

CITY OF EDDYVILLE, 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 | \$7.86411 | \$218,464 | \$0 | \$218,464 | |
| 2026-27 | \$4.79903 | \$222,834 | \$883 | \$223,717 | 2.4% |
| 2027-28 | \$4.82953 | \$224,835 | \$889 | \$225,724 | 0.9% |
| 2028-29 | \$4.69034 | \$230,239 | \$863 | \$231,102 | 2.4% |
| 2029-30 | \$4.71687 | \$232,257 | \$868 | \$233,125 | 0.9% |
| 2030-31 | \$4.57980 | \$237,788 | \$843 | \$238,630 | 2.4% |
| 2031-32 | \$4.60555 | \$239,824 | \$848 | \$240,671 | 0.9% |
| 2032-33 | \$4.47343 | \$245,485 | \$823 | \$246,308 | 2.3% |
| 2033-34 | \$4.49843 | \$247,540 | \$828 | \$248,367 | 0.8% |
| 2034-35 | \$4.37095 | \$253,335 | \$804 | \$254,139 | 2.3% |
| 2035-36 | \$4.39524 | \$255,410 | \$809 | \$256,218 | 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 | \$62,192,315 | \$27,779,917 | \$0 | \$27,779,917 |
| 2026-27 | \$55,651,267 | \$46,617,077 | \$0 | \$46,617,077 |
| 2027-28 | \$55,772,517 | \$46,738,327 | \$0 | \$46,738,327 |
| 2028-29 | \$58,306,086 | \$49,271,896 | \$0 | \$49,271,896 |
| 2029-30 | \$58,457,899 | \$49,423,709 | \$0 | \$49,423,709 |
| 2030-31 | \$61,139,172 | \$52,104,982 | \$0 | \$52,104,982 |
| 2031-32 | \$61,290,985 | \$52,256,795 | \$0 | \$52,256,795 |
| 2032-33 | \$64,094,380 | \$55,060,190 | \$0 | \$55,060,190 |
| 2033-34 | \$64,246,194 | \$55,212,004 | \$0 | \$55,212,004 |
| 2034-35 | \$67,176,907 | \$58,142,717 | \$0 | \$58,142,717 |
| 2035-36 | \$67,328,721 | \$58,294,531 | \$0 | \$58,294,531 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|---|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 73.87% | -1.88% | 71.99% | 23.33% | 0.00% | 4.68% |
| 2026-27 | 101.47% | -26.35% | 75.12% | 21.99% | 0.00% | 2.79% |
| 2027-28 | 101.52% | -26.42% | 75.10% | 22.01% | 0.00% | 2.78% |
| 2028-29 | 100.44% | -25.18% | 75.26% | 22.01% | 0.00% | 2.64% |
| 2029-30 | 100.43% | -25.17% | 75.26% | 22.02% | 0.00% | 2.63% |
| 2030-31 | 99.35% | -23.93% | 75.42% | 22.00% | 0.00% | 2.50% |
| 2031-32 | 99.34% | -23.92% | 75.41% | 22.01% | 0.00% | 2.49% |
| 2032-33 | 98.31% | -22.76% | 75.55% | 22.01% | 0.00% | 2.36% |
| 2033-34 | 98.31% | -22.75% | 75.55% | 22.02% | 0.00% | 2.35% |
| 2034-35 | 97.33% | -21.66% | 75.67% | 22.02% | 0.00% | 2.24% |
| 2035-36 | 97.33% | -21.66% | 75.67% | 22.03% | 0.00% | 2.23% |

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 EDDYVILLE, 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 | \$27,779,917 | \$7.86411 | \$218,464 |
| 2026-27 | \$46,617,077 | \$4.79903 | \$223,717 |
| 2027-28 | \$46,738,327 | \$4.82953 | \$225,724 |
| 2028-29 | \$49,271,896 | \$4.69034 | \$231,102 |
| 2029-30 | \$49,423,709 | \$4.71687 | \$233,125 |
