

CITY OF MOUNT AUBURN, 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 | \$7.86419 | \$26,691 | \$0 | \$26,691 | |
| 2026-27 | \$4.78699 | \$27,225 | \$239 | \$27,464 | 2.9% |
| 2027-28 | \$4.82899 | \$27,622 | \$241 | \$27,863 | 1.5% |
| 2028-29 | \$4.68679 | \$28,420 | \$234 | \$28,654 | 2.8% |
| 2029-30 | \$4.72536 | \$28,838 | \$236 | \$29,073 | 1.5% |
| 2030-31 | \$4.58401 | \$29,655 | \$229 | \$29,884 | 2.8% |
| 2031-32 | \$4.61937 | \$30,063 | \$231 | \$30,293 | 1.4% |
| 2032-33 | \$4.48353 | \$30,899 | \$224 | \$31,123 | 2.7% |
| 2033-34 | \$4.51599 | \$31,298 | \$225 | \$31,524 | 1.3% |
| 2034-35 | \$4.38531 | \$32,154 | \$219 | \$32,373 | 2.7% |
| 2035-36 | \$4.41515 | \$32,544 | \$220 | \$32,764 | 1.2% |

| 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 | \$7,864,196 | \$3,393,976 | \$0 | \$3,393,976 |
| 2026-27 | \$6,532,107 | \$5,737,128 | \$0 | \$5,737,128 |
| 2027-28 | \$6,564,918 | \$5,769,939 | \$0 | \$5,769,939 |
| 2028-29 | \$6,908,784 | \$6,113,805 | \$0 | \$6,113,805 |
| 2029-30 | \$6,947,595 | \$6,152,616 | \$0 | \$6,152,616 |
| 2030-31 | \$7,314,055 | \$6,519,076 | \$0 | \$6,519,076 |
| 2031-32 | \$7,352,866 | \$6,557,887 | \$0 | \$6,557,887 |
| 2032-33 | \$7,736,591 | \$6,941,612 | \$0 | \$6,941,612 |
| 2033-34 | \$7,775,402 | \$6,980,423 | \$0 | \$6,980,423 |
| 2034-35 | \$8,177,092 | \$7,382,113 | \$0 | \$7,382,113 |
| 2035-36 | \$8,215,903 | \$7,420,924 | \$0 | \$7,420,924 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|---|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 93.31% | -3.58% | 89.73% | 3.98% | 0.00% | 2.50% |
| 2026-27 | 127.72% | -37.60% | 90.12% | 5.56% | 0.00% | 1.48% |
| 2027-28 | 127.86% | -37.69% | 90.17% | 5.53% | 0.00% | 1.47% |
| 2028-29 | 126.31% | -35.83% | 90.48% | 5.48% | 0.00% | 1.39% |
| 2029-30 | 126.33% | -35.78% | 90.54% | 5.45% | 0.00% | 1.38% |
| 2030-31 | 124.76% | -33.93% | 90.83% | 5.40% | 0.00% | 1.30% |
| 2031-32 | 124.78% | -33.90% | 90.89% | 5.36% | 0.00% | 1.29% |
| 2032-33 | 123.32% | -32.17% | 91.15% | 5.32% | 0.00% | 1.22% |
| 2033-34 | 123.35% | -32.15% | 91.20% | 5.29% | 0.00% | 1.21% |
| 2034-35 | 121.98% | -30.54% | 91.44% | 5.25% | 0.00% | 1.15% |
| 2035-36 | 122.01% | -30.53% | 91.48% | 5.23% | 0.00% | 1.14% |

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 MOUNT AUBURN, 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 | \$3,393,976 | \$7.86419 | \$26,691 |
| 2026-27 | \$5,737,128 | \$4.78699 | \$27,464 |
| 2027-28 | \$5,769,939 | \$4.82899 | \$27,863 |
| 2028-29 | \$6,113,805 | \$4.68679 | \$28,654 |
| 2029-30 | \$6,152,616 | \$4.72536 | \$29,073 |
| 2030-31 | \$6,519,076 | \$4.58401 | \$29,884 |
