

CITY OF KIRKVILLE, 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	\$20,093	\$0	\$20,093	
2026-27	\$6.14644	\$20,495	\$108	\$20,603	2.5%
2027-28	\$6.20289	\$20,706	\$109	\$20,814	1.0%
2028-29	\$5.93926	\$21,231	\$104	\$21,335	2.5%
2029-30	\$5.97544	\$21,442	\$105	\$21,546	1.0%
2030-31	\$5.71494	\$21,977	\$100	\$22,077	2.5%
2031-32	\$5.74931	\$22,188	\$101	\$22,289	1.0%
2032-33	\$5.50780	\$22,734	\$97	\$22,831	2.4%
2033-34	\$5.54055	\$22,945	\$97	\$23,042	0.9%
2034-35	\$5.31580	\$23,503	\$93	\$23,596	2.4%
2035-36	\$5.34707	\$23,714	\$94	\$23,808	0.9%

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	\$5,707,418	\$2,480,632	\$0	\$2,480,632
2026-27	\$3,789,040	\$3,351,978	\$0	\$3,351,978
2027-28	\$3,792,674	\$3,355,612	\$0	\$3,355,612
2028-29	\$4,029,243	\$3,592,181	\$0	\$3,592,181
2029-30	\$4,042,878	\$3,605,816	\$0	\$3,605,816
2030-31	\$4,300,173	\$3,863,111	\$0	\$3,863,111
2031-32	\$4,313,808	\$3,876,746	\$0	\$3,876,746
2032-33	\$4,582,259	\$4,145,197	\$0	\$4,145,197
2033-34	\$4,595,894	\$4,158,832	\$0	\$4,158,832
2034-35	\$4,875,948	\$4,438,886	\$0	\$4,438,886
2035-36	\$4,889,583	\$4,452,521	\$0	\$4,452,521

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	101.23%	-4.49%	96.74%	0.24%	0.00%	3.02%
2026-27	172.69%	-75.74%	96.95%	0.41%	0.00%	2.24%
2027-28	173.02%	-76.07%	96.95%	0.41%	0.00%	2.24%
2028-29	168.58%	-71.42%	97.16%	0.41%	0.00%	2.09%
2029-30	168.43%	-71.26%	97.17%	0.40%	0.00%	2.08%
2030-31	163.95%	-66.60%	97.36%	0.40%	0.00%	1.94%
2031-32	163.83%	-66.46%	97.37%	0.39%	0.00%	1.94%
2032-33	159.77%	-62.23%	97.54%	0.39%	0.00%	1.81%
2033-34	159.67%	-62.12%	97.55%	0.39%	0.00%	1.80%
2034-35	155.97%	-58.28%	97.70%	0.38%	0.00%	1.69%
2035-36	155.89%	-58.18%	97.71%	0.38%	0.00%	1.68%

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 KIRKVILLE, 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	\$2,480,632	\$8.10000	\$20,093
2026-27	\$3,351,978	\$6.14644	\$20,603
2027-28	\$3,355,612	\$6.20289	\$20,814
2028-29	\$3,592,181	\$5.93926	\$21,335
2029-30	\$3,605,816	\$5.97544	\$21,546
2030-31	\$3,863,111	\$5.71494	\$22,077
2031-32	\$3,876,746	\$5.74931	\$22,289
2032-33	\$4,145,197	\$5.50780	\$22,831
2033-34	\$4,158,832	\$5.54055	\$23,042
2034-35	\$4,438,886	\$5.31580	\$23,596
2035-36	\$4,452,521	\$5.34707	\$23,808

CITY OF KIRKVILLE, 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	\$2,480,632	\$8.10000	\$20,093
2026-27	\$2,483,139	\$8.10000	\$20,113
2027-28	\$2,545,227	\$8.10000	\$20,616
2028-29	\$2,630,509	\$8.10000	\$21,307
2029-30	\$2,695,869	\$8.10000	\$21,837
2030-31	\$2,785,769	\$8.10000	\$22,565
2031-32	\$2,854,564	\$8.10000	\$23,122
2032-33	\$2,949,323	\$8.10000	\$23,890
2033-34	\$3,021,743	\$8.10000	\$24,476
2034-35	\$3,121,621	\$8.10000	\$25,285
2035-36	\$3,197,848	\$8.10000	\$25,903

