

CITY OF GRANVILLE, 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 | \$8.20594 | \$110,656 | \$0 | \$110,656 | |
| 2026-27 | \$5.04402 | \$112,869 | \$1,628 | \$114,497 | 3.5% |
| 2027-28 | \$5.11676 | \$116,011 | \$1,651 | \$117,662 | 2.8% |
| 2028-29 | \$4.96658 | \$120,015 | \$1,603 | \$121,618 | 3.4% |
| 2029-30 | \$5.03290 | \$123,198 | \$1,624 | \$124,822 | 2.6% |
| 2030-31 | \$4.88337 | \$127,318 | \$1,576 | \$128,894 | 3.3% |
| 2031-32 | \$4.94381 | \$130,446 | \$1,595 | \$132,041 | 2.4% |
| 2032-33 | \$4.79871 | \$134,682 | \$1,548 | \$136,230 | 3.2% |
| 2033-34 | \$4.85388 | \$137,754 | \$1,566 | \$139,320 | 2.3% |
| 2034-35 | \$4.71300 | \$142,107 | \$1,521 | \$143,627 | 3.1% |
| 2035-36 | \$4.76344 | \$145,123 | \$1,537 | \$146,660 | 2.1% |

| 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 | \$25,154,236 | \$13,484,855 | \$0 | \$13,484,855 |
| 2026-27 | \$23,334,103 | \$22,699,477 | \$0 | \$22,699,477 |
| 2027-28 | \$23,630,018 | \$22,995,392 | \$0 | \$22,995,392 |
| 2028-29 | \$25,121,876 | \$24,487,250 | \$0 | \$24,487,250 |
| 2029-30 | \$25,435,790 | \$24,801,164 | \$0 | \$24,801,164 |
| 2030-31 | \$27,029,094 | \$26,394,468 | \$0 | \$26,394,468 |
| 2031-32 | \$27,343,008 | \$26,708,382 | \$0 | \$26,708,382 |
| 2032-33 | \$29,023,585 | \$28,388,959 | \$0 | \$28,388,959 |
| 2033-34 | \$29,337,500 | \$28,702,874 | \$0 | \$28,702,874 |
| 2034-35 | \$31,109,356 | \$30,474,730 | \$0 | \$30,474,730 |
| 2035-36 | \$31,423,270 | \$30,788,644 | \$0 | \$30,788,644 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|---|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 62.92% | -2.90% | 60.02% | 38.83% | 0.00% | 1.15% |
| 2026-27 | 86.07% | -22.20% | 63.87% | 35.13% | 0.00% | 0.68% |
| 2027-28 | 85.13% | -22.03% | 63.10% | 35.91% | 0.00% | 0.68% |
| 2028-29 | 83.30% | -20.78% | 62.53% | 36.57% | 0.00% | 0.63% |
| 2029-30 | 82.41% | -20.55% | 61.86% | 37.25% | 0.00% | 0.63% |
| 2030-31 | 80.68% | -19.33% | 61.36% | 37.82% | 0.00% | 0.59% |
| 2031-32 | 79.88% | -19.13% | 60.75% | 38.44% | 0.00% | 0.58% |
| 2032-33 | 78.30% | -18.01% | 60.28% | 38.97% | 0.00% | 0.55% |
| 2033-34 | 77.58% | -17.85% | 59.73% | 39.53% | 0.00% | 0.54% |
| 2034-35 | 76.12% | -16.83% | 59.29% | 40.02% | 0.00% | 0.51% |
| 2035-36 | 75.47% | -16.68% | 58.79% | 40.53% | 0.00% | 0.50% |

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 GRANVILLE, 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 | \$13,484,855 | \$8.20594 | \$110,656 |
| 2026-27 | \$22,699,477 | \$5.04402 | \$114,497 |
| 2027-28 | \$22,995,392 | \$5.11676 | \$117,662 |
| 2028-29 | \$24,487,250 | \$4.96658 | \$121,618 |
| 2029-30 | \$24,801,164 | \$5.03290 | \$124,822 |