| 2030-31 | \$52,104,982 | \$4.57980 | \$238,630 |
| 2031-32 | \$52,256,795 | \$4.60555 | \$240,671 |
| 2032-33 | \$55,060,190 | \$4.47343 | \$246,308 |
| 2033-34 | \$55,212,004 | \$4.49843 | \$248,367 |
| 2034-35 | \$58,142,717 | \$4.37095 | \$254,139 |
| 2035-36 | \$58,294,531 | \$4.39524 | \$256,218 |

CITY OF EDDYVILLE, 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 | \$27,779,917 | \$7.86411 | \$218,464 |
| 2026-27 | \$28,600,839 | \$7.78625 | \$222,693 |
| 2027-28 | \$29,136,744 | \$7.78625 | \$226,866 |
| 2028-29 | \$30,225,233 | \$7.78625 | \$235,341 |
| 2029-30 | \$30,787,917 | \$7.78625 | \$239,722 |
| 2030-31 | \$31,935,131 | \$7.78625 | \$248,655 |
| 2031-32 | \$32,525,929 | \$7.78625 | \$253,255 |
| 2032-33 | \$33,734,883 | \$7.78625 | \$262,668 |
| 2033-34 | \$34,355,355 | \$7.78625 | \$267,499 |
| 2034-35 | \$35,629,276 | \$7.78625 | \$277,418 |
| 2035-36 | \$36,280,903 | \$7.78625 | \$282,492 |

| 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 | \$18,016,238 | (\$2.98722) | \$1,024 |
| 2027-28 | \$17,601,582 | (\$2.95672) | -\$1,142 |
| 2028-29 | \$19,046,663 | (\$3.09591) | -\$4,239 |
| 2029-30 | \$18,635,792 | (\$3.06938) | -\$6,597 |
| 2030-31 | \$20,169,851 | (\$3.20645) | -\$10,024 |
| 2031-32 | \$19,730,866 | (\$3.18070) | -\$12,584 |
| 2032-33 | \$21,325,308 | (\$3.31282) | -\$16,360 |
| 2033-34 | \$20,856,649 | (\$3.28782) | -\$19,132 |
| 2034-35 | \$22,513,441 | (\$3.41530) | -\$23,279 |
| 2035-36 | \$22,013,628 | (\$3.39101) | -\$26,274 |

CITY OF EDDYVILLE, 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 | \$283 | \$50,000 | \$51,515 | \$187 | \$236 | \$50,000 | \$58,947 | \$168 | \$41 | \$144 | \$41 | \$187 | \$270 |
| \$100,000 | \$123,480 | \$373 | \$566 | \$100,000 | \$103,030 | \$373 | \$472 | \$100,000 | \$117,894 | \$355 | \$311 | \$331 | \$311 | \$373 | \$540 |
| \$150,000 | \$185,220 | \$560 | \$848 | \$150,000 | \$154,545 | \$560 | \$708 | \$150,000 | \$176,842 | \$541 | \$581 | \$517 | \$581 | \$560 | \$810 |
| \$200,000 | \$246,960 | \$913 | \$1,131 | \$200,000 | \$206,060 | \$913 | \$944 | \$200,000 | \$235,789 | \$728 | \$851 | \$704 | \$851 | \$746 | \$1,080 |
| \$250,000 | \$308,700 | \$1,267 | \$1,414 | \$250,000 | \$257,575 | \$1,267 | \$1,180 | \$250,000 | \$294,736 | \$914 | \$1,121 | \$890 | \$1,121 | \$933 | \$1,350 |
| \$300,000 | \$370,440 | \$1,621 | \$1,697 | \$300,000 | \$309,090 | \$1,621 | \$1,416 | \$300,000 | \$353,683 | \$1,101 | \$1,391 | \$1,077 | \$1,391 | \$1,119 | \$1,620 |
| \$400,000 | \$493,920 | \$2,329 | \$2,262 | \$400,000 | \$412,120 | \$2,329 | \$1,887 | \$400,000 | \$471,578 | \$1,474 | \$1,931 | \$1,450 | \$1,931 | \$1,492 | \$2,160 |