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	\$868,839	(\$1.95356)	\$489
2027-28	\$810,385	(\$1.89711)	\$198
2028-29	\$961,673	(\$2.16074)	\$28
2029-30	\$909,947	(\$2.12456)	-\$290
2030-31	\$1,077,343	(\$2.38506)	-\$487
2031-32	\$1,022,182	(\$2.35069)	-\$833
2032-33	\$1,195,875	(\$2.59220)	-\$1,059
2033-34	\$1,137,088	(\$2.55945)	-\$1,434
2034-35	\$1,317,265	(\$2.78420)	-\$1,689
2035-36	\$1,254,672	(\$2.75293)	-\$2,095

CITY OF KIRKVILLE, 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	\$353	\$50,000	\$51,515	\$192	\$294	\$50,000	\$58,947	\$173	\$51	\$148	\$51	\$192	\$337
\$100,000	\$123,480	\$384	\$706	\$100,000	\$103,030	\$384	\$589	\$100,000	\$117,894	\$366	\$388	\$341	\$388	\$384	\$674
\$150,000	\$185,220	\$576	\$1,059	\$150,000	\$154,545	\$576	\$883	\$150,000	\$176,842	\$558	\$725	\$533	\$725	\$576	\$1,011
\$200,000	\$246,960	\$941	\$1,411	\$200,000	\$206,060	\$941	\$1,178	\$200,000	\$235,789	\$750	\$1,062	\$725	\$1,062	\$768	\$1,348
\$250,000	\$308,700	\$1,305	\$1,764	\$250,000	\$257,575	\$1,305	\$1,472	\$250,000	\$294,736	\$942	\$1,399	\$917	\$1,399	\$960	\$1,684
\$300,000	\$370,440	\$1,670	\$2,117	\$300,000	\$309,090	\$1,670	\$1,766	\$300,000	\$353,683	\$1,134	\$1,736	\$1,109	\$1,736	\$1,153	\$2,021
\$400,000	\$493,920	\$2,399	\$2,823	\$400,000	\$412,120	\$2,399	\$2,355	\$400,000	\$471,578	\$1,518	\$2,409	\$1,493	\$2,409	\$1,537	\$2,695
\$500,000	\$617,400	\$3,128	\$3,528	\$500,000	\$515,151	\$3,128	\$2,944	\$500,000	\$589,472	\$1,902	\$3,083	\$1,877	\$3,083	\$1,921	\$3,369
\$600,000	\$740,880	\$3,857	\$4,234	\$600,000	\$618,181	\$3,857	\$3,533	\$600,000	\$707,366	\$2,287	\$3,757	\$2,262	\$3,757	\$2,305	\$4,043
\$700,000	\$864,360	\$4,586	\$4,940	\$700,000	\$721,211	\$4,586	\$4,122	\$700,000	\$825,261	\$2,671	\$4,431	\$2,646	\$4,431	\$2,689	\$4,716
\$800,000	\$987,840	\$5,315	\$5,645	\$800,000	\$824,241	\$5,315	\$4,710	\$800,000	\$943,155	\$3,055	\$5,104	\$3,030	\$5,104	\$3,074	\$5,390
\$900,000	\$1,111,320	\$6,044	\$6,351	\$900,000	\$927,271	\$6,044	\$5,299	\$900,000	\$1,061,050	\$3,439	\$5,778	\$3,414	\$5,778	\$3,458	\$6,064
\$1,000,000	\$1,234,800	\$6,773	\$7,057	\$1,000,000	\$1,030,301	\$6,773	\$5,888	\$1,000,000	\$1,178,944	\$3,823	\$6,452	\$3,798	\$6,452	\$3,842	\$6,738
\$2,000,000	\$2,469,600	\$14,063	\$14,114	\$2,000,000	\$2,060,602	\$14,063	\$11,776	\$2,000,000	\$2,357,888	\$7,665	\$13,189	\$7,640	\$13,189	\$7,684	\$13,475
\$3,000,000	\$3,704,400	\$21,353	\$21,170	\$3,000,000	\$3,090,903	\$21,353	\$17,664	\$3,000,000	\$3,536,832	\$11,507	\$19,927	\$11,482	\$19,927	\$11,526	\$20,213
