CITY OF MARATHON, 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	$8.25753	$76,503	$0	$76,503	
2026-27	$6.55145	$78,033	$88	$78,121	2.1%
2027-28	$6.59193	$78,511	$88	$78,600	0.6%
2028-29	$6.40563	$80,172	$86	$80,258	2.1%
2029-30	$6.43919	$80,659	$86	$80,745	0.6%
2030-31	$6.25288	$82,360	$84	$82,444	2.1%
2031-32	$6.28557	$82,856	$84	$82,941	0.6%
2032-33	$6.10503	$84,600	$82	$84,681	2.1%
2033-34	$6.13687	$85,105	$82	$85,187	0.6%
2034-35	$5.96183	$86,891	$80	$86,971	2.1%
2035-36	$5.99286	$87,406	$80	$87,486	0.6%

TOTAL ASSESSED AND TAXABLE VALUTIONS				
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	$14,708,215	$9,264,615	$0	$9,264,615
2026-27	$12,733,336	$11,924,200	$0	$11,924,200
2027-28	$12,732,766	$11,923,630	$0	$11,923,630
2028-29	$13,338,377	$12,529,241	$0	$12,529,241
2029-30	$13,348,807	$12,539,671	$0	$12,539,671
2030-31	$13,994,123	$13,184,987	$0	$13,184,987
2031-32	$14,004,553	$13,195,417	$0	$13,195,417
2032-33	$14,679,891	$13,870,755	$0	$13,870,755
2033-34	$14,690,321	$13,881,185	$0	$13,881,185
2034-35	$15,397,059	$14,587,923	$0	$14,587,923
2035-36	$15,407,489	$14,598,353	$0	$14,598,353

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	31.31%	-1.60%	29.72%	51.95%	0.00%	0.92%
2026-27	56.02%	-28.65%	27.38%	56.76%	0.00%	0.72%
2027-28	56.14%	-28.76%	27.37%	56.77%	0.00%	0.72%
2028-29	55.67%	-27.48%	28.18%	56.72%	0.00%	0.68%
2029-30	55.73%	-27.49%	28.24%	56.68%	0.00%	0.68%
2030-31	55.22%	-26.16%	29.06%	56.60%	0.00%	0.65%
2031-32	55.28%	-26.16%	29.12%	56.55%	0.00%	0.65%
2032-33	54.79%	-24.91%	29.88%	56.49%	0.00%	0.62%
2033-34	54.85%	-24.91%	29.93%	56.45%	0.00%	0.62%
2034-35	54.37%	-23.73%	30.64%	56.40%	0.00%	0.59%
2035-36	54.42%	-23.73%	30.69%	56.36%	0.00%	0.59%

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 MARATHON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Fiscal Year	Taxable Non-TIF Valuation	ACGFL Rate	Total Revenues
2025-26	$9,264,615	$8.25753	$76,503
2026-27	$11,924,200	$6.55145	$78,121
2027-28	$11,923,630	$6.59193	$78,600
2028-29	$12,529,241	$6.40563	$80,258
2029-30	$12,539,671	$6.43919	$80,745
2030-31	$13,184,987	$6.25288	$82,444
2031-32	$13,195,417	$6.28557	$82,941
2032-33	$13,870,755	$6.10503	$84,681
2033-34	$13,881,185	$6.13687	$85,187
2034-35	$14,587,923	$5.96183	$86,971
2035-36	$14,598,353	$5.99286	$87,486

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Fiscal Year	Taxable Non-TIF Valuation	ACGFL Rate	Total Revenues
2025-26	$0	$0.00000	$0
2026-27	$2,072,871	($1.46557)	-$858
2027-28	$2,003,671	($1.42509)	-$929
2028-29	$2,244,809	($1.61139)	-$2,193
2029-30	$2,183,001	($1.57783)	-$2,284
2030-31	$2,445,280	($1.76414)	-$3,656
2031-32	$2,379,684	($1.73145)	-$3,769
2032-33	$2,652,484	($1.91199)	-$5,256
2033-34	$2,582,890	($1.88015)	-$5,392
2034-35	$2,866,595	($2.05519)	-$6,999
2035-36	$2,792,804	($2.02416)	-$7,159