| \$500,000 | \$617,400 | \$3,037 | \$2,828 | \$500,000 | \$515,151 | \$3,037 | \$2,359 | \$500,000 | \$589,472 | \$1,847 | \$2,471 | \$1,823 | \$2,471 | \$1,865 | \$2,700 |
| \$600,000 | \$740,880 | \$3,744 | \$3,393 | \$600,000 | \$618,181 | \$3,744 | \$2,831 | \$600,000 | \$707,366 | \$2,220 | \$3,011 | \$2,196 | \$3,011 | \$2,238 | \$3,240 |
| \$700,000 | \$864,360 | \$4,452 | \$3,959 | \$700,000 | \$721,211 | \$4,452 | \$3,303 | \$700,000 | \$825,261 | \$2,593 | \$3,551 | \$2,569 | \$3,551 | \$2,611 | \$3,780 |
| \$800,000 | \$987,840 | \$5,160 | \$4,524 | \$800,000 | \$824,241 | \$5,160 | \$3,775 | \$800,000 | \$943,155 | \$2,966 | \$4,090 | \$2,942 | \$4,090 | \$2,984 | \$4,319 |
| \$900,000 | \$1,111,320 | \$5,868 | \$5,090 | \$900,000 | \$927,271 | \$5,868 | \$4,247 | \$900,000 | \$1,061,050 | \$3,339 | \$4,630 | \$3,315 | \$4,630 | \$3,357 | \$4,859 |
| \$1,000,000 | \$1,234,800 | \$6,576 | \$5,655 | \$1,000,000 | \$1,030,301 | \$6,576 | \$4,719 | \$1,000,000 | \$1,178,944 | \$3,712 | \$5,170 | \$3,688 | \$5,170 | \$3,730 | \$5,399 |
| \$2,000,000 | \$2,469,600 | \$13,653 | \$11,310 | \$2,000,000 | \$2,060,602 | \$13,653 | \$9,437 | \$2,000,000 | \$2,357,888 | \$7,442 | \$10,570 | \$7,418 | \$10,570 | \$7,460 | \$10,799 |
| \$3,000,000 | \$3,704,400 | \$20,731 | \$16,965 | \$3,000,000 | \$3,090,903 | \$20,731 | \$14,156 | \$3,000,000 | \$3,536,832 | \$11,172 | \$15,969 | \$11,148 | \$15,969 | \$11,190 | \$16,198 |
| \$4,000,000 | \$4,939,200 | \$27,809 | \$22,621 | \$4,000,000 | \$4,121,204 | \$27,809 | \$18,874 | \$4,000,000 | \$4,715,776 | \$14,902 | \$21,368 | \$14,878 | \$21,368 | \$14,920 | \$21,597 |
| \$5,000,000 | \$6,174,000 | \$34,886 | \$28,276 | \$5,000,000 | \$5,151,505 | \$34,886 | \$23,593 | \$5,000,000 | \$5,894,720 | \$18,632 | \$26,768 | \$18,608 | \$26,768 | \$18,650 | \$26,997 |
| \$6,000,000 | \$7,408,800 | \$41,964 | \$33,931 | \$6,000,000 | \$6,181,806 | \$41,964 | \$28,311 | \$6,000,000 | \$7,073,664 | \$22,362 | \$32,167 | \$22,338 | \$32,167 | \$22,380 | \$32,396 |
| \$7,000,000 | \$8,643,600 | \$49,042 | \$39,586 | \$7,000,000 | \$7,212,107 | \$49,042 | \$33,030 | \$7,000,000 | \$8,252,608 | \$26,092 | \$37,566 | \$26,068 | \$37,566 | \$26,111 | \$37,795 |
| \$8,000,000 | \$9,878,400 | \$56,119 | \$45,241 | \$8,000,000 | \$8,242,408 | \$56,119 | \$37,749 | \$8,000,000 | \$9,431,552 | \$29,822 | \$42,966 | \$29,798 | \$42,966 | \$29,841 | \$43,195 |
| \$9,000,000 | \$11,113,200 | \$63,197 | \$50,896 | \$9,000,000 | \$9,272,709 | \$63,197 | \$42,467 | \$9,000,000 | \$10,610,496 | \$33,553 | \$48,365 | \$33,528 | \$48,365 | \$33,571 | \$48,594 |
