

CITY OF PILOT MOUND, 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	\$7.94147	\$23,514	\$0	\$23,514	
2026-27	\$4.61398	\$23,985	\$219	\$24,203	2.9%
2027-28	\$4.65602	\$24,351	\$221	\$24,572	1.5%
2028-29	\$4.52155	\$25,063	\$214	\$25,277	2.9%
2029-30	\$4.56018	\$25,445	\$216	\$25,661	1.5%
2030-31	\$4.42662	\$26,175	\$210	\$26,384	2.8%
2031-32	\$4.46208	\$26,549	\$211	\$26,760	1.4%
2032-33	\$4.33351	\$27,295	\$205	\$27,500	2.8%
2033-34	\$4.36610	\$27,661	\$207	\$27,868	1.3%
2034-35	\$4.24223	\$28,425	\$201	\$28,626	2.7%
2035-36	\$4.27222	\$28,784	\$202	\$28,986	1.3%

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	\$7,167,995	\$2,960,946	\$0	\$2,960,946
2026-27	\$6,122,832	\$5,245,594	\$0	\$5,245,594
2027-28	\$6,154,669	\$5,277,431	\$0	\$5,277,431
2028-29	\$6,467,674	\$5,590,436	\$0	\$5,590,436
2029-30	\$6,504,512	\$5,627,274	\$0	\$5,627,274
2030-31	\$6,837,607	\$5,960,369	\$0	\$5,960,369
2031-32	\$6,874,444	\$5,997,206	\$0	\$5,997,206
2032-33	\$7,223,236	\$6,345,998	\$0	\$6,345,998
2033-34	\$7,260,073	\$6,382,835	\$0	\$6,382,835
2034-35	\$7,625,192	\$6,747,954	\$0	\$6,747,954
2035-36	\$7,662,029	\$6,784,791	\$0	\$6,784,791

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.91%	-1.99%	97.92%	1.56%	0.00%	0.52%
2026-27	130.50%	-33.18%	97.33%	2.08%	0.00%	0.30%
2027-28	130.61%	-33.27%	97.34%	2.06%	0.00%	0.29%
2028-29	129.08%	-31.67%	97.41%	2.05%	0.00%	0.28%
2029-30	129.08%	-31.65%	97.43%	2.03%	0.00%	0.28%
2030-31	127.53%	-30.05%	97.49%	2.02%	0.00%	0.26%
2031-32	127.54%	-30.04%	97.50%	2.00%	0.00%	0.26%
2032-33	126.10%	-28.54%	97.56%	1.99%	0.00%	0.24%
2033-34	126.11%	-28.54%	97.57%	1.98%	0.00%	0.24%
2034-35	124.76%	-27.14%	97.62%	1.96%	0.00%	0.23%
2035-36	124.78%	-27.15%	97.63%	1.95%	0.00%	0.23%

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 PILOT MOUND, 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	\$2,960,946	\$7.94147	\$23,514
2026-27	\$5,245,594	\$4.61398	\$24,203
2027-28	\$5,277,431	\$4.65602	\$24,572
2028-29	\$5,590,436	\$4.52155	\$25,277
2029-30	\$5,627,274	\$4.56018	\$25,661
2030-31	\$5,960,369	\$4.42662	\$26,384
2031-32	\$5,997,206	\$4.46208	\$26,760
2032-33	\$6,345,998	\$4.33351	\$27,500
2033-34	\$6,382,835	\$4.36610	\$27,868
2034-35	\$6,747,954	\$4.24223	\$28,626
2035-36	\$6,784,791	\$4.27222	\$28,986

CITY OF PILOT MOUND, 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	\$2,960,946	\$7.94147	\$23,514
2026-27	\$2,980,197	\$7.94147	\$23,667
2027-28	\$3,065,437	\$7.86284	\$24,103
2028-29	\$3,180,540	\$7.86284	\$25,008
2029-30	\$3,270,304	\$7.86284	\$25,714
2030-31	\$3,391,852	\$7.86284	\$26,670
2031-32	\$3,486,367	\$7.86284	\$27,413
2032-33	\$3,614,699	\$7.86284	\$28,422
2033-34	\$3,714,229	\$7.86284	\$29,204
2034-35	\$3,849,708	\$7.86284	\$30,270
2035-36	\$3,954,504	\$7.86284	\$31,094