| 2030-31 | \$26,394,468 | \$4.88337 | \$128,894 |
| 2031-32 | \$26,708,382 | \$4.94381 | \$132,041 |
| 2032-33 | \$28,388,959 | \$4.79871 | \$136,230 |
| 2033-34 | \$28,702,874 | \$4.85388 | \$139,320 |
| 2034-35 | \$30,474,730 | \$4.71300 | \$143,627 |
| 2035-36 | \$30,788,644 | \$4.76344 | \$146,660 |

CITY OF GRANVILLE, 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 | \$13,484,855 | \$8.20594 | \$110,656 |
| 2026-27 | \$14,326,575 | \$7.96693 | \$114,139 |
| 2027-28 | \$14,743,314 | \$7.88805 | \$116,296 |
| 2028-29 | \$15,551,838 | \$7.88805 | \$122,674 |
| 2029-30 | \$15,979,136 | \$7.88805 | \$126,044 |
| 2030-31 | \$16,839,877 | \$7.88805 | \$132,834 |
| 2031-32 | \$17,278,259 | \$7.88805 | \$136,292 |
| 2032-33 | \$18,193,857 | \$7.88805 | \$143,514 |
| 2033-34 | \$18,643,940 | \$7.88805 | \$147,064 |
| 2034-35 | \$19,617,191 | \$7.88805 | \$154,741 |
| 2035-36 | \$20,079,556 | \$7.88805 | \$158,389 |

| 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 | \$8,372,902 | (\$2.92291) | \$358 |
| 2027-28 | \$8,252,078 | (\$2.77129) | \$1,366 |
| 2028-29 | \$8,935,412 | (\$2.92147) | -\$1,056 |
| 2029-30 | \$8,822,028 | (\$2.85515) | -\$1,222 |
| 2030-31 | \$9,554,591 | (\$3.00468) | -\$3,940 |
| 2031-32 | \$9,430,123 | (\$2.94424) | -\$4,251 |
| 2032-33 | \$10,195,102 | (\$3.08934) | -\$7,284 |
| 2033-34 | \$10,058,934 | (\$3.03417) | -\$7,744 |
| 2034-35 | \$10,857,539 | (\$3.17505) | -\$11,114 |
| 2035-36 | \$10,709,088 | (\$3.12461) | -\$11,729 |

CITY OF GRANVILLE, 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 | \$195 | \$301 | \$50,000 | \$51,515 | \$195 | \$252 | \$50,000 | \$58,947 | \$176 | \$44 | \$150 | \$44 | \$195 | \$288 |
| \$100,000 | \$123,480 | \$389 | \$603 | \$100,000 | \$103,030 | \$389 | \$503 | \$100,000 | \$117,894 | \$370 | \$332 | \$345 | \$332 | \$389 | \$576 |
| \$150,000 | \$185,220 | \$584 | \$904 | \$150,000 | \$154,545 | \$584 | \$755 | \$150,000 | \$176,842 | \$565 | \$619 | \$540 | \$619 | \$584 | \$864 |
| \$200,000 | \$246,960 | \$953 | \$1,206 | \$200,000 | \$206,060 | \$953 | \$1,006 | \$200,000 | \$235,789 | \$760 | \$907 | \$734 | \$907 | \$778 | \$1,151 |
| \$250,000 | \$308,700 | \$1,322 | \$1,507 | \$250,000 | \$257,575 | \$1,322 | \$1,258 | \$250,000 | \$294,736 | \$954 | \$1,195 | \$929 | \$1,195 | \$973 | \$1,439 |
| \$300,000 | \$370,440 | \$1,692 | \$1,809 | \$300,000 | \$309,090 | \$1,692 | \$1,509 | \$300,000 | \$353,683 | \$1,149 | \$1,483 | \$1,123 | \$1,483 | \$1,168 | \$1,727 |
| \$400,000 | \$493,920 | \$2,430 | \$2,412 | \$400,000 | \$412,120 | \$2,430 | \$2,013 | \$400,000 | \$471,578 | \$1,538 | \$2,059 | \$1,513 | \$2,059 | \$1,557 | \$2,303 |
