

CITY OF BALLTOWN, 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	\$0.12992	\$509	\$0	\$509	
2026-27	\$0.07102	\$520	\$0	\$520	2.0%
2027-28	\$0.07140	\$522	\$0	\$522	0.5%
2028-29	\$0.06953	\$533	\$0	\$533	2.0%
2029-30	\$0.06988	\$535	\$0	\$535	0.5%
2030-31	\$0.06805	\$546	\$0	\$546	2.0%
2031-32	\$0.06839	\$549	\$0	\$549	0.5%
2032-33	\$0.06662	\$560	\$0	\$560	2.0%
2033-34	\$0.06695	\$562	\$0	\$562	0.5%
2034-35	\$0.06523	\$574	\$0	\$574	2.0%
2035-36	\$0.06556	\$577	\$0	\$577	0.5%

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	\$7,772,243	\$3,920,389	\$0	\$3,920,389
2026-27	\$7,394,086	\$7,314,970	\$0	\$7,314,970
2027-28	\$7,392,086	\$7,312,970	\$0	\$7,312,970
2028-29	\$7,738,768	\$7,659,652	\$0	\$7,659,652
2029-30	\$7,738,768	\$7,659,652	\$0	\$7,659,652
2030-31	\$8,101,916	\$8,022,800	\$0	\$8,022,800
2031-32	\$8,101,916	\$8,022,800	\$0	\$8,022,800
2032-33	\$8,480,137	\$8,401,021	\$0	\$8,401,021
2033-34	\$8,480,137	\$8,401,021	\$0	\$8,401,021
2034-35	\$8,874,059	\$8,794,943	\$0	\$8,794,943
2035-36	\$8,874,059	\$8,794,943	\$0	\$8,794,943

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.33%	-1.36%	80.97%	18.69%	0.00%	0.34%
2026-27	101.40%	-15.80%	85.61%	14.21%	0.00%	0.18%
2027-28	101.43%	-15.83%	85.60%	14.22%	0.00%	0.18%
2028-29	100.71%	-15.14%	85.58%	14.25%	0.00%	0.17%
2029-30	100.71%	-15.14%	85.58%	14.25%	0.00%	0.17%
2030-31	100.00%	-14.45%	85.55%	14.29%	0.00%	0.17%
2031-32	100.00%	-14.45%	85.55%	14.29%	0.00%	0.17%
2032-33	99.32%	-13.80%	85.52%	14.33%	0.00%	0.16%
2033-34	99.32%	-13.80%	85.52%	14.33%	0.00%	0.16%
2034-35	98.66%	-13.18%	85.48%	14.37%	0.00%	0.15%
2035-36	98.66%	-13.18%	85.48%	14.37%	0.00%	0.15%

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 BALLTOWN, 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	\$3,920,389	\$0.12992	\$509
2026-27	\$7,314,970	\$0.07102	\$520
2027-28	\$7,312,970	\$0.07140	\$522
2028-29	\$7,659,652	\$0.06953	\$533
2029-30	\$7,659,652	\$0.06988	\$535
2030-31	\$8,022,800	\$0.06805	\$546
2031-32	\$8,022,800	\$0.06839	\$549
2032-33	\$8,401,021	\$0.06662	\$560
2033-34	\$8,401,021	\$0.06695	\$562
2034-35	\$8,794,943	\$0.06523	\$574
2035-36	\$8,794,943	\$0.06556	\$577

CITY OF BALLTOWN, 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	\$3,920,389	\$0.12992	\$509
2026-27	\$4,000,850	\$0.12992	\$520
2027-28	\$4,070,449	\$0.12992	\$529
2028-29	\$4,210,180	\$0.12992	\$547
2029-30	\$4,283,419	\$0.12992	\$557
2030-31	\$4,430,362	\$0.12992	\$576
2031-32	\$4,507,421	\$0.12992	\$586
2032-33	\$4,661,945	\$0.12992	\$606
2033-34	\$4,743,038	\$0.12992	\$616
2034-35	\$4,905,539	\$0.12992	\$637
2035-36	\$4,990,864	\$0.12992	\$648