| 2031-32 | \$6,557,887 | \$4.61937 | \$30,293 |
| 2032-33 | \$6,941,612 | \$4.48353 | \$31,123 |
| 2033-34 | \$6,980,423 | \$4.51599 | \$31,524 |
| 2034-35 | \$7,382,113 | \$4.38531 | \$32,373 |
| 2035-36 | \$7,420,924 | \$4.41515 | \$32,764 |

CITY OF MOUNT AUBURN, 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 | \$3,393,976 | \$7.86419 | \$26,691 |
| 2026-27 | \$3,425,688 | \$7.86419 | \$26,940 |
| 2027-28 | \$3,516,575 | \$7.86419 | \$27,655 |
| 2028-29 | \$3,644,223 | \$7.86419 | \$28,659 |
| 2029-30 | \$3,739,933 | \$7.86419 | \$29,412 |
| 2030-31 | \$3,874,694 | \$7.86419 | \$30,471 |
| 2031-32 | \$3,975,471 | \$7.86419 | \$31,264 |
| 2032-33 | \$4,117,717 | \$7.86419 | \$32,383 |
| 2033-34 | \$4,223,839 | \$7.86419 | \$33,217 |
| 2034-35 | \$4,373,971 | \$7.86419 | \$34,398 |
| 2035-36 | \$4,485,707 | \$7.86419 | \$35,276 |

| 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 | \$2,311,441 | (\$3.07720) | \$523 |
| 2027-28 | \$2,253,365 | (\$3.03520) | \$208 |
| 2028-29 | \$2,469,582 | (\$3.17740) | -\$5 |
| 2029-30 | \$2,412,683 | (\$3.13883) | -\$338 |
| 2030-31 | \$2,644,382 | (\$3.28018) | -\$588 |
| 2031-32 | \$2,582,417 | (\$3.24482) | -\$971 |
| 2032-33 | \$2,823,896 | (\$3.38066) | -\$1,260 |
| 2033-34 | \$2,756,585 | (\$3.34820) | -\$1,694 |
| 2034-35 | \$3,008,142 | (\$3.47888) | -\$2,025 |
| 2035-36 | \$2,935,217 | (\$3.44904) | -\$2,512 |

CITY OF MOUNT AUBURN, 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 | \$187 | \$283 | \$50,000 | \$51,515 | \$187 | \$236 | \$50,000 | \$58,947 | \$168 | \$41 | \$144 | \$41 | \$187 | \$270 |
| \$100,000 | \$123,480 | \$373 | \$566 | \$100,000 | \$103,030 | \$373 | \$472 | \$100,000 | \$117,894 | \$355 | \$311 | \$331 | \$311 | \$373 | \$540 |
| \$150,000 | \$185,220 | \$560 | \$849 | \$150,000 | \$154,545 | \$560 | \$708 | \$150,000 | \$176,842 | \$541 | \$581 | \$517 | \$581 | \$560 | \$811 |
| \$200,000 | \$246,960 | \$913 | \$1,132 | \$200,000 | \$206,060 | \$913 | \$945 | \$200,000 | \$235,789 | \$728 | \$852 | \$704 | \$852 | \$746 | \$1,081 |
| \$250,000 | \$308,700 | \$1,267 | \$1,415 | \$250,000 | \$257,575 | \$1,267 | \$1,181 | \$250,000 | \$294,736 | \$914 | \$1,122 | \$890 | \$1,122 | \$933 | \$1,351 |
| \$300,000 | \$370,440 | \$1,621 | \$1,698 | \$300,000 | \$309,090 | \$1,621 | \$1,417 | \$300,000 | \$353,683 | \$1,101 | \$1,392 | \$1,077 | \$1,392 | \$1,119 | \$1,621 |
| \$400,000 | \$493,920 | \$2,329 | \$2,264 | \$400,000 | \$412,120 | \$2,329 | \$1,889 | \$400,000 | \$471,578 | \$1,474 | \$1,933 | \$1,450 | \$1,933 | \$1,492 | \$2,162 |
