2,000,000	\$2,469,600	\$14,109	\$14,335	\$2,000,000	\$2,060,602	\$14,109	\$11,961	\$2,000,000	\$2,357,888	\$7,690	\$13,396	\$7,665	\$13,396
\$3,000,000	\$3,704,400	\$21,423	\$21,502	\$3,000,000	\$3,090,903	\$21,423	\$17,941	\$3,000,000	\$3,536,832	\$11,545	\$20,239	\$11,520	\$20,239
\$4,000,000	\$4,939,200	\$28,737	\$28,669	\$4,000,000	\$4,121,204	\$28,737	\$23,921	\$4,000,000	\$4,715,776	\$15,400	\$27,082	\$15,374	\$27,082
\$5,000,000	\$6,174,000	\$36,051	\$35,837	\$5,000,000	\$5,151,505	\$36,051	\$29,902	\$5,000,000	\$5,894,720	\$19,254	\$33,925	\$19,229	\$33,925
\$6,000,000	\$7,408,800	\$43,365	\$43,004	\$6,000,000	\$6,181,806	\$43,365	\$35,882	\$6,000,000	\$7,073,664	\$23,109	\$40,768	\$23,084	\$40,768
\$7,000,000	\$8,643,600	\$50,678	\$50,171	\$7,000,000	\$7,212,107	\$50,678	\$41,862	\$7,000,000	\$8,252,608	\$26,963	\$47,612	\$26,938	\$47,612
\$8,000,000	\$9,878,400	\$57,992	\$57,339	\$8,000,000	\$8,242,408	\$57,992	\$47,843	\$8,000,000	\$9,431,552	\$30,818	\$54,455	\$30,793	\$54,455
\$9,000,000	\$11,113,200	\$65,306	\$64,506	\$9,000,000	\$9,272,709	\$65,306	\$53,823	\$9,000,000	\$10,610,496	\$34,672	\$61,298	\$34,647	\$61,298
\$10,000,000	\$12,348,000	\$72,620	\$71,673	\$10,000,000	\$10,303,010	\$72,620	\$59,803	\$10,000,000	\$11,789,440	\$38,527	\$68,141	\$38,502	\$68,141
\$15,000,000	\$18,522,000	\$109,190	\$107,510	\$15,000,000	\$15,454,515	\$109,190	\$89,705	\$15,000,000	\$17,684,160	\$57,800	\$102,356	\$57,775	\$102,356
\$20,000,000	\$24,696,000	\$145,759	\$143,346	\$20,000,000	\$20,606,020	\$145,759	\$119,606	\$20,000,000	\$23,578,880	\$77,073	\$136,572	\$77,047	\$136,572
\$25,000,000	\$30,870,000	\$182,329	\$179,183	\$25,000,000	\$25,757,525	\$182,329	\$149,508	\$25,000,000	\$29,473,600	\$96,345	\$170,788	\$96,320	\$170,788
\$30,000,000	\$37,044,000	\$218,898	\$215,020	\$30,000,000	\$30,909,030	\$218,898	\$179,410	\$30,000,000	\$35,368,320	\$115,618	\$205,003	\$115,593	\$205,003
\$35,000,000	\$43,218,000	\$255,468	\$250,856	\$35,000,000	\$36,060,535	\$255,468	\$209,311	\$35,000,000	\$41,263,040	\$134,891	\$239,219	\$134,866	\$239,219
\$40,000,000	\$49,392,000	\$292,038	\$286,693	\$40,000,000	\$41,212,040	\$292,038	\$239,213	\$40,000,000	\$47,157,760	\$154,164	\$273,434	\$154,139	\$273,434
\$45,000,000	\$55,566,000	\$328,607	\$322,530	\$45,000,000	\$46,363,545	\$328,607	\$269,114	\$45,000,000	\$53,052,480	\$173,437	\$307,650	\$173,412	\$307,650
\$50,000,000	\$61,740,000	\$365,177	\$358,366	\$50,000,000	\$51,515,050	\$365,177	\$299,016	\$50,000,000	\$58,947,200	\$192,709	\$341,865	\$192,684	\$341,865

CITY OF GUERNSEY, 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	\$166	85.94%	\$106	55.15%	(\$122)	(70.16%)	(\$97)	(65.14%)	\$149	77.53%
