

CITY OF ORIENT, 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 | \$7.86408 | \$69,978 | \$0 | \$69,978 | |
| 2026-27 | \$4.87852 | \$71,378 | \$452 | \$71,830 | 2.6% |
| 2027-28 | \$4.91546 | \$72,189 | \$455 | \$72,645 | 1.1% |
| 2028-29 | \$4.75611 | \$74,098 | \$441 | \$74,538 | 2.6% |
| 2029-30 | \$4.78618 | \$74,911 | \$443 | \$75,354 | 1.1% |
| 2030-31 | \$4.62915 | \$76,861 | \$429 | \$77,290 | 2.6% |
| 2031-32 | \$4.65804 | \$77,677 | \$432 | \$78,108 | 1.1% |
| 2032-33 | \$4.50832 | \$79,671 | \$418 | \$80,088 | 2.5% |
| 2033-34 | \$4.53612 | \$80,489 | \$420 | \$80,909 | 1.0% |
| 2034-35 | \$4.39313 | \$82,527 | \$407 | \$82,934 | 2.5% |
| 2035-36 | \$4.41992 | \$83,349 | \$410 | \$83,759 | 1.0% |

| 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 | \$18,586,550 | \$8,898,486 | \$0 | \$8,898,486 |
| 2026-27 | \$15,014,956 | \$14,723,744 | \$0 | \$14,723,744 |
| 2027-28 | \$15,070,025 | \$14,778,813 | \$0 | \$14,778,813 |
| 2028-29 | \$15,963,313 | \$15,672,101 | \$0 | \$15,672,101 |
| 2029-30 | \$16,035,382 | \$15,744,170 | \$0 | \$15,744,170 |
| 2030-31 | \$16,987,676 | \$16,696,464 | \$0 | \$16,696,464 |
| 2031-32 | \$17,059,745 | \$16,768,533 | \$0 | \$16,768,533 |
| 2032-33 | \$18,055,778 | \$17,764,566 | \$0 | \$17,764,566 |
| 2033-34 | \$18,127,847 | \$17,836,635 | \$0 | \$17,836,635 |
| 2034-35 | \$19,169,425 | \$18,878,213 | \$0 | \$18,878,213 |
| 2035-36 | \$19,241,494 | \$18,950,282 | \$0 | \$18,950,282 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|-----------------------------------------|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 88.56% | -2.81% | 85.75% | 13.91% | 0.00% | 0.34% |
| 2026-27 | 123.62% | -38.53% | 85.09% | 14.46% | 0.00% | 0.21% |
| 2027-28 | 123.79% | -38.64% | 85.15% | 14.40% | 0.00% | 0.21% |
| 2028-29 | 121.99% | -36.67% | 85.33% | 14.26% | 0.00% | 0.20% |
| 2029-30 | 122.02% | -36.63% | 85.39% | 14.20% | 0.00% | 0.19% |
| 2030-31 | 120.22% | -34.65% | 85.57% | 14.06% | 0.00% | 0.18% |
| 2031-32 | 120.26% | -34.63% | 85.63% | 14.00% | 0.00% | 0.18% |
| 2032-33 | 118.58% | -32.79% | 85.78% | 13.87% | 0.00% | 0.17% |
| 2033-34 | 118.62% | -32.78% | 85.84% | 13.82% | 0.00% | 0.17% |
| 2034-35 | 117.05% | -31.07% | 85.98% | 13.71% | 0.00% | 0.16% |
| 2035-36 | 117.09% | -31.06% | 86.03% | 13.65% | 0.00% | 0.16% |

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 ORIENT, 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 | \$8,898,486 | \$7.86408 | \$69,978 |
| 2026-27 | \$14,723,744 | \$4.87852 | \$71,830 |
| 2027-28 | \$14,778,813 | \$4.91546 | \$72,645 |
| 2028-29 | \$15,672,101 | \$4.75611 | \$74,538 |
| 2029-30 | \$15,744,170 | \$4.78618 | \$75,354 |