CITY OF MARATHON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Fiscal Year	Taxable Non-TIF Valuation	ACGFL Rate	Total Revenues
2025-26	$9,264,615	$8.25753	$76,503
2026-27	$9,851,328	$8.01702	$78,978
2027-28	$9,919,958	$8.01702	$79,528
2028-29	$10,284,432	$8.01702	$82,450
2029-30	$10,356,670	$8.01702	$83,030
2030-31	$10,739,707	$8.01702	$86,100
2031-32	$10,815,733	$8.01702	$86,710
2032-33	$11,218,271	$8.01702	$89,937
2033-34	$11,298,295	$8.01702	$90,579
2034-35	$11,721,327	$8.01702	$93,970
2035-36	$11,805,549	$8.01702	$94,645

CITY OF MARATHON, 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	$196	$386	$50,000	$51,515	$196	$322	$50,000	$58,947	$177	$56	$151	$56	$196	$369
$100,000	$123,480	$392	$772	$100,000	$103,030	$392	$644	$100,000	$117,894	$373	$425	$347	$425	$392	$737
$150,000	$185,220	$588	$1,158	$150,000	$154,545	$588	$966	$150,000	$176,842	$569	$793	$543	$793	$588	$1,106
$200,000	$246,960	$959	$1,544	$200,000	$206,060	$959	$1,288	$200,000	$235,789	$764	$1,162	$739	$1,162	$783	$1,474
$250,000	$308,700	$1,331	$1,930	$250,000	$257,575	$1,331	$1,611	$250,000	$294,736	$960	$1,530	$935	$1,530	$979	$1,843
$300,000	$370,440	$1,702	$2,316	$300,000	$309,090	$1,702	$1,933	$300,000	$353,683	$1,156	$1,899	$1,131	$1,899	$1,175	$2,212
$400,000	$493,920	$2,445	$3,088	$400,000	$412,120	$2,445	$2,577	$400,000	$471,578	$1,548	$2,636	$1,522	$2,636	$1,567	$2,949
$500,000	$617,400	$3,189	$3,861	$500,000	$515,151	$3,189	$3,221	$500,000	$589,472	$1,939	$3,373	$1,914	$3,373	$1,958	$3,686
$600,000	$740,880	$3,932	$4,633	$600,000	$618,181	$3,932	$3,865	$600,000	$707,366	$2,331	$4,110	$2,306	$4,110	$2,350	$4,423
$700,000	$864,360	$4,675	$5,405	$700,000	$721,211	$4,675	$4,510	$700,000	$825,261	$2,723	$4,848	$2,697	$4,848	$2,742	$5,160
$800,000	$987,840	$5,418	$6,177	$800,000	$824,241	$5,418	$5,154	$800,000	$943,155	$3,114	$5,585	$3,089	$5,585	$3,133	$5,897
$900,000	$1,111,320	$6,161	$6,949	$900,000	$927,271	$6,161	$5,798	$900,000	$1,061,050	$3,506	$6,322	$3,481	$6,322	$3,525	$6,635
$1,000,000	$1,234,800	$6,905	$7,721	$1,000,000	$1,030,301	$6,905	$6,442	$1,000,000	$1,178,944	$3,898	$7,059	$3,872	$7,059	$3,917	$7,372
$2,000,000	$2,469,600	$14,336	$15,442	$2,000,000	$2,060,602	$14,336	$12,885	$2,000,000	$2,357,888	$7,814	$14,431	$7,789	$14,431	$7,833	$14,744
$3,000,000	$3,704,400	$21,768	$23,163	$3,000,000	$3,090,903	$21,768	$19,327	$3,000,000	$3,536,832	$11,731	$21,803	$11,706	$21,803	$11,750	$22,115
