

CITY OF MOULTON, 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	\$8.38837	\$64,218	\$0	\$64,218	
2026-27	\$6.81202	\$65,502	\$1,694	\$67,196	4.6%
2027-28	\$6.98820	\$68,401	\$1,738	\$70,139	4.4%
2028-29	\$6.68287	\$71,542	\$1,662	\$73,204	4.4%
2029-30	\$6.83812	\$74,526	\$1,701	\$76,227	4.1%
2030-31	\$6.54066	\$77,751	\$1,627	\$79,378	4.1%
2031-32	\$6.67749	\$80,670	\$1,661	\$82,330	3.7%
2032-33	\$6.39959	\$83,977	\$1,592	\$85,568	3.9%
2033-34	\$6.52087	\$86,830	\$1,622	\$88,451	3.4%
2034-35	\$6.26015	\$90,220	\$1,557	\$91,777	3.8%
2035-36	\$6.36817	\$93,009	\$1,584	\$94,592	3.1%

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	\$17,974,818	\$7,655,544	\$0	\$7,655,544
2026-27	\$11,750,507	\$9,864,322	\$0	\$9,864,322
2027-28	\$11,922,932	\$10,036,747	\$0	\$10,036,747
2028-29	\$12,840,098	\$10,953,913	\$0	\$10,953,913
2029-30	\$13,033,523	\$11,147,338	\$0	\$11,147,338
2030-31	\$14,022,266	\$12,136,081	\$0	\$12,136,081
2031-32	\$14,215,692	\$12,329,507	\$0	\$12,329,507
2032-33	\$15,257,081	\$13,370,896	\$0	\$13,370,896
2033-34	\$15,450,507	\$13,564,322	\$0	\$13,564,322
2034-35	\$16,546,694	\$14,660,509	\$0	\$14,660,509
2035-36	\$16,740,120	\$14,853,935	\$0	\$14,853,935

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.31%	-4.58%	85.73%	10.77%	0.00%	3.50%
2026-27	163.58%	-86.60%	76.99%	18.11%	0.00%	2.72%
2027-28	163.25%	-85.85%	77.40%	17.80%	0.00%	2.67%
2028-29	157.84%	-79.21%	78.63%	17.13%	0.00%	2.45%
2029-30	157.33%	-78.31%	79.02%	16.83%	0.00%	2.40%
2030-31	152.34%	-72.26%	80.08%	16.23%	0.00%	2.21%
2031-32	151.97%	-71.56%	80.41%	15.98%	0.00%	2.17%
2032-33	147.60%	-66.30%	81.29%	15.47%	0.00%	2.00%
2033-34	147.33%	-65.75%	81.57%	15.25%	0.00%	1.98%
2034-35	143.46%	-61.14%	82.32%	14.81%	0.00%	1.83%
2035-36	143.26%	-60.71%	82.56%	14.62%	0.00%	1.80%

**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 MOULTON, 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	\$7,655,544	\$8.38837	\$64,218
2026-27	\$9,864,322	\$6.81202	\$67,196
2027-28	\$10,036,747	\$6.98820	\$70,139
2028-29	\$10,953,913	\$6.68287	\$73,204
2029-30	\$11,147,338	\$6.83812	\$76,227
2030-31	\$12,136,081	\$6.54066	\$79,378
2031-32	\$12,329,507	\$6.67749	\$82,330
2032-33	\$13,370,896	\$6.39959	\$85,568
2033-34	\$13,564,322	\$6.52087	\$88,451
2034-35	\$14,660,509	\$6.26015	\$91,777
2035-36	\$14,853,935	\$6.36817	\$94,592

CITY OF MOULTON, 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	\$7,655,544	\$8.38837	\$64,218
2026-27	\$7,846,414	\$8.38837	\$65,819
2027-28	\$8,108,124	\$8.30532	\$67,341
2028-29	\$8,481,547	\$8.10000	\$68,701
2029-30	\$8,757,292	\$8.10000	\$70,934
2030-31	\$9,152,406	\$8.10000	\$74,134
2031-32	\$9,442,902	\$8.10000	\$76,488
2032-33	\$9,860,854	\$8.10000	\$79,873
2033-34	\$10,166,906	\$8.10000	\$82,352
2034-35	\$10,608,925	\$8.10000	\$85,932
2035-36	\$10,931,325	\$8.10000	\$88,544