| 2030-31 | \$16,696,464 | \$4.62915 | \$77,290 |
| 2031-32 | \$16,768,533 | \$4.65804 | \$78,108 |
| 2032-33 | \$17,764,566 | \$4.50832 | \$80,088 |
| 2033-34 | \$17,836,635 | \$4.53612 | \$80,909 |
| 2034-35 | \$18,878,213 | \$4.39313 | \$82,934 |
| 2035-36 | \$18,950,282 | \$4.41992 | \$83,759 |

CITY OF ORIENT, 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 | \$8,898,486 | \$7.86408 | \$69,978 |
| 2026-27 | \$9,068,968 | \$7.86408 | \$71,319 |
| 2027-28 | \$9,280,855 | \$7.86408 | \$72,985 |
| 2028-29 | \$9,634,276 | \$7.86408 | \$75,765 |
| 2029-30 | \$9,857,374 | \$7.86408 | \$77,519 |
| 2030-31 | \$10,229,962 | \$7.86408 | \$80,449 |
| 2031-32 | \$10,464,835 | \$7.86408 | \$82,296 |
| 2032-33 | \$10,857,584 | \$7.86408 | \$85,385 |
| 2033-34 | \$11,104,881 | \$7.86408 | \$87,330 |
| 2034-35 | \$11,518,862 | \$7.86408 | \$90,585 |
| 2035-36 | \$11,779,206 | \$7.86408 | \$92,633 |

| 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 | \$5,654,776 | (\$2.98556) | \$511 |
| 2027-28 | \$5,497,958 | (\$2.94862) | -\$341 |
| 2028-29 | \$6,037,825 | (\$3.10797) | -\$1,226 |
| 2029-30 | \$5,886,795 | (\$3.07790) | -\$2,165 |
| 2030-31 | \$6,466,502 | (\$3.23493) | -\$3,159 |
| 2031-32 | \$6,303,698 | (\$3.20604) | -\$4,188 |
| 2032-33 | \$6,906,982 | (\$3.35576) | -\$5,297 |
| 2033-34 | \$6,731,754 | (\$3.32796) | -\$6,421 |
| 2034-35 | \$7,359,352 | (\$3.47095) | -\$7,651 |
| 2035-36 | \$7,171,076 | (\$3.44416) | -\$8,874 |

CITY OF ORIENT, 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 | \$286 | \$50,000 | \$51,515 | \$187 | \$238 | \$50,000 | \$58,947 | \$168 | \$41 | \$144 | \$41 | \$187 | \$273 |
| \$100,000 | \$123,480 | \$373 | \$572 | \$100,000 | \$103,030 | \$373 | \$477 | \$100,000 | \$117,894 | \$355 | \$314 | \$331 | \$314 | \$373 | \$546 |
| \$150,000 | \$185,220 | \$560 | \$857 | \$150,000 | \$154,545 | \$560 | \$715 | \$150,000 | \$176,842 | \$541 | \$587 | \$517 | \$587 | \$560 | \$819 |
| \$200,000 | \$246,960 | \$913 | \$1,143 | \$200,000 | \$206,060 | \$913 | \$954 | \$200,000 | \$235,789 | \$728 | \$860 | \$704 | \$860 | \$746 | \$1,092 |
| \$250,000 | \$308,700 | \$1,267 | \$1,429 | \$250,000 | \$257,575 | \$1,267 | \$1,192 | \$250,000 | \$294,736 | \$914 | \$1,133 | \$890 | \$1,133 | \$933 | \$1,364 |
| \$300,000 | \$370,440 | \$1,621 | \$1,715 | \$300,000 | \$309,090 | \$1,621 | \$1,431 | \$300,000 | \$353,683 | \$1,101 | \$1,406 | \$1,077 | \$1,406 | \$1,119 | \$1,637 |
| \$400,000 | \$493,920 | \$2,329 | \$2,286 | \$400,000 | \$412,120 | \$2,329 | \$1,908 | \$400,000 | \$471,578 | \$1,474 | \$1,952 | \$1,450 | \$1,952 | \$1,492 | \$2,183 |