\$4,000,000	\$4,939,200	\$28,643	\$28,227	\$4,000,000	\$4,121,204	\$28,643	\$23,552	\$4,000,000	\$4,715,776	\$15,349	\$26,665	\$15,324	\$26,665	\$15,368	\$26,950
\$5,000,000	\$6,174,000	\$35,933	\$35,284	\$5,000,000	\$5,151,505	\$35,933	\$29,441	\$5,000,000	\$5,894,720	\$19,191	\$33,402	\$19,166	\$33,402	\$19,210	\$33,688
\$6,000,000	\$7,408,800	\$43,223	\$42,341	\$6,000,000	\$6,181,806	\$43,223	\$35,329	\$6,000,000	\$7,073,664	\$23,033	\$40,140	\$23,008	\$40,140	\$23,052	\$40,426
\$7,000,000	\$8,643,600	\$50,513	\$49,398	\$7,000,000	\$7,212,107	\$50,513	\$41,217	\$7,000,000	\$8,252,608	\$26,875	\$46,877	\$26,850	\$46,877	\$26,894	\$47,163
\$8,000,000	\$9,878,400	\$57,803	\$56,454	\$8,000,000	\$8,242,408	\$57,803	\$47,105	\$8,000,000	\$9,431,552	\$30,717	\$53,615	\$30,692	\$53,615	\$30,736	\$53,901
\$9,000,000	\$11,113,200	\$65,093	\$63,511	\$9,000,000	\$9,272,709	\$65,093	\$52,993	\$9,000,000	\$10,610,496	\$34,559	\$60,353	\$34,534	\$60,353	\$34,578	\$60,638
\$10,000,000	\$12,348,000	\$72,383	\$70,568	\$10,000,000	\$10,303,010	\$72,383	\$58,881	\$10,000,000	\$11,789,440	\$38,401	\$67,090	\$38,376	\$67,090	\$38,420	\$67,376
\$15,000,000	\$18,522,000	\$108,833	\$105,852	\$15,000,000	\$15,454,515	\$108,833	\$88,322	\$15,000,000	\$17,684,160	\$57,611	\$100,778	\$57,586	\$100,778	\$57,629	\$101,064
\$20,000,000	\$24,696,000	\$145,283	\$141,136	\$20,000,000	\$20,606,020	\$145,283	\$117,762	\$20,000,000	\$23,578,880	\$76,821	\$134,466	\$76,796	\$134,466	\$76,839	\$134,752
\$25,000,000	\$30,870,000	\$181,733	\$176,420	\$25,000,000	\$25,757,525	\$181,733	\$147,203	\$25,000,000	\$29,473,600	\$96,030	\$168,154	\$96,005	\$168,154	\$96,049	\$168,440
\$30,000,000	\$37,044,000	\$218,183	\$211,704	\$30,000,000	\$30,909,030	\$218,183	\$176,643	\$30,000,000	\$35,368,320	\$115,240	\$201,842	\$115,215	\$201,842	\$115,259	\$202,128
\$35,000,000	\$43,218,000	\$254,633	\$246,988	\$35,000,000	\$36,060,535	\$254,633	\$206,084	\$35,000,000	\$41,263,040	\$134,450	\$235,530	\$134,425	\$235,530	\$134,469	\$235,816
\$40,000,000	\$49,392,000	\$291,083	\$282,272	\$40,000,000	\$41,212,040	\$291,083	\$235,524	\$40,000,000	\$47,157,760	\$153,660	\$269,218	\$153,635	\$269,218	\$153,678	\$269,504
\$45,000,000	\$55,566,000	\$327,533	\$317,556	\$45,000,000	\$46,363,545	\$327,533	\$264,965	\$45,000,000	\$53,052,480	\$172,870	\$302,906	\$172,845	\$302,906	\$172,888	\$303,192
\$50,000,000	\$61,740,000	\$363,983	\$352,840	\$50,000,000	\$51,515,050	\$363,983	\$294,405	\$50,000,000	\$58,947,200	\$192,079	\$336,594	\$192,054	\$336,594	\$192,098	\$336,880

