

CITY OF CALLENDER, 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	\$8.37000	\$73,573	\$0	\$73,573	
2026-27	\$5.53277	\$75,044	\$467	\$75,511	2.6%
2027-28	\$5.57422	\$75,889	\$470	\$76,359	1.1%
2028-29	\$5.40920	\$77,886	\$457	\$78,343	2.6%
2029-30	\$5.44329	\$78,734	\$459	\$79,194	1.1%
2030-31	\$5.27919	\$80,778	\$446	\$81,223	2.6%
2031-32	\$5.31206	\$81,629	\$448	\$82,078	1.1%
2032-33	\$5.15449	\$83,719	\$435	\$84,154	2.5%
2033-34	\$5.18622	\$84,575	\$438	\$85,013	1.0%
2034-35	\$5.03472	\$86,713	\$425	\$87,138	2.5%
2035-36	\$5.06538	\$87,574	\$428	\$88,001	1.0%

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	\$17,732,609	\$8,790,043	\$0	\$8,790,043
2026-27	\$14,141,612	\$13,647,962	\$0	\$13,647,962
2027-28	\$14,192,256	\$13,698,606	\$0	\$13,698,606
2028-29	\$14,976,890	\$14,483,240	\$0	\$14,483,240
2029-30	\$15,042,534	\$14,548,884	\$0	\$14,548,884
2030-31	\$15,879,193	\$15,385,543	\$0	\$15,385,543
2031-32	\$15,944,837	\$15,451,187	\$0	\$15,451,187
2032-33	\$16,820,047	\$16,326,397	\$0	\$16,326,397
2033-34	\$16,885,691	\$16,392,041	\$0	\$16,392,041
2034-35	\$17,801,042	\$17,307,392	\$0	\$17,307,392
2035-36	\$17,866,687	\$17,373,037	\$0	\$17,373,037

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.70%	-2.24%	76.47%	11.00%	0.00%	0.54%
2026-27	117.10%	-39.67%	77.44%	13.38%	0.00%	0.35%
2027-28	117.29%	-39.77%	77.52%	13.33%	0.00%	0.35%
2028-29	115.95%	-37.83%	78.12%	13.24%	0.00%	0.33%
2029-30	116.01%	-37.79%	78.22%	13.18%	0.00%	0.33%
2030-31	114.64%	-35.85%	78.79%	13.09%	0.00%	0.31%
2031-32	114.70%	-35.82%	78.88%	13.03%	0.00%	0.31%
2032-33	113.41%	-34.00%	79.40%	12.95%	0.00%	0.29%
2033-34	113.47%	-33.98%	79.49%	12.90%	0.00%	0.29%
2034-35	112.25%	-32.28%	79.97%	12.83%	0.00%	0.28%
2035-36	112.32%	-32.27%	80.05%	12.78%	0.00%	0.27%

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 CALLENDER, 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	\$8,790,043	\$8.37000	\$73,573
2026-27	\$13,647,962	\$5.53277	\$75,511
2027-28	\$13,698,606	\$5.57422	\$76,359
2028-29	\$14,483,240	\$5.40920	\$78,343
2029-30	\$14,548,884	\$5.44329	\$79,194
2030-31	\$15,385,543	\$5.27919	\$81,223
2031-32	\$15,451,187	\$5.31206	\$82,078
2032-33	\$16,326,397	\$5.15449	\$84,154
2033-34	\$16,392,041	\$5.18622	\$85,013
2034-35	\$17,307,392	\$5.03472	\$87,138
2035-36	\$17,373,037	\$5.06538	\$88,001

CITY OF CALLENDER, 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	\$8,790,043	\$8.37000	\$73,573
2026-27	\$8,927,560	\$8.37000	\$74,724
2027-28	\$9,114,956	\$8.37000	\$76,292
2028-29	\$9,419,961	\$8.10000	\$76,302
2029-30	\$9,617,276	\$8.10000	\$77,900
2030-31	\$9,938,876	\$8.10000	\$80,505
2031-32	\$10,146,607	\$8.10000	\$82,188
2032-33	\$10,485,664	\$8.10000	\$84,934
2033-34	\$10,704,388	\$8.10000	\$86,706
2034-35	\$11,061,829	\$8.10000	\$89,601
2035-36	\$11,292,096	\$8.10000	\$91,466