| \$500,000 | \$617,400 | \$3,037 | \$2,858 | \$500,000 | \$515,151 | \$3,037 | \$2,385 | \$500,000 | \$589,472 | \$1,847 | \$2,497 | \$1,823 | \$2,497 | \$1,865 | \$2,729 |
| \$600,000 | \$740,880 | \$3,744 | \$3,430 | \$600,000 | \$618,181 | \$3,744 | \$2,862 | \$600,000 | \$707,366 | \$2,220 | \$3,043 | \$2,196 | \$3,043 | \$2,238 | \$3,275 |
| \$700,000 | \$864,360 | \$4,452 | \$4,001 | \$700,000 | \$721,211 | \$4,452 | \$3,339 | \$700,000 | \$825,261 | \$2,593 | \$3,589 | \$2,569 | \$3,589 | \$2,611 | \$3,820 |
| \$800,000 | \$987,840 | \$5,160 | \$4,573 | \$800,000 | \$824,241 | \$5,160 | \$3,816 | \$800,000 | \$943,155 | \$2,966 | \$4,135 | \$2,942 | \$4,135 | \$2,984 | \$4,366 |
| \$900,000 | \$1,111,320 | \$5,868 | \$5,144 | \$900,000 | \$927,271 | \$5,868 | \$4,292 | \$900,000 | \$1,061,050 | \$3,339 | \$4,680 | \$3,315 | \$4,680 | \$3,357 | \$4,912 |
| \$1,000,000 | \$1,234,800 | \$6,576 | \$5,716 | \$1,000,000 | \$1,030,301 | \$6,576 | \$4,769 | \$1,000,000 | \$1,178,944 | \$3,712 | \$5,226 | \$3,688 | \$5,226 | \$3,730 | \$5,458 |
| \$2,000,000 | \$2,469,600 | \$13,653 | \$11,432 | \$2,000,000 | \$2,060,602 | \$13,653 | \$9,539 | \$2,000,000 | \$2,357,888 | \$7,442 | \$10,684 | \$7,418 | \$10,684 | \$7,460 | \$10,915 |
| \$3,000,000 | \$3,704,400 | \$20,731 | \$17,148 | \$3,000,000 | \$3,090,903 | \$20,731 | \$14,308 | \$3,000,000 | \$3,536,832 | \$11,172 | \$16,141 | \$11,148 | \$16,141 | \$11,190 | \$16,373 |
| \$4,000,000 | \$4,939,200 | \$27,809 | \$22,864 | \$4,000,000 | \$4,121,204 | \$27,809 | \$19,078 | \$4,000,000 | \$4,715,776 | \$14,902 | \$21,599 | \$14,878 | \$21,599 | \$14,920 | \$21,830 |
| \$5,000,000 | \$6,174,000 | \$34,886 | \$28,580 | \$5,000,000 | \$5,151,505 | \$34,886 | \$23,847 | \$5,000,000 | \$5,894,720 | \$18,632 | \$27,056 | \$18,608 | \$27,056 | \$18,650 | \$27,288 |
| \$6,000,000 | \$7,408,800 | \$41,964 | \$34,296 | \$6,000,000 | \$6,181,806 | \$41,964 | \$28,617 | \$6,000,000 | \$7,073,664 | \$22,362 | \$32,514 | \$22,338 | \$32,514 | \$22,380 | \$32,745 |
| \$7,000,000 | \$8,643,600 | \$49,042 | \$40,013 | \$7,000,000 | \$7,212,107 | \$49,042 | \$33,386 | \$7,000,000 | \$8,252,608 | \$26,092 | \$37,971 | \$26,068 | \$37,971 | \$26,110 | \$38,203 |
| \$8,000,000 | \$9,878,400 | \$56,119 | \$45,729 | \$8,000,000 | \$8,242,408 | \$56,119 | \$38,155 | \$8,000,000 | \$9,431,552 | \$29,822 | \$43,429 | \$29,798 | \$43,429 | \$29,840 | \$43,660 |
| \$9,000,000 | \$11,113,200 | \$63,197 | \$51,445 | \$9,000,000 | \$9,272,709 | \$63,197 | \$42,925 | \$9,000,000 | \$10,610,496 | \$33,552 | \$48,886 | \$33,528 | \$48,886 | \$33,571 | \$49,118 |
