

CITY OF MORAVIA, 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	\$8.25722	\$146,654	\$0	\$146,654	
2026-27	\$4.93903	\$149,587	\$1,200	\$150,787	2.8%
2027-28	\$4.97865	\$151,614	\$1,210	\$152,823	1.4%
2028-29	\$4.84450	\$155,879	\$1,177	\$157,056	2.8%
2029-30	\$4.88108	\$157,979	\$1,186	\$159,165	1.3%
2030-31	\$4.74758	\$162,348	\$1,153	\$163,501	2.7%
2031-32	\$4.78131	\$164,405	\$1,162	\$165,567	1.3%
2032-33	\$4.65198	\$168,878	\$1,130	\$170,008	2.7%
2033-34	\$4.68311	\$170,893	\$1,138	\$172,031	1.2%
2034-35	\$4.55777	\$175,471	\$1,107	\$176,579	2.6%
2035-36	\$4.58695	\$177,462	\$1,114	\$178,576	1.1%

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	\$37,188,252	\$17,760,715	\$0	\$17,760,715
2026-27	\$32,487,007	\$30,529,728	\$0	\$30,529,728
2027-28	\$32,652,968	\$30,695,689	\$0	\$30,695,689
2028-29	\$34,376,808	\$32,419,529	\$0	\$32,419,529
2029-30	\$34,565,769	\$32,608,490	\$0	\$32,608,490
2030-31	\$36,396,191	\$34,438,912	\$0	\$34,438,912
2031-32	\$36,585,152	\$34,627,873	\$0	\$34,627,873
2032-33	\$38,502,599	\$36,545,320	\$0	\$36,545,320
2033-34	\$38,691,560	\$36,734,281	\$0	\$36,734,281
2034-35	\$40,699,621	\$38,742,342	\$0	\$38,742,342
2035-36	\$40,888,582	\$38,931,303	\$0	\$38,931,303

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	80.90%	-2.09%	78.81%	13.67%	3.77%	1.60%
2026-27	108.95%	-28.06%	80.89%	13.69%	2.84%	0.93%
2027-28	109.15%	-28.16%	80.99%	13.62%	2.83%	0.92%
2028-29	108.23%	-26.89%	81.34%	13.54%	2.71%	0.87%
2029-30	108.35%	-26.90%	81.45%	13.46%	2.69%	0.87%
2030-31	107.40%	-25.62%	81.78%	13.38%	2.57%	0.82%
2031-32	107.51%	-25.63%	81.88%	13.31%	2.56%	0.82%
2032-33	106.61%	-24.43%	82.18%	13.24%	2.45%	0.78%
2033-34	106.72%	-24.45%	82.27%	13.17%	2.44%	0.77%
2034-35	105.87%	-23.32%	82.55%	13.12%	2.33%	0.73%
2035-36	105.98%	-23.34%	82.64%	13.05%	2.32%	0.73%

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 MORAVIA, 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	\$17,760,715	\$8.25722	\$146,654
2026-27	\$30,529,728	\$4.93903	\$150,787
2027-28	\$30,695,689	\$4.97865	\$152,823
2028-29	\$32,419,529	\$4.84450	\$157,056
2029-30	\$32,608,490	\$4.88108	\$159,165
2030-31	\$34,438,912	\$4.74758	\$163,501
2031-32	\$34,627,873	\$4.78131	\$165,567
2032-33	\$36,545,320	\$4.65198	\$170,008
2033-34	\$36,734,281	\$4.68311	\$172,031
2034-35	\$38,742,342	\$4.55777	\$176,579
2035-36	\$38,931,303	\$4.58695	\$178,576

CITY OF MORAVIA, 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	\$17,760,715	\$8.25722	\$146,654
2026-27	\$18,138,552	\$8.25722	\$149,774
2027-28	\$18,558,399	\$8.25722	\$153,241
2028-29	\$19,253,619	\$8.10000	\$155,954
2029-30	\$19,695,765	\$8.10000	\$159,536
2030-31	\$20,428,957	\$8.10000	\$165,475
2031-32	\$20,894,525	\$8.10000	\$169,246
2032-33	\$21,667,665	\$8.10000	\$175,508
2033-34	\$22,157,945	\$8.10000	\$179,479
2034-35	\$22,973,155	\$8.10000	\$186,083
2035-36	\$23,489,390	\$8.10000	\$190,264