| \$500,000 | \$617,400 | \$3,037 | \$2,830 | \$500,000 | \$515,151 | \$3,037 | \$2,361 | \$500,000 | \$589,472 | \$1,847 | \$2,473 | \$1,823 | \$2,473 | \$1,865 | \$2,702 |
| \$600,000 | \$740,880 | \$3,745 | \$3,396 | \$600,000 | \$618,181 | \$3,745 | \$2,834 | \$600,000 | \$707,366 | \$2,220 | \$3,013 | \$2,196 | \$3,013 | \$2,238 | \$3,243 |
| \$700,000 | \$864,360 | \$4,452 | \$3,962 | \$700,000 | \$721,211 | \$4,452 | \$3,306 | \$700,000 | \$825,261 | \$2,593 | \$3,554 | \$2,569 | \$3,554 | \$2,611 | \$3,783 |
| \$800,000 | \$987,840 | \$5,160 | \$4,528 | \$800,000 | \$824,241 | \$5,160 | \$3,778 | \$800,000 | \$943,155 | \$2,966 | \$4,094 | \$2,942 | \$4,094 | \$2,984 | \$4,323 |
| \$900,000 | \$1,111,320 | \$5,868 | \$5,094 | \$900,000 | \$927,271 | \$5,868 | \$4,251 | \$900,000 | \$1,061,050 | \$3,339 | \$4,635 | \$3,315 | \$4,635 | \$3,357 | \$4,864 |
| \$1,000,000 | \$1,234,800 | \$6,576 | \$5,660 | \$1,000,000 | \$1,030,301 | \$6,576 | \$4,723 | \$1,000,000 | \$1,178,944 | \$3,712 | \$5,175 | \$3,688 | \$5,175 | \$3,730 | \$5,404 |
| \$2,000,000 | \$2,469,600 | \$13,653 | \$11,321 | \$2,000,000 | \$2,060,602 | \$13,653 | \$9,446 | \$2,000,000 | \$2,357,888 | \$7,442 | \$10,579 | \$7,418 | \$10,579 | \$7,460 | \$10,809 |
| \$3,000,000 | \$3,704,400 | \$20,731 | \$16,981 | \$3,000,000 | \$3,090,903 | \$20,731 | \$14,169 | \$3,000,000 | \$3,536,832 | \$11,172 | \$15,984 | \$11,148 | \$15,984 | \$11,190 | \$16,213 |
| \$4,000,000 | \$4,939,200 | \$27,809 | \$22,641 | \$4,000,000 | \$4,121,204 | \$27,809 | \$18,892 | \$4,000,000 | \$4,715,776 | \$14,902 | \$21,388 | \$14,878 | \$21,388 | \$14,920 | \$21,617 |
| \$5,000,000 | \$6,174,000 | \$34,887 | \$28,302 | \$5,000,000 | \$5,151,505 | \$34,887 | \$23,615 | \$5,000,000 | \$5,894,720 | \$18,632 | \$26,792 | \$18,608 | \$26,792 | \$18,651 | \$27,021 |
| \$6,000,000 | \$7,408,800 | \$41,964 | \$33,962 | \$6,000,000 | \$6,181,806 | \$41,964 | \$28,337 | \$6,000,000 | \$7,073,664 | \$22,363 | \$32,197 | \$22,338 | \$32,197 | \$22,381 | \$32,426 |
| \$7,000,000 | \$8,643,600 | \$49,042 | \$39,622 | \$7,000,000 | \$7,212,107 | \$49,042 | \$33,060 | \$7,000,000 | \$8,252,608 | \$26,093 | \$37,601 | \$26,068 | \$37,601 | \$26,111 | \$37,830 |
| \$8,000,000 | \$9,878,400 | \$56,120 | \$45,283 | \$8,000,000 | \$8,242,408 | \$56,120 | \$37,783 | \$8,000,000 | \$9,431,552 | \$29,823 | \$43,005 | \$29,799 | \$43,005 | \$29,841 | \$43,234 |
| \$9,000,000 | \$11,113,200 | \$63,198 | \$50,943 | \$9,000,000 | \$9,272,709 | \$63,198 | \$42,506 | \$9,000,000 | \$10,610,496 | \$33,553 | \$48,409 | \$33,529 | \$48,409 | \$33,571 | \$48,639 |
| \$10,000,000 | \$12,348,000 | \$70,276 | \$56,603 | \$10,000,000 | \$10,303,010 | \$70,276 | \$47,229 | \$10,000,000 | \$11,789,440 | \$37,283 | \$53,814 | \$37,259 | \$53,814 | \$37,301 | \$54,043 |
