

CITY OF MACEDONIA, 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	\$7.70996	\$61,556	\$0	\$61,556	
2026-27	\$4.29046	\$62,787	\$3,254	\$66,041	7.3%
2027-28	\$4.42791	\$67,362	\$3,358	\$70,720	7.1%
2028-29	\$4.34722	\$72,134	\$3,297	\$75,431	6.7%
2029-30	\$4.47766	\$76,940	\$3,396	\$80,336	6.5%
2030-31	\$4.38962	\$81,943	\$3,329	\$85,272	6.1%
2031-32	\$4.51660	\$86,977	\$3,425	\$90,403	6.0%
2032-33	\$4.42507	\$92,211	\$3,356	\$95,567	5.7%
2033-34	\$4.54907	\$97,478	\$3,450	\$100,928	5.6%
2034-35	\$4.45467	\$102,947	\$3,378	\$106,325	5.3%
2035-36	\$4.57608	\$108,452	\$3,471	\$111,922	5.3%

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	\$17,519,784	\$7,983,944	\$0	\$7,983,944
2026-27	\$16,079,996	\$15,392,523	\$0	\$15,392,523
2027-28	\$16,658,870	\$15,971,397	\$0	\$15,971,397
2028-29	\$18,039,096	\$17,351,623	\$0	\$17,351,623
2029-30	\$18,628,970	\$17,941,497	\$0	\$17,941,497
2030-31	\$20,113,230	\$19,425,757	\$0	\$19,425,757
2031-32	\$20,703,104	\$20,015,631	\$0	\$20,015,631
2032-33	\$22,284,134	\$21,596,661	\$0	\$21,596,661
2033-34	\$22,874,008	\$22,186,535	\$0	\$22,186,535
2034-35	\$24,555,696	\$23,868,223	\$0	\$23,868,223
2035-36	\$25,145,570	\$24,458,097	\$0	\$24,458,097

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.74%	-1.61%	95.13%	3.26%	0.00%	1.61%
2026-27	120.24%	-26.36%	93.88%	3.99%	0.00%	0.84%
2027-28	120.63%	-26.54%	94.09%	3.84%	0.00%	0.81%
2028-29	119.85%	-25.41%	94.43%	3.72%	0.00%	0.74%
2029-30	120.13%	-25.52%	94.61%	3.59%	0.00%	0.72%
2030-31	119.30%	-24.40%	94.90%	3.49%	0.00%	0.66%
2031-32	119.57%	-24.52%	95.05%	3.38%	0.00%	0.64%
2032-33	118.76%	-23.47%	95.29%	3.29%	0.00%	0.60%
2033-34	119.02%	-23.61%	95.41%	3.20%	0.00%	0.58%
2034-35	118.24%	-22.62%	95.61%	3.13%	0.00%	0.54%
2035-36	118.49%	-22.77%	95.72%	3.05%	0.00%	0.53%

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 MACEDONIA, 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	\$7,983,944	\$7.70996	\$61,556
2026-27	\$15,392,523	\$4.29046	\$66,041
2027-28	\$15,971,397	\$4.42791	\$70,720
2028-29	\$17,351,623	\$4.34722	\$75,431
2029-30	\$17,941,497	\$4.47766	\$80,336
2030-31	\$19,425,757	\$4.38962	\$85,272
2031-32	\$20,015,631	\$4.51660	\$90,403
2032-33	\$21,596,661	\$4.42507	\$95,567
2033-34	\$22,186,535	\$4.54907	\$100,928
2034-35	\$23,868,223	\$4.45467	\$106,325
2035-36	\$24,458,097	\$4.57608	\$111,922

CITY OF MACEDONIA, 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	\$7,983,944	\$7.70996	\$61,556
2026-27	\$8,326,533	\$7.55879	\$62,938
2027-28	\$8,836,568	\$7.33863	\$64,848
2028-29	\$9,440,619	\$7.33863	\$69,281
2029-30	\$9,978,391	\$7.33863	\$73,228
2030-31	\$10,620,922	\$7.33863	\$77,943
2031-32	\$11,187,864	\$7.33863	\$82,104
2032-33	\$11,870,954	\$7.33863	\$87,117
2033-34	\$12,468,644	\$7.33863	\$91,503
2034-35	\$13,194,512	\$7.33863	\$96,830
2035-36	\$13,824,535	\$7.33863	\$101,453