$4,000,000	$4,939,200	$29,200	$30,884	$4,000,000	$4,121,204	$29,200	$25,769	$4,000,000	$4,715,776	$15,648	$29,175	$15,622	$29,175	$15,667	$29,487
$5,000,000	$6,174,000	$36,632	$38,605	$5,000,000	$5,151,505	$36,632	$32,212	$5,000,000	$5,894,720	$19,564	$36,546	$19,539	$36,546	$19,583	$36,859
$6,000,000	$7,408,800	$44,063	$46,326	$6,000,000	$6,181,806	$44,063	$38,654	$6,000,000	$7,073,664	$23,481	$43,918	$23,456	$43,918	$23,500	$44,231
$7,000,000	$8,643,600	$51,495	$54,047	$7,000,000	$7,212,107	$51,495	$45,096	$7,000,000	$8,252,608	$27,398	$51,290	$27,372	$51,290	$27,417	$51,603
$8,000,000	$9,878,400	$58,927	$61,768	$8,000,000	$8,242,408	$58,927	$51,539	$8,000,000	$9,431,552	$31,314	$58,662	$31,289	$58,662	$31,333	$58,974
$9,000,000	$11,113,200	$66,359	$69,490	$9,000,000	$9,272,709	$66,359	$57,981	$9,000,000	$10,610,496	$35,231	$66,034	$35,206	$66,034	$35,250	$66,346
$10,000,000	$12,348,000	$73,791	$77,211	$10,000,000	$10,303,010	$73,791	$64,423	$10,000,000	$11,789,440	$39,148	$73,405	$39,122	$73,405	$39,167	$73,718
$15,000,000	$18,522,000	$110,949	$115,816	$15,000,000	$15,454,515	$110,949	$96,635	$15,000,000	$17,684,160	$58,731	$110,264	$58,706	$110,264	$58,750	$110,577
$20,000,000	$24,696,000	$148,108	$154,421	$20,000,000	$20,606,020	$148,108	$128,847	$20,000,000	$23,578,880	$78,315	$147,123	$78,289	$147,123	$78,334	$147,436
$25,000,000	$30,870,000	$185,267	$193,026	$25,000,000	$25,757,525	$185,267	$161,059	$25,000,000	$29,473,600	$97,898	$183,982	$97,873	$183,982	$97,917	$184,295
$30,000,000	$37,044,000	$222,426	$231,632	$30,000,000	$30,909,030	$222,426	$193,270	$30,000,000	$35,368,320	$117,481	$220,841	$117,456	$220,841	$117,500	$221,154
$35,000,000	$43,218,000	$259,585	$270,237	$35,000,000	$36,060,535	$259,585	$225,482	$35,000,000	$41,263,040	$137,065	$257,700	$137,039	$257,700	$137,084	$258,013
$40,000,000	$49,392,000	$296,744	$308,842	$40,000,000	$41,212,040	$296,744	$257,694	$40,000,000	$47,157,760	$156,648	$294,559	$156,623	$294,559	$156,667	$294,872
$45,000,000	$55,566,000	$333,903	$347,448	$45,000,000	$46,363,545	$333,903	$289,906	$45,000,000	$53,052,480	$176,232	$331,418	$176,206	$331,418	$176,251	$331,731
$50,000,000	$61,740,000	$371,062	$386,053	$50,000,000	$51,515,050	$371,062	$322,117	$50,000,000	$58,947,200	$195,815	$368,277	$195,789	$368,277	$195,834	$368,590