| \$500,000 | \$617,400 | \$3,169 | \$3,015 | \$500,000 | \$515,151 | \$3,169 | \$2,516 | \$500,000 | \$589,472 | \$1,927 | \$2,634 | \$1,902 | \$2,634 | \$1,946 | \$2,879 |
| \$600,000 | \$740,880 | \$3,907 | \$3,618 | \$600,000 | \$618,181 | \$3,907 | \$3,019 | \$600,000 | \$707,366 | \$2,316 | \$3,210 | \$2,291 | \$3,210 | \$2,335 | \$3,454 |
| \$700,000 | \$864,360 | \$4,646 | \$4,221 | \$700,000 | \$721,211 | \$4,646 | \$3,522 | \$700,000 | \$825,261 | \$2,706 | \$3,786 | \$2,680 | \$3,786 | \$2,725 | \$4,030 |
| \$800,000 | \$987,840 | \$5,384 | \$4,824 | \$800,000 | \$824,241 | \$5,384 | \$4,025 | \$800,000 | \$943,155 | \$3,095 | \$4,362 | \$3,070 | \$4,362 | \$3,114 | \$4,606 |
| \$900,000 | \$1,111,320 | \$6,123 | \$5,427 | \$900,000 | \$927,271 | \$6,123 | \$4,528 | \$900,000 | \$1,061,050 | \$3,484 | \$4,937 | \$3,459 | \$4,937 | \$3,503 | \$5,181 |
| \$1,000,000 | \$1,234,800 | \$6,861 | \$6,030 | \$1,000,000 | \$1,030,301 | \$6,861 | \$5,031 | \$1,000,000 | \$1,178,944 | \$3,873 | \$5,513 | \$3,848 | \$5,513 | \$3,892 | \$5,757 |
| \$2,000,000 | \$2,469,600 | \$14,247 | \$12,060 | \$2,000,000 | \$2,060,602 | \$14,247 | \$10,063 | \$2,000,000 | \$2,357,888 | \$7,766 | \$11,270 | \$7,740 | \$11,270 | \$7,784 | \$11,514 |
| \$3,000,000 | \$3,704,400 | \$21,632 | \$18,090 | \$3,000,000 | \$3,090,903 | \$21,632 | \$15,094 | \$3,000,000 | \$3,536,832 | \$11,658 | \$17,027 | \$11,632 | \$17,027 | \$11,677 | \$17,272 |
| \$4,000,000 | \$4,939,200 | \$29,017 | \$24,120 | \$4,000,000 | \$4,121,204 | \$29,017 | \$20,125 | \$4,000,000 | \$4,715,776 | \$15,550 | \$22,785 | \$15,525 | \$22,785 | \$15,569 | \$23,029 |
| \$5,000,000 | \$6,174,000 | \$36,403 | \$30,150 | \$5,000,000 | \$5,151,505 | \$36,403 | \$25,157 | \$5,000,000 | \$5,894,720 | \$19,442 | \$28,542 | \$19,417 | \$28,542 | \$19,461 | \$28,786 |
| \$6,000,000 | \$7,408,800 | \$43,788 | \$36,180 | \$6,000,000 | \$6,181,806 | \$43,788 | \$30,188 | \$6,000,000 | \$7,073,664 | \$23,334 | \$34,299 | \$23,309 | \$34,299 | \$23,353 | \$34,543 |
| \$7,000,000 | \$8,643,600 | \$51,173 | \$42,210 | \$7,000,000 | \$7,212,107 | \$51,173 | \$35,219 | \$7,000,000 | \$8,252,608 | \$27,227 | \$40,056 | \$27,201 | \$40,056 | \$27,245 | \$40,301 |
| \$8,000,000 | \$9,878,400 | \$58,559 | \$48,240 | \$8,000,000 | \$8,242,408 | \$58,559 | \$40,251 | \$8,000,000 | \$9,431,552 | \$31,119 | \$45,814 | \$31,093 | \$45,814 | \$31,138 | \$46,058 |
| \$9,000,000 | \$11,113,200 | \$65,944 | \$54,270 | \$9,000,000 | \$9,272,709 | \$65,944 | \$45,282 | \$9,000,000 | \$10,610,496 | \$35,011 | \$51,571 | \$34,986 | \$51,571 | \$35,030 | \$51,815 |
