

CITY OF JOHNSTON, 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 | \$8.12463 | \$14,201,633 | \$0 | \$14,201,633 | |
| 2026-27 | \$4.12706 | \$14,485,666 | \$224,724 | \$14,710,390 | 3.6% |
| 2027-28 | \$4.19108 | \$14,884,809 | \$228,210 | \$15,113,018 | 2.7% |
| 2028-29 | \$4.10829 | \$15,415,281 | \$223,702 | \$15,638,982 | 3.5% |
| 2029-30 | \$4.16791 | \$15,814,865 | \$226,948 | \$16,041,813 | 2.6% |
| 2030-31 | \$4.08394 | \$16,362,659 | \$222,376 | \$16,585,035 | 3.4% |
| 2031-32 | \$4.13944 | \$16,759,699 | \$225,398 | \$16,985,097 | 2.4% |
| 2032-33 | \$4.05519 | \$17,324,818 | \$220,810 | \$17,545,629 | 3.3% |
| 2033-34 | \$4.10687 | \$17,718,908 | \$223,624 | \$17,942,533 | 2.3% |
| 2034-35 | \$4.02254 | \$18,301,406 | \$219,032 | \$18,520,438 | 3.2% |
| 2035-36 | \$4.07068 | \$18,692,201 | \$221,654 | \$18,913,855 | 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 | \$3,990,064,454 | \$1,747,972,121 | \$403,558,068 | \$2,151,530,189 |
| 2026-27 | \$4,138,072,269 | \$3,564,377,668 | \$475,417,660 | \$4,039,795,328 |
| 2027-28 | \$4,191,407,069 | \$3,605,996,156 | \$487,133,972 | \$4,093,130,128 |
| 2028-29 | \$4,427,587,139 | \$3,806,689,031 | \$522,621,167 | \$4,329,310,198 |
| 2029-30 | \$4,481,500,939 | \$3,848,886,519 | \$534,337,479 | \$4,383,223,998 |
| 2030-31 | \$4,731,499,654 | \$4,061,037,863 | \$572,184,850 | \$4,633,222,713 |
| 2031-32 | \$4,785,413,454 | \$4,103,235,351 | \$583,901,162 | \$4,687,136,513 |
| 2032-33 | \$5,049,213,064 | \$4,326,709,407 | \$624,226,716 | \$4,950,936,123 |
| 2033-34 | \$5,103,126,864 | \$4,368,906,895 | \$635,943,028 | \$5,004,849,923 |
| 2034-35 | \$5,381,312,653 | \$4,604,165,036 | \$678,870,676 | \$5,283,035,712 |
| 2035-36 | \$5,435,226,453 | \$4,646,362,524 | \$690,586,988 | \$5,336,949,512 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|---|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 69.32% | -0.59% | 68.73% | 29.35% | 0.13% | 1.72% |
| 2026-27 | 86.21% | -7.55% | 78.66% | 20.17% | 0.09% | 0.92% |
| 2027-28 | 86.43% | -7.77% | 78.66% | 20.18% | 0.09% | 0.90% |
| 2028-29 | 86.26% | -7.64% | 78.62% | 20.29% | 0.08% | 0.85% |
| 2029-30 | 86.45% | -7.83% | 78.63% | 20.29% | 0.08% | 0.84% |
| 2030-31 | 86.25% | -7.67% | 78.59% | 20.39% | 0.08% | 0.80% |
| 2031-32 | 86.44% | -7.84% | 78.59% | 20.39% | 0.08% | 0.79% |
| 2032-33 | 86.22% | -7.67% | 78.55% | 20.50% | 0.08% | 0.75% |
| 2033-34 | 86.39% | -7.83% | 78.56% | 20.49% | 0.07% | 0.74% |
| 2034-35 | 86.16% | -7.65% | 78.51% | 20.59% | 0.07% | 0.70% |
| 2035-36 | 86.32% | -7.80% | 78.52% | 20.59% | 0.07% | 0.69% |

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 JOHNSTON, 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 | \$1,747,972,121 | \$8.12463 | \$14,201,633 |
