

CITY OF WINFIELD, 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 | \$7.86407 | \$196,591 | \$0 | \$196,591 | |
| 2026-27 | \$4.38686 | \$200,523 | \$656 | \$201,180 | 2.3% |
| 2027-28 | \$4.41577 | \$202,185 | \$661 | \$202,846 | 0.8% |
| 2028-29 | \$4.29326 | \$206,903 | \$642 | \$207,545 | 2.3% |
| 2029-30 | \$4.31799 | \$208,583 | \$646 | \$209,229 | 0.8% |
| 2030-31 | \$4.19662 | \$213,414 | \$628 | \$214,042 | 2.3% |
| 2031-32 | \$4.22062 | \$215,112 | \$632 | \$215,743 | 0.8% |
| 2032-33 | \$4.10356 | \$220,058 | \$614 | \$220,672 | 2.3% |
| 2033-34 | \$4.12688 | \$221,775 | \$618 | \$222,393 | 0.8% |
| 2034-35 | \$4.01388 | \$226,841 | \$601 | \$227,441 | 2.3% |
| 2035-36 | \$4.03655 | \$228,579 | \$604 | \$229,183 | 0.8% |

| 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 | \$57,115,587 | \$24,998,675 | \$2,415,266 | \$27,413,941 |
| 2026-27 | \$50,687,222 | \$45,859,589 | \$2,734,340 | \$48,593,929 |
| 2027-28 | \$50,778,972 | \$45,936,718 | \$2,748,961 | \$48,685,679 |
| 2028-29 | \$53,335,685 | \$48,342,093 | \$2,900,299 | \$51,242,392 |
| 2029-30 | \$53,463,435 | \$48,455,222 | \$2,914,920 | \$51,370,142 |
| 2030-31 | \$56,171,191 | \$51,003,342 | \$3,074,556 | \$54,077,898 |
| 2031-32 | \$56,298,941 | \$51,116,471 | \$3,089,177 | \$54,205,648 |
| 2032-33 | \$59,126,518 | \$53,775,700 | \$3,257,526 | \$57,033,225 |
| 2033-34 | \$59,254,268 | \$53,888,829 | \$3,272,147 | \$57,160,975 |
| 2034-35 | \$62,206,644 | \$56,663,707 | \$3,449,644 | \$60,113,351 |
| 2035-36 | \$62,334,394 | \$56,776,836 | \$3,464,265 | \$60,241,101 |

| TAXABLE VALUATION BY PROPERTY CLASS (%) | | | | | | |
|---|-------------------|------------|-----------------|------------|------------|-------|
| Fiscal Year | Gross Residential | Exemptions | Net Residential | Commercial | Industrial | G&E |
| 2025-26 | 82.82% | -1.24% | 81.58% | 15.04% | 2.36% | 1.03% |
| 2026-27 | 107.70% | -24.80% | 82.90% | 14.67% | 1.77% | 0.58% |
| 2027-28 | 107.84% | -24.90% | 82.93% | 14.64% | 1.77% | 0.58% |
| 2028-29 | 106.87% | -23.80% | 83.08% | 14.60% | 1.69% | 0.55% |
| 2029-30 | 106.93% | -23.81% | 83.12% | 14.57% | 1.69% | 0.55% |
| 2030-31 | 105.94% | -22.68% | 83.26% | 14.53% | 1.62% | 0.52% |
| 2031-32 | 105.99% | -22.70% | 83.30% | 14.49% | 1.62% | 0.52% |
| 2032-33 | 105.06% | -21.63% | 83.42% | 14.46% | 1.55% | 0.49% |
| 2033-34 | 105.11% | -21.65% | 83.46% | 14.43% | 1.55% | 0.49% |
| 2034-35 | 104.22% | -20.64% | 83.58% | 14.41% | 1.49% | 0.47% |
| 2035-36 | 104.27% | -20.66% | 83.61% | 14.38% | 1.49% | 0.47% |

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 WINFIELD, 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 | \$24,998,675 | \$7.86407 | \$196,591 |