| \$15,000,000 | \$18,522,000 | \$105,664 | \$84,905 | \$15,000,000 | \$15,454,515 | \$105,664 | \$70,844 | \$15,000,000 | \$17,684,160 | \$55,934 | \$80,835 | \$55,909 | \$80,835 | \$55,952 | \$81,064 |
| \$20,000,000 | \$24,696,000 | \$141,053 | \$113,207 | \$20,000,000 | \$20,606,020 | \$141,053 | \$94,458 | \$20,000,000 | \$23,578,880 | \$74,584 | \$107,857 | \$74,560 | \$107,857 | \$74,602 | \$108,086 |
| \$25,000,000 | \$30,870,000 | \$176,442 | \$141,508 | \$25,000,000 | \$25,757,525 | \$176,442 | \$118,073 | \$25,000,000 | \$29,473,600 | \$93,235 | \$134,878 | \$93,210 | \$134,878 | \$93,253 | \$135,107 |
| \$30,000,000 | \$37,044,000 | \$211,831 | \$169,810 | \$30,000,000 | \$30,909,030 | \$211,831 | \$141,687 | \$30,000,000 | \$35,368,320 | \$111,885 | \$161,900 | \$111,861 | \$161,900 | \$111,903 | \$162,129 |
| \$35,000,000 | \$43,218,000 | \$247,220 | \$198,112 | \$35,000,000 | \$36,060,535 | \$247,220 | \$165,302 | \$35,000,000 | \$41,263,040 | \$130,536 | \$188,921 | \$130,512 | \$188,921 | \$130,554 | \$189,150 |
| \$40,000,000 | \$49,392,000 | \$282,609 | \$226,413 | \$40,000,000 | \$41,212,040 | \$282,609 | \$188,916 | \$40,000,000 | \$47,157,760 | \$149,186 | \$215,942 | \$149,162 | \$215,942 | \$149,204 | \$216,172 |
| \$45,000,000 | \$55,566,000 | \$317,998 | \$254,715 | \$45,000,000 | \$46,363,545 | \$317,998 | \$212,531 | \$45,000,000 | \$53,052,480 | \$167,837 | \$242,964 | \$167,813 | \$242,964 | \$167,855 | \$243,193 |
| \$50,000,000 | \$61,740,000 | \$353,386 | \$283,017 | \$50,000,000 | \$51,515,050 | \$353,386 | \$236,146 | \$50,000,000 | \$58,947,200 | \$186,487 | \$269,985 | \$186,463 | \$269,985 | \$186,506 | \$270,215 |

CITY OF MOUNT AUBURN, 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 | \$97 | 51.75% | \$50 | 26.62% | (\$127) | (75.65%) | (\$103) | (71.55%) | \$84 | 44.88% |
| \$100,000 | \$193 | 51.75% | \$99 | 26.62% | (\$44) | (12.31%) | (\$19) | (5.88%) | \$167 | 44.88% |
| \$150,000 | \$290 | 51.75% | \$149 | 26.62% | \$40 | 7.39% | \$64 | 12.43% | \$251 | 44.88% |
| \$200,000 | \$219 | 23.94% | \$31 | 3.41% | \$124 | 17.00% | \$148 | 21.03% | \$335 | 44.88% |
| \$250,000 | \$148 | 11.66% | (\$87) | (6.83%) | \$207 | 22.68% | \$232 | 26.03% | \$419 | 44.88% |
| \$300,000 | \$77 | 4.74% | (\$204) | (12.60%) | \$291 | 26.45% | \$315 | 29.29% | \$502 | 44.88% |
| \$400,000 | (\$65) | (2.78%) | (\$440) | (18.88%) | \$459 | 31.11% | \$483 | 33.30% | \$670 | 44.88% |
| \$500,000 | (\$207) | (6.80%) | (\$675) | (22.24%) | \$626 | 33.89% | \$650 | 35.67% | \$837 | 44.88% |