| 2026-27 | \$3,564,377,668 | \$4.12706 | \$14,710,390 |
| 2027-28 | \$3,605,996,156 | \$4.19108 | \$15,113,018 |
| 2028-29 | \$3,806,689,031 | \$4.10829 | \$15,638,982 |
| 2029-30 | \$3,848,886,519 | \$4.16791 | \$16,041,813 |
| 2030-31 | \$4,061,037,863 | \$4.08394 | \$16,585,035 |
| 2031-32 | \$4,103,235,351 | \$4.13944 | \$16,985,097 |
| 2032-33 | \$4,326,709,407 | \$4.05519 | \$17,545,629 |
| 2033-34 | \$4,368,906,895 | \$4.10687 | \$17,942,533 |
| 2034-35 | \$4,604,165,036 | \$4.02254 | \$18,520,438 |
| 2035-36 | \$4,646,362,524 | \$4.07068 | \$18,913,855 |

CITY OF JOHNSTON, 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 | \$1,747,972,121 | \$8.12463 | \$14,201,633 |
| 2026-27 | \$1,793,805,751 | \$8.12463 | \$14,574,015 |
| 2027-28 | \$1,837,204,799 | \$8.12463 | \$14,926,616 |
| 2028-29 | \$1,919,062,557 | \$8.10000 | \$15,544,407 |
| 2029-30 | \$1,977,243,341 | \$8.10000 | \$16,015,671 |
| 2030-31 | \$2,063,758,659 | \$8.10000 | \$16,716,445 |
| 2031-32 | \$2,125,160,867 | \$8.10000 | \$17,213,803 |
| 2032-33 | \$2,216,580,343 | \$8.10000 | \$17,954,301 |
| 2033-34 | \$2,281,380,160 | \$8.10000 | \$18,479,179 |
| 2034-35 | \$2,377,967,906 | \$8.10000 | \$19,261,540 |
| 2035-36 | \$2,446,338,016 | \$8.10000 | \$19,815,338 |

| 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 | \$1,770,571,916 | (\$3.99757) | \$136,375 |
| 2027-28 | \$1,768,791,356 | (\$3.93355) | \$186,402 |
| 2028-29 | \$1,887,626,474 | (\$3.99171) | \$94,576 |
| 2029-30 | \$1,871,643,178 | (\$3.93209) | \$26,142 |
| 2030-31 | \$1,997,279,204 | (\$4.01606) | -\$131,410 |
| 2031-32 | \$1,978,074,484 | (\$3.96056) | -\$228,706 |
| 2032-33 | \$2,110,129,064 | (\$4.04481) | -\$408,672 |
| 2033-34 | \$2,087,526,735 | (\$3.99313) | -\$536,647 |
| 2034-35 | \$2,226,197,130 | (\$4.07746) | -\$741,102 |
| 2035-36 | \$2,200,024,508 | (\$4.02932) | -\$901,483 |

CITY OF JOHNSTON, 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 | \$252 | \$50,000 | \$51,515 | \$193 | \$210 | \$50,000 | \$58,947 | \$174 | \$37 | \$149 | \$37 | \$193 | \$241 |
| \$100,000 | \$123,480 | \$385 | \$504 | \$100,000 | \$103,030 | \$385 | \$421 | \$100,000 | \$117,894 | \$367 | \$277 | \$342 | \$277 | \$385 | \$481 |
| \$150,000 | \$185,220 | \$578 | \$756 | \$150,000 | \$154,545 | \$578 | \$631 | \$150,000 | \$176,842 | \$559 | \$518 | \$534 | \$518 | \$578 | \$722 |
| \$200,000 | \$246,960 | \$944 | \$1,009 | \$200,000 | \$206,060 | \$944 | \$842 | \$200,000 | \$235,789 | \$752 | \$759 | \$727 | \$759 | \$771 | \$963 |
| \$250,000 | \$308,700 | \$1,309 | \$1,261 | \$250,000 | \$257,575 | \$1,309 | \$1,052 | \$250,000 | \$294,736 | \$945 | \$999 | \$920 | \$999 | \$963 | \$1,204 |