CITY OF KIRKVILLE, 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	\$161	83.68%	\$102	53.26%	(\$122)	(70.52%)	(\$97)	(65.57%)	\$145	75.37%
\$100,000	\$321	83.68%	\$205	53.26%	\$22	6.14%	\$47	13.92%	\$290	75.37%
\$150,000	\$482	83.68%	\$307	53.26%	\$167	29.99%	\$192	36.08%	\$434	75.37%
\$200,000	\$471	50.02%	\$237	25.17%	\$312	41.62%	\$337	46.49%	\$579	75.37%
\$250,000	\$459	35.16%	\$167	12.77%	\$457	48.50%	\$482	52.54%	\$724	75.37%
\$300,000	\$447	26.78%	\$97	5.79%	\$602	53.05%	\$627	56.50%	\$869	75.37%
\$400,000	\$424	17.67%	(\$44)	(1.82%)	\$891	58.70%	\$916	61.35%	\$1,158	75.37%
\$500,000	\$401	12.81%	(\$184)	(5.87%)	\$1,181	62.07%	\$1,206	64.22%	\$1,448	75.37%
\$600,000	\$377	9.78%	(\$324)	(8.40%)	\$1,470	64.30%	\$1,495	66.12%	\$1,737	75.37%
\$700,000	\$354	7.72%	(\$464)	(10.12%)	\$1,760	65.89%	\$1,785	67.46%	\$2,027	75.37%
\$800,000	\$331	6.22%	(\$604)	(11.37%)	\$2,049	67.08%	\$2,074	68.46%	\$2,317	75.37%
\$900,000	\$307	5.09%	(\$744)	(12.32%)	\$2,339	68.01%	\$2,364	69.24%	\$2,606	75.37%
\$1,000,000	\$284	4.19%	(\$885)	(13.06%)	\$2,629	68.75%	\$2,653	69.86%	\$2,896	75.37%
\$2,000,000	\$51	0.36%	(\$2,287)	(16.26%)	\$5,524	72.07%	\$5,549	72.63%	\$5,791	75.37%
\$3,000,000	(\$182)	(0.85%)	(\$3,688)	(17.27%)	\$8,420	73.17%	\$8,445	73.55%	\$8,687	75.37%
\$4,000,000	(\$416)	(1.45%)	(\$5,090)	(17.77%)	\$11,315	73.72%	\$11,340	74.00%	\$11,583	75.37%
\$5,000,000	(\$649)	(1.81%)	(\$6,492)	(18.07%)	\$14,211	74.05%	\$14,236	74.28%	\$14,478	75.37%
\$6,000,000	(\$882)	(2.04%)	(\$7,894)	(18.26%)	\$17,107	74.27%	\$17,132	74.46%	\$17,374	75.37%
\$7,000,000	(\$1,115)	(2.21%)	(\$9,296)	(18.40%)	\$20,002	74.43%	\$20,027	74.59%	\$20,269	75.37%
\$8,000,000	(\$1,348)	(2.33%)	(\$10,698)	(18.51%)	\$22,898	74.54%	\$22,923	74.69%	\$23,165	75.37%
\$9,000,000	(\$1,582)	(2.43%)	(\$12,100)	(18.59%)	\$25,794	74.64%	\$25,819	74.76%	\$26,061	75.37%
\$10,000,000	(\$1,815)	(2.51%)	(\$13,502)	(18.65%)	\$28,689	74.71%	\$28,714	74.82%	\$28,956	75.37%
\$15,000,000	(\$2,981)	(2.74%)	(\$20,511)	(18.85%)	\$43,167	74.93%	\$43,192	75.01%	\$43,435	75.37%
\$20,000,000	(\$4,147)	(2.85%)	(\$27,521)	(18.94%)	\$57,646	75.04%	\$57,671	75.10%	\$57,913	75.37%
\$25,000,000	(\$5,313)	(2.92%)	(\$34,530)	(19.00%)	\$72,124	75.11%	\$72,149	75.15%	\$72,391	75.37%
\$30,000,000	(\$6,479)	(2.97%)	(\$41,540)	(19.04%)	\$86,602	75.15%	\$86,627	75.19%	\$86,869	75.37%
\$35,000,000	(\$7,645)	(3.00%)	(\$48,549)	(19.07%)	\$101,080	75.18%	\$101,105	75.21%	\$101,347	75.37%
\$40,000,000	(\$8,810)	(3.03%)	(\$55,558)	(19.09%)	\$115,558	75.20%	\$115,583	75.23%	\$115,825	75.37%
\$45,000,000	(\$9,976)	(3.05%)	(\$62,568)	(19.10%)	\$130,036	75.22%	\$130,061	75.25%	\$130,304	75.37%
\$50,000,000	(\$11,142)	(3.06%)	(\$69,577)	(19.12%)	\$144,515	75.24%	\$144,540	75.26%	\$144,782	75.37%