

CITY OF MOORLAND, 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	\$8.12636	\$66,254	\$0	\$66,254	
2026-27	\$5.87113	\$67,579	\$178	\$67,757	2.3%
2027-28	\$5.90700	\$68,096	\$179	\$68,275	0.8%
2028-29	\$5.81681	\$69,641	\$176	\$69,817	2.3%
2029-30	\$5.84918	\$70,166	\$177	\$70,344	0.8%
2030-31	\$5.75535	\$71,750	\$175	\$71,925	2.2%
2031-32	\$5.78725	\$72,285	\$176	\$72,460	0.7%
2032-33	\$5.69295	\$73,909	\$173	\$74,082	2.2%
2033-34	\$5.72438	\$74,453	\$174	\$74,626	0.7%
2034-35	\$5.62972	\$76,119	\$171	\$76,289	2.2%
2035-36	\$5.66068	\$76,671	\$172	\$76,842	0.7%

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	\$14,916,699	\$8,152,991	\$0	\$8,152,991
2026-27	\$13,518,442	\$11,540,762	\$0	\$11,540,762
2027-28	\$13,536,032	\$11,558,352	\$0	\$11,558,352
2028-29	\$13,980,320	\$12,002,640	\$0	\$12,002,640
2029-30	\$14,003,910	\$12,026,230	\$0	\$12,026,230
2030-31	\$14,474,758	\$12,497,078	\$0	\$12,497,078
2031-32	\$14,498,348	\$12,520,668	\$0	\$12,520,668
2032-33	\$14,990,633	\$13,012,953	\$0	\$13,012,953
2033-34	\$15,014,223	\$13,036,543	\$0	\$13,036,543
2034-35	\$15,528,857	\$13,551,177	\$0	\$13,551,177
2035-36	\$15,552,447	\$13,574,767	\$0	\$13,574,767

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	42.38%	-0.85%	41.52%	16.17%	0.01%	1.86%
2026-27	69.06%	-20.70%	48.36%	18.49%	0.02%	1.32%
2027-28	69.21%	-20.78%	48.44%	18.46%	0.02%	1.31%
2028-29	69.57%	-20.11%	49.46%	18.66%	0.02%	1.27%
2029-30	69.69%	-20.13%	49.56%	18.63%	0.02%	1.26%
2030-31	69.99%	-19.42%	50.57%	18.82%	0.02%	1.22%
2031-32	70.10%	-19.44%	50.66%	18.79%	0.02%	1.21%
2032-33	70.38%	-18.75%	51.62%	18.98%	0.02%	1.17%
2033-34	70.48%	-18.77%	51.71%	18.94%	0.02%	1.17%
2034-35	70.74%	-18.11%	52.63%	19.14%	0.02%	1.12%
2035-36	70.84%	-18.12%	52.72%	19.10%	0.02%	1.12%

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 MOORLAND, 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	\$8,152,991	\$8.12636	\$66,254
2026-27	\$11,540,762	\$5.87113	\$67,757
2027-28	\$11,558,352	\$5.90700	\$68,275
2028-29	\$12,002,640	\$5.81681	\$69,817
2029-30	\$12,026,230	\$5.84918	\$70,344
2030-31	\$12,497,078	\$5.75535	\$71,925
2031-32	\$12,520,668	\$5.78725	\$72,460
2032-33	\$13,012,953	\$5.69295	\$74,082
2033-34	\$13,036,543	\$5.72438	\$74,626
2034-35	\$13,551,177	\$5.62972	\$76,289
2035-36	\$13,574,767	\$5.66068	\$76,842

CITY OF MOORLAND, 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	\$8,152,991	\$8.12636	\$66,254
2026-27	\$8,319,053	\$8.12636	\$67,604
2027-28	\$8,407,285	\$8.12636	\$68,321
2028-29	\$8,600,890	\$8.10000	\$69,667
2029-30	\$8,693,779	\$8.10000	\$70,420
2030-31	\$8,897,615	\$8.10000	\$72,071
2031-32	\$8,995,394	\$8.10000	\$72,863
2032-33	\$9,209,986	\$8.10000	\$74,601
2033-34	\$9,312,926	\$8.10000	\$75,435
2034-35	\$9,538,837	\$8.10000	\$77,265
2035-36	\$9,647,196	\$8.10000	\$78,142

