

CITY OF FONDA, 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	\$8.38850	\$96,002	\$0	\$96,002	
2026-27	\$5.90032	\$97,922	\$2,338	\$100,260	4.4%
2027-28	\$6.04120	\$101,987	\$2,394	\$104,381	4.1%
2028-29	\$5.85496	\$106,469	\$2,320	\$108,789	4.2%
2029-30	\$5.98255	\$110,651	\$2,371	\$113,021	3.9%
2030-31	\$5.79377	\$115,282	\$2,296	\$117,578	4.0%
2031-32	\$5.90915	\$119,416	\$2,342	\$121,758	3.6%
2032-33	\$5.72636	\$124,193	\$2,269	\$126,462	3.9%
2033-34	\$5.83099	\$128,277	\$2,311	\$130,587	3.3%
2034-35	\$5.65389	\$133,199	\$2,240	\$135,440	3.7%
2035-36	\$5.74899	\$137,229	\$2,278	\$139,507	3.0%

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	\$24,766,302	\$11,444,517	\$956,584	\$12,401,101
2026-27	\$19,403,797	\$16,992,388	\$1,071,374	\$18,063,762
2027-28	\$19,689,660	\$17,278,251	\$1,071,374	\$18,349,625
2028-29	\$21,045,665	\$18,580,687	\$1,124,943	\$19,705,630
2029-30	\$21,356,837	\$18,891,859	\$1,124,943	\$20,016,802
2030-31	\$22,815,042	\$20,293,817	\$1,181,190	\$21,475,007
2031-32	\$23,126,214	\$20,604,989	\$1,181,190	\$21,786,179
2032-33	\$24,664,514	\$22,084,230	\$1,240,249	\$23,324,479
2033-34	\$24,975,686	\$22,395,402	\$1,240,249	\$23,635,651
2034-35	\$26,597,424	\$23,955,127	\$1,302,262	\$25,257,389
2035-36	\$26,908,596	\$24,266,299	\$1,302,262	\$25,568,561

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	69.31%	-3.07%	66.24%	24.01%	6.12%	1.42%
2026-27	111.47%	-46.93%	64.54%	26.49%	5.23%	0.98%
2027-28	111.82%	-46.80%	65.03%	26.15%	5.15%	0.96%
2028-29	110.23%	-44.08%	66.15%	25.64%	4.84%	0.89%
2029-30	110.43%	-43.82%	66.62%	25.31%	4.77%	0.88%
2030-31	108.84%	-41.19%	67.65%	24.83%	4.49%	0.82%
2031-32	109.04%	-40.99%	68.05%	24.54%	4.43%	0.81%
2032-33	107.56%	-38.61%	68.95%	24.12%	4.17%	0.76%
2033-34	107.77%	-38.46%	69.31%	23.86%	4.12%	0.75%
2034-35	106.40%	-36.29%	70.11%	23.50%	3.89%	0.70%
2035-36	106.60%	-36.18%	70.42%	23.26%	3.85%	0.69%

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 FONDA, 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	\$11,444,517	\$8.38850	\$96,002
2026-27	\$16,992,388	\$5.90032	\$100,260
2027-28	\$17,278,251	\$6.04120	\$104,381
2028-29	\$18,580,687	\$5.85496	\$108,789
2029-30	\$18,891,859	\$5.98255	\$113,021
2030-31	\$20,293,817	\$5.79377	\$117,578
2031-32	\$20,604,989	\$5.90915	\$121,758
2032-33	\$22,084,230	\$5.72636	\$126,462
2033-34	\$22,395,402	\$5.83099	\$130,587
2034-35	\$23,955,127	\$5.65389	\$135,440
2035-36	\$24,266,299	\$5.74899	\$139,507

CITY OF FONDA, 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	\$11,444,517	\$8.38850	\$96,002
2026-27	\$11,857,250	\$8.30545	\$98,480
2027-28	\$12,225,345	\$8.22321	\$100,532
2028-29	\$12,797,654	\$8.10000	\$103,661
2029-30	\$13,185,050	\$8.10000	\$106,799
2030-31	\$13,790,641	\$8.10000	\$111,704
2031-32	\$14,198,323	\$8.10000	\$115,006
2032-33	\$14,838,948	\$8.10000	\$120,195
2033-34	\$15,268,022	\$8.10000	\$123,671
2034-35	\$15,945,552	\$8.10000	\$129,159
2035-36	\$16,397,109	\$8.10000	\$132,817