\$100,000	\$331	85.94%	\$213	55.15%	\$27	7.45%	\$52	15.33%	\$299	77.53%
\$150,000	\$497	85.94%	\$319	55.15%	\$177	31.59%	\$202	37.76%	\$448	77.53%
\$200,000	\$490	51.87%	\$252	26.72%	\$326	43.36%	\$351	48.30%	\$598	77.53%
\$250,000	\$482	36.83%	\$186	14.17%	\$476	50.33%	\$501	54.43%	\$747	77.53%
\$300,000	\$475	28.35%	\$119	7.09%	\$625	54.94%	\$650	58.43%	\$897	77.53%
\$400,000	\$460	19.12%	(\$15)	(0.60%)	\$924	60.66%	\$949	63.34%	\$1,195	77.53%
\$500,000	\$446	14.20%	(\$148)	(4.71%)	\$1,223	64.07%	\$1,248	66.25%	\$1,494	77.53%
\$600,000	\$431	11.14%	(\$281)	(7.27%)	\$1,522	66.33%	\$1,547	68.17%	\$1,793	77.53%
\$700,000	\$416	9.05%	(\$415)	(9.01%)	\$1,820	67.94%	\$1,846	69.53%	\$2,092	77.53%
\$800,000	\$402	7.53%	(\$548)	(10.28%)	\$2,119	69.15%	\$2,144	70.54%	\$2,391	77.53%
\$900,000	\$387	6.38%	(\$681)	(11.24%)	\$2,418	70.08%	\$2,443	71.33%	\$2,690	77.53%
\$1,000,000	\$372	5.48%	(\$815)	(11.99%)	\$2,717	70.83%	\$2,742	71.96%	\$2,989	77.53%
\$2,000,000	\$226	1.60%	(\$2,148)	(15.23%)	\$5,706	74.19%	\$5,731	74.76%	\$5,977	77.53%
\$3,000,000	\$79	0.37%	(\$3,482)	(16.25%)	\$8,694	75.31%	\$8,719	75.69%	\$8,966	77.53%
\$4,000,000	(\$67)	(0.23%)	(\$4,815)	(16.76%)	\$11,683	75.86%	\$11,708	76.15%	\$11,954	77.53%
\$5,000,000	(\$214)	(0.59%)	(\$6,149)	(17.06%)	\$14,671	76.20%	\$14,696	76.43%	\$14,943	77.53%
\$6,000,000	(\$361)	(0.83%)	(\$7,483)	(17.26%)	\$17,660	76.42%	\$17,685	76.61%	\$17,931	77.53%
\$7,000,000	(\$507)	(1.00%)	(\$8,816)	(17.40%)	\$20,648	76.58%	\$20,673	76.74%	\$20,920	77.53%
\$8,000,000	(\$654)	(1.13%)	(\$10,150)	(17.50%)	\$23,637	76.70%	\$23,662	76.84%	\$23,908	77.53%
\$9,000,000	(\$800)	(1.23%)	(\$11,483)	(17.58%)	\$26,625	76.79%	\$26,650	76.92%	\$26,897	77.53%
\$10,000,000	(\$947)	(1.30%)	(\$12,817)	(17.65%)	\$29,614	76.87%	\$29,639	76.98%	\$29,885	77.53%
\$15,000,000	(\$1,680)	(1.54%)	(\$19,485)	(17.85%)	\$44,557	77.09%	\$44,582	77.16%	\$44,828	77.53%
\$20,000,000	(\$2,413)	(1.66%)	(\$26,153)	(17.94%)	\$59,499	77.20%	\$59,524	77.26%	\$59,771	77.53%
\$25,000,000	(\$3,146)	(1.73%)	(\$32,821)	(18.00%)	\$74,442	77.27%	\$74,467	77.31%	\$74,714	77.53%
\$30,000,000	(\$3,879)	(1.77%)	(\$39,489)	(18.04%)	\$89,385	77.31%	\$89,410	77.35%	\$89,656	77.53%
\$35,000,000	(\$4,612)	(1.81%)	(\$46,157)	(18.07%)	\$104,328	77.34%	\$104,353	77.38%	\$104,599	77.53%
\$40,000,000	(\$5,345)	(1.83%)	(\$52,825)	(18.09%)	\$119,270	77.37%	\$119,295	77.39%	\$119,542	77.53%
\$45,000,000	(\$6,078)	(1.85%)	(\$59,493)	(18.10%)	\$134,213	77.38%	\$134,238	77.41%	\$134,485	77.53%
\$50,000,000	(\$6,811)	(1.87%)	(\$66,161)	(18.12%)	\$149,156	77.40%	\$149,181	77.42%	\$149,427	77.53%