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	\$3,314,120	(\$0.05890)	\$0
2027-28	\$3,242,521	(\$0.05852)	-\$7
2028-29	\$3,449,472	(\$0.06039)	-\$14
2029-30	\$3,376,232	(\$0.06004)	-\$21
2030-31	\$3,592,438	(\$0.06187)	-\$30
2031-32	\$3,515,379	(\$0.06153)	-\$37
2032-33	\$3,739,076	(\$0.06330)	-\$46
2033-34	\$3,657,983	(\$0.06297)	-\$54
2034-35	\$3,889,404	(\$0.06469)	-\$64
2035-36	\$3,804,078	(\$0.06436)	-\$72

CITY OF BALLTOWN, 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	\$3	\$4	\$50,000	\$51,515	\$3	\$4	\$50,000	\$58,947	\$3	\$1	\$2	\$1	\$3	\$4
\$100,000	\$123,480	\$6	\$8	\$100,000	\$103,030	\$6	\$7	\$100,000	\$117,894	\$6	\$5	\$5	\$5	\$6	\$8
\$150,000	\$185,220	\$9	\$13	\$150,000	\$154,545	\$9	\$11	\$150,000	\$176,842	\$9	\$9	\$9	\$9	\$9	\$12
\$200,000	\$246,960	\$15	\$17	\$200,000	\$206,060	\$15	\$14	\$200,000	\$235,789	\$12	\$13	\$12	\$13	\$12	\$16
\$250,000	\$308,700	\$21	\$21	\$250,000	\$257,575	\$21	\$18	\$250,000	\$294,736	\$15	\$17	\$15	\$17	\$15	\$20
\$300,000	\$370,440	\$27	\$25	\$300,000	\$309,090	\$27	\$21	\$300,000	\$353,683	\$18	\$21	\$18	\$21	\$18	\$24
\$400,000	\$493,920	\$38	\$34	\$400,000	\$412,120	\$38	\$28	\$400,000	\$471,578	\$24	\$29	\$24	\$29	\$25	\$32
\$500,000	\$617,400	\$50	\$42	\$500,000	\$515,151	\$50	\$35	\$500,000	\$589,472	\$31	\$37	\$30	\$37	\$31	\$40
\$600,000	\$740,880	\$62	\$50	\$600,000	\$618,181	\$62	\$42	\$600,000	\$707,366	\$37	\$45	\$36	\$45	\$37	\$48
\$700,000	\$864,360	\$74	\$59	\$700,000	\$721,211	\$74	\$49	\$700,000	\$825,261	\$43	\$53	\$42	\$53	\$43	\$56
\$800,000	\$987,840	\$85	\$67	\$800,000	\$824,241	\$85	\$56	\$800,000	\$943,155	\$49	\$61	\$49	\$61	\$49	\$64
\$900,000	\$1,111,320	\$97	\$76	\$900,000	\$927,271	\$97	\$63	\$900,000	\$1,061,050	\$55	\$69	\$55	\$69	\$55	\$72
\$1,000,000	\$1,234,800	\$109	\$84	\$1,000,000	\$1,030,301	\$109	\$70	\$1,000,000	\$1,178,944	\$61	\$77	\$61	\$77	\$62	\$80
\$2,000,000	\$2,469,600	\$226	\$168	\$2,000,000	\$2,060,602	\$226	\$140	\$2,000,000	\$2,357,888	\$123	\$157	\$123	\$157	\$123	\$160
\$3,000,000	\$3,704,400	\$342	\$252	\$3,000,000	\$3,090,903	\$342	\$210	\$3,000,000	\$3,536,832	\$185	\$237	\$184	\$237	\$185	\$241