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	\$5,135,138	(\$2.40513)	\$1,781
2027-28	\$5,052,906	(\$2.18201)	\$3,850
2028-29	\$5,783,033	(\$2.24504)	\$5,128
2029-30	\$5,706,809	(\$2.11745)	\$6,223
2030-31	\$6,503,175	(\$2.30623)	\$5,874
2031-32	\$6,406,666	(\$2.19085)	\$6,752
2032-33	\$7,245,281	(\$2.37364)	\$6,267
2033-34	\$7,127,380	(\$2.26901)	\$6,916
2034-35	\$8,009,574	(\$2.44611)	\$6,281
2035-36	\$7,869,189	(\$2.35101)	\$6,690

CITY OF FONDA, 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	\$358	\$50,000	\$51,515	\$199	\$298	\$50,000	\$58,947	\$180	\$52	\$154	\$52	\$199	\$342
\$100,000	\$123,480	\$398	\$715	\$100,000	\$103,030	\$398	\$597	\$100,000	\$117,894	\$379	\$393	\$353	\$393	\$398	\$683
\$150,000	\$185,220	\$597	\$1,073	\$150,000	\$154,545	\$597	\$895	\$150,000	\$176,842	\$578	\$735	\$552	\$735	\$597	\$1,025
\$200,000	\$246,960	\$974	\$1,431	\$200,000	\$206,060	\$974	\$1,194	\$200,000	\$235,789	\$776	\$1,076	\$751	\$1,076	\$796	\$1,366
\$250,000	\$308,700	\$1,352	\$1,789	\$250,000	\$257,575	\$1,352	\$1,492	\$250,000	\$294,736	\$975	\$1,418	\$950	\$1,418	\$995	\$1,708
\$300,000	\$370,440	\$1,729	\$2,146	\$300,000	\$309,090	\$1,729	\$1,791	\$300,000	\$353,683	\$1,174	\$1,759	\$1,148	\$1,759	\$1,194	\$2,049
\$400,000	\$493,920	\$2,484	\$2,862	\$400,000	\$412,120	\$2,484	\$2,388	\$400,000	\$471,578	\$1,572	\$2,443	\$1,546	\$2,443	\$1,592	\$2,732
\$500,000	\$617,400	\$3,239	\$3,577	\$500,000	\$515,151	\$3,239	\$2,985	\$500,000	\$589,472	\$1,970	\$3,126	\$1,944	\$3,126	\$1,989	\$3,415
\$600,000	\$740,880	\$3,994	\$4,292	\$600,000	\$618,181	\$3,994	\$3,582	\$600,000	\$707,366	\$2,368	\$3,809	\$2,342	\$3,809	\$2,387	\$4,098
\$700,000	\$864,360	\$4,749	\$5,008	\$700,000	\$721,211	\$4,749	\$4,179	\$700,000	\$825,261	\$2,766	\$4,492	\$2,740	\$4,492	\$2,785	\$4,781
\$800,000	\$987,840	\$5,504	\$5,723	\$800,000	\$824,241	\$5,504	\$4,775	\$800,000	\$943,155	\$3,164	\$5,175	\$3,138	\$5,175	\$3,183	\$5,464
\$900,000	\$1,111,320	\$6,259	\$6,439	\$900,000	\$927,271	\$6,259	\$5,372	\$900,000	\$1,061,050	\$3,562	\$5,858	\$3,536	\$5,858	\$3,581	\$6,147
\$1,000,000	\$1,234,800	\$7,014	\$7,154	\$1,000,000	\$1,030,301	\$7,014	\$5,969	\$1,000,000	\$1,178,944	\$3,960	\$6,541	\$3,934	\$6,541	\$3,979	\$6,831
\$2,000,000	\$2,469,600	\$14,564	\$14,308	\$2,000,000	\$2,060,602	\$14,564	\$11,939	\$2,000,000	\$2,357,888	\$7,938	\$13,371	\$7,912	\$13,371	\$7,958	\$13,661
\$3,000,000	\$3,704,400	\$22,113	\$21,462	\$3,000,000	\$3,090,903	\$22,113	\$17,908	\$3,000,000	\$3,536,832	\$11,917	\$20,202	\$11,891	\$20,202	\$11,936	\$20,492