| \$10,000,000 | \$12,348,000 | \$70,275 | \$57,161 | \$10,000,000 | \$10,303,010 | \$70,275 | \$47,694 | \$10,000,000 | \$11,789,440 | \$37,282 | \$54,344 | \$37,258 | \$54,344 | \$37,301 | \$54,575 |
| \$15,000,000 | \$18,522,000 | \$105,663 | \$85,741 | \$15,000,000 | \$15,454,515 | \$105,663 | \$71,541 | \$15,000,000 | \$17,684,160 | \$55,933 | \$81,631 | \$55,909 | \$81,631 | \$55,951 | \$81,863 |
| \$20,000,000 | \$24,696,000 | \$141,051 | \$114,321 | \$20,000,000 | \$20,606,020 | \$141,051 | \$95,388 | \$20,000,000 | \$23,578,880 | \$74,583 | \$108,919 | \$74,559 | \$108,919 | \$74,601 | \$109,150 |
| \$25,000,000 | \$30,870,000 | \$176,440 | \$142,902 | \$25,000,000 | \$25,757,525 | \$176,440 | \$119,235 | \$25,000,000 | \$29,473,600 | \$93,233 | \$136,206 | \$93,209 | \$136,206 | \$93,251 | \$136,438 |
| \$30,000,000 | \$37,044,000 | \$211,828 | \$171,482 | \$30,000,000 | \$30,909,030 | \$211,828 | \$143,083 | \$30,000,000 | \$35,368,320 | \$111,884 | \$163,494 | \$111,859 | \$163,494 | \$111,902 | \$163,725 |
| \$35,000,000 | \$43,218,000 | \$247,216 | \$200,063 | \$35,000,000 | \$36,060,535 | \$247,216 | \$166,930 | \$35,000,000 | \$41,263,040 | \$130,534 | \$190,781 | \$130,510 | \$190,781 | \$130,552 | \$191,013 |
| \$40,000,000 | \$49,392,000 | \$282,605 | \$228,643 | \$40,000,000 | \$41,212,040 | \$282,605 | \$190,777 | \$40,000,000 | \$47,157,760 | \$149,184 | \$218,069 | \$149,160 | \$218,069 | \$149,202 | \$218,300 |
| \$45,000,000 | \$55,566,000 | \$317,993 | \$257,223 | \$45,000,000 | \$46,363,545 | \$317,993 | \$214,624 | \$45,000,000 | \$53,052,480 | \$167,835 | \$245,356 | \$167,810 | \$245,356 | \$167,853 | \$245,588 |
| \$50,000,000 | \$61,740,000 | \$353,381 | \$285,804 | \$50,000,000 | \$51,515,050 | \$353,381 | \$238,471 | \$50,000,000 | \$58,947,200 | \$186,485 | \$272,644 | \$186,461 | \$272,644 | \$186,503 | \$272,875 |

CITY OF ORIENT, 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 | \$99 | 53.24% | \$52 | 27.86% | (\$127) | (75.41%) | (\$103) | (71.27%) | \$86 | 46.31% |
| \$100,000 | \$199 | 53.24% | \$104 | 27.86% | (\$41) | (11.45%) | (\$16) | (4.95%) | \$173 | 46.31% |
| \$150,000 | \$298 | 53.24% | \$156 | 27.86% | \$46 | 8.45% | \$70 | 13.53% | \$259 | 46.31% |
| \$200,000 | \$230 | 25.16% | \$40 | 4.43% | \$132 | 18.15% | \$156 | 22.22% | \$345 | 46.31% |
| \$250,000 | \$162 | 12.76% | (\$75) | (5.91%) | \$218 | 23.89% | \$243 | 27.27% | \$432 | 46.31% |
| \$300,000 | \$94 | 5.78% | (\$190) | (11.74%) | \$305 | 27.69% | \$329 | 30.57% | \$518 | 46.31% |
| \$400,000 | (\$42) | (1.82%) | (\$421) | (18.08%) | \$478 | 32.40% | \$502 | 34.62% | \$691 | 46.31% |
| \$500,000 | (\$179) | (5.88%) | (\$652) | (21.47%) | \$650 | 35.21% | \$675 | 37.01% | \$864 | 46.31% |