CITY OF MARATHON, 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	$190	97.13%	$126	64.48%	($121)	(68.36%)	($95)	(63.04%)	$173	88.22%
$100,000	$380	97.13%	$253	64.48%	$52	13.92%	$77	22.27%	$346	88.22%
$150,000	$571	97.13%	$379	64.48%	$225	39.51%	$250	46.05%	$518	88.22%
$200,000	$585	61.01%	$329	34.34%	$397	51.99%	$423	57.23%	$691	88.22%
$250,000	$600	45.06%	$280	21.03%	$570	59.38%	$596	63.72%	$864	88.22%
$300,000	$614	36.07%	$230	13.54%	$743	64.26%	$768	67.96%	$1,037	88.22%
$400,000	$643	26.29%	$131	5.38%	$1,088	70.32%	$1,114	73.17%	$1,382	88.22%
$500,000	$672	21.07%	$33	1.02%	$1,434	73.94%	$1,459	76.25%	$1,728	88.22%
$600,000	$701	17.82%	($66)	(1.69%)	$1,779	76.34%	$1,805	78.28%	$2,073	88.22%
$700,000	$730	15.61%	($165)	(3.54%)	$2,125	78.05%	$2,150	79.73%	$2,419	88.22%
$800,000	$759	14.00%	($264)	(4.88%)	$2,470	79.32%	$2,496	80.80%	$2,764	88.22%
$900,000	$788	12.78%	($363)	(5.90%)	$2,816	80.32%	$2,841	81.64%	$3,110	88.22%
$1,000,000	$817	11.83%	($462)	(6.69%)	$3,161	81.11%	$3,187	82.30%	$3,455	88.22%
$2,000,000	$1,106	7.71%	($1,452)	(10.13%)	$6,617	84.67%	$6,642	85.28%	$6,910	88.22%
$3,000,000	$1,395	6.41%	($2,441)	(11.21%)	$10,072	85.86%	$10,097	86.26%	$10,365	88.22%
$4,000,000	$1,684	5.77%	($3,430)	(11.75%)	$13,527	86.45%	$13,552	86.75%	$13,820	88.22%
$5,000,000	$1,974	5.39%	($4,420)	(12.07%)	$16,982	86.80%	$17,007	87.04%	$17,276	88.22%
$6,000,000	$2,263	5.14%	($5,409)	(12.28%)	$20,437	87.04%	$20,463	87.24%	$20,731	88.22%
$7,000,000	$2,552	4.96%	($6,399)	(12.43%)	$23,892	87.20%	$23,918	87.38%	$24,186	88.22%
$8,000,000	$2,841	4.82%	($7,388)	(12.54%)	$27,347	87.33%	$27,373	87.48%	$27,641	88.22%
$9,000,000	$3,131	4.72%	($8,378)	(12.62%)	$30,802	87.43%	$30,828	87.57%	$31,096	88.22%
$10,000,000	$3,420	4.63%	($9,367)	(12.69%)	$34,258	87.51%	$34,283	87.63%	$34,551	88.22%
$15,000,000	$4,866	4.39%	($14,314)	(12.90%)	$51,533	87.74%	$51,559	87.83%	$51,827	88.22%
$20,000,000	$6,313	4.26%	($19,261)	(13.00%)	$68,809	87.86%	$68,834	87.92%	$69,102	88.22%
$25,000,000	$7,759	4.19%	($24,208)	(13.07%)	$86,084	87.93%	$86,110	87.98%	$86,378	88.22%
$30,000,000	$9,206	4.14%	($29,156)	(13.11%)	$103,360	87.98%	$103,385	88.02%	$103,654	88.22%
$35,000,000	$10,652	4.10%	($34,103)	(13.14%)	$120,635	88.01%	$120,661	88.05%	$120,929	88.22%
$40,000,000	$12,098	4.08%	($39,050)	(13.16%)	$137,911	88.04%	$137,936	88.07%	$138,205	88.22%
$45,000,000	$13,545	4.06%	($43,997)	(13.18%)	$155,187	88.06%	$155,212	88.09%	$155,480	88.22%
$50,000,000	$14,991	4.04%	($48,944)	(13.19%)	$172,462	88.07%	$172,488	88.10%	$172,756	88.22%