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	\$4,720,402	(\$2.83723)	\$787
2027-28	\$4,583,651	(\$2.79578)	\$67
2028-29	\$5,063,279	(\$2.69080)	\$2,041
2029-30	\$4,931,608	(\$2.65671)	\$1,294
2030-31	\$5,446,667	(\$2.82081)	\$718
2031-32	\$5,304,580	(\$2.78794)	-\$110
2032-33	\$5,840,733	(\$2.94551)	-\$780
2033-34	\$5,687,653	(\$2.91378)	-\$1,693
2034-35	\$6,245,564	(\$3.06528)	-\$2,463
2035-36	\$6,080,941	(\$3.03462)	-\$3,465

CITY OF CALLENDER, 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	\$199	\$326	\$50,000	\$51,515	\$199	\$272	\$50,000	\$58,947	\$179	\$47	\$153	\$47	\$199	\$311
\$100,000	\$123,480	\$397	\$652	\$100,000	\$103,030	\$397	\$544	\$100,000	\$117,894	\$378	\$358	\$352	\$358	\$397	\$622
\$150,000	\$185,220	\$596	\$978	\$150,000	\$154,545	\$596	\$816	\$150,000	\$176,842	\$576	\$670	\$550	\$670	\$596	\$934
\$200,000	\$246,960	\$972	\$1,304	\$200,000	\$206,060	\$972	\$1,088	\$200,000	\$235,789	\$775	\$981	\$749	\$981	\$794	\$1,245
\$250,000	\$308,700	\$1,349	\$1,630	\$250,000	\$257,575	\$1,349	\$1,360	\$250,000	\$294,736	\$973	\$1,292	\$947	\$1,292	\$993	\$1,556
\$300,000	\$370,440	\$1,725	\$1,956	\$300,000	\$309,090	\$1,725	\$1,632	\$300,000	\$353,683	\$1,172	\$1,603	\$1,146	\$1,603	\$1,191	\$1,867
\$400,000	\$493,920	\$2,479	\$2,607	\$400,000	\$412,120	\$2,479	\$2,176	\$400,000	\$471,578	\$1,569	\$2,226	\$1,543	\$2,226	\$1,588	\$2,490
\$500,000	\$617,400	\$3,232	\$3,259	\$500,000	\$515,151	\$3,232	\$2,720	\$500,000	\$589,472	\$1,966	\$2,848	\$1,940	\$2,848	\$1,985	\$3,112
\$600,000	\$740,880	\$3,985	\$3,911	\$600,000	\$618,181	\$3,985	\$3,263	\$600,000	\$707,366	\$2,363	\$3,470	\$2,337	\$3,470	\$2,382	\$3,734
\$700,000	\$864,360	\$4,739	\$4,563	\$700,000	\$721,211	\$4,739	\$3,807	\$700,000	\$825,261	\$2,760	\$4,093	\$2,734	\$4,093	\$2,779	\$4,357
\$800,000	\$987,840	\$5,492	\$5,215	\$800,000	\$824,241	\$5,492	\$4,351	\$800,000	\$943,155	\$3,157	\$4,715	\$3,131	\$4,715	\$3,176	\$4,979
\$900,000	\$1,111,320	\$6,245	\$5,867	\$900,000	\$927,271	\$6,245	\$4,895	\$900,000	\$1,061,050	\$3,554	\$5,338	\$3,528	\$5,338	\$3,573	\$5,601
\$1,000,000	\$1,234,800	\$6,999	\$6,519	\$1,000,000	\$1,030,301	\$6,999	\$5,439	\$1,000,000	\$1,178,944	\$3,951	\$5,960	\$3,925	\$5,960	\$3,970	\$6,224
\$2,000,000	\$2,469,600	\$14,532	\$13,037	\$2,000,000	\$2,060,602	\$14,532	\$10,878	\$2,000,000	\$2,357,888	\$7,921	\$12,184	\$7,895	\$12,184	\$7,940	\$12,448
\$3,000,000	\$3,704,400	\$22,065	\$19,556	\$3,000,000	\$3,090,903	\$22,065	\$16,317	\$3,000,000	\$3,536,832	\$11,891	\$18,408	\$11,865	\$18,408	\$11,910	\$18,672