| \$10,000,000 | \$12,348,000 | \$70,275 | \$56,551 | \$10,000,000 | \$10,303,010 | \$70,275 | \$47,186 | \$10,000,000 | \$11,789,440 | \$37,283 | \$53,764 | \$37,258 | \$53,764 | \$37,301 | \$53,993 |
| \$15,000,000 | \$18,522,000 | \$105,663 | \$84,827 | \$15,000,000 | \$15,454,515 | \$105,663 | \$70,779 | \$15,000,000 | \$17,684,160 | \$55,933 | \$80,761 | \$55,909 | \$80,761 | \$55,951 | \$80,990 |
| \$20,000,000 | \$24,696,000 | \$141,052 | \$113,103 | \$20,000,000 | \$20,606,020 | \$141,052 | \$94,371 | \$20,000,000 | \$23,578,880 | \$74,583 | \$107,758 | \$74,559 | \$107,758 | \$74,601 | \$107,987 |
| \$25,000,000 | \$30,870,000 | \$176,440 | \$141,378 | \$25,000,000 | \$25,757,525 | \$176,440 | \$117,964 | \$25,000,000 | \$29,473,600 | \$93,234 | \$134,754 | \$93,209 | \$134,754 | \$93,252 | \$134,983 |
| \$30,000,000 | \$37,044,000 | \$211,829 | \$169,654 | \$30,000,000 | \$30,909,030 | \$211,829 | \$141,557 | \$30,000,000 | \$35,368,320 | \$111,884 | \$161,751 | \$111,860 | \$161,751 | \$111,902 | \$161,980 |
| \$35,000,000 | \$43,218,000 | \$247,217 | \$197,930 | \$35,000,000 | \$36,060,535 | \$247,217 | \$165,150 | \$35,000,000 | \$41,263,040 | \$130,534 | \$188,747 | \$130,510 | \$188,747 | \$130,553 | \$188,976 |
| \$40,000,000 | \$49,392,000 | \$282,606 | \$226,205 | \$40,000,000 | \$41,212,040 | \$282,606 | \$188,743 | \$40,000,000 | \$47,157,760 | \$149,185 | \$215,744 | \$149,161 | \$215,744 | \$149,203 | \$215,973 |
| \$45,000,000 | \$55,566,000 | \$317,994 | \$254,481 | \$45,000,000 | \$46,363,545 | \$317,994 | \$212,336 | \$45,000,000 | \$53,052,480 | \$167,835 | \$242,741 | \$167,811 | \$242,741 | \$167,853 | \$242,970 |
| \$50,000,000 | \$61,740,000 | \$353,383 | \$282,757 | \$50,000,000 | \$51,515,050 | \$353,383 | \$235,929 | \$50,000,000 | \$58,947,200 | \$186,486 | \$269,737 | \$186,461 | \$269,737 | \$186,504 | \$269,966 |

CITY OF EDDYVILLE, 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 | \$96 | 51.61% | \$49 | 26.50% | (\$127) | (75.67%) | (\$103) | (71.58%) | \$83 | 44.75% |
| \$100,000 | \$193 | 51.61% | \$99 | 26.50% | (\$44) | (12.39%) | (\$20) | (5.97%) | \$167 | 44.75% |
| \$150,000 | \$289 | 51.61% | \$148 | 26.50% | \$39 | 7.29% | \$64 | 12.32% | \$250 | 44.75% |
| \$200,000 | \$218 | 23.83% | \$30 | 3.32% | \$123 | 16.89% | \$147 | 20.92% | \$334 | 44.75% |
| \$250,000 | \$147 | 11.56% | (\$88) | (6.92%) | \$206 | 22.57% | \$231 | 25.91% | \$417 | 44.75% |
| \$300,000 | \$75 | 4.65% | (\$206) | (12.68%) | \$290 | 26.33% | \$314 | 29.17% | \$501 | 44.75% |
| \$400,000 | (\$67) | (2.87%) | (\$442) | (18.96%) | \$457 | 30.99% | \$481 | 33.18% | \$668 | 44.75% |
| \$500,000 | (\$209) | (6.89%) | (\$677) | (22.31%) | \$624 | 33.77% | \$648 | 35.55% | \$835 | 44.75% |