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	\$2,265,397	(\$3.32749)	\$536
2027-28	\$2,211,995	(\$3.20682)	\$469
2028-29	\$2,409,897	(\$3.34129)	\$269
2029-30	\$2,356,970	(\$3.30266)	-\$52
2030-31	\$2,568,517	(\$3.43622)	-\$285
2031-32	\$2,510,839	(\$3.40076)	-\$653
2032-33	\$2,731,299	(\$3.52933)	-\$921
2033-34	\$2,668,606	(\$3.49674)	-\$1,336
2034-35	\$2,898,246	(\$3.62061)	-\$1,643
2035-36	\$2,830,287	(\$3.59062)	-\$2,108

CITY OF PILOT MOUND, 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	\$188	\$273	\$50,000	\$51,515	\$188	\$228	\$50,000	\$58,947	\$170	\$40	\$146	\$40	\$188	\$261
\$100,000	\$123,480	\$377	\$547	\$100,000	\$103,030	\$377	\$456	\$100,000	\$117,894	\$358	\$301	\$334	\$301	\$377	\$522
\$150,000	\$185,220	\$565	\$820	\$150,000	\$154,545	\$565	\$684	\$150,000	\$176,842	\$547	\$561	\$522	\$561	\$565	\$783
\$200,000	\$246,960	\$922	\$1,093	\$200,000	\$206,060	\$922	\$912	\$200,000	\$235,789	\$735	\$822	\$711	\$822	\$753	\$1,044
\$250,000	\$308,700	\$1,280	\$1,366	\$250,000	\$257,575	\$1,280	\$1,140	\$250,000	\$294,736	\$923	\$1,083	\$899	\$1,083	\$942	\$1,305
\$300,000	\$370,440	\$1,637	\$1,640	\$300,000	\$309,090	\$1,637	\$1,368	\$300,000	\$353,683	\$1,112	\$1,344	\$1,087	\$1,344	\$1,130	\$1,566
\$400,000	\$493,920	\$2,352	\$2,186	\$400,000	\$412,120	\$2,352	\$1,824	\$400,000	\$471,578	\$1,488	\$1,866	\$1,464	\$1,866	\$1,507	\$2,087
\$500,000	\$617,400	\$3,067	\$2,733	\$500,000	\$515,151	\$3,067	\$2,280	\$500,000	\$589,472	\$1,865	\$2,388	\$1,841	\$2,388	\$1,883	\$2,609
\$600,000	\$740,880	\$3,781	\$3,280	\$600,000	\$618,181	\$3,781	\$2,736	\$600,000	\$707,366	\$2,242	\$2,910	\$2,217	\$2,910	\$2,260	\$3,131
\$700,000	\$864,360	\$4,496	\$3,826	\$700,000	\$721,211	\$4,496	\$3,193	\$700,000	\$825,261	\$2,618	\$3,432	\$2,594	\$3,432	\$2,637	\$3,653
\$800,000	\$987,840	\$5,211	\$4,373	\$800,000	\$824,241	\$5,211	\$3,649	\$800,000	\$943,155	\$2,995	\$3,954	\$2,971	\$3,954	\$3,013	\$4,175
\$900,000	\$1,111,320	\$5,926	\$4,919	\$900,000	\$927,271	\$5,926	\$4,105	\$900,000	\$1,061,050	\$3,372	\$4,476	\$3,347	\$4,476	\$3,390	\$4,697
\$1,000,000	\$1,234,800	\$6,640	\$5,466	\$1,000,000	\$1,030,301	\$6,640	\$4,561	\$1,000,000	\$1,178,944	\$3,748	\$4,997	\$3,724	\$4,997	\$3,767	\$5,219
\$2,000,000	\$2,469,600	\$13,788	\$10,932	\$2,000,000	\$2,060,602	\$13,788	\$9,122	\$2,000,000	\$2,357,888	\$7,515	\$10,216	\$7,491	\$10,216	\$7,534	\$10,437
\$3,000,000	\$3,704,400	\$20,935	\$16,398	\$3,000,000	\$3,090,903	\$20,935	\$13,682	\$3,000,000	\$3,536,832	\$11,282	\$15,435	\$11,258	\$15,435	\$11,300	\$15,656
