

CITY OF CALAMUS, 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	\$8.10000	\$95,796	\$0	\$95,796	
2026-27	\$4.99336	\$97,712	\$88	\$97,800	2.1%
2027-28	\$5.02652	\$98,289	\$89	\$98,377	0.6%
2028-29	\$4.88989	\$100,345	\$86	\$100,431	2.1%
2029-30	\$4.91528	\$100,933	\$87	\$101,020	0.6%
2030-31	\$4.77678	\$103,040	\$84	\$103,125	2.1%
2031-32	\$4.80154	\$103,640	\$85	\$103,725	0.6%
2032-33	\$4.66804	\$105,800	\$82	\$105,882	2.1%
2033-34	\$4.69219	\$106,411	\$83	\$106,494	0.6%
2034-35	\$4.56339	\$108,624	\$80	\$108,704	2.1%
2035-36	\$4.58696	\$109,248	\$81	\$109,329	0.6%

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	\$27,804,236	\$11,826,616	\$0	\$11,826,616
2026-27	\$23,969,000	\$19,585,925	\$0	\$19,585,925
2027-28	\$23,954,720	\$19,571,645	\$0	\$19,571,645
2028-29	\$24,921,607	\$20,538,532	\$0	\$20,538,532
2029-30	\$24,935,327	\$20,552,252	\$0	\$20,552,252
2030-31	\$25,971,828	\$21,588,753	\$0	\$21,588,753
2031-32	\$25,985,548	\$21,602,473	\$0	\$21,602,473
2032-33	\$27,065,375	\$22,682,300	\$0	\$22,682,300
2033-34	\$27,079,095	\$22,696,020	\$0	\$22,696,020
2034-35	\$28,204,034	\$23,820,959	\$0	\$23,820,959
2035-36	\$28,217,754	\$23,834,679	\$0	\$23,834,679

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	80.94%	-2.82%	78.12%	7.94%	0.43%	5.64%
2026-27	112.40%	-31.76%	80.64%	10.09%	0.55%	3.41%
2027-28	112.57%	-31.95%	80.63%	10.10%	0.55%	3.41%
2028-29	111.65%	-30.60%	81.05%	10.10%	0.53%	3.25%
2029-30	111.66%	-30.60%	81.07%	10.09%	0.53%	3.25%
2030-31	110.63%	-29.14%	81.49%	10.09%	0.51%	3.09%
2031-32	110.65%	-29.14%	81.50%	10.08%	0.51%	3.09%
2032-33	109.67%	-27.77%	81.90%	10.08%	0.49%	2.94%
2033-34	109.68%	-27.77%	81.91%	10.08%	0.49%	2.94%
2034-35	108.76%	-26.48%	82.28%	10.08%	0.47%	2.80%
2035-36	108.77%	-26.48%	82.29%	10.08%	0.47%	2.80%

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 CALAMUS, 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	\$11,826,616	\$8.10000	\$95,796
2026-27	\$19,585,925	\$4.99336	\$97,800
2027-28	\$19,571,645	\$5.02652	\$98,377
2028-29	\$20,538,532	\$4.88989	\$100,431
2029-30	\$20,552,252	\$4.91528	\$101,020
2030-31	\$21,588,753	\$4.77678	\$103,125
2031-32	\$21,602,473	\$4.80154	\$103,725
2032-33	\$22,682,300	\$4.66804	\$105,882
2033-34	\$22,696,020	\$4.69219	\$106,494
2034-35	\$23,820,959	\$4.56339	\$108,704
2035-36	\$23,834,679	\$4.58696	\$109,329

CITY OF CALAMUS, 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	\$11,826,616	\$8.10000	\$95,796
2026-27	\$11,926,607	\$8.10000	\$96,606
2027-28	\$12,140,996	\$8.10000	\$98,342
2028-29	\$12,495,006	\$8.10000	\$101,210
2029-30	\$12,720,633	\$8.10000	\$103,037
2030-31	\$13,093,172	\$8.10000	\$106,055
2031-32	\$13,330,594	\$8.10000	\$107,978
2032-33	\$13,722,614	\$8.10000	\$111,153
2033-34	\$13,972,489	\$8.10000	\$113,177
2034-35	\$14,385,021	\$8.10000	\$116,519
2035-36	\$14,647,965	\$8.10000	\$118,649