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	\$7,065,989	(\$3.26833)	\$3,102
2027-28	\$7,134,829	(\$2.91072)	\$5,872
2028-29	\$7,911,004	(\$2.99141)	\$6,150
2029-30	\$7,963,106	(\$2.86097)	\$7,108
2030-31	\$8,804,835	(\$2.94901)	\$7,329
2031-32	\$8,827,767	(\$2.82203)	\$8,299
2032-33	\$9,725,707	(\$2.91356)	\$8,450
2033-34	\$9,717,892	(\$2.78956)	\$9,425
2034-35	\$10,673,710	(\$2.88396)	\$9,495
2035-36	\$10,633,563	(\$2.76255)	\$10,469

CITY OF MACEDONIA, 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	\$183	\$271	\$50,000	\$51,515	\$183	\$226	\$50,000	\$58,947	\$165	\$39	\$141	\$39	\$183	\$259
\$100,000	\$123,480	\$366	\$542	\$100,000	\$103,030	\$366	\$452	\$100,000	\$117,894	\$348	\$298	\$324	\$298	\$366	\$518
\$150,000	\$185,220	\$549	\$813	\$150,000	\$154,545	\$549	\$678	\$150,000	\$176,842	\$531	\$557	\$507	\$557	\$549	\$776
\$200,000	\$246,960	\$895	\$1,084	\$200,000	\$206,060	\$895	\$905	\$200,000	\$235,789	\$714	\$816	\$690	\$816	\$731	\$1,035
\$250,000	\$308,700	\$1,242	\$1,355	\$250,000	\$257,575	\$1,242	\$1,131	\$250,000	\$294,736	\$897	\$1,074	\$873	\$1,074	\$914	\$1,294
\$300,000	\$370,440	\$1,589	\$1,626	\$300,000	\$309,090	\$1,589	\$1,357	\$300,000	\$353,683	\$1,079	\$1,333	\$1,056	\$1,333	\$1,097	\$1,553
\$400,000	\$493,920	\$2,283	\$2,168	\$400,000	\$412,120	\$2,283	\$1,809	\$400,000	\$471,578	\$1,445	\$1,851	\$1,421	\$1,851	\$1,463	\$2,070
\$500,000	\$617,400	\$2,977	\$2,710	\$500,000	\$515,151	\$2,977	\$2,261	\$500,000	\$589,472	\$1,811	\$2,368	\$1,787	\$2,368	\$1,828	\$2,588
\$600,000	\$740,880	\$3,671	\$3,252	\$600,000	\$618,181	\$3,671	\$2,714	\$600,000	\$707,366	\$2,176	\$2,886	\$2,153	\$2,886	\$2,194	\$3,105
\$700,000	\$864,360	\$4,365	\$3,794	\$700,000	\$721,211	\$4,365	\$3,166	\$700,000	\$825,261	\$2,542	\$3,403	\$2,518	\$3,403	\$2,560	\$3,623
\$800,000	\$987,840	\$5,059	\$4,336	\$800,000	\$824,241	\$5,059	\$3,618	\$800,000	\$943,155	\$2,908	\$3,921	\$2,884	\$3,921	\$2,926	\$4,140
\$900,000	\$1,111,320	\$5,753	\$4,878	\$900,000	\$927,271	\$5,753	\$4,070	\$900,000	\$1,061,050	\$3,274	\$4,438	\$3,250	\$4,438	\$3,291	\$4,658
\$1,000,000	\$1,234,800	\$6,447	\$5,420	\$1,000,000	\$1,030,301	\$6,447	\$4,523	\$1,000,000	\$1,178,944	\$3,639	\$4,956	\$3,615	\$4,956	\$3,657	\$5,175
\$2,000,000	\$2,469,600	\$13,386	\$10,841	\$2,000,000	\$2,060,602	\$13,386	\$9,045	\$2,000,000	\$2,357,888	\$7,296	\$10,131	\$7,272	\$10,131	\$7,314	\$10,350
\$3,000,000	\$3,704,400	\$20,325	\$16,261	\$3,000,000	\$3,090,903	\$20,325	\$13,568	\$3,000,000	\$3,536,832	\$10,953	\$15,306	\$10,929	\$15,306	\$10,971	\$15,525