\$4,000,000	\$4,939,200	\$29,663	\$28,617	\$4,000,000	\$4,121,204	\$29,663	\$23,877	\$4,000,000	\$4,715,776	\$15,896	\$27,032	\$15,870	\$27,032	\$15,915	\$27,322
\$5,000,000	\$6,174,000	\$37,213	\$35,771	\$5,000,000	\$5,151,505	\$37,213	\$29,847	\$5,000,000	\$5,894,720	\$19,875	\$33,863	\$19,849	\$33,863	\$19,894	\$34,153
\$6,000,000	\$7,408,800	\$44,762	\$42,925	\$6,000,000	\$6,181,806	\$44,762	\$35,816	\$6,000,000	\$7,073,664	\$23,854	\$40,693	\$23,828	\$40,693	\$23,873	\$40,983
\$7,000,000	\$8,643,600	\$52,312	\$50,079	\$7,000,000	\$7,212,107	\$52,312	\$41,785	\$7,000,000	\$8,252,608	\$27,832	\$47,524	\$27,806	\$47,524	\$27,852	\$47,814
\$8,000,000	\$9,878,400	\$59,862	\$57,233	\$8,000,000	\$8,242,408	\$59,862	\$47,755	\$8,000,000	\$9,431,552	\$31,811	\$54,355	\$31,785	\$54,355	\$31,830	\$54,644
\$9,000,000	\$11,113,200	\$67,411	\$64,387	\$9,000,000	\$9,272,709	\$67,411	\$53,724	\$9,000,000	\$10,610,496	\$35,790	\$61,185	\$35,764	\$61,185	\$35,809	\$61,475
\$10,000,000	\$12,348,000	\$74,961	\$71,541	\$10,000,000	\$10,303,010	\$74,961	\$59,693	\$10,000,000	\$11,789,440	\$39,769	\$68,016	\$39,743	\$68,016	\$39,788	\$68,305
\$15,000,000	\$18,522,000	\$112,709	\$107,312	\$15,000,000	\$15,454,515	\$112,709	\$89,540	\$15,000,000	\$17,684,160	\$59,663	\$102,168	\$59,637	\$102,168	\$59,682	\$102,458
\$20,000,000	\$24,696,000	\$150,457	\$143,083	\$20,000,000	\$20,606,020	\$150,457	\$119,387	\$20,000,000	\$23,578,880	\$79,557	\$136,321	\$79,531	\$136,321	\$79,576	\$136,611
\$25,000,000	\$30,870,000	\$188,206	\$178,854	\$25,000,000	\$25,757,525	\$188,206	\$149,233	\$25,000,000	\$29,473,600	\$99,451	\$170,474	\$99,425	\$170,474	\$99,470	\$170,763
\$30,000,000	\$37,044,000	\$225,954	\$214,624	\$30,000,000	\$30,909,030	\$225,954	\$179,080	\$30,000,000	\$35,368,320	\$119,345	\$204,626	\$119,319	\$204,626	\$119,364	\$204,916
\$35,000,000	\$43,218,000	\$263,702	\$250,395	\$35,000,000	\$36,060,535	\$263,702	\$208,926	\$35,000,000	\$41,263,040	\$139,239	\$238,779	\$139,213	\$238,779	\$139,258	\$239,069
\$40,000,000	\$49,392,000	\$301,450	\$286,166	\$40,000,000	\$41,212,040	\$301,450	\$238,773	\$40,000,000	\$47,157,760	\$159,133	\$272,932	\$159,107	\$272,932	\$159,152	\$273,221
\$45,000,000	\$55,566,000	\$339,199	\$321,937	\$45,000,000	\$46,363,545	\$339,199	\$268,620	\$45,000,000	\$53,052,480	\$179,027	\$307,084	\$179,001	\$307,084	\$179,046	\$307,374
\$50,000,000	\$61,740,000	\$376,947	\$357,707	\$50,000,000	\$51,515,050	\$376,947	\$298,466	\$50,000,000	\$58,947,200	\$198,921	\$341,237	\$198,895	\$341,237	\$198,940	\$341,527