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	\$7,659,318	(\$3.10664)	\$1,194
2027-28	\$7,430,649	(\$3.07348)	\$35
2028-29	\$8,043,526	(\$3.21011)	-\$778
2029-30	\$7,831,619	(\$3.18472)	-\$2,017
2030-31	\$8,495,581	(\$3.32322)	-\$2,930
2031-32	\$8,271,879	(\$3.29846)	-\$4,253
2032-33	\$8,959,686	(\$3.43196)	-\$5,271
2033-34	\$8,723,531	(\$3.40781)	-\$6,683
2034-35	\$9,435,939	(\$3.53661)	-\$7,814
2035-36	\$9,186,715	(\$3.51304)	-\$9,320

CITY OF CALAMUS, 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	\$192	\$295	\$50,000	\$51,515	\$192	\$246	\$50,000	\$58,947	\$173	\$43	\$148	\$43	\$192	\$282
\$100,000	\$123,480	\$384	\$590	\$100,000	\$103,030	\$384	\$492	\$100,000	\$117,894	\$366	\$324	\$341	\$324	\$384	\$563
\$150,000	\$185,220	\$576	\$885	\$150,000	\$154,545	\$576	\$738	\$150,000	\$176,842	\$558	\$606	\$533	\$606	\$576	\$845
\$200,000	\$246,960	\$941	\$1,180	\$200,000	\$206,060	\$941	\$984	\$200,000	\$235,789	\$750	\$887	\$725	\$887	\$768	\$1,126
\$250,000	\$308,700	\$1,305	\$1,475	\$250,000	\$257,575	\$1,305	\$1,230	\$250,000	\$294,736	\$942	\$1,169	\$917	\$1,169	\$960	\$1,408
\$300,000	\$370,440	\$1,670	\$1,770	\$300,000	\$309,090	\$1,670	\$1,476	\$300,000	\$353,683	\$1,134	\$1,451	\$1,109	\$1,451	\$1,153	\$1,689
\$400,000	\$493,920	\$2,399	\$2,359	\$400,000	\$412,120	\$2,399	\$1,969	\$400,000	\$471,578	\$1,518	\$2,014	\$1,493	\$2,014	\$1,537	\$2,253
\$500,000	\$617,400	\$3,128	\$2,949	\$500,000	\$515,151	\$3,128	\$2,461	\$500,000	\$589,472	\$1,902	\$2,577	\$1,877	\$2,577	\$1,921	\$2,816
\$600,000	\$740,880	\$3,857	\$3,539	\$600,000	\$618,181	\$3,857	\$2,953	\$600,000	\$707,366	\$2,287	\$3,140	\$2,262	\$3,140	\$2,305	\$3,379
\$700,000	\$864,360	\$4,586	\$4,129	\$700,000	\$721,211	\$4,586	\$3,445	\$700,000	\$825,261	\$2,671	\$3,703	\$2,646	\$3,703	\$2,689	\$3,942
\$800,000	\$987,840	\$5,315	\$4,719	\$800,000	\$824,241	\$5,315	\$3,937	\$800,000	\$943,155	\$3,055	\$4,266	\$3,030	\$4,266	\$3,074	\$4,505
\$900,000	\$1,111,320	\$6,044	\$5,309	\$900,000	\$927,271	\$6,044	\$4,429	\$900,000	\$1,061,050	\$3,439	\$4,830	\$3,414	\$4,830	\$3,458	\$5,068
\$1,000,000	\$1,234,800	\$6,773	\$5,898	\$1,000,000	\$1,030,301	\$6,773	\$4,922	\$1,000,000	\$1,178,944	\$3,823	\$5,393	\$3,798	\$5,393	\$3,842	\$5,632
\$2,000,000	\$2,469,600	\$14,063	\$11,797	\$2,000,000	\$2,060,602	\$14,063	\$9,843	\$2,000,000	\$2,357,888	\$7,665	\$11,024	\$7,640	\$11,024	\$7,684	\$11,263
\$3,000,000	\$3,704,400	\$21,353	\$17,695	\$3,000,000	\$3,090,903	\$21,353	\$14,765	\$3,000,000	\$3,536,832	\$11,507	\$16,656	\$11,482	\$16,656	\$11,526	\$16,895