| 2026-27 | \$45,859,589 | \$4.38686 | \$201,180 |
| 2027-28 | \$45,936,718 | \$4.41577 | \$202,846 |
| 2028-29 | \$48,342,093 | \$4.29326 | \$207,545 |
| 2029-30 | \$48,455,222 | \$4.31799 | \$209,229 |
| 2030-31 | \$51,003,342 | \$4.19662 | \$214,042 |
| 2031-32 | \$51,116,471 | \$4.22062 | \$215,743 |
| 2032-33 | \$53,775,700 | \$4.10356 | \$220,672 |
| 2033-34 | \$53,888,829 | \$4.12688 | \$222,393 |
| 2034-35 | \$56,663,707 | \$4.01388 | \$227,441 |
| 2035-36 | \$56,776,836 | \$4.03655 | \$229,183 |

CITY OF WINFIELD, 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 | \$24,998,675 | \$7.86407 | \$196,591 |
| 2026-27 | \$25,214,058 | \$7.86407 | \$198,285 |
| 2027-28 | \$25,748,740 | \$7.86407 | \$202,490 |
| 2028-29 | \$26,605,458 | \$7.86407 | \$209,227 |
| 2029-30 | \$27,184,486 | \$7.86407 | \$213,781 |
| 2030-31 | \$28,086,309 | \$7.86407 | \$220,873 |
| 2031-32 | \$28,696,544 | \$7.86407 | \$225,672 |
| 2032-33 | \$29,645,812 | \$7.86407 | \$233,137 |
| 2033-34 | \$30,288,986 | \$7.86407 | \$238,195 |
| 2034-35 | \$31,288,224 | \$7.86407 | \$246,053 |
| 2035-36 | \$31,965,981 | \$7.86407 | \$251,383 |

| 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 | \$20,645,531 | (\$3.47721) | \$2,894 |
| 2027-28 | \$20,187,978 | (\$3.44830) | \$356 |
| 2028-29 | \$21,736,635 | (\$3.57081) | -\$1,682 |
| 2029-30 | \$21,270,735 | (\$3.54608) | -\$4,552 |
| 2030-31 | \$22,917,033 | (\$3.66745) | -\$6,831 |
| 2031-32 | \$22,419,927 | (\$3.64345) | -\$9,928 |
| 2032-33 | \$24,129,888 | (\$3.76051) | -\$12,465 |
| 2033-34 | \$23,599,842 | (\$3.73719) | -\$15,802 |
| 2034-35 | \$25,375,483 | (\$3.85019) | -\$18,611 |
| 2035-36 | \$24,810,855 | (\$3.82752) | -\$22,200 |

CITY OF WINFIELD, 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 | \$259 | \$50,000 | \$51,515 | \$187 | \$216 | \$50,000 | \$58,947 | \$168 | \$38 | \$144 | \$38 | \$187 | \$247 |
| \$100,000 | \$123,480 | \$373 | \$518 | \$100,000 | \$103,030 | \$373 | \$432 | \$100,000 | \$117,894 | \$355 | \$285 | \$331 | \$285 | \$373 | \$495 |
| \$150,000 | \$185,220 | \$560 | \$777 | \$150,000 | \$154,545 | \$560 | \$649 | \$150,000 | \$176,842 | \$541 | \$532 | \$517 | \$532 | \$560 | \$742 |
| \$200,000 | \$246,960 | \$913 | \$1,036 | \$200,000 | \$206,060 | \$913 | \$865 | \$200,000 | \$235,789 | \$728 | \$780 | \$704 | \$780 | \$746 | \$990 |
| \$250,000 | \$308,700 | \$1,267 | \$1,295 | \$250,000 | \$257,575 | \$1,267 | \$1,081 | \$250,000 | \$294,736 | \$914 | \$1,027 | \$890 | \$1,027 | \$933 | \$1,237 |
| \$300,000 | \$370,440 | \$1,621 | \$1,555 | \$300,000 | \$309,090 | \$1,621 | \$1,297 | \$300,000 | \$353,683 | \$1,101 | \$1,274 | \$1,077 | \$1,274 | \$1,119 | \$1,484 |