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	\$2,017,908	(\$1.57635)	\$1,377
2027-28	\$1,928,624	(\$1.31712)	\$2,798
2028-29	\$2,472,366	(\$1.41713)	\$4,503
2029-30	\$2,390,046	(\$1.26188)	\$5,293
2030-31	\$2,983,675	(\$1.55934)	\$5,243
2031-32	\$2,886,605	(\$1.42251)	\$5,843
2032-33	\$3,510,042	(\$1.70041)	\$5,695
2033-34	\$3,397,415	(\$1.57913)	\$6,099
2034-35	\$4,051,584	(\$1.83985)	\$5,845
2035-36	\$3,922,610	(\$1.73183)	\$6,049

CITY OF MOULTON, 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	\$199	\$404	\$50,000	\$51,515	\$199	\$337	\$50,000	\$58,947	\$180	\$59	\$154	\$59	\$199	\$386
\$100,000	\$123,480	\$398	\$808	\$100,000	\$103,030	\$398	\$674	\$100,000	\$117,894	\$379	\$444	\$353	\$444	\$398	\$771
\$150,000	\$185,220	\$597	\$1,211	\$150,000	\$154,545	\$597	\$1,011	\$150,000	\$176,842	\$578	\$830	\$552	\$830	\$597	\$1,157
\$200,000	\$246,960	\$974	\$1,615	\$200,000	\$206,060	\$974	\$1,348	\$200,000	\$235,789	\$776	\$1,215	\$751	\$1,215	\$796	\$1,542
\$250,000	\$308,700	\$1,352	\$2,019	\$250,000	\$257,575	\$1,352	\$1,685	\$250,000	\$294,736	\$975	\$1,601	\$950	\$1,601	\$995	\$1,928
\$300,000	\$370,440	\$1,729	\$2,423	\$300,000	\$309,090	\$1,729	\$2,022	\$300,000	\$353,683	\$1,174	\$1,986	\$1,148	\$1,986	\$1,194	\$2,313
\$400,000	\$493,920	\$2,484	\$3,231	\$400,000	\$412,120	\$2,484	\$2,696	\$400,000	\$471,578	\$1,572	\$2,757	\$1,546	\$2,757	\$1,591	\$3,084
\$500,000	\$617,400	\$3,239	\$4,038	\$500,000	\$515,151	\$3,239	\$3,369	\$500,000	\$589,472	\$1,970	\$3,529	\$1,944	\$3,529	\$1,989	\$3,856
\$600,000	\$740,880	\$3,994	\$4,846	\$600,000	\$618,181	\$3,994	\$4,043	\$600,000	\$707,366	\$2,368	\$4,300	\$2,342	\$4,300	\$2,387	\$4,627
\$700,000	\$864,360	\$4,749	\$5,653	\$700,000	\$721,211	\$4,749	\$4,717	\$700,000	\$825,261	\$2,766	\$5,071	\$2,740	\$5,071	\$2,785	\$5,398
\$800,000	\$987,840	\$5,504	\$6,461	\$800,000	\$824,241	\$5,504	\$5,391	\$800,000	\$943,155	\$3,164	\$5,842	\$3,138	\$5,842	\$3,183	\$6,169
\$900,000	\$1,111,320	\$6,259	\$7,269	\$900,000	\$927,271	\$6,259	\$6,065	\$900,000	\$1,061,050	\$3,562	\$6,613	\$3,536	\$6,613	\$3,581	\$6,940
\$1,000,000	\$1,234,800	\$7,014	\$8,076	\$1,000,000	\$1,030,301	\$7,014	\$6,739	\$1,000,000	\$1,178,944	\$3,959	\$7,384	\$3,934	\$7,384	\$3,979	\$7,711
\$2,000,000	\$2,469,600	\$14,563	\$16,153	\$2,000,000	\$2,060,602	\$14,563	\$13,478	\$2,000,000	\$2,357,888	\$7,938	\$15,095	\$7,912	\$15,095	\$7,957	\$15,422
\$3,000,000	\$3,704,400	\$22,113	\$24,229	\$3,000,000	\$3,090,903	\$22,113	\$20,217	\$3,000,000	\$3,536,832	\$11,917	\$22,806	\$11,891	\$22,806	\$11,936	\$23,133