\$4,000,000	\$4,939,200	\$28,082	\$21,864	\$4,000,000	\$4,121,204	\$28,082	\$18,243	\$4,000,000	\$4,715,776	\$15,049	\$20,654	\$15,024	\$20,654	\$15,067	\$20,875
\$5,000,000	\$6,174,000	\$35,230	\$27,330	\$5,000,000	\$5,151,505	\$35,230	\$22,804	\$5,000,000	\$5,894,720	\$18,816	\$25,872	\$18,791	\$25,872	\$18,834	\$26,094
\$6,000,000	\$7,408,800	\$42,377	\$32,796	\$6,000,000	\$6,181,806	\$42,377	\$27,365	\$6,000,000	\$7,073,664	\$22,582	\$31,091	\$22,558	\$31,091	\$22,601	\$31,312
\$7,000,000	\$8,643,600	\$49,524	\$38,262	\$7,000,000	\$7,212,107	\$49,524	\$31,925	\$7,000,000	\$8,252,608	\$26,349	\$36,310	\$26,325	\$36,310	\$26,367	\$36,531
\$8,000,000	\$9,878,400	\$56,672	\$43,728	\$8,000,000	\$8,242,408	\$56,672	\$36,486	\$8,000,000	\$9,431,552	\$30,116	\$41,529	\$30,091	\$41,529	\$30,134	\$41,750
\$9,000,000	\$11,113,200	\$63,819	\$49,194	\$9,000,000	\$9,272,709	\$63,819	\$41,047	\$9,000,000	\$10,610,496	\$33,883	\$46,747	\$33,858	\$46,747	\$33,901	\$46,969
\$10,000,000	\$12,348,000	\$70,966	\$54,660	\$10,000,000	\$10,303,010	\$70,966	\$45,608	\$10,000,000	\$11,789,440	\$37,649	\$51,966	\$37,625	\$51,966	\$37,668	\$52,187
\$15,000,000	\$18,522,000	\$106,703	\$81,990	\$15,000,000	\$15,454,515	\$106,703	\$68,411	\$15,000,000	\$17,684,160	\$56,483	\$78,060	\$56,459	\$78,060	\$56,501	\$78,281
\$20,000,000	\$24,696,000	\$142,439	\$109,320	\$20,000,000	\$20,606,020	\$142,439	\$91,215	\$20,000,000	\$23,578,880	\$75,317	\$104,153	\$75,293	\$104,153	\$75,335	\$104,375
\$25,000,000	\$30,870,000	\$178,176	\$136,650	\$25,000,000	\$25,757,525	\$178,176	\$114,019	\$25,000,000	\$29,473,600	\$94,151	\$130,247	\$94,126	\$130,247	\$94,169	\$130,468
\$30,000,000	\$37,044,000	\$213,913	\$163,980	\$30,000,000	\$30,909,030	\$213,913	\$136,823	\$30,000,000	\$35,368,320	\$112,985	\$156,341	\$112,960	\$156,341	\$113,003	\$156,562
\$35,000,000	\$43,218,000	\$249,649	\$191,310	\$35,000,000	\$36,060,535	\$249,649	\$159,626	\$35,000,000	\$41,263,040	\$131,819	\$182,434	\$131,794	\$182,434	\$131,837	\$182,656
\$40,000,000	\$49,392,000	\$285,386	\$218,640	\$40,000,000	\$41,212,040	\$285,386	\$182,430	\$40,000,000	\$47,157,760	\$150,652	\$208,528	\$150,628	\$208,528	\$150,671	\$208,749
\$45,000,000	\$55,566,000	\$321,122	\$245,970	\$45,000,000	\$46,363,545	\$321,122	\$205,234	\$45,000,000	\$53,052,480	\$169,486	\$234,622	\$169,462	\$234,622	\$169,504	\$234,843
\$50,000,000	\$61,740,000	\$356,859	\$273,300	\$50,000,000	\$51,515,050	\$356,859	\$228,038	\$50,000,000	\$58,947,200	\$188,320	\$260,716	\$188,296	\$260,716	\$188,338	\$260,937