\$4,000,000	\$4,939,200	\$28,643	\$23,593	\$4,000,000	\$4,121,204	\$28,643	\$19,686	\$4,000,000	\$4,715,776	\$15,349	\$22,287	\$15,324	\$22,287	\$15,368	\$22,526
\$5,000,000	\$6,174,000	\$35,933	\$29,492	\$5,000,000	\$5,151,505	\$35,933	\$24,608	\$5,000,000	\$5,894,720	\$19,191	\$27,919	\$19,166	\$27,919	\$19,210	\$28,158
\$6,000,000	\$7,408,800	\$43,223	\$35,390	\$6,000,000	\$6,181,806	\$43,223	\$29,529	\$6,000,000	\$7,073,664	\$23,033	\$33,550	\$23,008	\$33,550	\$23,052	\$33,789
\$7,000,000	\$8,643,600	\$50,513	\$41,289	\$7,000,000	\$7,212,107	\$50,513	\$34,451	\$7,000,000	\$8,252,608	\$26,875	\$39,182	\$26,850	\$39,182	\$26,894	\$39,421
\$8,000,000	\$9,878,400	\$57,803	\$47,187	\$8,000,000	\$8,242,408	\$57,803	\$39,372	\$8,000,000	\$9,431,552	\$30,717	\$44,814	\$30,692	\$44,814	\$30,736	\$45,052
\$9,000,000	\$11,113,200	\$65,093	\$53,085	\$9,000,000	\$9,272,709	\$65,093	\$44,294	\$9,000,000	\$10,610,496	\$34,559	\$50,445	\$34,534	\$50,445	\$34,578	\$50,684
\$10,000,000	\$12,348,000	\$72,383	\$58,984	\$10,000,000	\$10,303,010	\$72,383	\$49,215	\$10,000,000	\$11,789,440	\$38,401	\$56,077	\$38,376	\$56,077	\$38,420	\$56,316
\$15,000,000	\$18,522,000	\$108,833	\$88,476	\$15,000,000	\$15,454,515	\$108,833	\$73,823	\$15,000,000	\$17,684,160	\$57,611	\$84,235	\$57,586	\$84,235	\$57,629	\$84,473
\$20,000,000	\$24,696,000	\$145,283	\$117,967	\$20,000,000	\$20,606,020	\$145,283	\$98,430	\$20,000,000	\$23,578,880	\$76,821	\$112,392	\$76,796	\$112,392	\$76,839	\$112,631
\$25,000,000	\$30,870,000	\$181,733	\$147,459	\$25,000,000	\$25,757,525	\$181,733	\$123,038	\$25,000,000	\$29,473,600	\$96,030	\$140,550	\$96,005	\$140,550	\$96,049	\$140,789
\$30,000,000	\$37,044,000	\$218,183	\$176,951	\$30,000,000	\$30,909,030	\$218,183	\$147,646	\$30,000,000	\$35,368,320	\$115,240	\$168,708	\$115,215	\$168,708	\$115,259	\$168,947
\$35,000,000	\$43,218,000	\$254,633	\$206,443	\$35,000,000	\$36,060,535	\$254,633	\$172,253	\$35,000,000	\$41,263,040	\$134,450	\$196,866	\$134,425	\$196,866	\$134,469	\$197,104
\$40,000,000	\$49,392,000	\$291,083	\$235,935	\$40,000,000	\$41,212,040	\$291,083	\$196,861	\$40,000,000	\$47,157,760	\$153,660	\$225,023	\$153,635	\$225,023	\$153,678	\$225,262
\$45,000,000	\$55,566,000	\$327,533	\$265,427	\$45,000,000	\$46,363,545	\$327,533	\$221,468	\$45,000,000	\$53,052,480	\$172,870	\$253,181	\$172,845	\$253,181	\$172,888	\$253,420
\$50,000,000	\$61,740,000	\$363,983	\$294,918	\$50,000,000	\$51,515,050	\$363,983	\$246,076	\$50,000,000	\$58,947,200	\$192,079	\$281,339	\$192,054	\$281,339	\$192,098	\$281,578

