

CITY OF PAULLINA, 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	\$8.12627	\$284,645	\$0	\$284,645	
2026-27	\$4.77021	\$290,338	\$2,069	\$292,407	2.7%
2027-28	\$4.80449	\$293,869	\$2,084	\$295,953	1.2%
2028-29	\$4.66141	\$301,872	\$2,022	\$303,893	2.7%
2029-30	\$4.69263	\$305,534	\$2,035	\$307,570	1.2%
2030-31	\$4.55148	\$313,721	\$1,974	\$315,695	2.6%
2031-32	\$4.58012	\$317,297	\$1,987	\$319,283	1.1%
2032-33	\$4.44437	\$325,669	\$1,928	\$327,597	2.6%
2033-34	\$4.47169	\$329,235	\$1,940	\$331,174	1.1%
2034-35	\$4.34098	\$337,798	\$1,883	\$339,680	2.6%
2035-36	\$4.36737	\$341,378	\$1,894	\$343,273	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	\$80,931,194	\$35,027,740	\$9,738,744	\$44,766,484
2026-27	\$74,734,936	\$61,298,461	\$13,031,473	\$74,329,934
2027-28	\$76,097,684	\$61,599,169	\$14,093,513	\$75,692,682
2028-29	\$81,405,565	\$65,193,437	\$15,807,127	\$81,000,563
2029-30	\$82,817,313	\$65,543,144	\$16,869,167	\$82,412,311
2030-31	\$88,487,550	\$69,360,984	\$18,721,563	\$88,082,548
2031-32	\$89,899,297	\$69,710,692	\$19,783,603	\$89,494,295
2032-33	\$95,897,228	\$73,710,505	\$21,781,721	\$95,492,226
2033-34	\$97,308,976	\$74,060,212	\$22,843,761	\$96,903,974
2034-35	\$103,649,603	\$78,249,714	\$24,994,888	\$103,244,601
2035-36	\$105,061,351	\$78,599,421	\$26,056,928	\$104,656,349

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	61.42%	-2.14%	59.28%	39.11%	1.51%	0.10%
2026-27	85.51%	-22.78%	62.74%	35.60%	1.14%	0.06%
2027-28	84.47%	-22.54%	61.94%	36.44%	1.12%	0.06%
2028-29	82.56%	-21.20%	61.36%	37.13%	1.06%	0.05%
2029-30	81.61%	-20.93%	60.67%	37.85%	1.04%	0.05%
2030-31	79.84%	-19.66%	60.18%	38.45%	0.98%	0.05%
2031-32	79.00%	-19.44%	59.56%	39.10%	0.97%	0.05%
2032-33	77.40%	-18.29%	59.11%	39.64%	0.92%	0.05%
2033-34	76.66%	-18.11%	58.55%	40.22%	0.90%	0.05%
2034-35	75.20%	-17.06%	58.13%	40.72%	0.86%	0.04%
2035-36	74.54%	-16.91%	57.63%	41.24%	0.85%	0.04%

**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 PAULLINA, 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	\$35,027,740	\$8.12627	\$284,645
2026-27	\$61,298,461	\$4.77021	\$292,407
2027-28	\$61,599,169	\$4.80449	\$295,953
2028-29	\$65,193,437	\$4.66141	\$303,893
2029-30	\$65,543,144	\$4.69263	\$307,570
2030-31	\$69,360,984	\$4.55148	\$315,695
2031-32	\$69,710,692	\$4.58012	\$319,283
2032-33	\$73,710,505	\$4.44437	\$327,597
2033-34	\$74,060,212	\$4.47169	\$331,174
2034-35	\$78,249,714	\$4.34098	\$339,680
2035-36	\$78,599,421	\$4.36737	\$343,273

## CITY OF PAULLINA, 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	\$35,027,740	\$8.12627	\$284,645
2026-27	\$35,870,129	\$8.12627	\$291,490
2027-28	\$35,374,935	\$8.12627	\$287,466
2028-29	\$36,616,738	\$8.10000	\$296,596
2029-30	\$37,224,078	\$8.10000	\$301,515
2030-31	\$38,523,613	\$8.10000	\$312,041
2031-32	\$39,173,479	\$8.10000	\$317,305
2032-33	\$40,533,767	\$8.10000	\$328,324
2033-34	\$41,228,510	\$8.10000	\$333,951
2034-35	\$42,652,810	\$8.10000	\$345,488
2035-36	\$43,394,680	\$8.10000	\$351,497