| \$10,000,000 | \$12,348,000 | \$73,329 | \$60,300 | \$10,000,000 | \$10,303,010 | \$73,329 | \$50,313 | \$10,000,000 | \$11,789,440 | \$38,903 | \$57,328 | \$38,878 | \$57,328 | \$38,922 | \$57,572 |
| \$15,000,000 | \$18,522,000 | \$110,256 | \$90,450 | \$15,000,000 | \$15,454,515 | \$110,256 | \$75,470 | \$15,000,000 | \$17,684,160 | \$58,364 | \$86,114 | \$58,339 | \$86,114 | \$58,383 | \$86,358 |
| \$20,000,000 | \$24,696,000 | \$147,183 | \$120,600 | \$20,000,000 | \$20,606,020 | \$147,183 | \$100,627 | \$20,000,000 | \$23,578,880 | \$77,825 | \$114,900 | \$77,800 | \$114,900 | \$77,844 | \$115,144 |
| \$25,000,000 | \$30,870,000 | \$184,110 | \$150,750 | \$25,000,000 | \$25,757,525 | \$184,110 | \$125,784 | \$25,000,000 | \$29,473,600 | \$97,286 | \$143,686 | \$97,261 | \$143,686 | \$97,305 | \$143,930 |
| \$30,000,000 | \$37,044,000 | \$221,036 | \$180,900 | \$30,000,000 | \$30,909,030 | \$221,036 | \$150,940 | \$30,000,000 | \$35,368,320 | \$116,747 | \$172,472 | \$116,722 | \$172,472 | \$116,766 | \$172,717 |
| \$35,000,000 | \$43,218,000 | \$257,963 | \$211,049 | \$35,000,000 | \$36,060,535 | \$257,963 | \$176,097 | \$35,000,000 | \$41,263,040 | \$136,208 | \$201,259 | \$136,183 | \$201,259 | \$136,227 | \$201,503 |
| \$40,000,000 | \$49,392,000 | \$294,890 | \$241,199 | \$40,000,000 | \$41,212,040 | \$294,890 | \$201,254 | \$40,000,000 | \$47,157,760 | \$155,669 | \$230,045 | \$155,644 | \$230,045 | \$155,688 | \$230,289 |
| \$45,000,000 | \$55,566,000 | \$331,817 | \$271,349 | \$45,000,000 | \$46,363,545 | \$331,817 | \$226,410 | \$45,000,000 | \$53,052,480 | \$175,131 | \$258,831 | \$175,105 | \$258,831 | \$175,149 | \$259,075 |
| \$50,000,000 | \$61,740,000 | \$368,743 | \$301,499 | \$50,000,000 | \$51,515,050 | \$368,743 | \$251,567 | \$50,000,000 | \$58,947,200 | \$194,592 | \$287,617 | \$194,566 | \$287,617 | \$194,610 | \$287,861 |

CITY OF GRANVILLE, 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 | \$107 | 54.92% | \$57 | 29.27% | (\$132) | (75.14%) | (\$107) | (70.96%) | \$93 | 47.92% |
| \$100,000 | \$214 | 54.92% | \$114 | 29.27% | (\$39) | (10.47%) | (\$13) | (3.91%) | \$187 | 47.92% |
| \$150,000 | \$321 | 54.92% | \$171 | 29.27% | \$54 | 9.64% | \$80 | 14.78% | \$280 | 47.92% |
| \$200,000 | \$253 | 26.53% | \$53 | 5.58% | \$148 | 19.45% | \$173 | 23.56% | \$373 | 47.92% |
| \$250,000 | \$185 | 14.00% | (\$65) | (4.88%) | \$241 | 25.25% | \$266 | 28.66% | \$466 | 47.92% |
| \$300,000 | \$117 | 6.94% | (\$182) | (10.77%) | \$334 | 29.09% | \$360 | 32.00% | \$560 | 47.92% |
| \$400,000 | (\$18) | (0.75%) | (\$418) | (17.19%) | \$521 | 33.86% | \$546 | 36.10% | \$746 | 47.92% |
| \$500,000 | (\$154) | (4.85%) | (\$653) | (20.61%) | \$707 | 36.70% | \$733 | 38.51% | \$933 | 47.92% |