| \$400,000 | \$493,920 | \$2,329 | \$2,073 | \$400,000 | \$412,120 | \$2,329 | \$1,730 | \$400,000 | \$471,578 | \$1,474 | \$1,769 | \$1,450 | \$1,769 | \$1,492 | \$1,979 |
| \$500,000 | \$617,400 | \$3,037 | \$2,591 | \$500,000 | \$515,151 | \$3,037 | \$2,162 | \$500,000 | \$589,472 | \$1,847 | \$2,264 | \$1,823 | \$2,264 | \$1,865 | \$2,474 |
| \$600,000 | \$740,880 | \$3,744 | \$3,109 | \$600,000 | \$618,181 | \$3,744 | \$2,594 | \$600,000 | \$707,366 | \$2,220 | \$2,759 | \$2,196 | \$2,759 | \$2,238 | \$2,969 |
| \$700,000 | \$864,360 | \$4,452 | \$3,627 | \$700,000 | \$721,211 | \$4,452 | \$3,027 | \$700,000 | \$825,261 | \$2,593 | \$3,253 | \$2,569 | \$3,253 | \$2,611 | \$3,463 |
| \$800,000 | \$987,840 | \$5,160 | \$4,146 | \$800,000 | \$824,241 | \$5,160 | \$3,459 | \$800,000 | \$943,155 | \$2,966 | \$3,748 | \$2,942 | \$3,748 | \$2,984 | \$3,958 |
| \$900,000 | \$1,111,320 | \$5,868 | \$4,664 | \$900,000 | \$927,271 | \$5,868 | \$3,891 | \$900,000 | \$1,061,050 | \$3,339 | \$4,243 | \$3,315 | \$4,243 | \$3,357 | \$4,453 |
| \$1,000,000 | \$1,234,800 | \$6,576 | \$5,182 | \$1,000,000 | \$1,030,301 | \$6,576 | \$4,324 | \$1,000,000 | \$1,178,944 | \$3,712 | \$4,738 | \$3,688 | \$4,738 | \$3,730 | \$4,948 |
| \$2,000,000 | \$2,469,600 | \$13,653 | \$10,364 | \$2,000,000 | \$2,060,602 | \$13,653 | \$8,648 | \$2,000,000 | \$2,357,888 | \$7,442 | \$9,685 | \$7,418 | \$9,685 | \$7,460 | \$9,895 |
| \$3,000,000 | \$3,704,400 | \$20,731 | \$15,546 | \$3,000,000 | \$3,090,903 | \$20,731 | \$12,971 | \$3,000,000 | \$3,536,832 | \$11,172 | \$14,633 | \$11,148 | \$14,633 | \$11,190 | \$14,843 |
| \$4,000,000 | \$4,939,200 | \$27,809 | \$20,728 | \$4,000,000 | \$4,121,204 | \$27,809 | \$17,295 | \$4,000,000 | \$4,715,776 | \$14,902 | \$19,580 | \$14,878 | \$19,580 | \$14,920 | \$19,790 |
| \$5,000,000 | \$6,174,000 | \$34,886 | \$25,910 | \$5,000,000 | \$5,151,505 | \$34,886 | \$21,619 | \$5,000,000 | \$5,894,720 | \$18,632 | \$24,528 | \$18,608 | \$24,528 | \$18,650 | \$24,738 |
| \$6,000,000 | \$7,408,800 | \$41,964 | \$31,092 | \$6,000,000 | \$6,181,806 | \$41,964 | \$25,943 | \$6,000,000 | \$7,073,664 | \$22,362 | \$29,476 | \$22,338 | \$29,476 | \$22,380 | \$29,685 |
| \$7,000,000 | \$8,643,600 | \$49,041 | \$36,274 | \$7,000,000 | \$7,212,107 | \$49,041 | \$30,266 | \$7,000,000 | \$8,252,608 | \$26,092 | \$34,423 | \$26,068 | \$34,423 | \$26,110 | \$34,633 |
| \$8,000,000 | \$9,878,400 | \$56,119 | \$41,456 | \$8,000,000 | \$8,242,408 | \$56,119 | \$34,590 | \$8,000,000 | \$9,431,552 | \$29,822 | \$39,371 | \$29,798 | \$39,371 | \$29,840 | \$39,581 |
| \$9,000,000 | \$11,113,200 | \$63,197 | \$46,638 | \$9,000,000 | \$9,272,709 | \$63,197 | \$38,914 | \$9,000,000 | \$10,610,496 | \$33,552 | \$44,318 | \$33,528 | \$44,318 | \$33,570 | \$44,528 |