\$4,000,000	\$4,939,200	\$27,264	\$21,681	\$4,000,000	\$4,121,204	\$27,264	\$18,091	\$4,000,000	\$4,715,776	\$14,610	\$20,481	\$14,586	\$20,481	\$14,628	\$20,700
\$5,000,000	\$6,174,000	\$34,203	\$27,102	\$5,000,000	\$5,151,505	\$34,203	\$22,613	\$5,000,000	\$5,894,720	\$18,267	\$25,656	\$18,243	\$25,656	\$18,285	\$25,876
\$6,000,000	\$7,408,800	\$41,141	\$32,522	\$6,000,000	\$6,181,806	\$41,141	\$27,136	\$6,000,000	\$7,073,664	\$21,924	\$30,831	\$21,900	\$30,831	\$21,942	\$31,051
\$7,000,000	\$8,643,600	\$48,080	\$37,942	\$7,000,000	\$7,212,107	\$48,080	\$31,658	\$7,000,000	\$8,252,608	\$25,581	\$36,006	\$25,557	\$36,006	\$25,599	\$36,226
\$8,000,000	\$9,878,400	\$55,019	\$43,362	\$8,000,000	\$8,242,408	\$55,019	\$36,181	\$8,000,000	\$9,431,552	\$29,238	\$41,181	\$29,214	\$41,181	\$29,256	\$41,401
\$9,000,000	\$11,113,200	\$61,958	\$48,783	\$9,000,000	\$9,272,709	\$61,958	\$40,704	\$9,000,000	\$10,610,496	\$32,895	\$46,357	\$32,871	\$46,357	\$32,913	\$46,576
\$10,000,000	\$12,348,000	\$68,897	\$54,203	\$10,000,000	\$10,303,010	\$68,897	\$45,226	\$10,000,000	\$11,789,440	\$36,552	\$51,532	\$36,528	\$51,532	\$36,570	\$51,751
\$15,000,000	\$18,522,000	\$103,592	\$81,305	\$15,000,000	\$15,454,515	\$103,592	\$67,839	\$15,000,000	\$17,684,160	\$54,837	\$77,407	\$54,813	\$77,407	\$54,854	\$77,627
\$20,000,000	\$24,696,000	\$138,287	\$108,406	\$20,000,000	\$20,606,020	\$138,287	\$90,453	\$20,000,000	\$23,578,880	\$73,121	\$103,283	\$73,098	\$103,283	\$73,139	\$103,502
\$25,000,000	\$30,870,000	\$172,982	\$135,508	\$25,000,000	\$25,757,525	\$172,982	\$113,066	\$25,000,000	\$29,473,600	\$91,406	\$129,158	\$91,382	\$129,158	\$91,424	\$129,378
\$30,000,000	\$37,044,000	\$207,677	\$162,609	\$30,000,000	\$30,909,030	\$207,677	\$135,679	\$30,000,000	\$35,368,320	\$109,691	\$155,034	\$109,667	\$155,034	\$109,709	\$155,253
\$35,000,000	\$43,218,000	\$242,371	\$189,711	\$35,000,000	\$36,060,535	\$242,371	\$158,292	\$35,000,000	\$41,263,040	\$127,976	\$180,910	\$127,952	\$180,910	\$127,994	\$181,129
\$40,000,000	\$49,392,000	\$277,066	\$216,812	\$40,000,000	\$41,212,040	\$277,066	\$180,905	\$40,000,000	\$47,157,760	\$146,261	\$206,785	\$146,237	\$206,785	\$146,278	\$207,005
\$45,000,000	\$55,566,000	\$311,761	\$243,914	\$45,000,000	\$46,363,545	\$311,761	\$203,518	\$45,000,000	\$53,052,480	\$164,545	\$232,661	\$164,522	\$232,661	\$164,563	\$232,880
\$50,000,000	\$61,740,000	\$346,456	\$271,015	\$50,000,000	\$51,515,050	\$346,456	\$226,131	\$50,000,000	\$58,947,200	\$182,830	\$258,536	\$182,806	\$258,536	\$182,848	\$258,756