CITY OF FONDA, 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	\$159	79.81%	\$100	50.03%	(\$128)	(71.14%)	(\$102)	(66.29%)	\$143	71.67%
\$100,000	\$318	79.81%	\$199	50.03%	\$15	3.90%	\$41	11.52%	\$285	71.67%
\$150,000	\$476	79.81%	\$299	50.03%	\$157	27.25%	\$183	33.21%	\$428	71.67%
\$200,000	\$457	46.86%	\$220	22.54%	\$300	38.63%	\$326	43.41%	\$570	71.67%
\$250,000	\$437	32.31%	\$141	10.40%	\$443	45.37%	\$468	49.33%	\$713	71.67%
\$300,000	\$417	24.11%	\$62	3.56%	\$585	49.83%	\$611	53.20%	\$856	71.67%
\$400,000	\$377	15.19%	(\$97)	(3.88%)	\$870	55.35%	\$896	57.95%	\$1,141	71.67%
\$500,000	\$338	10.43%	(\$255)	(7.86%)	\$1,155	58.65%	\$1,181	60.76%	\$1,426	71.67%
\$600,000	\$298	7.47%	(\$413)	(10.33%)	\$1,441	60.84%	\$1,467	62.61%	\$1,711	71.67%
\$700,000	\$259	5.45%	(\$571)	(12.01%)	\$1,726	62.40%	\$1,752	63.93%	\$1,996	71.67%
\$800,000	\$219	3.98%	(\$729)	(13.24%)	\$2,011	63.56%	\$2,037	64.91%	\$2,281	71.67%
\$900,000	\$180	2.87%	(\$887)	(14.17%)	\$2,296	64.47%	\$2,322	65.67%	\$2,567	71.67%
\$1,000,000	\$140	2.00%	(\$1,045)	(14.89%)	\$2,581	65.19%	\$2,607	66.28%	\$2,852	71.67%
\$2,000,000	(\$255)	(1.75%)	(\$2,625)	(18.02%)	\$5,433	68.44%	\$5,459	68.99%	\$5,703	71.67%
\$3,000,000	(\$651)	(2.94%)	(\$4,205)	(19.02%)	\$8,285	69.52%	\$8,311	69.89%	\$8,555	71.67%
\$4,000,000	(\$1,046)	(3.53%)	(\$5,786)	(19.50%)	\$11,137	70.06%	\$11,162	70.34%	\$11,407	71.67%
\$5,000,000	(\$1,442)	(3.87%)	(\$7,366)	(19.79%)	\$13,988	70.38%	\$14,014	70.60%	\$14,259	71.67%
\$6,000,000	(\$1,837)	(4.10%)	(\$8,946)	(19.99%)	\$16,840	70.60%	\$16,866	70.78%	\$17,110	71.67%
\$7,000,000	(\$2,233)	(4.27%)	(\$10,527)	(20.12%)	\$19,692	70.75%	\$19,718	70.91%	\$19,962	71.67%
\$8,000,000	(\$2,628)	(4.39%)	(\$12,107)	(20.22%)	\$22,543	70.87%	\$22,569	71.01%	\$22,814	71.67%
\$9,000,000	(\$3,024)	(4.49%)	(\$13,687)	(20.30%)	\$25,395	70.96%	\$25,421	71.08%	\$25,666	71.67%
\$10,000,000	(\$3,419)	(4.56%)	(\$15,268)	(20.37%)	\$28,247	71.03%	\$28,273	71.14%	\$28,517	71.67%
\$15,000,000	(\$5,397)	(4.79%)	(\$23,169)	(20.56%)	\$42,506	71.24%	\$42,531	71.32%	\$42,776	71.67%
\$20,000,000	(\$7,374)	(4.90%)	(\$31,071)	(20.65%)	\$56,764	71.35%	\$56,790	71.41%	\$57,035	71.67%
\$25,000,000	(\$9,352)	(4.97%)	(\$38,972)	(20.71%)	\$71,023	71.42%	\$71,049	71.46%	\$71,293	71.67%
\$30,000,000	(\$11,329)	(5.01%)	(\$46,874)	(20.74%)	\$85,282	71.46%	\$85,307	71.50%	\$85,552	71.67%
\$35,000,000	(\$13,307)	(5.05%)	(\$54,776)	(20.77%)	\$99,540	71.49%	\$99,566	71.52%	\$99,811	71.67%
\$40,000,000	(\$15,284)	(5.07%)	(\$62,677)	(20.79%)	\$113,799	71.51%	\$113,825	71.54%	\$114,069	71.67%
\$45,000,000	(\$17,262)	(5.09%)	(\$70,579)	(20.81%)	\$128,057	71.53%	\$128,083	71.55%	\$128,328	71.67%
\$50,000,000	(\$19,240)	(5.10%)	(\$78,481)	(20.82%)	\$142,316	71.54%	\$142,342	71.57%	\$142,587	71.67%