\$4,000,000	\$4,939,200	\$459	\$336	\$4,000,000	\$4,121,204	\$459	\$280	\$4,000,000	\$4,715,776	\$246	\$318	\$246	\$318	\$246	\$321
\$5,000,000	\$6,174,000	\$576	\$420	\$5,000,000	\$5,151,505	\$576	\$351	\$5,000,000	\$5,894,720	\$308	\$398	\$307	\$398	\$308	\$401
\$6,000,000	\$7,408,800	\$693	\$504	\$6,000,000	\$6,181,806	\$693	\$421	\$6,000,000	\$7,073,664	\$369	\$478	\$369	\$478	\$370	\$481
\$7,000,000	\$8,643,600	\$810	\$588	\$7,000,000	\$7,212,107	\$810	\$491	\$7,000,000	\$8,252,608	\$431	\$558	\$431	\$558	\$431	\$562
\$8,000,000	\$9,878,400	\$927	\$672	\$8,000,000	\$8,242,408	\$927	\$561	\$8,000,000	\$9,431,552	\$493	\$638	\$492	\$638	\$493	\$642
\$9,000,000	\$11,113,200	\$1,044	\$756	\$9,000,000	\$9,272,709	\$1,044	\$631	\$9,000,000	\$10,610,496	\$554	\$719	\$554	\$719	\$555	\$722
\$10,000,000	\$12,348,000	\$1,161	\$840	\$10,000,000	\$10,303,010	\$1,161	\$701	\$10,000,000	\$11,789,440	\$616	\$799	\$616	\$799	\$616	\$802
\$15,000,000	\$18,522,000	\$1,746	\$1,260	\$15,000,000	\$15,454,515	\$1,746	\$1,052	\$15,000,000	\$17,684,160	\$924	\$1,200	\$924	\$1,200	\$924	\$1,203
\$20,000,000	\$24,696,000	\$2,330	\$1,681	\$20,000,000	\$20,606,020	\$2,330	\$1,402	\$20,000,000	\$23,578,880	\$1,232	\$1,601	\$1,232	\$1,601	\$1,232	\$1,605
\$25,000,000	\$30,870,000	\$2,915	\$2,101	\$25,000,000	\$25,757,525	\$2,915	\$1,753	\$25,000,000	\$29,473,600	\$1,540	\$2,002	\$1,540	\$2,002	\$1,541	\$2,006
\$30,000,000	\$37,044,000	\$3,500	\$2,521	\$30,000,000	\$30,909,030	\$3,500	\$2,103	\$30,000,000	\$35,368,320	\$1,848	\$2,403	\$1,848	\$2,403	\$1,849	\$2,407
\$35,000,000	\$43,218,000	\$4,084	\$2,941	\$35,000,000	\$36,060,535	\$4,084	\$2,454	\$35,000,000	\$41,263,040	\$2,157	\$2,805	\$2,156	\$2,805	\$2,157	\$2,808
\$40,000,000	\$49,392,000	\$4,669	\$3,361	\$40,000,000	\$41,212,040	\$4,669	\$2,804	\$40,000,000	\$47,157,760	\$2,465	\$3,206	\$2,464	\$3,206	\$2,465	\$3,209
\$45,000,000	\$55,566,000	\$5,253	\$3,781	\$45,000,000	\$46,363,545	\$5,253	\$3,155	\$45,000,000	\$53,052,480	\$2,773	\$3,607	\$2,772	\$3,607	\$2,773	\$3,610
\$50,000,000	\$61,740,000	\$5,838	\$4,201	\$50,000,000	\$51,515,050	\$5,838	\$3,506	\$50,000,000	\$58,947,200	\$3,081	\$4,008	\$3,080	\$4,008	\$3,081	\$4,011