CITY OF MACEDONIA, 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	\$88	48.22%	\$43	23.67%	(\$126)	(76.21%)	(\$102)	(72.21%)	\$76	41.51%
\$100,000	\$176	48.22%	\$87	23.67%	(\$50)	(14.35%)	(\$26)	(8.07%)	\$152	41.51%
\$150,000	\$265	48.22%	\$130	23.67%	\$26	4.89%	\$50	9.81%	\$228	41.51%
\$200,000	\$189	21.06%	\$9	1.01%	\$102	14.28%	\$126	18.21%	\$304	41.51%
\$250,000	\$113	9.07%	(\$112)	(9.00%)	\$178	19.83%	\$202	23.10%	\$380	41.51%
\$300,000	\$37	2.31%	(\$233)	(14.63%)	\$254	23.51%	\$277	26.29%	\$455	41.51%
\$400,000	(\$115)	(5.04%)	(\$474)	(20.77%)	\$406	28.06%	\$429	30.20%	\$607	41.51%
\$500,000	(\$267)	(8.97%)	(\$716)	(24.05%)	\$557	30.78%	\$581	32.52%	\$759	41.51%
\$600,000	(\$419)	(11.41%)	(\$958)	(26.08%)	\$709	32.58%	\$733	34.05%	\$911	41.51%
\$700,000	(\$571)	(13.08%)	(\$1,199)	(27.47%)	\$861	33.87%	\$885	35.13%	\$1,063	41.51%
\$800,000	(\$723)	(14.28%)	(\$1,441)	(28.48%)	\$1,013	34.83%	\$1,037	35.94%	\$1,215	41.51%
\$900,000	(\$874)	(15.20%)	(\$1,682)	(29.25%)	\$1,165	35.58%	\$1,188	36.57%	\$1,366	41.51%
\$1,000,000	(\$1,026)	(15.92%)	(\$1,924)	(29.85%)	\$1,316	36.17%	\$1,340	37.07%	\$1,518	41.51%
\$2,000,000	(\$2,545)	(19.01%)	(\$4,340)	(32.43%)	\$2,835	38.85%	\$2,858	39.30%	\$3,036	41.51%
\$3,000,000	(\$4,064)	(19.99%)	(\$6,757)	(33.24%)	\$4,353	39.74%	\$4,377	40.04%	\$4,554	41.51%
\$4,000,000	(\$5,582)	(20.48%)	(\$9,173)	(33.65%)	\$5,871	40.18%	\$5,895	40.41%	\$6,073	41.51%
\$5,000,000	(\$7,101)	(20.76%)	(\$11,589)	(33.88%)	\$7,389	40.45%	\$7,413	40.63%	\$7,591	41.51%
\$6,000,000	(\$8,620)	(20.95%)	(\$14,006)	(34.04%)	\$8,907	40.63%	\$8,931	40.78%	\$9,109	41.51%
\$7,000,000	(\$10,138)	(21.09%)	(\$16,422)	(34.16%)	\$10,425	40.75%	\$10,449	40.89%	\$10,627	41.51%
\$8,000,000	(\$11,657)	(21.19%)	(\$18,838)	(34.24%)	\$11,944	40.85%	\$11,967	40.96%	\$12,145	41.51%
\$9,000,000	(\$13,176)	(21.27%)	(\$21,255)	(34.30%)	\$13,462	40.92%	\$13,485	41.03%	\$13,663	41.51%
\$10,000,000	(\$14,694)	(21.33%)	(\$23,671)	(34.36%)	\$14,980	40.98%	\$15,004	41.07%	\$15,182	41.51%
\$15,000,000	(\$22,288)	(21.51%)	(\$35,753)	(34.51%)	\$22,571	41.16%	\$22,594	41.22%	\$22,772	41.51%
\$20,000,000	(\$29,881)	(21.61%)	(\$47,834)	(34.59%)	\$30,161	41.25%	\$30,185	41.29%	\$30,363	41.51%
\$25,000,000	(\$37,474)	(21.66%)	(\$59,916)	(34.64%)	\$37,752	41.30%	\$37,776	41.34%	\$37,954	41.51%
\$30,000,000	(\$45,068)	(21.70%)	(\$71,998)	(34.67%)	\$45,343	41.34%	\$45,367	41.37%	\$45,545	41.51%
\$35,000,000	(\$52,661)	(21.73%)	(\$84,079)	(34.69%)	\$52,934	41.36%	\$52,958	41.39%	\$53,136	41.51%
\$40,000,000	(\$60,254)	(21.75%)	(\$96,161)	(34.71%)	\$60,525	41.38%	\$60,548	41.40%	\$60,726	41.51%
\$45,000,000	(\$67,848)	(21.76%)	(\$108,243)	(34.72%)	\$68,115	41.40%	\$68,139	41.42%	\$68,317	41.51%
\$50,000,000	(\$75,441)	(21.78%)	(\$120,324)	(34.73%)	\$75,706	41.41%	\$75,730	41.43%	\$75,908	41.51%