| \$600,000 | (\$351) | (9.38%) | (\$913) | (24.39%) | \$791 | 35.62% | \$815 | 37.11% | \$1,002 | 44.75% |
| \$700,000 | (\$494) | (11.09%) | (\$1,149) | (25.81%) | \$958 | 36.93% | \$982 | 38.22% | \$1,168 | 44.75% |
| \$800,000 | (\$636) | (12.32%) | (\$1,385) | (26.84%) | \$1,125 | 37.91% | \$1,149 | 39.05% | \$1,335 | 44.75% |
| \$900,000 | (\$778) | (13.26%) | (\$1,621) | (27.63%) | \$1,291 | 38.68% | \$1,316 | 39.69% | \$1,502 | 44.75% |
| \$1,000,000 | (\$920) | (14.00%) | (\$1,857) | (28.24%) | \$1,458 | 39.29% | \$1,483 | 40.20% | \$1,669 | 44.75% |
| \$2,000,000 | (\$2,343) | (17.16%) | (\$4,216) | (30.88%) | \$3,128 | 42.03% | \$3,152 | 42.49% | \$3,339 | 44.75% |
| \$3,000,000 | (\$3,766) | (18.16%) | (\$6,575) | (31.72%) | \$4,797 | 42.94% | \$4,821 | 43.25% | \$5,008 | 44.75% |
| \$4,000,000 | (\$5,188) | (18.66%) | (\$8,934) | (32.13%) | \$6,466 | 43.39% | \$6,490 | 43.62% | \$6,677 | 44.75% |
| \$5,000,000 | (\$6,611) | (18.95%) | (\$11,293) | (32.37%) | \$8,135 | 43.66% | \$8,160 | 43.85% | \$8,346 | 44.75% |
| \$6,000,000 | (\$8,033) | (19.14%) | (\$13,653) | (32.53%) | \$9,805 | 43.84% | \$9,829 | 44.00% | \$10,016 | 44.75% |
| \$7,000,000 | (\$9,456) | (19.28%) | (\$16,012) | (32.65%) | \$11,474 | 43.97% | \$11,498 | 44.11% | \$11,685 | 44.75% |
| \$8,000,000 | (\$10,878) | (19.38%) | (\$18,371) | (32.74%) | \$13,143 | 44.07% | \$13,167 | 44.19% | \$13,354 | 44.75% |
| \$9,000,000 | (\$12,301) | (19.46%) | (\$20,730) | (32.80%) | \$14,812 | 44.15% | \$14,837 | 44.25% | \$15,023 | 44.75% |
| \$10,000,000 | (\$13,723) | (19.53%) | (\$23,089) | (32.86%) | \$16,482 | 44.21% | \$16,506 | 44.30% | \$16,693 | 44.75% |
| \$15,000,000 | (\$20,836) | (19.72%) | (\$34,885) | (33.02%) | \$24,828 | 44.39% | \$24,852 | 44.45% | \$25,039 | 44.75% |
| \$20,000,000 | (\$27,949) | (19.81%) | (\$46,680) | (33.09%) | \$33,174 | 44.48% | \$33,198 | 44.53% | \$33,385 | 44.75% |
| \$25,000,000 | (\$35,062) | (19.87%) | (\$58,476) | (33.14%) | \$41,520 | 44.53% | \$41,545 | 44.57% | \$41,731 | 44.75% |
| \$30,000,000 | (\$42,175) | (19.91%) | (\$70,272) | (33.17%) | \$49,867 | 44.57% | \$49,891 | 44.60% | \$50,078 | 44.75% |
| \$35,000,000 | (\$49,288) | (19.94%) | (\$82,067) | (33.20%) | \$58,213 | 44.60% | \$58,237 | 44.62% | \$58,424 | 44.75% |
| \$40,000,000 | (\$56,400) | (19.96%) | (\$93,863) | (33.21%) | \$66,559 | 44.62% | \$66,584 | 44.64% | \$66,770 | 44.75% |
| \$45,000,000 | (\$63,513) | (19.97%) | (\$105,659) | (33.23%) | \$74,906 | 44.63% | \$74,930 | 44.65% | \$75,116 | 44.75% |
| \$50,000,000 | (\$70,626) | (19.99%) | (\$117,454) | (33.24%) | \$83,252 | 44.64% | \$83,276 | 44.66% | \$83,463 | 44.75% |