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	\$3,221,709	(\$2.25523)	\$154
2027-28	\$3,151,067	(\$2.21936)	-\$45
2028-29	\$3,401,750	(\$2.28319)	\$150
2029-30	\$3,332,450	(\$2.25082)	-\$76
2030-31	\$3,599,463	(\$2.34465)	-\$146
2031-32	\$3,525,274	(\$2.31275)	-\$402
2032-33	\$3,802,967	(\$2.40705)	-\$519
2033-34	\$3,723,617	(\$2.37562)	-\$809
2034-35	\$4,012,340	(\$2.47028)	-\$975
2035-36	\$3,927,571	(\$2.43932)	-\$1,300

CITY OF MOORLAND, 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	\$355	\$50,000	\$51,515	\$193	\$296	\$50,000	\$58,947	\$174	\$51	\$149	\$51	\$193	\$339
\$100,000	\$123,480	\$385	\$711	\$100,000	\$103,030	\$385	\$593	\$100,000	\$117,894	\$367	\$391	\$342	\$391	\$385	\$679
\$150,000	\$185,220	\$578	\$1,066	\$150,000	\$154,545	\$578	\$889	\$150,000	\$176,842	\$559	\$730	\$534	\$730	\$578	\$1,018
\$200,000	\$246,960	\$944	\$1,421	\$200,000	\$206,060	\$944	\$1,186	\$200,000	\$235,789	\$752	\$1,069	\$727	\$1,069	\$771	\$1,357
\$250,000	\$308,700	\$1,310	\$1,777	\$250,000	\$257,575	\$1,310	\$1,482	\$250,000	\$294,736	\$945	\$1,409	\$920	\$1,409	\$964	\$1,696
\$300,000	\$370,440	\$1,675	\$2,132	\$300,000	\$309,090	\$1,675	\$1,779	\$300,000	\$353,683	\$1,138	\$1,748	\$1,113	\$1,748	\$1,156	\$2,036
\$400,000	\$493,920	\$2,407	\$2,843	\$400,000	\$412,120	\$2,407	\$2,372	\$400,000	\$471,578	\$1,523	\$2,426	\$1,498	\$2,426	\$1,542	\$2,714
\$500,000	\$617,400	\$3,138	\$3,553	\$500,000	\$515,151	\$3,138	\$2,965	\$500,000	\$589,472	\$1,909	\$3,105	\$1,883	\$3,105	\$1,927	\$3,393
\$600,000	\$740,880	\$3,869	\$4,264	\$600,000	\$618,181	\$3,869	\$3,558	\$600,000	\$707,366	\$2,294	\$3,783	\$2,269	\$3,783	\$2,313	\$4,071
\$700,000	\$864,360	\$4,601	\$4,975	\$700,000	\$721,211	\$4,601	\$4,151	\$700,000	\$825,261	\$2,679	\$4,462	\$2,654	\$4,462	\$2,698	\$4,750
\$800,000	\$987,840	\$5,332	\$5,685	\$800,000	\$824,241	\$5,332	\$4,744	\$800,000	\$943,155	\$3,065	\$5,140	\$3,040	\$5,140	\$3,084	\$5,428
\$900,000	\$1,111,320	\$6,063	\$6,396	\$900,000	\$927,271	\$6,063	\$5,337	\$900,000	\$1,061,050	\$3,450	\$5,819	\$3,425	\$5,819	\$3,469	\$6,107
\$1,000,000	\$1,234,800	\$6,795	\$7,107	\$1,000,000	\$1,030,301	\$6,795	\$5,930	\$1,000,000	\$1,178,944	\$3,836	\$6,497	\$3,811	\$6,497	\$3,854	\$6,785
\$2,000,000	\$2,469,600	\$14,109	\$14,213	\$2,000,000	\$2,060,602	\$14,109	\$11,859	\$2,000,000	\$2,357,888	\$7,690	\$13,283	\$7,665	\$13,283	\$7,709	\$13,570
\$3,000,000	\$3,704,400	\$21,422	\$21,320	\$3,000,000	\$3,090,903	\$21,422	\$17,789	\$3,000,000	\$3,536,832	\$11,545	\$20,068	\$11,520	\$20,068	\$11,563	\$20,356
