

CITY OF GUTHRIE 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	\$8.12621	\$405,850	\$0	\$405,850	
2026-27	\$4.71133	\$413,967	\$1,719	\$415,686	2.4%
2027-28	\$4.73989	\$417,765	\$1,730	\$419,495	0.9%
2028-29	\$4.60433	\$427,885	\$1,680	\$429,565	2.4%
2029-30	\$4.62924	\$431,713	\$1,689	\$433,402	0.9%
2030-31	\$4.49578	\$442,070	\$1,641	\$443,711	2.4%
2031-32	\$4.52000	\$445,930	\$1,650	\$447,579	0.9%
2032-33	\$4.39127	\$456,531	\$1,603	\$458,133	2.4%
2033-34	\$4.41484	\$460,424	\$1,611	\$462,036	0.9%
2034-35	\$4.29055	\$471,277	\$1,566	\$472,843	2.3%
2035-36	\$4.31349	\$475,207	\$1,574	\$476,781	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	\$105,868,917	\$49,943,293	\$280,812	\$50,224,105
2026-27	\$96,117,317	\$88,231,105	\$315,225	\$88,546,330
2027-28	\$96,389,595	\$88,503,025	\$315,583	\$88,818,608
2028-29	\$101,198,560	\$93,295,870	\$331,703	\$93,627,573
2029-30	\$101,525,838	\$93,622,790	\$332,061	\$93,954,851
2030-31	\$106,614,998	\$98,695,007	\$349,004	\$99,044,011
2031-32	\$106,942,275	\$99,021,927	\$349,362	\$99,371,288
2032-33	\$112,266,366	\$104,328,209	\$367,170	\$104,695,379
2033-34	\$112,593,644	\$104,655,129	\$367,528	\$105,022,657
2034-35	\$118,162,828	\$110,205,597	\$386,245	\$110,591,841
2035-36	\$118,490,106	\$110,532,517	\$386,603	\$110,919,119

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.74%	-2.11%	72.63%	24.71%	0.29%	2.17%
2026-27	97.61%	-23.31%	74.30%	23.95%	0.30%	1.23%
2027-28	97.50%	-23.34%	74.16%	24.09%	0.30%	1.23%
2028-29	96.38%	-22.24%	74.14%	24.21%	0.29%	1.16%
2029-30	96.22%	-22.20%	74.03%	24.33%	0.29%	1.16%
2030-31	95.10%	-21.09%	74.01%	24.43%	0.27%	1.10%
2031-32	94.96%	-21.06%	73.90%	24.54%	0.27%	1.10%
2032-33	93.90%	-20.02%	73.88%	24.65%	0.26%	1.04%
2033-34	93.77%	-20.00%	73.78%	24.75%	0.26%	1.04%
2034-35	92.77%	-19.02%	73.75%	24.86%	0.25%	0.99%
2035-36	92.65%	-19.00%	73.65%	24.96%	0.25%	0.98%

**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 GUTHRIE 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	\$49,943,293	\$8.12621	\$405,850
2026-27	\$88,231,105	\$4.71133	\$415,686
2027-28	\$88,503,025	\$4.73989	\$419,495
2028-29	\$93,295,870	\$4.60433	\$429,565
2029-30	\$93,622,790	\$4.62924	\$433,402
2030-31	\$98,695,007	\$4.49578	\$443,711
2031-32	\$99,021,927	\$4.52000	\$447,579
2032-33	\$104,328,209	\$4.39127	\$458,133
2033-34	\$104,655,129	\$4.41484	\$462,036
2034-35	\$110,205,597	\$4.29055	\$472,843
2035-36	\$110,532,517	\$4.31349	\$476,781

CITY OF GUTHRIE 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	\$49,943,293	\$8.12621	\$405,850
2026-27	\$51,515,484	\$8.04575	\$414,481
2027-28	\$52,530,081	\$8.04575	\$422,644
2028-29	\$54,578,984	\$8.04575	\$439,129
2029-30	\$55,640,564	\$8.04575	\$447,670
2030-31	\$57,802,625	\$8.04575	\$465,066
2031-32	\$58,913,149	\$8.04575	\$474,001
2032-33	\$61,194,152	\$8.04575	\$492,353
2033-34	\$62,356,341	\$8.04575	\$501,704
2034-35	\$64,762,471	\$8.04575	\$521,063
2035-36	\$65,978,895	\$8.04575	\$530,850