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	\$12,391,175	(\$3.31819)	\$1,013
2027-28	\$12,137,289	(\$3.27857)	-\$418
2028-29	\$13,165,910	(\$3.25550)	\$1,102
2029-30	\$12,912,725	(\$3.21892)	-\$371
2030-31	\$14,009,954	(\$3.35242)	-\$1,973
2031-32	\$13,733,348	(\$3.31869)	-\$3,679
2032-33	\$14,877,655	(\$3.44802)	-\$5,500
2033-34	\$14,576,336	(\$3.41689)	-\$7,449
2034-35	\$15,769,187	(\$3.54223)	-\$9,504
2035-36	\$15,441,913	(\$3.51305)	-\$11,688

CITY OF MORAVIA, 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	\$293	\$50,000	\$51,515	\$196	\$245	\$50,000	\$58,947	\$177	\$42	\$151	\$42	\$196	\$280
\$100,000	\$123,480	\$392	\$586	\$100,000	\$103,030	\$392	\$489	\$100,000	\$117,894	\$373	\$322	\$347	\$322	\$392	\$560
\$150,000	\$185,220	\$587	\$879	\$150,000	\$154,545	\$587	\$734	\$150,000	\$176,842	\$568	\$602	\$543	\$602	\$587	\$840
\$200,000	\$246,960	\$959	\$1,172	\$200,000	\$206,060	\$959	\$978	\$200,000	\$235,789	\$764	\$882	\$739	\$882	\$783	\$1,119
\$250,000	\$308,700	\$1,331	\$1,466	\$250,000	\$257,575	\$1,331	\$1,223	\$250,000	\$294,736	\$960	\$1,162	\$935	\$1,162	\$979	\$1,399
\$300,000	\$370,440	\$1,702	\$1,759	\$300,000	\$309,090	\$1,702	\$1,467	\$300,000	\$353,683	\$1,156	\$1,442	\$1,131	\$1,442	\$1,175	\$1,679
\$400,000	\$493,920	\$2,445	\$2,345	\$400,000	\$412,120	\$2,445	\$1,957	\$400,000	\$471,578	\$1,548	\$2,001	\$1,522	\$2,001	\$1,567	\$2,239
\$500,000	\$617,400	\$3,189	\$2,931	\$500,000	\$515,151	\$3,189	\$2,446	\$500,000	\$589,472	\$1,939	\$2,561	\$1,914	\$2,561	\$1,958	\$2,799
\$600,000	\$740,880	\$3,932	\$3,517	\$600,000	\$618,181	\$3,932	\$2,935	\$600,000	\$707,366	\$2,331	\$3,121	\$2,305	\$3,121	\$2,350	\$3,358
\$700,000	\$864,360	\$4,675	\$4,104	\$700,000	\$721,211	\$4,675	\$3,424	\$700,000	\$825,261	\$2,723	\$3,681	\$2,697	\$3,681	\$2,742	\$3,918
\$800,000	\$987,840	\$5,418	\$4,690	\$800,000	\$824,241	\$5,418	\$3,913	\$800,000	\$943,155	\$3,114	\$4,240	\$3,089	\$4,240	\$3,133	\$4,478
\$900,000	\$1,111,320	\$6,161	\$5,276	\$900,000	\$927,271	\$6,161	\$4,402	\$900,000	\$1,061,050	\$3,506	\$4,800	\$3,480	\$4,800	\$3,525	\$5,037
\$1,000,000	\$1,234,800	\$6,904	\$5,862	\$1,000,000	\$1,030,301	\$6,904	\$4,891	\$1,000,000	\$1,178,944	\$3,898	\$5,360	\$3,872	\$5,360	\$3,917	\$5,597
\$2,000,000	\$2,469,600	\$14,336	\$11,725	\$2,000,000	\$2,060,602	\$14,336	\$9,783	\$2,000,000	\$2,357,888	\$7,814	\$10,957	\$7,789	\$10,957	\$7,833	\$11,194
\$3,000,000	\$3,704,400	\$21,767	\$17,587	\$3,000,000	\$3,090,903	\$21,767	\$14,674	\$3,000,000	\$3,536,832	\$11,731	\$16,554	\$11,705	\$16,554	\$11,750	\$16,791