| \$10,000,000 | \$12,348,000 | \$70,274 | \$51,820 | \$10,000,000 | \$10,303,010 | \$70,274 | \$43,238 | \$10,000,000 | \$11,789,440 | \$37,282 | \$49,266 | \$37,258 | \$49,266 | \$37,301 | \$49,476 |
| \$15,000,000 | \$18,522,000 | \$105,663 | \$77,730 | \$15,000,000 | \$15,454,515 | \$105,663 | \$64,857 | \$15,000,000 | \$17,684,160 | \$55,933 | \$74,004 | \$55,908 | \$74,004 | \$55,951 | \$74,214 |
| \$20,000,000 | \$24,696,000 | \$141,051 | \$103,640 | \$20,000,000 | \$20,606,020 | \$141,051 | \$86,476 | \$20,000,000 | \$23,578,880 | \$74,583 | \$98,742 | \$74,559 | \$98,742 | \$74,601 | \$98,952 |
| \$25,000,000 | \$30,870,000 | \$176,439 | \$129,550 | \$25,000,000 | \$25,757,525 | \$176,439 | \$108,095 | \$25,000,000 | \$29,473,600 | \$93,233 | \$123,480 | \$93,209 | \$123,480 | \$93,251 | \$123,689 |
| \$30,000,000 | \$37,044,000 | \$211,828 | \$155,460 | \$30,000,000 | \$30,909,030 | \$211,828 | \$129,713 | \$30,000,000 | \$35,368,320 | \$111,884 | \$148,218 | \$111,859 | \$148,218 | \$111,902 | \$148,427 |
| \$35,000,000 | \$43,218,000 | \$247,216 | \$181,370 | \$35,000,000 | \$36,060,535 | \$247,216 | \$151,332 | \$35,000,000 | \$41,263,040 | \$130,534 | \$172,955 | \$130,510 | \$172,955 | \$130,552 | \$173,165 |
| \$40,000,000 | \$49,392,000 | \$282,604 | \$207,279 | \$40,000,000 | \$41,212,040 | \$282,604 | \$172,951 | \$40,000,000 | \$47,157,760 | \$149,184 | \$197,693 | \$149,160 | \$197,693 | \$149,202 | \$197,903 |
| \$45,000,000 | \$55,566,000 | \$317,993 | \$233,189 | \$45,000,000 | \$46,363,545 | \$317,993 | \$194,570 | \$45,000,000 | \$53,052,480 | \$167,834 | \$222,431 | \$167,810 | \$222,431 | \$167,852 | \$222,641 |
| \$50,000,000 | \$61,740,000 | \$353,381 | \$259,099 | \$50,000,000 | \$51,515,050 | \$353,381 | \$216,189 | \$50,000,000 | \$58,947,200 | \$186,485 | \$247,169 | \$186,460 | \$247,169 | \$186,503 | \$247,379 |

CITY OF WINFIELD, 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 | \$73 | 38.93% | \$30 | 15.92% | (\$131) | (77.70%) | (\$107) | (73.96%) | \$61 | 32.64% |
| \$100,000 | \$145 | 38.93% | \$59 | 15.92% | (\$70) | (19.72%) | (\$46) | (13.83%) | \$122 | 32.64% |
| \$150,000 | \$218 | 38.93% | \$89 | 15.92% | (\$9) | (1.68%) | \$15 | 2.93% | \$183 | 32.64% |
| \$200,000 | \$123 | 13.47% | (\$49) | (5.32%) | \$52 | 7.11% | \$76 | 10.80% | \$244 | 32.64% |
| \$250,000 | \$28 | 2.23% | (\$186) | (14.70%) | \$113 | 12.32% | \$137 | 15.38% | \$304 | 32.64% |
| \$300,000 | (\$67) | (4.11%) | (\$324) | (19.99%) | \$174 | 15.76% | \$198 | 18.37% | \$365 | 32.64% |
| \$400,000 | (\$256) | (11.00%) | (\$599) | (25.74%) | \$295 | 20.03% | \$320 | 22.04% | \$487 | 32.64% |