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	\$25,428,332	(\$3.35606)	\$916
2027-28	\$26,224,234	(\$3.32178)	\$8,486
2028-29	\$28,576,699	(\$3.43859)	\$7,298
2029-30	\$28,319,066	(\$3.40737)	\$6,055
2030-31	\$30,837,372	(\$3.54852)	\$3,654
2031-32	\$30,537,213	(\$3.51988)	\$1,978
2032-33	\$33,176,737	(\$3.65563)	-\$727
2033-34	\$32,831,702	(\$3.62831)	-\$2,777
2034-35	\$35,596,903	(\$3.75902)	-\$5,807
2035-36	\$35,204,741	(\$3.73263)	-\$8,224

CITY OF PAULLINA, 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	\$281	\$50,000	\$51,515	\$193	\$234	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$193	\$268
\$100,000	\$123,480	\$385	\$562	\$100,000	\$103,030	\$385	\$469	\$100,000	\$117,894	\$367	\$309	\$342	\$309	\$385	\$537
\$150,000	\$185,220	\$578	\$843	\$150,000	\$154,545	\$578	\$703	\$150,000	\$176,842	\$559	\$577	\$534	\$577	\$578	\$805
\$200,000	\$246,960	\$944	\$1,124	\$200,000	\$206,060	\$944	\$938	\$200,000	\$235,789	\$752	\$846	\$727	\$846	\$771	\$1,073
\$250,000	\$308,700	\$1,310	\$1,405	\$250,000	\$257,575	\$1,310	\$1,172	\$250,000	\$294,736	\$945	\$1,114	\$920	\$1,114	\$964	\$1,341
\$300,000	\$370,440	\$1,675	\$1,686	\$300,000	\$309,090	\$1,675	\$1,407	\$300,000	\$353,683	\$1,138	\$1,382	\$1,113	\$1,382	\$1,156	\$1,610
\$400,000	\$493,920	\$2,407	\$2,248	\$400,000	\$412,120	\$2,407	\$1,876	\$400,000	\$471,578	\$1,523	\$1,919	\$1,498	\$1,919	\$1,542	\$2,146
\$500,000	\$617,400	\$3,138	\$2,810	\$500,000	\$515,151	\$3,138	\$2,345	\$500,000	\$589,472	\$1,909	\$2,455	\$1,883	\$2,455	\$1,927	\$2,683
\$600,000	\$740,880	\$3,869	\$3,372	\$600,000	\$618,181	\$3,869	\$2,814	\$600,000	\$707,366	\$2,294	\$2,992	\$2,269	\$2,992	\$2,313	\$3,220
\$700,000	\$864,360	\$4,601	\$3,934	\$700,000	\$721,211	\$4,601	\$3,283	\$700,000	\$825,261	\$2,679	\$3,529	\$2,654	\$3,529	\$2,698	\$3,756
\$800,000	\$987,840	\$5,332	\$4,496	\$800,000	\$824,241	\$5,332	\$3,752	\$800,000	\$943,155	\$3,065	\$4,065	\$3,040	\$4,065	\$3,084	\$4,293
\$900,000	\$1,111,320	\$6,063	\$5,058	\$900,000	\$927,271	\$6,063	\$4,220	\$900,000	\$1,061,050	\$3,450	\$4,602	\$3,425	\$4,602	\$3,469	\$4,829
\$1,000,000	\$1,234,800	\$6,795	\$5,620	\$1,000,000	\$1,030,301	\$6,795	\$4,689	\$1,000,000	\$1,178,944	\$3,836	\$5,138	\$3,811	\$5,138	\$3,854	\$5,366
\$2,000,000	\$2,469,600	\$14,108	\$11,240	\$2,000,000	\$2,060,602	\$14,108	\$9,379	\$2,000,000	\$2,357,888	\$7,690	\$10,504	\$7,665	\$10,504	\$7,709	\$10,732
\$3,000,000	\$3,704,400	\$21,422	\$16,861	\$3,000,000	\$3,090,903	\$21,422	\$14,068	\$3,000,000	\$3,536,832	\$11,545	\$15,870	\$11,520	\$15,870	\$11,563	\$16,098