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	\$36,715,621	(\$3.33442)	\$1,205
2027-28	\$35,972,943	(\$3.30586)	-\$3,149
2028-29	\$38,716,887	(\$3.44142)	-\$9,564
2029-30	\$37,982,226	(\$3.41651)	-\$14,268
2030-31	\$40,892,381	(\$3.54997)	-\$21,355
2031-32	\$40,108,778	(\$3.52575)	-\$26,422
2032-33	\$43,134,057	(\$3.65448)	-\$34,220
2033-34	\$42,298,788	(\$3.63091)	-\$39,668
2034-35	\$45,443,126	(\$3.75520)	-\$48,220
2035-36	\$44,553,622	(\$3.73226)	-\$54,069

CITY OF GUTHRIE 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	\$193	\$278	\$50,000	\$51,515	\$193	\$232	\$50,000	\$58,947	\$174	\$40	\$149	\$40	\$193	\$265
\$100,000	\$123,480	\$385	\$555	\$100,000	\$103,030	\$385	\$463	\$100,000	\$117,894	\$367	\$305	\$342	\$305	\$385	\$530
\$150,000	\$185,220	\$578	\$833	\$150,000	\$154,545	\$578	\$695	\$150,000	\$176,842	\$559	\$570	\$534	\$570	\$578	\$795
\$200,000	\$246,960	\$944	\$1,110	\$200,000	\$206,060	\$944	\$926	\$200,000	\$235,789	\$752	\$835	\$727	\$835	\$771	\$1,060
\$250,000	\$308,700	\$1,310	\$1,388	\$250,000	\$257,575	\$1,310	\$1,158	\$250,000	\$294,736	\$945	\$1,100	\$920	\$1,100	\$964	\$1,325
\$300,000	\$370,440	\$1,675	\$1,665	\$300,000	\$309,090	\$1,675	\$1,390	\$300,000	\$353,683	\$1,138	\$1,365	\$1,113	\$1,365	\$1,156	\$1,590
\$400,000	\$493,920	\$2,407	\$2,221	\$400,000	\$412,120	\$2,407	\$1,853	\$400,000	\$471,578	\$1,523	\$1,895	\$1,498	\$1,895	\$1,542	\$2,120
\$500,000	\$617,400	\$3,138	\$2,776	\$500,000	\$515,151	\$3,138	\$2,316	\$500,000	\$589,472	\$1,909	\$2,425	\$1,883	\$2,425	\$1,927	\$2,650
\$600,000	\$740,880	\$3,869	\$3,331	\$600,000	\$618,181	\$3,869	\$2,779	\$600,000	\$707,366	\$2,294	\$2,955	\$2,269	\$2,955	\$2,313	\$3,180
\$700,000	\$864,360	\$4,601	\$3,886	\$700,000	\$721,211	\$4,601	\$3,242	\$700,000	\$825,261	\$2,679	\$3,485	\$2,654	\$3,485	\$2,698	\$3,710
\$800,000	\$987,840	\$5,332	\$4,441	\$800,000	\$824,241	\$5,332	\$3,706	\$800,000	\$943,155	\$3,065	\$4,015	\$3,040	\$4,015	\$3,084	\$4,240
\$900,000	\$1,111,320	\$6,063	\$4,996	\$900,000	\$927,271	\$6,063	\$4,169	\$900,000	\$1,061,050	\$3,450	\$4,545	\$3,425	\$4,545	\$3,469	\$4,770
\$1,000,000	\$1,234,800	\$6,795	\$5,551	\$1,000,000	\$1,030,301	\$6,795	\$4,632	\$1,000,000	\$1,178,944	\$3,836	\$5,075	\$3,811	\$5,075	\$3,854	\$5,300
\$2,000,000	\$2,469,600	\$14,108	\$11,103	\$2,000,000	\$2,060,602	\$14,108	\$9,264	\$2,000,000	\$2,357,888	\$7,690	\$10,376	\$7,665	\$10,376	\$7,709	\$10,601
\$3,000,000	\$3,704,400	\$21,422	\$16,654	\$3,000,000	\$3,090,903	\$21,422	\$13,896	\$3,000,000	\$3,536,832	\$11,544	\$15,676	\$11,519	\$15,676	\$11,563	\$15,901