\$4,000,000	\$4,939,200	\$29,663	\$32,306	\$4,000,000	\$4,121,204	\$29,663	\$26,955	\$4,000,000	\$4,715,776	\$15,896	\$30,517	\$15,870	\$30,517	\$15,915	\$30,844
\$5,000,000	\$6,174,000	\$37,212	\$40,382	\$5,000,000	\$5,151,505	\$37,212	\$33,694	\$5,000,000	\$5,894,720	\$19,874	\$38,228	\$19,849	\$38,228	\$19,894	\$38,555
\$6,000,000	\$7,408,800	\$44,762	\$48,458	\$6,000,000	\$6,181,806	\$44,762	\$40,433	\$6,000,000	\$7,073,664	\$23,853	\$45,939	\$23,827	\$45,939	\$23,872	\$46,266
\$7,000,000	\$8,643,600	\$52,311	\$56,535	\$7,000,000	\$7,212,107	\$52,311	\$47,172	\$7,000,000	\$8,252,608	\$27,832	\$53,650	\$27,806	\$53,650	\$27,851	\$53,978
\$8,000,000	\$9,878,400	\$59,861	\$64,611	\$8,000,000	\$8,242,408	\$59,861	\$53,911	\$8,000,000	\$9,431,552	\$31,811	\$61,362	\$31,785	\$61,362	\$31,830	\$61,689
\$9,000,000	\$11,113,200	\$67,410	\$72,688	\$9,000,000	\$9,272,709	\$67,410	\$60,650	\$9,000,000	\$10,610,496	\$35,789	\$69,073	\$35,763	\$69,073	\$35,809	\$69,400
\$10,000,000	\$12,348,000	\$74,960	\$80,764	\$10,000,000	\$10,303,010	\$74,960	\$67,388	\$10,000,000	\$11,789,440	\$39,768	\$76,784	\$39,742	\$76,784	\$39,787	\$77,111
\$15,000,000	\$18,522,000	\$112,707	\$121,146	\$15,000,000	\$15,454,515	\$112,707	\$101,083	\$15,000,000	\$17,684,160	\$59,662	\$115,339	\$59,636	\$115,339	\$59,681	\$115,666
\$20,000,000	\$24,696,000	\$150,455	\$161,528	\$20,000,000	\$20,606,020	\$150,455	\$134,777	\$20,000,000	\$23,578,880	\$79,555	\$153,894	\$79,530	\$153,894	\$79,575	\$154,221
\$25,000,000	\$30,870,000	\$188,203	\$201,910	\$25,000,000	\$25,757,525	\$188,203	\$168,471	\$25,000,000	\$29,473,600	\$99,449	\$192,450	\$99,423	\$192,450	\$99,468	\$192,777
\$30,000,000	\$37,044,000	\$225,950	\$242,292	\$30,000,000	\$30,909,030	\$225,950	\$202,165	\$30,000,000	\$35,368,320	\$119,343	\$231,005	\$119,317	\$231,005	\$119,362	\$231,332
\$35,000,000	\$43,218,000	\$263,698	\$282,674	\$35,000,000	\$36,060,535	\$263,698	\$235,860	\$35,000,000	\$41,263,040	\$139,237	\$269,560	\$139,211	\$269,560	\$139,256	\$269,888
\$40,000,000	\$49,392,000	\$301,446	\$323,056	\$40,000,000	\$41,212,040	\$301,446	\$269,554	\$40,000,000	\$47,157,760	\$159,130	\$308,116	\$159,104	\$308,116	\$159,150	\$308,443
\$45,000,000	\$55,566,000	\$339,193	\$363,438	\$45,000,000	\$46,363,545	\$339,193	\$303,248	\$45,000,000	\$53,052,480	\$179,024	\$346,671	\$178,998	\$346,671	\$179,043	\$346,998
\$50,000,000	\$61,740,000	\$376,941	\$403,820	\$50,000,000	\$51,515,050	\$376,941	\$336,942	\$50,000,000	\$58,947,200	\$198,918	\$385,227	\$198,892	\$385,227	\$198,937	\$385,554