\$4,000,000	\$4,939,200	\$28,736	\$28,427	\$4,000,000	\$4,121,204	\$28,736	\$23,719	\$4,000,000	\$4,715,776	\$15,399	\$26,853	\$15,374	\$26,853	\$15,418	\$27,141
\$5,000,000	\$6,174,000	\$36,050	\$35,534	\$5,000,000	\$5,151,505	\$36,050	\$29,649	\$5,000,000	\$5,894,720	\$19,254	\$33,638	\$19,229	\$33,638	\$19,272	\$33,926
\$6,000,000	\$7,408,800	\$43,363	\$42,640	\$6,000,000	\$6,181,806	\$43,363	\$35,578	\$6,000,000	\$7,073,664	\$23,108	\$40,424	\$23,083	\$40,424	\$23,127	\$40,711
\$7,000,000	\$8,643,600	\$50,677	\$49,747	\$7,000,000	\$7,212,107	\$50,677	\$41,508	\$7,000,000	\$8,252,608	\$26,963	\$47,209	\$26,937	\$47,209	\$26,981	\$47,497
\$8,000,000	\$9,878,400	\$57,991	\$56,854	\$8,000,000	\$8,242,408	\$57,991	\$47,438	\$8,000,000	\$9,431,552	\$30,817	\$53,994	\$30,792	\$53,994	\$30,836	\$54,282
\$9,000,000	\$11,113,200	\$65,305	\$63,960	\$9,000,000	\$9,272,709	\$65,305	\$53,368	\$9,000,000	\$10,610,496	\$34,671	\$60,779	\$34,646	\$60,779	\$34,690	\$61,067
\$10,000,000	\$12,348,000	\$72,618	\$71,067	\$10,000,000	\$10,303,010	\$72,618	\$59,297	\$10,000,000	\$11,789,440	\$38,526	\$67,565	\$38,501	\$67,565	\$38,545	\$67,852
\$15,000,000	\$18,522,000	\$109,187	\$106,601	\$15,000,000	\$15,454,515	\$109,187	\$88,946	\$15,000,000	\$17,684,160	\$57,798	\$101,491	\$57,773	\$101,491	\$57,817	\$101,779
\$20,000,000	\$24,696,000	\$145,756	\$142,134	\$20,000,000	\$20,606,020	\$145,756	\$118,595	\$20,000,000	\$23,578,880	\$77,071	\$135,417	\$77,046	\$135,417	\$77,089	\$135,705
\$25,000,000	\$30,870,000	\$182,324	\$177,668	\$25,000,000	\$25,757,525	\$182,324	\$148,244	\$25,000,000	\$29,473,600	\$96,343	\$169,343	\$96,318	\$169,343	\$96,362	\$169,631
\$30,000,000	\$37,044,000	\$218,893	\$213,201	\$30,000,000	\$30,909,030	\$218,893	\$177,892	\$30,000,000	\$35,368,320	\$115,615	\$203,269	\$115,590	\$203,269	\$115,634	\$203,557
\$35,000,000	\$43,218,000	\$255,461	\$248,735	\$35,000,000	\$36,060,535	\$255,461	\$207,541	\$35,000,000	\$41,263,040	\$134,887	\$237,195	\$134,862	\$237,195	\$134,906	\$237,483
\$40,000,000	\$49,392,000	\$292,030	\$284,268	\$40,000,000	\$41,212,040	\$292,030	\$237,190	\$40,000,000	\$47,157,760	\$154,160	\$271,122	\$154,135	\$271,122	\$154,179	\$271,409
\$45,000,000	\$55,566,000	\$328,599	\$319,802	\$45,000,000	\$46,363,545	\$328,599	\$266,838	\$45,000,000	\$53,052,480	\$173,432	\$305,048	\$173,407	\$305,048	\$173,451	\$305,336
\$50,000,000	\$61,740,000	\$365,167	\$355,335	\$50,000,000	\$51,515,050	\$365,167	\$296,487	\$50,000,000	\$58,947,200	\$192,704	\$338,974	\$192,679	\$338,974	\$192,723	\$339,262