| \$600,000 | (\$348) | (9.30%) | (\$911) | (24.32%) | \$793 | 35.74% | \$818 | 37.24% | \$1,005 | 44.88% |
| \$700,000 | (\$490) | (11.01%) | (\$1,146) | (25.75%) | \$961 | 37.05% | \$985 | 38.35% | \$1,172 | 44.88% |
| \$800,000 | (\$632) | (12.24%) | (\$1,382) | (26.78%) | \$1,128 | 38.04% | \$1,152 | 39.18% | \$1,339 | 44.88% |
| \$900,000 | (\$774) | (13.18%) | (\$1,617) | (27.56%) | \$1,296 | 38.80% | \$1,320 | 39.82% | \$1,507 | 44.88% |
| \$1,000,000 | (\$915) | (13.92%) | (\$1,853) | (28.18%) | \$1,463 | 39.41% | \$1,487 | 40.33% | \$1,674 | 44.88% |
| \$2,000,000 | (\$2,333) | (17.09%) | (\$4,208) | (30.82%) | \$3,137 | 42.16% | \$3,161 | 42.62% | \$3,348 | 44.88% |
| \$3,000,000 | (\$3,750) | (18.09%) | (\$6,562) | (31.65%) | \$4,811 | 43.07% | \$4,836 | 43.38% | \$5,023 | 44.88% |
| \$4,000,000 | (\$5,168) | (18.58%) | (\$8,917) | (32.07%) | \$6,486 | 43.52% | \$6,510 | 43.75% | \$6,697 | 44.88% |
| \$5,000,000 | (\$6,585) | (18.88%) | (\$11,272) | (32.31%) | \$8,160 | 43.79% | \$8,184 | 43.98% | \$8,371 | 44.88% |
| \$6,000,000 | (\$8,002) | (19.07%) | (\$13,627) | (32.47%) | \$9,834 | 43.98% | \$9,858 | 44.13% | \$10,045 | 44.88% |
| \$7,000,000 | (\$9,420) | (19.21%) | (\$15,982) | (32.59%) | \$11,508 | 44.10% | \$11,532 | 44.24% | \$11,719 | 44.88% |
| \$8,000,000 | (\$10,837) | (19.31%) | (\$18,337) | (32.67%) | \$13,182 | 44.20% | \$13,207 | 44.32% | \$13,393 | 44.88% |
| \$9,000,000 | (\$12,255) | (19.39%) | (\$20,692) | (32.74%) | \$14,857 | 44.28% | \$14,881 | 44.38% | \$15,068 | 44.88% |
| \$10,000,000 | (\$13,672) | (19.46%) | (\$23,046) | (32.79%) | \$16,531 | 44.34% | \$16,555 | 44.43% | \$16,742 | 44.88% |
| \$15,000,000 | (\$20,759) | (19.65%) | (\$34,821) | (32.95%) | \$24,902 | 44.52% | \$24,926 | 44.58% | \$25,113 | 44.88% |
| \$20,000,000 | (\$27,847) | (19.74%) | (\$46,595) | (33.03%) | \$33,272 | 44.61% | \$33,297 | 44.66% | \$33,484 | 44.88% |
| \$25,000,000 | (\$34,934) | (19.80%) | (\$58,369) | (33.08%) | \$41,643 | 44.67% | \$41,668 | 44.70% | \$41,854 | 44.88% |
| \$30,000,000 | (\$42,021) | (19.84%) | (\$70,144) | (33.11%) | \$50,014 | 44.70% | \$50,039 | 44.73% | \$50,225 | 44.88% |
| \$35,000,000 | (\$49,108) | (19.86%) | (\$81,918) | (33.14%) | \$58,385 | 44.73% | \$58,409 | 44.75% | \$58,596 | 44.88% |
| \$40,000,000 | (\$56,195) | (19.88%) | (\$93,692) | (33.15%) | \$66,756 | 44.75% | \$66,780 | 44.77% | \$66,967 | 44.88% |
| \$45,000,000 | (\$63,282) | (19.90%) | (\$105,467) | (33.17%) | \$75,127 | 44.76% | \$75,151 | 44.78% | \$75,338 | 44.88% |
| \$50,000,000 | (\$70,370) | (19.91%) | (\$117,241) | (33.18%) | \$83,498 | 44.77% | \$83,522 | 44.79% | \$83,709 | 44.88% |