\$4,000,000	\$4,939,200	\$29,199	\$23,449	\$4,000,000	\$4,121,204	\$29,199	\$19,566	\$4,000,000	\$4,715,776	\$15,647	\$22,151	\$15,622	\$22,151	\$15,666	\$22,389
\$5,000,000	\$6,174,000	\$36,630	\$29,312	\$5,000,000	\$5,151,505	\$36,630	\$24,457	\$5,000,000	\$5,894,720	\$19,564	\$27,748	\$19,538	\$27,748	\$19,583	\$27,986
\$6,000,000	\$7,408,800	\$44,062	\$35,174	\$6,000,000	\$6,181,806	\$44,062	\$29,349	\$6,000,000	\$7,073,664	\$23,480	\$33,345	\$23,455	\$33,345	\$23,499	\$33,583
\$7,000,000	\$8,643,600	\$51,493	\$41,036	\$7,000,000	\$7,212,107	\$51,493	\$34,240	\$7,000,000	\$8,252,608	\$27,397	\$38,943	\$27,371	\$38,943	\$27,416	\$39,180
\$8,000,000	\$9,878,400	\$58,925	\$46,898	\$8,000,000	\$8,242,408	\$58,925	\$39,131	\$8,000,000	\$9,431,552	\$31,313	\$44,540	\$31,288	\$44,540	\$31,332	\$44,777
\$9,000,000	\$11,113,200	\$66,356	\$52,761	\$9,000,000	\$9,272,709	\$66,356	\$44,023	\$9,000,000	\$10,610,496	\$35,230	\$50,137	\$35,204	\$50,137	\$35,249	\$50,374
\$10,000,000	\$12,348,000	\$73,788	\$58,623	\$10,000,000	\$10,303,010	\$73,788	\$48,914	\$10,000,000	\$11,789,440	\$39,146	\$55,734	\$39,121	\$55,734	\$39,165	\$55,971
\$15,000,000	\$18,522,000	\$110,945	\$87,935	\$15,000,000	\$15,454,515	\$110,945	\$73,372	\$15,000,000	\$17,684,160	\$58,729	\$83,720	\$58,704	\$83,720	\$58,748	\$83,957
\$20,000,000	\$24,696,000	\$148,103	\$117,246	\$20,000,000	\$20,606,020	\$148,103	\$97,829	\$20,000,000	\$23,578,880	\$78,312	\$111,705	\$78,286	\$111,705	\$78,331	\$111,943
\$25,000,000	\$30,870,000	\$185,260	\$146,558	\$25,000,000	\$25,757,525	\$185,260	\$122,286	\$25,000,000	\$29,473,600	\$97,894	\$139,691	\$97,869	\$139,691	\$97,913	\$139,928
\$30,000,000	\$37,044,000	\$222,418	\$175,869	\$30,000,000	\$30,909,030	\$222,418	\$146,743	\$30,000,000	\$35,368,320	\$117,477	\$167,677	\$117,451	\$167,677	\$117,496	\$167,914
\$35,000,000	\$43,218,000	\$259,575	\$205,181	\$35,000,000	\$36,060,535	\$259,575	\$171,200	\$35,000,000	\$41,263,040	\$137,060	\$195,662	\$137,034	\$195,662	\$137,079	\$195,900
\$40,000,000	\$49,392,000	\$296,733	\$234,492	\$40,000,000	\$41,212,040	\$296,733	\$195,657	\$40,000,000	\$47,157,760	\$156,642	\$223,648	\$156,617	\$223,648	\$156,661	\$223,885
\$45,000,000	\$55,566,000	\$333,890	\$263,804	\$45,000,000	\$46,363,545	\$333,890	\$220,115	\$45,000,000	\$53,052,480	\$176,225	\$251,634	\$176,199	\$251,634	\$176,244	\$251,871
\$50,000,000	\$61,740,000	\$371,048	\$293,116	\$50,000,000	\$51,515,050	\$371,048	\$244,572	\$50,000,000	\$58,947,200	\$195,808	\$279,619	\$195,782	\$279,619	\$195,827	\$279,857