| \$300,000 | \$370,440 | \$1,675 | \$1,513 | \$300,000 | \$309,090 | \$1,675 | \$1,262 | \$300,000 | \$353,683 | \$1,137 | \$1,240 | \$1,112 | \$1,240 | \$1,156 | \$1,444 |
| \$400,000 | \$493,920 | \$2,406 | \$2,017 | \$400,000 | \$412,120 | \$2,406 | \$1,683 | \$400,000 | \$471,578 | \$1,523 | \$1,722 | \$1,498 | \$1,722 | \$1,541 | \$1,926 |
| \$500,000 | \$617,400 | \$3,137 | \$2,521 | \$500,000 | \$515,151 | \$3,137 | \$2,104 | \$500,000 | \$589,472 | \$1,908 | \$2,203 | \$1,883 | \$2,203 | \$1,927 | \$2,407 |
| \$600,000 | \$740,880 | \$3,869 | \$3,026 | \$600,000 | \$618,181 | \$3,869 | \$2,525 | \$600,000 | \$707,366 | \$2,293 | \$2,685 | \$2,268 | \$2,685 | \$2,312 | \$2,889 |
| \$700,000 | \$864,360 | \$4,600 | \$3,530 | \$700,000 | \$721,211 | \$4,600 | \$2,945 | \$700,000 | \$825,261 | \$2,679 | \$3,166 | \$2,654 | \$3,166 | \$2,698 | \$3,370 |
| \$800,000 | \$987,840 | \$5,331 | \$4,034 | \$800,000 | \$824,241 | \$5,331 | \$3,366 | \$800,000 | \$943,155 | \$3,064 | \$3,648 | \$3,039 | \$3,648 | \$3,083 | \$3,852 |
| \$900,000 | \$1,111,320 | \$6,062 | \$4,539 | \$900,000 | \$927,271 | \$6,062 | \$3,787 | \$900,000 | \$1,061,050 | \$3,450 | \$4,129 | \$3,425 | \$4,129 | \$3,468 | \$4,333 |
| \$1,000,000 | \$1,234,800 | \$6,793 | \$5,043 | \$1,000,000 | \$1,030,301 | \$6,793 | \$4,208 | \$1,000,000 | \$1,178,944 | \$3,835 | \$4,611 | \$3,810 | \$4,611 | \$3,854 | \$4,815 |
| \$2,000,000 | \$2,469,600 | \$14,106 | \$10,086 | \$2,000,000 | \$2,060,602 | \$14,106 | \$8,415 | \$2,000,000 | \$2,357,888 | \$7,689 | \$9,425 | \$7,664 | \$9,425 | \$7,707 | \$9,629 |
| \$3,000,000 | \$3,704,400 | \$21,418 | \$15,129 | \$3,000,000 | \$3,090,903 | \$21,418 | \$12,623 | \$3,000,000 | \$3,536,832 | \$11,542 | \$14,240 | \$11,517 | \$14,240 | \$11,561 | \$14,444 |
| \$4,000,000 | \$4,939,200 | \$28,730 | \$20,171 | \$4,000,000 | \$4,121,204 | \$28,730 | \$16,831 | \$4,000,000 | \$4,715,776 | \$15,396 | \$19,055 | \$15,371 | \$19,055 | \$15,415 | \$19,259 |
| \$5,000,000 | \$6,174,000 | \$36,042 | \$25,214 | \$5,000,000 | \$5,151,505 | \$36,042 | \$21,038 | \$5,000,000 | \$5,894,720 | \$19,250 | \$23,869 | \$19,224 | \$23,869 | \$19,268 | \$24,074 |
| \$6,000,000 | \$7,408,800 | \$43,354 | \$30,257 | \$6,000,000 | \$6,181,806 | \$43,354 | \$25,246 | \$6,000,000 | \$7,073,664 | \$23,103 | \$28,684 | \$23,078 | \$28,684 | \$23,122 | \$28,888 |
| \$7,000,000 | \$8,643,600 | \$50,666 | \$35,300 | \$7,000,000 | \$7,212,107 | \$50,666 | \$29,454 | \$7,000,000 | \$8,252,608 | \$26,957 | \$33,499 | \$26,932 | \$33,499 | \$26,976 | \$33,703 |
| \$8,000,000 | \$9,878,400 | \$57,979 | \$40,343 | \$8,000,000 | \$8,242,408 | \$57,979 | \$33,661 | \$8,000,000 | \$9,431,552 | \$30,810 | \$38,314 | \$30,785 | \$38,314 | \$30,829 | \$38,518 |