\$4,000,000	\$4,939,200	\$28,736	\$22,481	\$4,000,000	\$4,121,204	\$28,736	\$18,758	\$4,000,000	\$4,715,776	\$15,399	\$21,236	\$15,374	\$21,236	\$15,418	\$21,464
\$5,000,000	\$6,174,000	\$36,049	\$28,101	\$5,000,000	\$5,151,505	\$36,049	\$23,447	\$5,000,000	\$5,894,720	\$19,253	\$26,602	\$19,228	\$26,602	\$19,272	\$26,830
\$6,000,000	\$7,408,800	\$43,363	\$33,721	\$6,000,000	\$6,181,806	\$43,363	\$28,136	\$6,000,000	\$7,073,664	\$23,108	\$31,968	\$23,083	\$31,968	\$23,127	\$32,196
\$7,000,000	\$8,643,600	\$50,677	\$39,341	\$7,000,000	\$7,212,107	\$50,677	\$32,826	\$7,000,000	\$8,252,608	\$26,962	\$37,334	\$26,937	\$37,334	\$26,981	\$37,562
\$8,000,000	\$9,878,400	\$57,990	\$44,961	\$8,000,000	\$8,242,408	\$57,990	\$37,515	\$8,000,000	\$9,431,552	\$30,817	\$42,700	\$30,792	\$42,700	\$30,835	\$42,928
\$9,000,000	\$11,113,200	\$65,304	\$50,582	\$9,000,000	\$9,272,709	\$65,304	\$42,205	\$9,000,000	\$10,610,496	\$34,671	\$48,066	\$34,646	\$48,066	\$34,690	\$48,293
\$10,000,000	\$12,348,000	\$72,618	\$56,202	\$10,000,000	\$10,303,010	\$72,618	\$46,894	\$10,000,000	\$11,789,440	\$38,526	\$53,432	\$38,500	\$53,432	\$38,544	\$53,659
\$15,000,000	\$18,522,000	\$109,186	\$84,303	\$15,000,000	\$15,454,515	\$109,186	\$70,341	\$15,000,000	\$17,684,160	\$57,798	\$80,262	\$57,773	\$80,262	\$57,816	\$80,489
\$20,000,000	\$24,696,000	\$145,754	\$112,403	\$20,000,000	\$20,606,020	\$145,754	\$93,788	\$20,000,000	\$23,578,880	\$77,070	\$107,091	\$77,045	\$107,091	\$77,088	\$107,319
\$25,000,000	\$30,870,000	\$182,322	\$140,504	\$25,000,000	\$25,757,525	\$182,322	\$117,235	\$25,000,000	\$29,473,600	\$96,342	\$133,921	\$96,317	\$133,921	\$96,360	\$134,149
\$30,000,000	\$37,044,000	\$218,890	\$168,605	\$30,000,000	\$30,909,030	\$218,890	\$140,682	\$30,000,000	\$35,368,320	\$115,614	\$160,751	\$115,589	\$160,751	\$115,633	\$160,978
\$35,000,000	\$43,218,000	\$255,459	\$196,706	\$35,000,000	\$36,060,535	\$255,459	\$164,129	\$35,000,000	\$41,263,040	\$134,886	\$187,580	\$134,861	\$187,580	\$134,905	\$187,808
\$40,000,000	\$49,392,000	\$292,027	\$224,807	\$40,000,000	\$41,212,040	\$292,027	\$187,576	\$40,000,000	\$47,157,760	\$154,158	\$214,410	\$154,133	\$214,410	\$154,177	\$214,638
\$45,000,000	\$55,566,000	\$328,595	\$252,908	\$45,000,000	\$46,363,545	\$328,595	\$211,023	\$45,000,000	\$53,052,480	\$173,430	\$241,240	\$173,405	\$241,240	\$173,449	\$241,467
\$50,000,000	\$61,740,000	\$365,163	\$281,008	\$50,000,000	\$51,515,050	\$365,163	\$234,470	\$50,000,000	\$58,947,200	\$192,702	\$268,069	\$192,677	\$268,069	\$192,721	\$268,297