\$4,000,000	\$4,939,200	\$28,735	\$22,206	\$4,000,000	\$4,121,204	\$28,735	\$18,528	\$4,000,000	\$4,715,776	\$15,399	\$20,976	\$15,374	\$20,976	\$15,418	\$21,201
\$5,000,000	\$6,174,000	\$36,049	\$27,757	\$5,000,000	\$5,151,505	\$36,049	\$23,160	\$5,000,000	\$5,894,720	\$19,253	\$26,277	\$19,228	\$26,277	\$19,272	\$26,501
\$6,000,000	\$7,408,800	\$43,363	\$33,308	\$6,000,000	\$6,181,806	\$43,363	\$27,792	\$6,000,000	\$7,073,664	\$23,108	\$31,577	\$23,083	\$31,577	\$23,126	\$31,802
\$7,000,000	\$8,643,600	\$50,676	\$38,860	\$7,000,000	\$7,212,107	\$50,676	\$32,424	\$7,000,000	\$8,252,608	\$26,962	\$36,877	\$26,937	\$36,877	\$26,981	\$37,102
\$8,000,000	\$9,878,400	\$57,990	\$44,411	\$8,000,000	\$8,242,408	\$57,990	\$37,056	\$8,000,000	\$9,431,552	\$30,816	\$42,177	\$30,791	\$42,177	\$30,835	\$42,402
\$9,000,000	\$11,113,200	\$65,303	\$49,963	\$9,000,000	\$9,272,709	\$65,303	\$41,688	\$9,000,000	\$10,610,496	\$34,671	\$47,478	\$34,646	\$47,478	\$34,690	\$47,702
\$10,000,000	\$12,348,000	\$72,617	\$55,514	\$10,000,000	\$10,303,010	\$72,617	\$46,320	\$10,000,000	\$11,789,440	\$38,525	\$52,778	\$38,500	\$52,778	\$38,544	\$53,003
\$15,000,000	\$18,522,000	\$109,185	\$83,271	\$15,000,000	\$15,454,515	\$109,185	\$69,480	\$15,000,000	\$17,684,160	\$57,797	\$79,279	\$57,772	\$79,279	\$57,816	\$79,504
\$20,000,000	\$24,696,000	\$145,753	\$111,028	\$20,000,000	\$20,606,020	\$145,753	\$92,640	\$20,000,000	\$23,578,880	\$77,069	\$105,781	\$77,044	\$105,781	\$77,088	\$106,005
\$25,000,000	\$30,870,000	\$182,321	\$138,785	\$25,000,000	\$25,757,525	\$182,321	\$115,800	\$25,000,000	\$29,473,600	\$96,341	\$132,282	\$96,316	\$132,282	\$96,360	\$132,507
\$30,000,000	\$37,044,000	\$218,889	\$166,542	\$30,000,000	\$30,909,030	\$218,889	\$138,960	\$30,000,000	\$35,368,320	\$115,613	\$158,783	\$115,588	\$158,783	\$115,632	\$159,008
\$35,000,000	\$43,218,000	\$255,457	\$194,299	\$35,000,000	\$36,060,535	\$255,457	\$162,120	\$35,000,000	\$41,263,040	\$134,885	\$185,285	\$134,860	\$185,285	\$134,904	\$185,510
\$40,000,000	\$49,392,000	\$292,025	\$222,056	\$40,000,000	\$41,212,040	\$292,025	\$185,280	\$40,000,000	\$47,157,760	\$154,157	\$211,786	\$154,132	\$211,786	\$154,176	\$212,011
\$45,000,000	\$55,566,000	\$328,593	\$249,813	\$45,000,000	\$46,363,545	\$328,593	\$208,440	\$45,000,000	\$53,052,480	\$173,429	\$238,287	\$173,404	\$238,287	\$173,448	\$238,512
\$50,000,000	\$61,740,000	\$365,161	\$277,569	\$50,000,000	\$51,515,050	\$365,161	\$231,600	\$50,000,000	\$58,947,200	\$192,701	\$264,789	\$192,676	\$264,789	\$192,720	\$265,014