CITY OF MOORLAND, 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	\$163	84.38%	\$104	53.84%	(\$123)	(70.41%)	(\$97)	(65.43%)	\$147	76.04%
\$100,000	\$325	84.38%	\$208	53.84%	\$24	6.54%	\$49	14.36%	\$293	76.04%
\$150,000	\$488	84.38%	\$311	53.84%	\$171	30.48%	\$196	36.60%	\$440	76.04%
\$200,000	\$477	50.59%	\$242	25.65%	\$317	42.15%	\$342	47.05%	\$586	76.04%
\$250,000	\$467	35.67%	\$173	13.20%	\$464	49.06%	\$489	53.12%	\$733	76.04%
\$300,000	\$457	27.27%	\$104	6.19%	\$610	53.63%	\$635	57.09%	\$879	76.04%
\$400,000	\$436	18.12%	(\$35)	(1.44%)	\$903	59.30%	\$928	61.97%	\$1,172	76.04%
\$500,000	\$415	13.24%	(\$173)	(5.52%)	\$1,196	62.68%	\$1,221	64.85%	\$1,465	76.04%
\$600,000	\$395	10.20%	(\$311)	(8.05%)	\$1,489	64.93%	\$1,514	66.75%	\$1,758	76.04%
\$700,000	\$374	8.13%	(\$450)	(9.78%)	\$1,782	66.52%	\$1,808	68.10%	\$2,052	76.04%
\$800,000	\$353	6.63%	(\$588)	(11.03%)	\$2,076	67.72%	\$2,101	69.10%	\$2,345	76.04%
\$900,000	\$333	5.48%	(\$727)	(11.98%)	\$2,369	68.65%	\$2,394	69.88%	\$2,638	76.04%
\$1,000,000	\$312	4.59%	(\$865)	(12.73%)	\$2,662	69.39%	\$2,687	70.51%	\$2,931	76.04%
\$2,000,000	\$105	0.74%	(\$2,249)	(15.94%)	\$5,592	72.72%	\$5,618	73.29%	\$5,862	76.04%
\$3,000,000	(\$102)	(0.48%)	(\$3,633)	(16.96%)	\$8,523	73.83%	\$8,548	74.21%	\$8,792	76.04%
\$4,000,000	(\$309)	(1.08%)	(\$5,017)	(17.46%)	\$11,454	74.38%	\$11,479	74.66%	\$11,723	76.04%
\$5,000,000	(\$516)	(1.43%)	(\$6,401)	(17.76%)	\$14,385	74.71%	\$14,410	74.94%	\$14,654	76.04%
\$6,000,000	(\$723)	(1.67%)	(\$7,785)	(17.95%)	\$17,316	74.93%	\$17,341	75.12%	\$17,585	76.04%
\$7,000,000	(\$930)	(1.84%)	(\$9,169)	(18.09%)	\$20,246	75.09%	\$20,271	75.25%	\$20,515	76.04%
\$8,000,000	(\$1,137)	(1.96%)	(\$10,553)	(18.20%)	\$23,177	75.21%	\$23,202	75.35%	\$23,446	76.04%
\$9,000,000	(\$1,344)	(2.06%)	(\$11,937)	(18.28%)	\$26,108	75.30%	\$26,133	75.43%	\$26,377	76.04%
\$10,000,000	(\$1,551)	(2.14%)	(\$13,321)	(18.34%)	\$29,039	75.37%	\$29,064	75.49%	\$29,308	76.04%
\$15,000,000	(\$2,586)	(2.37%)	(\$20,241)	(18.54%)	\$43,693	75.59%	\$43,718	75.67%	\$43,962	76.04%
\$20,000,000	(\$3,621)	(2.48%)	(\$27,161)	(18.63%)	\$58,346	75.71%	\$58,371	75.76%	\$58,615	76.04%
\$25,000,000	(\$4,657)	(2.55%)	(\$34,081)	(18.69%)	\$73,000	75.77%	\$73,025	75.82%	\$73,269	76.04%
\$30,000,000	(\$5,692)	(2.60%)	(\$41,001)	(18.73%)	\$87,654	75.82%	\$87,679	75.85%	\$87,923	76.04%
\$35,000,000	(\$6,727)	(2.63%)	(\$47,920)	(18.76%)	\$102,308	75.85%	\$102,333	75.88%	\$102,577	76.04%
\$40,000,000	(\$7,762)	(2.66%)	(\$54,840)	(18.78%)	\$116,962	75.87%	\$116,987	75.90%	\$117,231	76.04%
\$45,000,000	(\$8,797)	(2.68%)	(\$61,760)	(18.80%)	\$131,616	75.89%	\$131,641	75.91%	\$131,885	76.04%
\$50,000,000	(\$9,832)	(2.69%)	(\$68,680)	(18.81%)	\$146,270	75.90%	\$146,295	75.93%	\$146,539	76.04%