| \$9,000,000 | \$11,113,200 | \$65,291 | \$45,386 | \$9,000,000 | \$9,272,709 | \$65,291 | \$37,869 | \$9,000,000 | \$10,610,496 | \$34,664 | \$43,128 | \$34,639 | \$43,128 | \$34,683 | \$43,333 |
| \$10,000,000 | \$12,348,000 | \$72,603 | \$50,428 | \$10,000,000 | \$10,303,010 | \$72,603 | \$42,077 | \$10,000,000 | \$11,789,440 | \$38,518 | \$47,943 | \$38,493 | \$47,943 | \$38,536 | \$48,147 |
| \$15,000,000 | \$18,522,000 | \$109,164 | \$75,643 | \$15,000,000 | \$15,454,515 | \$109,164 | \$63,115 | \$15,000,000 | \$17,684,160 | \$57,786 | \$72,017 | \$57,761 | \$72,017 | \$57,805 | \$72,221 |
| \$20,000,000 | \$24,696,000 | \$145,725 | \$100,857 | \$20,000,000 | \$20,606,020 | \$145,725 | \$84,154 | \$20,000,000 | \$23,578,880 | \$77,054 | \$96,091 | \$77,029 | \$96,091 | \$77,073 | \$96,295 |
| \$25,000,000 | \$30,870,000 | \$182,285 | \$126,071 | \$25,000,000 | \$25,757,525 | \$182,285 | \$105,192 | \$25,000,000 | \$29,473,600 | \$96,322 | \$120,164 | \$96,297 | \$120,164 | \$96,341 | \$120,368 |
| \$30,000,000 | \$37,044,000 | \$218,846 | \$151,285 | \$30,000,000 | \$30,909,030 | \$218,846 | \$126,231 | \$30,000,000 | \$35,368,320 | \$115,591 | \$144,238 | \$115,566 | \$144,238 | \$115,609 | \$144,442 |
| \$35,000,000 | \$43,218,000 | \$255,407 | \$176,500 | \$35,000,000 | \$36,060,535 | \$255,407 | \$147,269 | \$35,000,000 | \$41,263,040 | \$134,859 | \$168,312 | \$134,834 | \$168,312 | \$134,878 | \$168,516 |
| \$40,000,000 | \$49,392,000 | \$291,968 | \$201,714 | \$40,000,000 | \$41,212,040 | \$291,968 | \$168,307 | \$40,000,000 | \$47,157,760 | \$154,127 | \$192,385 | \$154,102 | \$192,385 | \$154,146 | \$192,589 |
| \$45,000,000 | \$55,566,000 | \$328,529 | \$226,928 | \$45,000,000 | \$46,363,545 | \$328,529 | \$189,346 | \$45,000,000 | \$53,052,480 | \$173,395 | \$216,459 | \$173,370 | \$216,459 | \$173,414 | \$216,663 |
| \$50,000,000 | \$61,740,000 | \$365,090 | \$252,142 | \$50,000,000 | \$51,515,050 | \$365,090 | \$210,384 | \$50,000,000 | \$58,947,200 | \$192,663 | \$240,533 | \$192,638 | \$240,533 | \$192,682 | \$240,737 |

CITY OF JOHNSTON, 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 | \$59 | 30.86% | \$18 | 9.19% | (\$137) | (79.00%) | (\$112) | (75.47%) | \$48 | 24.94% |
| \$100,000 | \$119 | 30.86% | \$35 | 9.19% | (\$89) | (24.38%) | (\$64) | (18.84%) | \$96 | 24.94% |
| \$150,000 | \$178 | 30.86% | \$53 | 9.19% | (\$41) | (7.39%) | (\$16) | (3.05%) | \$144 | 24.94% |
| \$200,000 | \$65 | 6.88% | (\$102) | (10.82%) | \$7 | 0.89% | \$32 | 4.37% | \$192 | 24.94% |
| \$250,000 | (\$49) | (3.71%) | (\$257) | (19.66%) | \$55 | 5.80% | \$80 | 8.68% | \$240 | 24.94% |
| \$300,000 | (\$162) | (9.67%) | (\$413) | (24.63%) | \$103 | 9.04% | \$128 | 11.50% | \$288 | 24.94% |
| \$400,000 | (\$389) | (16.17%) | (\$723) | (30.05%) | \$199 | 13.06% | \$224 | 14.95% | \$384 | 24.94% |