\$4,000,000	\$4,939,200	\$29,598	\$26,075	\$4,000,000	\$4,121,204	\$29,598	\$21,757	\$4,000,000	\$4,715,776	\$15,861	\$24,632	\$15,835	\$24,632	\$15,880	\$24,895
\$5,000,000	\$6,174,000	\$37,131	\$32,594	\$5,000,000	\$5,151,505	\$37,131	\$27,196	\$5,000,000	\$5,894,720	\$19,831	\$30,855	\$19,805	\$30,855	\$19,850	\$31,119
\$6,000,000	\$7,408,800	\$44,664	\$39,112	\$6,000,000	\$6,181,806	\$44,664	\$32,635	\$6,000,000	\$7,073,664	\$23,801	\$37,079	\$23,775	\$37,079	\$23,820	\$37,343
\$7,000,000	\$8,643,600	\$52,197	\$45,631	\$7,000,000	\$7,212,107	\$52,197	\$38,074	\$7,000,000	\$8,252,608	\$27,771	\$43,303	\$27,745	\$43,303	\$27,790	\$43,567
\$8,000,000	\$9,878,400	\$59,730	\$52,150	\$8,000,000	\$8,242,408	\$59,730	\$43,513	\$8,000,000	\$9,431,552	\$31,741	\$49,527	\$31,715	\$49,527	\$31,760	\$49,791
\$9,000,000	\$11,113,200	\$67,263	\$58,669	\$9,000,000	\$9,272,709	\$67,263	\$48,952	\$9,000,000	\$10,610,496	\$35,711	\$55,751	\$35,685	\$55,751	\$35,730	\$56,015
\$10,000,000	\$12,348,000	\$74,796	\$65,187	\$10,000,000	\$10,303,010	\$74,796	\$54,392	\$10,000,000	\$11,789,440	\$39,681	\$61,975	\$39,655	\$61,975	\$39,700	\$62,239
\$15,000,000	\$18,522,000	\$112,461	\$97,781	\$15,000,000	\$15,454,515	\$112,461	\$81,587	\$15,000,000	\$17,684,160	\$59,531	\$93,094	\$59,505	\$93,094	\$59,550	\$93,358
\$20,000,000	\$24,696,000	\$150,126	\$130,375	\$20,000,000	\$20,606,020	\$150,126	\$108,783	\$20,000,000	\$23,578,880	\$79,381	\$124,213	\$79,355	\$124,213	\$79,400	\$124,477
\$25,000,000	\$30,870,000	\$187,791	\$162,969	\$25,000,000	\$25,757,525	\$187,791	\$135,979	\$25,000,000	\$29,473,600	\$99,231	\$155,333	\$99,206	\$155,333	\$99,251	\$155,597
\$30,000,000	\$37,044,000	\$225,456	\$195,562	\$30,000,000	\$30,909,030	\$225,456	\$163,175	\$30,000,000	\$35,368,320	\$119,081	\$186,452	\$119,056	\$186,452	\$119,101	\$186,716
\$35,000,000	\$43,218,000	\$263,121	\$228,156	\$35,000,000	\$36,060,535	\$263,121	\$190,370	\$35,000,000	\$41,263,040	\$138,932	\$217,571	\$138,906	\$217,571	\$138,951	\$217,835
\$40,000,000	\$49,392,000	\$300,786	\$260,750	\$40,000,000	\$41,212,040	\$300,786	\$217,566	\$40,000,000	\$47,157,760	\$158,782	\$248,691	\$158,756	\$248,691	\$158,801	\$248,955
\$45,000,000	\$55,566,000	\$338,451	\$293,343	\$45,000,000	\$46,363,545	\$338,451	\$244,762	\$45,000,000	\$53,052,480	\$178,632	\$279,810	\$178,606	\$279,810	\$178,651	\$280,074
\$50,000,000	\$61,740,000	\$376,116	\$325,937	\$50,000,000	\$51,515,050	\$376,116	\$271,958	\$50,000,000	\$58,947,200	\$198,482	\$310,930	\$198,456	\$310,930	\$198,501	\$311,193