CITY OF            PAULLINA, 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	\$88	45.81%	\$42	21.66%	(\$133)	(76.60%)	(\$108)	(72.66%)	\$76	39.22%
\$100,000	\$177	45.81%	\$83	21.66%	(\$58)	(15.74%)	(\$33)	(9.56%)	\$151	39.22%
\$150,000	\$265	45.81%	\$125	21.66%	\$18	3.19%	\$43	8.03%	\$227	39.22%
\$200,000	\$180	19.09%	(\$6)	(0.63%)	\$93	12.42%	\$118	16.29%	\$302	39.22%
\$250,000	\$96	7.29%	(\$137)	(10.48%)	\$169	17.89%	\$194	21.10%	\$378	39.22%
\$300,000	\$11	0.65%	(\$268)	(16.02%)	\$245	21.50%	\$270	24.23%	\$453	39.22%
\$400,000	(\$159)	(6.59%)	(\$531)	(22.06%)	\$396	25.98%	\$421	28.09%	\$605	39.22%
\$500,000	(\$328)	(10.45%)	(\$793)	(25.28%)	\$547	28.65%	\$572	30.37%	\$756	39.22%
\$600,000	(\$497)	(12.85%)	(\$1,056)	(27.28%)	\$698	30.43%	\$723	31.87%	\$907	39.22%
\$700,000	(\$667)	(14.49%)	(\$1,318)	(28.65%)	\$849	31.69%	\$874	32.94%	\$1,058	39.22%
\$800,000	(\$836)	(15.68%)	(\$1,581)	(29.64%)	\$1,000	32.64%	\$1,025	33.73%	\$1,209	39.22%
\$900,000	(\$1,005)	(16.58%)	(\$1,843)	(30.39%)	\$1,151	33.37%	\$1,177	34.35%	\$1,360	39.22%
\$1,000,000	(\$1,175)	(17.29%)	(\$2,105)	(30.99%)	\$1,303	33.96%	\$1,328	34.84%	\$1,512	39.22%
\$2,000,000	(\$2,868)	(20.33%)	(\$4,730)	(33.52%)	\$2,814	36.59%	\$2,839	37.04%	\$3,023	39.22%
\$3,000,000	(\$4,562)	(21.29%)	(\$7,354)	(34.33%)	\$4,326	37.47%	\$4,351	37.77%	\$4,535	39.22%
\$4,000,000	(\$6,255)	(21.77%)	(\$9,978)	(34.72%)	\$5,837	37.91%	\$5,862	38.13%	\$6,046	39.22%
\$5,000,000	(\$7,948)	(22.05%)	(\$12,602)	(34.96%)	\$7,349	38.17%	\$7,374	38.35%	\$7,558	39.22%
\$6,000,000	(\$9,642)	(22.24%)	(\$15,227)	(35.11%)	\$8,860	38.34%	\$8,885	38.49%	\$9,069	39.22%
\$7,000,000	(\$11,335)	(22.37%)	(\$17,851)	(35.23%)	\$10,372	38.47%	\$10,397	38.60%	\$10,581	39.22%
\$8,000,000	(\$13,029)	(22.47%)	(\$20,475)	(35.31%)	\$11,883	38.56%	\$11,908	38.67%	\$12,092	39.22%
\$9,000,000	(\$14,722)	(22.54%)	(\$23,099)	(35.37%)	\$13,395	38.63%	\$13,420	38.73%	\$13,604	39.22%
\$10,000,000	(\$16,416)	(22.61%)	(\$25,724)	(35.42%)	\$14,906	38.69%	\$14,931	38.78%	\$15,115	39.22%
\$15,000,000	(\$24,883)	(22.79%)	(\$38,845)	(35.58%)	\$22,464	38.87%	\$22,489	38.93%	\$22,673	39.22%
\$20,000,000	(\$33,351)	(22.88%)	(\$51,966)	(35.65%)	\$30,022	38.95%	\$30,047	39.00%	\$30,230	39.22%
\$25,000,000	(\$41,818)	(22.94%)	(\$65,087)	(35.70%)	\$37,579	39.01%	\$37,604	39.04%	\$37,788	39.22%
\$30,000,000	(\$50,285)	(22.97%)	(\$78,209)	(35.73%)	\$45,137	39.04%	\$45,162	39.07%	\$45,346	39.22%
\$35,000,000	(\$58,753)	(23.00%)	(\$91,330)	(35.75%)	\$52,694	39.07%	\$52,719	39.09%	\$52,903	39.22%
\$40,000,000	(\$67,220)	(23.02%)	(\$104,451)	(35.77%)	\$60,252	39.08%	\$60,277	39.11%	\$60,461	39.22%
\$45,000,000	(\$75,688)	(23.03%)	(\$117,572)	(35.78%)	\$67,810	39.10%	\$67,835	39.12%	\$68,018	39.22%
\$50,000,000	(\$84,155)	(23.05%)	(\$130,694)	(35.79%)	\$75,367	39.11%	\$75,392	39.13%	\$75,576	39.22%