CITY OF PILOT MOUND, 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	\$85	45.11%	\$40	21.08%	(\$130)	(76.71%)	(\$106)	(72.80%)	\$73	38.55%
\$100,000	\$170	45.11%	\$79	21.08%	(\$58)	(16.15%)	(\$33)	(10.00%)	\$145	38.55%
\$150,000	\$255	45.11%	\$119	21.08%	\$15	2.69%	\$39	7.51%	\$218	38.55%
\$200,000	\$171	18.52%	(\$10)	(1.11%)	\$87	11.88%	\$112	15.74%	\$290	38.55%
\$250,000	\$87	6.78%	(\$140)	(10.91%)	\$160	17.32%	\$184	20.51%	\$363	38.55%
\$300,000	\$3	0.16%	(\$269)	(16.42%)	\$233	20.92%	\$257	23.64%	\$436	38.55%
\$400,000	(\$165)	(7.03%)	(\$528)	(22.43%)	\$378	25.38%	\$402	27.47%	\$581	38.55%
\$500,000	(\$334)	(10.88%)	(\$786)	(25.64%)	\$523	28.04%	\$547	29.74%	\$726	38.55%
\$600,000	(\$502)	(13.27%)	(\$1,045)	(27.63%)	\$668	29.80%	\$693	31.24%	\$871	38.55%
\$700,000	(\$670)	(14.90%)	(\$1,304)	(28.99%)	\$813	31.06%	\$838	32.30%	\$1,016	38.55%
\$800,000	(\$838)	(16.08%)	(\$1,562)	(29.98%)	\$959	32.00%	\$983	33.09%	\$1,162	38.55%
\$900,000	(\$1,006)	(16.98%)	(\$1,821)	(30.73%)	\$1,104	32.73%	\$1,128	33.70%	\$1,307	38.55%
\$1,000,000	(\$1,174)	(17.68%)	(\$2,079)	(31.32%)	\$1,249	33.32%	\$1,273	34.19%	\$1,452	38.55%
\$2,000,000	(\$2,856)	(20.71%)	(\$4,666)	(33.84%)	\$2,701	35.94%	\$2,725	36.38%	\$2,904	38.55%
\$3,000,000	(\$4,537)	(21.67%)	(\$7,253)	(34.64%)	\$4,153	36.81%	\$4,177	37.11%	\$4,356	38.55%
\$4,000,000	(\$6,218)	(22.14%)	(\$9,839)	(35.04%)	\$5,605	37.24%	\$5,629	37.47%	\$5,808	38.55%
\$5,000,000	(\$7,900)	(22.42%)	(\$12,426)	(35.27%)	\$7,057	37.51%	\$7,081	37.68%	\$7,260	38.55%
\$6,000,000	(\$9,581)	(22.61%)	(\$15,012)	(35.43%)	\$8,509	37.68%	\$8,533	37.83%	\$8,712	38.55%
\$7,000,000	(\$11,262)	(22.74%)	(\$17,599)	(35.54%)	\$9,961	37.80%	\$9,985	37.93%	\$10,164	38.55%
\$8,000,000	(\$12,944)	(22.84%)	(\$20,185)	(35.62%)	\$11,413	37.90%	\$11,437	38.01%	\$11,616	38.55%
\$9,000,000	(\$14,625)	(22.92%)	(\$22,772)	(35.68%)	\$12,865	37.97%	\$12,889	38.07%	\$13,068	38.55%
\$10,000,000	(\$16,306)	(22.98%)	(\$25,359)	(35.73%)	\$14,317	38.03%	\$14,341	38.12%	\$14,520	38.55%
\$15,000,000	(\$24,713)	(23.16%)	(\$38,291)	(35.89%)	\$21,576	38.20%	\$21,601	38.26%	\$21,780	38.55%
\$20,000,000	(\$33,120)	(23.25%)	(\$51,224)	(35.96%)	\$28,836	38.29%	\$28,861	38.33%	\$29,039	38.55%
\$25,000,000	(\$41,526)	(23.31%)	(\$64,157)	(36.01%)	\$36,096	38.34%	\$36,121	38.37%	\$36,299	38.55%
\$30,000,000	(\$49,933)	(23.34%)	(\$77,090)	(36.04%)	\$43,356	38.37%	\$43,381	38.40%	\$43,559	38.55%
\$35,000,000	(\$58,340)	(23.37%)	(\$90,023)	(36.06%)	\$50,616	38.40%	\$50,640	38.42%	\$50,819	38.55%
\$40,000,000	(\$66,746)	(23.39%)	(\$102,956)	(36.08%)	\$57,876	38.42%	\$57,900	38.44%	\$58,079	38.55%
\$45,000,000	(\$75,153)	(23.40%)	(\$115,889)	(36.09%)	\$65,136	38.43%	\$65,160	38.45%	\$65,339	38.55%
\$50,000,000	(\$83,560)	(23.42%)	(\$128,822)	(36.10%)	\$72,395	38.44%	\$72,420	38.46%	\$72,599	38.55%