CITY OF CALLENDER, 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	\$127	64.20%	\$73	37.01%	(\$132)	(73.65%)	(\$106)	(69.22%)	\$113	56.77%
\$100,000	\$255	64.20%	\$147	37.01%	(\$19)	(5.11%)	\$6	1.84%	\$225	56.77%
\$150,000	\$382	64.20%	\$220	37.01%	\$93	16.20%	\$119	21.65%	\$338	56.77%
\$200,000	\$332	34.11%	\$116	11.90%	\$206	26.60%	\$232	30.96%	\$451	56.77%
\$250,000	\$281	20.82%	\$11	0.81%	\$319	32.75%	\$345	36.37%	\$563	56.77%
\$300,000	\$230	13.34%	(\$94)	(5.43%)	\$431	36.82%	\$457	39.90%	\$676	56.77%
\$400,000	\$129	5.19%	(\$303)	(12.23%)	\$657	41.87%	\$683	44.24%	\$902	56.77%
\$500,000	\$27	0.85%	(\$512)	(15.86%)	\$882	44.88%	\$908	46.81%	\$1,127	56.77%
\$600,000	(\$74)	(1.86%)	(\$722)	(18.11%)	\$1,108	46.88%	\$1,133	48.50%	\$1,352	56.77%
\$700,000	(\$176)	(3.70%)	(\$931)	(19.65%)	\$1,333	48.30%	\$1,359	49.70%	\$1,578	56.77%
\$800,000	(\$277)	(5.04%)	(\$1,141)	(20.77%)	\$1,558	49.37%	\$1,584	50.60%	\$1,803	56.77%
\$900,000	(\$378)	(6.06%)	(\$1,350)	(21.62%)	\$1,784	50.19%	\$1,810	51.29%	\$2,028	56.77%
\$1,000,000	(\$480)	(6.86%)	(\$1,559)	(22.28%)	\$2,009	50.85%	\$2,035	51.85%	\$2,254	56.77%
\$2,000,000	(\$1,494)	(10.28%)	(\$3,653)	(25.14%)	\$4,263	53.82%	\$4,289	54.32%	\$4,508	56.77%
\$3,000,000	(\$2,508)	(11.37%)	(\$5,747)	(26.05%)	\$6,517	54.81%	\$6,543	55.14%	\$6,762	56.77%
\$4,000,000	(\$3,523)	(11.90%)	(\$7,841)	(26.49%)	\$8,771	55.30%	\$8,796	55.55%	\$9,015	56.77%
\$5,000,000	(\$4,537)	(12.22%)	(\$9,935)	(26.76%)	\$11,025	55.59%	\$11,050	55.80%	\$11,269	56.77%
\$6,000,000	(\$5,551)	(12.43%)	(\$12,029)	(26.93%)	\$13,278	55.79%	\$13,304	55.96%	\$13,523	56.77%
\$7,000,000	(\$6,565)	(12.58%)	(\$14,122)	(27.06%)	\$15,532	55.93%	\$15,558	56.07%	\$15,777	56.77%
\$8,000,000	(\$7,580)	(12.69%)	(\$16,216)	(27.15%)	\$17,786	56.04%	\$17,812	56.16%	\$18,031	56.77%
\$9,000,000	(\$8,594)	(12.78%)	(\$18,310)	(27.22%)	\$20,040	56.12%	\$20,066	56.23%	\$20,285	56.77%
\$10,000,000	(\$9,608)	(12.85%)	(\$20,404)	(27.28%)	\$22,294	56.18%	\$22,320	56.28%	\$22,538	56.77%
\$15,000,000	(\$14,679)	(13.05%)	(\$30,873)	(27.45%)	\$33,563	56.38%	\$33,589	56.45%	\$33,808	56.77%
\$20,000,000	(\$19,751)	(13.16%)	(\$41,342)	(27.54%)	\$44,832	56.48%	\$44,858	56.53%	\$45,077	56.77%
\$25,000,000	(\$24,822)	(13.22%)	(\$51,812)	(27.59%)	\$56,101	56.54%	\$56,127	56.58%	\$56,346	56.77%
\$30,000,000	(\$29,893)	(13.26%)	(\$62,281)	(27.62%)	\$67,371	56.58%	\$67,396	56.61%	\$67,615	56.77%
\$35,000,000	(\$34,965)	(13.29%)	(\$72,750)	(27.65%)	\$78,640	56.60%	\$78,666	56.63%	\$78,885	56.77%
\$40,000,000	(\$40,036)	(13.31%)	(\$83,219)	(27.67%)	\$89,909	56.62%	\$89,935	56.65%	\$90,154	56.77%
\$45,000,000	(\$45,107)	(13.33%)	(\$93,689)	(27.68%)	\$101,178	56.64%	\$101,204	56.66%	\$101,423	56.77%
\$50,000,000	(\$50,178)	(13.34%)	(\$104,158)	(27.69%)	\$112,448	56.65%	\$112,473	56.67%	\$112,692	56.77%