| \$500,000 | (\$446) | (14.68%) | (\$875) | (28.81%) | \$417 | 22.58% | \$441 | 24.21% | \$609 | 32.64% |
| \$600,000 | (\$635) | (16.97%) | (\$1,150) | (30.72%) | \$539 | 24.27% | \$563 | 25.64% | \$731 | 32.64% |
| \$700,000 | (\$825) | (18.53%) | (\$1,426) | (32.02%) | \$661 | 25.47% | \$685 | 26.66% | \$852 | 32.64% |
| \$800,000 | (\$1,014) | (19.66%) | (\$1,701) | (32.96%) | \$782 | 26.38% | \$807 | 27.42% | \$974 | 32.64% |
| \$900,000 | (\$1,204) | (20.52%) | (\$1,976) | (33.68%) | \$904 | 27.08% | \$928 | 28.00% | \$1,096 | 32.64% |
| \$1,000,000 | (\$1,394) | (21.19%) | (\$2,252) | (34.24%) | \$1,026 | 27.63% | \$1,050 | 28.47% | \$1,218 | 32.64% |
| \$2,000,000 | (\$3,289) | (24.09%) | (\$5,006) | (36.66%) | \$2,243 | 30.14% | \$2,268 | 30.57% | \$2,435 | 32.64% |
| \$3,000,000 | (\$5,185) | (25.01%) | (\$7,760) | (37.43%) | \$3,461 | 30.98% | \$3,485 | 31.26% | \$3,653 | 32.64% |
| \$4,000,000 | (\$7,081) | (25.46%) | (\$10,513) | (37.81%) | \$4,678 | 31.39% | \$4,703 | 31.61% | \$4,870 | 32.64% |
| \$5,000,000 | (\$8,976) | (25.73%) | (\$13,267) | (38.03%) | \$5,896 | 31.64% | \$5,920 | 31.82% | \$6,088 | 32.64% |
| \$6,000,000 | (\$10,872) | (25.91%) | (\$16,021) | (38.18%) | \$7,113 | 31.81% | \$7,138 | 31.95% | \$7,305 | 32.64% |
| \$7,000,000 | (\$12,768) | (26.03%) | (\$18,775) | (38.28%) | \$8,331 | 31.93% | \$8,355 | 32.05% | \$8,523 | 32.64% |
| \$8,000,000 | (\$14,663) | (26.13%) | (\$21,529) | (38.36%) | \$9,548 | 32.02% | \$9,573 | 32.13% | \$9,740 | 32.64% |
| \$9,000,000 | (\$16,559) | (26.20%) | (\$24,283) | (38.42%) | \$10,766 | 32.09% | \$10,790 | 32.18% | \$10,958 | 32.64% |
| \$10,000,000 | (\$18,455) | (26.26%) | (\$27,037) | (38.47%) | \$11,984 | 32.14% | \$12,008 | 32.23% | \$12,175 | 32.64% |
| \$15,000,000 | (\$27,933) | (26.44%) | (\$40,806) | (38.62%) | \$18,071 | 32.31% | \$18,095 | 32.37% | \$18,263 | 32.64% |
| \$20,000,000 | (\$37,411) | (26.52%) | (\$54,575) | (38.69%) | \$24,159 | 32.39% | \$24,183 | 32.43% | \$24,351 | 32.64% |
| \$25,000,000 | (\$46,890) | (26.58%) | (\$68,345) | (38.74%) | \$30,246 | 32.44% | \$30,271 | 32.48% | \$30,438 | 32.64% |
| \$30,000,000 | (\$56,368) | (26.61%) | (\$82,114) | (38.76%) | \$36,334 | 32.47% | \$36,358 | 32.50% | \$36,526 | 32.64% |
| \$35,000,000 | (\$65,847) | (26.64%) | (\$95,884) | (38.79%) | \$42,422 | 32.50% | \$42,446 | 32.52% | \$42,613 | 32.64% |
| \$40,000,000 | (\$75,325) | (26.65%) | (\$109,653) | (38.80%) | \$48,509 | 32.52% | \$48,534 | 32.54% | \$48,701 | 32.64% |
| \$45,000,000 | (\$84,803) | (26.67%) | (\$123,423) | (38.81%) | \$54,597 | 32.53% | \$54,621 | 32.55% | \$54,789 | 32.64% |
| \$50,000,000 | (\$94,282) | (26.68%) | (\$137,192) | (38.82%) | \$60,685 | 32.54% | \$60,709 | 32.56% | \$60,876 | 32.64% |