| \$600,000 | (\$315) | (8.41%) | (\$883) | (23.58%) | \$823 | 37.08% | \$847 | 38.59% | \$1,036 | 46.31% |
| \$700,000 | (\$451) | (10.13%) | (\$1,114) | (25.01%) | \$996 | 38.41% | \$1,020 | 39.71% | \$1,209 | 46.31% |
| \$800,000 | (\$587) | (11.38%) | (\$1,344) | (26.06%) | \$1,169 | 39.40% | \$1,193 | 40.55% | \$1,382 | 46.31% |
| \$900,000 | (\$723) | (12.33%) | (\$1,575) | (26.85%) | \$1,341 | 40.17% | \$1,366 | 41.20% | \$1,555 | 46.31% |
| \$1,000,000 | (\$859) | (13.07%) | (\$1,806) | (27.47%) | \$1,514 | 40.79% | \$1,538 | 41.71% | \$1,727 | 46.31% |
| \$2,000,000 | (\$2,221) | (16.27%) | (\$4,114) | (30.13%) | \$3,242 | 43.56% | \$3,266 | 44.03% | \$3,455 | 46.31% |
| \$3,000,000 | (\$3,583) | (17.28%) | (\$6,423) | (30.98%) | \$4,969 | 44.48% | \$4,993 | 44.79% | \$5,182 | 46.31% |
| \$4,000,000 | (\$4,944) | (17.78%) | (\$8,731) | (31.40%) | \$6,696 | 44.94% | \$6,721 | 45.17% | \$6,910 | 46.31% |
| \$5,000,000 | (\$6,306) | (18.08%) | (\$11,039) | (31.64%) | \$8,424 | 45.21% | \$8,448 | 45.40% | \$8,637 | 46.31% |
| \$6,000,000 | (\$7,667) | (18.27%) | (\$13,347) | (31.81%) | \$10,151 | 45.39% | \$10,176 | 45.55% | \$10,365 | 46.31% |
| \$7,000,000 | (\$9,029) | (18.41%) | (\$15,656) | (31.92%) | \$11,879 | 45.53% | \$11,903 | 45.66% | \$12,092 | 46.31% |
| \$8,000,000 | (\$10,391) | (18.52%) | (\$17,964) | (32.01%) | \$13,606 | 45.62% | \$13,630 | 45.74% | \$13,820 | 46.31% |
| \$9,000,000 | (\$11,752) | (18.60%) | (\$20,272) | (32.08%) | \$15,334 | 45.70% | \$15,358 | 45.81% | \$15,547 | 46.31% |
| \$10,000,000 | (\$13,114) | (18.66%) | (\$22,580) | (32.13%) | \$17,061 | 45.76% | \$17,085 | 45.86% | \$17,274 | 46.31% |
| \$15,000,000 | (\$19,922) | (18.85%) | (\$34,122) | (32.29%) | \$25,698 | 45.95% | \$25,723 | 46.01% | \$25,912 | 46.31% |
| \$20,000,000 | (\$26,730) | (18.95%) | (\$45,663) | (32.37%) | \$34,336 | 46.04% | \$34,360 | 46.08% | \$34,549 | 46.31% |
| \$25,000,000 | (\$33,538) | (19.01%) | (\$57,204) | (32.42%) | \$42,973 | 46.09% | \$42,997 | 46.13% | \$43,186 | 46.31% |
| \$30,000,000 | (\$40,346) | (19.05%) | (\$68,745) | (32.45%) | \$51,610 | 46.13% | \$51,634 | 46.16% | \$51,823 | 46.31% |
| \$35,000,000 | (\$47,154) | (19.07%) | (\$80,287) | (32.48%) | \$60,247 | 46.15% | \$60,272 | 46.18% | \$60,461 | 46.31% |
| \$40,000,000 | (\$53,962) | (19.09%) | (\$91,828) | (32.49%) | \$68,885 | 46.17% | \$68,909 | 46.20% | \$69,098 | 46.31% |
| \$45,000,000 | (\$60,770) | (19.11%) | (\$103,369) | (32.51%) | \$77,522 | 46.19% | \$77,546 | 46.21% | \$77,735 | 46.31% |
| \$50,000,000 | (\$67,578) | (19.12%) | (\$114,911) | (32.52%) | \$86,159 | 46.20% | \$86,183 | 46.22% | \$86,372 | 46.31% |