CITY OF CALAMUS, 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	\$103	53.52%	\$54	28.10%	(\$131)	(75.36%)	(\$106)	(71.22%)	\$89	46.58%
\$100,000	\$206	53.52%	\$108	28.10%	(\$41)	(11.28%)	(\$16)	(4.78%)	\$179	46.58%
\$150,000	\$308	53.52%	\$162	28.10%	\$48	8.65%	\$73	13.74%	\$268	46.58%
\$200,000	\$239	25.39%	\$44	4.62%	\$138	18.37%	\$163	22.45%	\$358	46.58%
\$250,000	\$169	12.97%	(\$75)	(5.74%)	\$227	24.12%	\$252	27.50%	\$447	46.58%
\$300,000	\$100	5.97%	(\$193)	(11.58%)	\$317	27.93%	\$342	30.81%	\$537	46.58%
\$400,000	(\$39)	(1.64%)	(\$430)	(17.93%)	\$496	32.65%	\$521	34.87%	\$716	46.58%
\$500,000	(\$179)	(5.71%)	(\$667)	(21.33%)	\$675	35.46%	\$700	37.26%	\$895	46.58%
\$600,000	(\$318)	(8.24%)	(\$904)	(23.44%)	\$854	37.33%	\$879	38.85%	\$1,074	46.58%
\$700,000	(\$457)	(9.96%)	(\$1,141)	(24.88%)	\$1,033	38.66%	\$1,057	39.97%	\$1,253	46.58%
\$800,000	(\$596)	(11.22%)	(\$1,378)	(25.92%)	\$1,211	39.66%	\$1,236	40.81%	\$1,432	46.58%
\$900,000	(\$735)	(12.17%)	(\$1,614)	(26.71%)	\$1,390	40.43%	\$1,415	41.46%	\$1,611	46.58%
\$1,000,000	(\$874)	(12.91%)	(\$1,851)	(27.33%)	\$1,569	41.05%	\$1,594	41.98%	\$1,790	46.58%
\$2,000,000	(\$2,266)	(16.11%)	(\$4,220)	(30.01%)	\$3,359	43.82%	\$3,384	44.29%	\$3,579	46.58%
\$3,000,000	(\$3,658)	(17.13%)	(\$6,588)	(30.85%)	\$5,149	44.74%	\$5,174	45.06%	\$5,369	46.58%
\$4,000,000	(\$5,049)	(17.63%)	(\$8,957)	(31.27%)	\$6,938	45.20%	\$6,963	45.44%	\$7,158	46.58%
\$5,000,000	(\$6,441)	(17.93%)	(\$11,325)	(31.52%)	\$8,728	45.48%	\$8,753	45.67%	\$8,948	46.58%
\$6,000,000	(\$7,833)	(18.12%)	(\$13,694)	(31.68%)	\$10,517	45.66%	\$10,542	45.82%	\$10,738	46.58%
\$7,000,000	(\$9,224)	(18.26%)	(\$16,062)	(31.80%)	\$12,307	45.79%	\$12,332	45.93%	\$12,527	46.58%
\$8,000,000	(\$10,616)	(18.37%)	(\$18,431)	(31.89%)	\$14,097	45.89%	\$14,122	46.01%	\$14,317	46.58%
\$9,000,000	(\$12,007)	(18.45%)	(\$20,799)	(31.95%)	\$15,886	45.97%	\$15,911	46.07%	\$16,106	46.58%
\$10,000,000	(\$13,399)	(18.51%)	(\$23,168)	(32.01%)	\$17,676	46.03%	\$17,701	46.12%	\$17,896	46.58%
\$15,000,000	(\$20,357)	(18.71%)	(\$35,010)	(32.17%)	\$26,624	46.21%	\$26,649	46.28%	\$26,844	46.58%
\$20,000,000	(\$27,315)	(18.80%)	(\$46,852)	(32.25%)	\$35,572	46.30%	\$35,597	46.35%	\$35,792	46.58%
\$25,000,000	(\$34,274)	(18.86%)	(\$58,695)	(32.30%)	\$44,520	46.36%	\$44,545	46.40%	\$44,740	46.58%
\$30,000,000	(\$41,232)	(18.90%)	(\$70,537)	(32.33%)	\$53,468	46.40%	\$53,493	46.43%	\$53,688	46.58%
\$35,000,000	(\$48,190)	(18.93%)	(\$82,380)	(32.35%)	\$62,416	46.42%	\$62,441	46.45%	\$62,636	46.58%
\$40,000,000	(\$55,148)	(18.95%)	(\$94,222)	(32.37%)	\$71,364	46.44%	\$71,389	46.47%	\$71,584	46.58%
\$45,000,000	(\$62,106)	(18.96%)	(\$106,064)	(32.38%)	\$80,312	46.46%	\$80,337	46.48%	\$80,532	46.58%
\$50,000,000	(\$69,064)	(18.97%)	(\$117,907)	(32.39%)	\$89,260	46.47%	\$89,285	46.49%	\$89,480	46.58%