CITY OF MORAVIA, 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	49.68%	\$49	24.89%	(\$134)	(75.98%)	(\$109)	(71.94%)	\$84	42.91%
\$100,000	\$195	49.68%	\$97	24.89%	(\$50)	(13.50%)	(\$25)	(7.16%)	\$168	42.91%
\$150,000	\$292	49.68%	\$146	24.89%	\$34	5.93%	\$59	10.90%	\$252	42.91%
\$200,000	\$213	22.25%	\$19	2.01%	\$118	15.40%	\$143	19.38%	\$336	42.91%
\$250,000	\$135	10.14%	(\$108)	(8.10%)	\$202	21.01%	\$227	24.31%	\$420	42.91%
\$300,000	\$56	3.32%	(\$235)	(13.79%)	\$286	24.72%	\$311	27.53%	\$504	42.91%
\$400,000	(\$100)	(4.11%)	(\$489)	(19.99%)	\$454	29.33%	\$479	31.49%	\$672	42.91%
\$500,000	(\$257)	(8.07%)	(\$743)	(23.30%)	\$622	32.07%	\$647	33.83%	\$840	42.91%
\$600,000	(\$414)	(10.54%)	(\$997)	(25.35%)	\$790	33.89%	\$815	35.37%	\$1,008	42.91%
\$700,000	(\$571)	(12.22%)	(\$1,251)	(26.76%)	\$958	35.19%	\$983	36.46%	\$1,176	42.91%
\$800,000	(\$728)	(13.44%)	(\$1,505)	(27.77%)	\$1,126	36.16%	\$1,152	37.28%	\$1,344	42.91%
\$900,000	(\$885)	(14.36%)	(\$1,759)	(28.55%)	\$1,294	36.91%	\$1,320	37.92%	\$1,513	42.91%
\$1,000,000	(\$1,042)	(15.09%)	(\$2,013)	(29.15%)	\$1,462	37.52%	\$1,488	38.42%	\$1,681	42.91%
\$2,000,000	(\$2,611)	(18.21%)	(\$4,553)	(31.76%)	\$3,143	40.22%	\$3,168	40.68%	\$3,361	42.91%
\$3,000,000	(\$4,180)	(19.20%)	(\$7,093)	(32.59%)	\$4,823	41.12%	\$4,849	41.43%	\$5,042	42.91%
\$4,000,000	(\$5,749)	(19.69%)	(\$9,633)	(32.99%)	\$6,504	41.57%	\$6,529	41.80%	\$6,722	42.91%
\$5,000,000	(\$7,319)	(19.98%)	(\$12,173)	(33.23%)	\$8,185	41.84%	\$8,210	42.02%	\$8,403	42.91%
\$6,000,000	(\$8,888)	(20.17%)	(\$14,713)	(33.39%)	\$9,865	42.02%	\$9,891	42.17%	\$10,084	42.91%
\$7,000,000	(\$10,457)	(20.31%)	(\$17,253)	(33.51%)	\$11,546	42.14%	\$11,571	42.28%	\$11,764	42.91%
\$8,000,000	(\$12,026)	(20.41%)	(\$19,793)	(33.59%)	\$13,226	42.24%	\$13,252	42.35%	\$13,445	42.91%
\$9,000,000	(\$13,595)	(20.49%)	(\$22,333)	(33.66%)	\$14,907	42.31%	\$14,932	42.42%	\$15,125	42.91%
\$10,000,000	(\$15,165)	(20.55%)	(\$24,873)	(33.71%)	\$16,588	42.37%	\$16,613	42.47%	\$16,806	42.91%
\$15,000,000	(\$23,011)	(20.74%)	(\$37,574)	(33.87%)	\$24,991	42.55%	\$25,016	42.61%	\$25,209	42.91%
\$20,000,000	(\$30,856)	(20.83%)	(\$50,274)	(33.95%)	\$33,394	42.64%	\$33,419	42.69%	\$33,612	42.91%
\$25,000,000	(\$38,702)	(20.89%)	(\$62,974)	(33.99%)	\$41,797	42.70%	\$41,822	42.73%	\$42,015	42.91%
\$30,000,000	(\$46,548)	(20.93%)	(\$75,675)	(34.02%)	\$50,200	42.73%	\$50,225	42.76%	\$50,418	42.91%
\$35,000,000	(\$54,394)	(20.96%)	(\$88,375)	(34.05%)	\$58,603	42.76%	\$58,628	42.78%	\$58,821	42.91%
\$40,000,000	(\$62,240)	(20.98%)	(\$101,075)	(34.06%)	\$67,006	42.78%	\$67,031	42.80%	\$67,224	42.91%
\$45,000,000	(\$70,086)	(20.99%)	(\$113,776)	(34.08%)	\$75,409	42.79%	\$75,434	42.81%	\$75,627	42.91%
\$50,000,000	(\$77,932)	(21.00%)	(\$126,476)	(34.09%)	\$83,812	42.80%	\$83,837	42.82%	\$84,030	42.91%