CITY OF BALLTOWN, 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	\$1	36.36%	\$0	13.78%	(\$2)	(78.12%)	(\$2)	(74.44%)	\$1	30.19%
\$100,000	\$2	36.36%	\$1	13.78%	(\$1)	(21.20%)	(\$1)	(15.43%)	\$2	30.19%
\$150,000	\$3	36.36%	\$1	13.78%	(\$0)	(3.50%)	\$0	1.02%	\$3	30.19%
\$200,000	\$2	11.37%	(\$1)	(7.07%)	\$1	5.13%	\$1	8.75%	\$4	30.19%
\$250,000	\$0	0.34%	(\$3)	(16.28%)	\$2	10.24%	\$2	13.25%	\$5	30.19%
\$300,000	(\$2)	(5.88%)	(\$6)	(21.47%)	\$2	13.62%	\$3	16.18%	\$6	30.19%
\$400,000	(\$5)	(12.64%)	(\$10)	(27.11%)	\$4	17.81%	\$5	19.79%	\$7	30.19%
\$500,000	(\$8)	(16.25%)	(\$15)	(30.12%)	\$6	20.31%	\$7	21.91%	\$9	30.19%
\$600,000	(\$11)	(18.50%)	(\$20)	(32.00%)	\$8	21.97%	\$8	23.32%	\$11	30.19%
\$700,000	(\$15)	(20.03%)	(\$24)	(33.28%)	\$10	23.16%	\$10	24.32%	\$13	30.19%
\$800,000	(\$18)	(21.14%)	(\$29)	(34.20%)	\$12	24.04%	\$12	25.06%	\$15	30.19%
\$900,000	(\$21)	(21.99%)	(\$34)	(34.91%)	\$14	24.73%	\$14	25.64%	\$17	30.19%
\$1,000,000	(\$25)	(22.65%)	(\$39)	(35.46%)	\$16	25.28%	\$16	26.10%	\$19	30.19%
\$2,000,000	(\$58)	(25.49%)	(\$85)	(37.83%)	\$34	27.74%	\$35	28.16%	\$37	30.19%
\$3,000,000	(\$90)	(26.40%)	(\$132)	(38.59%)	\$53	28.56%	\$53	28.84%	\$56	30.19%
\$4,000,000	(\$123)	(26.84%)	(\$179)	(38.96%)	\$71	28.97%	\$72	29.18%	\$74	30.19%
\$5,000,000	(\$156)	(27.10%)	(\$226)	(39.18%)	\$90	29.21%	\$90	29.38%	\$93	30.19%
\$6,000,000	(\$189)	(27.28%)	(\$273)	(39.32%)	\$109	29.37%	\$109	29.51%	\$112	30.19%
\$7,000,000	(\$222)	(27.40%)	(\$319)	(39.42%)	\$127	29.49%	\$128	29.61%	\$130	30.19%
\$8,000,000	(\$255)	(27.49%)	(\$366)	(39.50%)	\$146	29.58%	\$146	29.68%	\$149	30.19%
\$9,000,000	(\$288)	(27.57%)	(\$413)	(39.56%)	\$164	29.65%	\$165	29.74%	\$167	30.19%
\$10,000,000	(\$321)	(27.62%)	(\$460)	(39.61%)	\$183	29.70%	\$183	29.79%	\$186	30.19%
\$15,000,000	(\$485)	(27.80%)	(\$694)	(39.75%)	\$276	29.86%	\$276	29.92%	\$279	30.19%
\$20,000,000	(\$650)	(27.88%)	(\$928)	(39.82%)	\$369	29.95%	\$369	29.99%	\$372	30.19%
\$25,000,000	(\$814)	(27.93%)	(\$1,162)	(39.87%)	\$462	29.99%	\$462	30.03%	\$465	30.19%
\$30,000,000	(\$979)	(27.97%)	(\$1,396)	(39.90%)	\$555	30.03%	\$555	30.06%	\$558	30.19%
\$35,000,000	(\$1,143)	(27.99%)	(\$1,630)	(39.92%)	\$648	30.05%	\$648	30.07%	\$651	30.19%
\$40,000,000	(\$1,308)	(28.01%)	(\$1,864)	(39.93%)	\$741	30.07%	\$741	30.09%	\$744	30.19%
\$45,000,000	(\$1,472)	(28.02%)	(\$2,098)	(39.94%)	\$834	30.08%	\$834	30.10%	\$837	30.19%
\$50,000,000	(\$1,637)	(28.03%)	(\$2,333)	(39.95%)	\$927	30.09%	\$927	30.11%	\$930	30.19%