CITY OF GUTHRIE 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	44.03%	\$39	20.17%	(\$134)	(76.89%)	(\$109)	(73.00%)	\$72	37.51%
\$100,000	\$170	44.03%	\$78	20.17%	(\$62)	(16.77%)	(\$36)	(10.67%)	\$145	37.51%
\$150,000	\$255	44.03%	\$117	20.17%	\$11	1.93%	\$36	6.71%	\$217	37.51%
\$200,000	\$166	17.63%	(\$17)	(1.85%)	\$83	11.05%	\$108	14.87%	\$289	37.51%
\$250,000	\$78	5.98%	(\$152)	(11.57%)	\$155	16.44%	\$180	19.62%	\$361	37.51%
\$300,000	(\$10)	(0.58%)	(\$286)	(17.05%)	\$228	20.01%	\$253	22.72%	\$434	37.51%
\$400,000	(\$186)	(7.73%)	(\$554)	(23.01%)	\$372	24.44%	\$397	26.52%	\$578	37.51%
\$500,000	(\$362)	(11.54%)	(\$822)	(26.19%)	\$517	27.08%	\$542	28.77%	\$723	37.51%
\$600,000	(\$538)	(13.92%)	(\$1,090)	(28.17%)	\$661	28.83%	\$686	30.26%	\$868	37.51%
\$700,000	(\$715)	(15.53%)	(\$1,358)	(29.52%)	\$806	30.08%	\$831	31.31%	\$1,012	37.51%
\$800,000	(\$891)	(16.71%)	(\$1,626)	(30.50%)	\$951	31.02%	\$976	32.10%	\$1,157	37.51%
\$900,000	(\$1,067)	(17.60%)	(\$1,895)	(31.25%)	\$1,095	31.74%	\$1,120	32.71%	\$1,301	37.51%
\$1,000,000	(\$1,243)	(18.30%)	(\$2,163)	(31.83%)	\$1,240	32.32%	\$1,265	33.19%	\$1,446	37.51%
\$2,000,000	(\$3,006)	(21.30%)	(\$4,844)	(34.34%)	\$2,686	34.92%	\$2,711	35.36%	\$2,892	37.51%
\$3,000,000	(\$4,768)	(22.26%)	(\$7,526)	(35.13%)	\$4,132	35.79%	\$4,157	36.08%	\$4,338	37.51%
\$4,000,000	(\$6,530)	(22.72%)	(\$10,207)	(35.52%)	\$5,577	36.22%	\$5,602	36.44%	\$5,784	37.51%
\$5,000,000	(\$8,292)	(23.00%)	(\$12,889)	(35.75%)	\$7,023	36.48%	\$7,048	36.66%	\$7,229	37.51%
\$6,000,000	(\$10,054)	(23.19%)	(\$15,571)	(35.91%)	\$8,469	36.65%	\$8,494	36.80%	\$8,675	37.51%
\$7,000,000	(\$11,817)	(23.32%)	(\$18,252)	(36.02%)	\$9,915	36.77%	\$9,940	36.90%	\$10,121	37.51%
\$8,000,000	(\$13,579)	(23.42%)	(\$20,934)	(36.10%)	\$11,361	36.87%	\$11,386	36.98%	\$11,567	37.51%
\$9,000,000	(\$15,341)	(23.49%)	(\$23,615)	(36.16%)	\$12,807	36.94%	\$12,832	37.04%	\$13,013	37.51%
\$10,000,000	(\$17,103)	(23.55%)	(\$26,297)	(36.21%)	\$14,253	37.00%	\$14,278	37.08%	\$14,459	37.51%
\$15,000,000	(\$25,914)	(23.73%)	(\$39,705)	(36.36%)	\$21,482	37.17%	\$21,507	37.23%	\$21,688	37.51%
\$20,000,000	(\$34,725)	(23.82%)	(\$53,113)	(36.44%)	\$28,712	37.25%	\$28,737	37.30%	\$28,918	37.51%
\$25,000,000	(\$43,536)	(23.88%)	(\$66,521)	(36.49%)	\$35,941	37.31%	\$35,966	37.34%	\$36,147	37.51%
\$30,000,000	(\$52,347)	(23.91%)	(\$79,929)	(36.52%)	\$43,170	37.34%	\$43,195	37.37%	\$43,376	37.51%
\$35,000,000	(\$61,158)	(23.94%)	(\$93,337)	(36.54%)	\$50,400	37.36%	\$50,425	37.39%	\$50,606	37.51%
\$40,000,000	(\$69,969)	(23.96%)	(\$106,744)	(36.55%)	\$57,629	37.38%	\$57,654	37.41%	\$57,835	37.51%
\$45,000,000	(\$78,780)	(23.98%)	(\$120,152)	(36.57%)	\$64,859	37.40%	\$64,884	37.42%	\$65,065	37.51%
\$50,000,000	(\$87,591)	(23.99%)	(\$133,560)	(36.58%)	\$72,088	37.41%	\$72,113	37.43%	\$72,294	37.51%