| \$600,000 | (\$289) | (7.40%) | (\$888) | (22.74%) | \$894 | 38.58% | \$919 | 40.11% | \$1,119 | 47.92% |
| \$700,000 | (\$425) | (9.14%) | (\$1,124) | (24.19%) | \$1,080 | 39.92% | \$1,106 | 41.24% | \$1,306 | 47.92% |
| \$800,000 | (\$560) | (10.41%) | (\$1,359) | (25.24%) | \$1,267 | 40.93% | \$1,292 | 42.09% | \$1,492 | 47.92% |
| \$900,000 | (\$696) | (11.36%) | (\$1,595) | (26.04%) | \$1,453 | 41.71% | \$1,479 | 42.75% | \$1,679 | 47.92% |
| \$1,000,000 | (\$831) | (12.12%) | (\$1,830) | (26.67%) | \$1,640 | 42.33% | \$1,665 | 43.27% | \$1,865 | 47.92% |
| \$2,000,000 | (\$2,187) | (15.35%) | (\$4,184) | (29.37%) | \$3,505 | 45.13% | \$3,530 | 45.61% | \$3,730 | 47.92% |
| \$3,000,000 | (\$3,542) | (16.37%) | (\$6,538) | (30.22%) | \$5,370 | 46.06% | \$5,395 | 46.38% | \$5,595 | 47.92% |
| \$4,000,000 | (\$4,897) | (16.88%) | (\$8,892) | (30.64%) | \$7,235 | 46.53% | \$7,260 | 46.76% | \$7,460 | 47.92% |
| \$5,000,000 | (\$6,253) | (17.18%) | (\$11,246) | (30.89%) | \$9,100 | 46.80% | \$9,125 | 47.00% | \$9,325 | 47.92% |
| \$6,000,000 | (\$7,608) | (17.38%) | (\$13,600) | (31.06%) | \$10,965 | 46.99% | \$10,990 | 47.15% | \$11,190 | 47.92% |
| \$7,000,000 | (\$8,964) | (17.52%) | (\$15,954) | (31.18%) | \$12,830 | 47.12% | \$12,855 | 47.26% | \$13,055 | 47.92% |
| \$8,000,000 | (\$10,319) | (17.62%) | (\$18,308) | (31.26%) | \$14,695 | 47.22% | \$14,720 | 47.34% | \$14,920 | 47.92% |
| \$9,000,000 | (\$11,674) | (17.70%) | (\$20,662) | (31.33%) | \$16,560 | 47.30% | \$16,585 | 47.41% | \$16,785 | 47.92% |
| \$10,000,000 | (\$13,030) | (17.77%) | (\$23,016) | (31.39%) | \$18,425 | 47.36% | \$18,450 | 47.46% | \$18,650 | 47.92% |
| \$15,000,000 | (\$19,806) | (17.96%) | (\$34,786) | (31.55%) | \$27,750 | 47.55% | \$27,775 | 47.61% | \$27,975 | 47.92% |
| \$20,000,000 | (\$26,583) | (18.06%) | (\$46,556) | (31.63%) | \$37,075 | 47.64% | \$37,100 | 47.69% | \$37,300 | 47.92% |
| \$25,000,000 | (\$33,360) | (18.12%) | (\$58,326) | (31.68%) | \$46,400 | 47.69% | \$46,425 | 47.73% | \$46,625 | 47.92% |
| \$30,000,000 | (\$40,137) | (18.16%) | (\$70,096) | (31.71%) | \$55,725 | 47.73% | \$55,750 | 47.76% | \$55,950 | 47.92% |
| \$35,000,000 | (\$46,914) | (18.19%) | (\$81,866) | (31.74%) | \$65,050 | 47.76% | \$65,075 | 47.79% | \$65,275 | 47.92% |
| \$40,000,000 | (\$53,690) | (18.21%) | (\$93,636) | (31.75%) | \$74,375 | 47.78% | \$74,400 | 47.80% | \$74,600 | 47.92% |
| \$45,000,000 | (\$60,467) | (18.22%) | (\$105,406) | (31.77%) | \$83,700 | 47.79% | \$83,726 | 47.81% | \$83,926 | 47.92% |
| \$50,000,000 | (\$67,244) | (18.24%) | (\$117,176) | (31.78%) | \$93,025 | 47.81% | \$93,051 | 47.82% | \$93,251 | 47.92% |