CITY OF MOULTON, 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	\$205	102.99%	\$138	69.37%	(\$121)	(67.42%)	(\$95)	(61.94%)	\$187	93.81%
\$100,000	\$410	102.99%	\$276	69.37%	\$65	17.30%	\$91	25.90%	\$373	93.81%
\$150,000	\$615	102.99%	\$414	69.37%	\$252	43.66%	\$278	50.39%	\$560	93.81%
\$200,000	\$641	65.79%	\$373	38.33%	\$439	56.50%	\$465	61.90%	\$746	93.81%
\$250,000	\$667	49.37%	\$333	24.63%	\$625	64.11%	\$651	68.58%	\$933	93.81%
\$300,000	\$694	40.11%	\$292	16.91%	\$812	69.14%	\$838	72.95%	\$1,120	93.81%
\$400,000	\$746	30.04%	\$211	8.51%	\$1,185	75.38%	\$1,211	78.32%	\$1,493	93.81%
\$500,000	\$799	24.67%	\$130	4.02%	\$1,558	79.11%	\$1,584	81.49%	\$1,866	93.81%
\$600,000	\$852	21.33%	\$49	1.23%	\$1,932	81.58%	\$1,958	83.58%	\$2,239	93.81%
\$700,000	\$904	19.04%	(\$32)	(0.67%)	\$2,305	83.34%	\$2,331	85.07%	\$2,613	93.81%
\$800,000	\$957	17.39%	(\$113)	(2.05%)	\$2,678	84.65%	\$2,704	86.17%	\$2,986	93.81%
\$900,000	\$1,010	16.13%	(\$194)	(3.10%)	\$3,051	85.67%	\$3,077	87.03%	\$3,359	93.81%
\$1,000,000	\$1,062	15.15%	(\$275)	(3.92%)	\$3,425	86.49%	\$3,450	87.72%	\$3,732	93.81%
\$2,000,000	\$1,589	10.91%	(\$1,086)	(7.46%)	\$7,157	90.16%	\$7,183	90.78%	\$7,465	93.81%
\$3,000,000	\$2,116	9.57%	(\$1,896)	(8.58%)	\$10,889	91.38%	\$10,915	91.79%	\$11,197	93.81%
\$4,000,000	\$2,643	8.91%	(\$2,707)	(9.13%)	\$14,622	91.98%	\$14,647	92.30%	\$14,929	93.81%
\$5,000,000	\$3,170	8.52%	(\$3,518)	(9.45%)	\$18,354	92.35%	\$18,380	92.60%	\$18,662	93.81%
\$6,000,000	\$3,697	8.26%	(\$4,328)	(9.67%)	\$22,086	92.59%	\$22,112	92.80%	\$22,394	93.81%
\$7,000,000	\$4,224	8.07%	(\$5,139)	(9.82%)	\$25,819	92.77%	\$25,844	92.95%	\$26,126	93.81%
\$8,000,000	\$4,751	7.94%	(\$5,950)	(9.94%)	\$29,551	92.90%	\$29,577	93.05%	\$29,859	93.81%
\$9,000,000	\$5,277	7.83%	(\$6,761)	(10.03%)	\$33,283	93.00%	\$33,309	93.14%	\$33,591	93.81%
\$10,000,000	\$5,804	7.74%	(\$7,571)	(10.10%)	\$37,016	93.08%	\$37,041	93.20%	\$37,323	93.81%
\$15,000,000	\$8,439	7.49%	(\$11,625)	(10.31%)	\$55,677	93.32%	\$55,703	93.41%	\$55,985	93.81%
\$20,000,000	\$11,073	7.36%	(\$15,678)	(10.42%)	\$74,339	93.44%	\$74,365	93.51%	\$74,647	93.81%
\$25,000,000	\$13,707	7.28%	(\$19,731)	(10.48%)	\$93,001	93.52%	\$93,026	93.57%	\$93,308	93.81%
\$30,000,000	\$16,342	7.23%	(\$23,785)	(10.53%)	\$111,662	93.56%	\$111,688	93.61%	\$111,970	93.81%
\$35,000,000	\$18,976	7.20%	(\$27,838)	(10.56%)	\$130,324	93.60%	\$130,350	93.63%	\$130,632	93.81%
\$40,000,000	\$21,611	7.17%	(\$31,892)	(10.58%)	\$148,986	93.62%	\$149,011	93.66%	\$149,293	93.81%
\$45,000,000	\$24,245	7.15%	(\$35,945)	(10.60%)	\$167,647	93.65%	\$167,673	93.67%	\$167,955	93.81%
\$50,000,000	\$26,879	7.13%	(\$39,999)	(10.61%)	\$186,309	93.66%	\$186,335	93.69%	\$186,617	93.81%