| \$500,000 | (\$616) | (19.63%) | (\$1,033) | (32.94%) | \$295 | 15.46% | \$320 | 17.00% | \$481 | 24.94% |
| \$600,000 | (\$843) | (21.79%) | (\$1,344) | (34.74%) | \$391 | 17.05% | \$416 | 18.35% | \$577 | 24.94% |
| \$700,000 | (\$1,070) | (23.26%) | (\$1,654) | (35.97%) | \$487 | 18.19% | \$512 | 19.30% | \$673 | 24.94% |
| \$800,000 | (\$1,297) | (24.32%) | (\$1,965) | (36.86%) | \$583 | 19.04% | \$608 | 20.02% | \$769 | 24.94% |
| \$900,000 | (\$1,524) | (25.13%) | (\$2,275) | (37.53%) | \$679 | 19.70% | \$705 | 20.57% | \$865 | 24.94% |
| \$1,000,000 | (\$1,751) | (25.77%) | (\$2,586) | (38.06%) | \$776 | 20.22% | \$801 | 21.01% | \$961 | 24.94% |
| \$2,000,000 | (\$4,020) | (28.50%) | (\$5,690) | (40.34%) | \$1,737 | 22.59% | \$1,762 | 22.99% | \$1,922 | 24.94% |
| \$3,000,000 | (\$6,289) | (29.36%) | (\$8,795) | (41.06%) | \$2,698 | 23.37% | \$2,723 | 23.64% | \$2,883 | 24.94% |
| \$4,000,000 | (\$8,559) | (29.79%) | (\$11,899) | (41.42%) | \$3,659 | 23.77% | \$3,684 | 23.97% | \$3,844 | 24.94% |
| \$5,000,000 | (\$10,828) | (30.04%) | (\$15,004) | (41.63%) | \$4,620 | 24.00% | \$4,645 | 24.16% | \$4,805 | 24.94% |
| \$6,000,000 | (\$13,097) | (30.21%) | (\$18,108) | (41.77%) | \$5,581 | 24.16% | \$5,606 | 24.29% | \$5,767 | 24.94% |
| \$7,000,000 | (\$15,366) | (30.33%) | (\$21,213) | (41.87%) | \$6,542 | 24.27% | \$6,567 | 24.38% | \$6,728 | 24.94% |
| \$8,000,000 | (\$17,636) | (30.42%) | (\$24,317) | (41.94%) | \$7,503 | 24.35% | \$7,528 | 24.45% | \$7,689 | 24.94% |
| \$9,000,000 | (\$19,905) | (30.49%) | (\$27,422) | (42.00%) | \$8,464 | 24.42% | \$8,489 | 24.51% | \$8,650 | 24.94% |
| \$10,000,000 | (\$22,174) | (30.54%) | (\$30,526) | (42.05%) | \$9,425 | 24.47% | \$9,450 | 24.55% | \$9,611 | 24.94% |
| \$15,000,000 | (\$33,521) | (30.71%) | (\$46,048) | (42.18%) | \$14,231 | 24.63% | \$14,256 | 24.68% | \$14,416 | 24.94% |
| \$20,000,000 | (\$44,868) | (30.79%) | (\$61,571) | (42.25%) | \$19,036 | 24.71% | \$19,061 | 24.75% | \$19,222 | 24.94% |
| \$25,000,000 | (\$56,214) | (30.84%) | (\$77,093) | (42.29%) | \$23,842 | 24.75% | \$23,867 | 24.78% | \$24,027 | 24.94% |
| \$30,000,000 | (\$67,561) | (30.87%) | (\$92,616) | (42.32%) | \$28,647 | 24.78% | \$28,672 | 24.81% | \$28,833 | 24.94% |
| \$35,000,000 | (\$78,907) | (30.89%) | (\$108,138) | (42.34%) | \$33,453 | 24.81% | \$33,478 | 24.83% | \$33,638 | 24.94% |
| \$40,000,000 | (\$90,254) | (30.91%) | (\$123,661) | (42.35%) | \$38,258 | 24.82% | \$38,283 | 24.84% | \$38,444 | 24.94% |
| \$45,000,000 | (\$101,601) | (30.93%) | (\$139,183) | (42.37%) | \$43,064 | 24.84% | \$43,089 | 24.85% | \$43,249 | 24.94% |
| \$50,000,000 | (\$112,947) | (30.94%) | (\$154,705) | (42.37%) | \$47,869 | 24.85% | \$47,894 | 24.86% | \$48,055 | 24.94% |