

CITY OF KALONA, 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	\$8.04498	\$1,034,349	\$0	\$1,034,349	
2026-27	\$4.23603	\$1,055,036	\$38,214	\$1,093,249	5.7%
2027-28	\$4.35154	\$1,115,113	\$39,256	\$1,154,369	5.6%
2028-29	\$4.27122	\$1,177,457	\$38,531	\$1,215,989	5.3%
2029-30	\$4.38387	\$1,240,308	\$39,548	\$1,279,855	5.3%
2030-31	\$4.29931	\$1,305,453	\$38,785	\$1,344,238	5.0%
2031-32	\$4.41024	\$1,371,124	\$39,785	\$1,410,909	5.0%
2032-33	\$4.32289	\$1,439,126	\$38,997	\$1,478,123	4.8%
2033-34	\$4.43227	\$1,507,686	\$39,984	\$1,547,671	4.7%
2034-35	\$4.34257	\$1,578,626	\$39,175	\$1,617,801	4.5%
2035-36	\$4.45033	\$1,650,077	\$40,147	\$1,690,224	4.5%

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	\$293,791,768	\$128,570,682	\$10,338,000	\$138,908,682
2026-27	\$292,036,364	\$258,083,404	\$11,903,054	\$269,986,458
2027-28	\$299,393,531	\$265,278,324	\$12,065,301	\$277,343,625
2028-29	\$319,566,119	\$284,693,512	\$12,822,701	\$297,516,213
2029-30	\$326,981,287	\$291,946,433	\$12,984,948	\$304,931,381
2030-31	\$348,501,930	\$312,663,694	\$13,788,330	\$326,452,024
2031-32	\$355,917,098	\$319,916,615	\$13,950,577	\$333,867,192
2032-33	\$378,781,619	\$341,929,473	\$14,802,240	\$356,731,713
2033-34	\$386,196,787	\$349,182,394	\$14,964,487	\$364,146,881
2034-35	\$410,461,276	\$372,544,523	\$15,866,846	\$388,411,370
2035-36	\$417,876,443	\$379,797,444	\$16,029,093	\$395,826,537

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.94%	-1.35%	77.58%	17.31%	2.83%	2.27%
2026-27	96.28%	-14.49%	81.78%	14.74%	1.82%	1.17%
2027-28	96.59%	-14.78%	81.81%	14.79%	1.77%	1.14%
2028-29	96.32%	-14.38%	81.94%	14.88%	1.67%	1.06%
2029-30	96.59%	-14.61%	81.97%	14.92%	1.63%	1.03%
2030-31	96.26%	-14.18%	82.08%	15.01%	1.55%	0.97%
2031-32	96.51%	-14.40%	82.11%	15.04%	1.51%	0.94%
2032-33	96.17%	-13.96%	82.20%	15.12%	1.43%	0.88%
2033-34	96.39%	-14.17%	82.23%	15.14%	1.41%	0.87%
2034-35	96.04%	-13.73%	82.31%	15.22%	1.34%	0.81%
2035-36	96.25%	-13.92%	82.32%	15.24%	1.31%	0.80%

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 KALONA, 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	\$128,570,682	\$8.04498	\$1,034,349
2026-27	\$258,083,404	\$4.23603	\$1,093,249
2027-28	\$265,278,324	\$4.35154	\$1,154,369
2028-29	\$284,693,512	\$4.27122	\$1,215,989
2029-30	\$291,946,433	\$4.38387	\$1,279,855
2030-31	\$312,663,694	\$4.29931	\$1,344,238
2031-32	\$319,916,615	\$4.41024	\$1,410,909
2032-33	\$341,929,473	\$4.32289	\$1,478,123
2033-34	\$349,182,394	\$4.43227	\$1,547,671
2034-35	\$372,544,523	\$4.34257	\$1,617,801
2035-36	\$379,797,444	\$4.45033	\$1,690,224

CITY OF KALONA, 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	\$128,570,682	\$8.04498	\$1,034,349
2026-27	\$134,150,698	\$7.88724	\$1,058,078
2027-28	\$140,651,545	\$7.73258	\$1,087,600
2028-29	\$149,282,432	\$7.73258	\$1,154,339
2029-30	\$156,268,809	\$7.73258	\$1,208,362
2030-31	\$165,452,583	\$7.73258	\$1,279,376
2031-32	\$172,778,871	\$7.73258	\$1,336,027
2032-33	\$182,544,870	\$7.73258	\$1,411,544
2033-34	\$190,229,510	\$7.73258	\$1,470,966
2034-35	\$200,608,975	\$7.73258	\$1,551,226
2035-36	\$208,670,366	\$7.73258	\$1,613,561

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	\$123,932,705	(\$3.65121)	\$35,171
2027-28	\$124,626,779	(\$3.38104)	\$66,769
2028-29	\$135,411,080	(\$3.46136)	\$61,650
2029-30	\$135,677,624	(\$3.34871)	\$71,494
2030-31	\$147,211,111	(\$3.43327)	\$64,862
2031-32	\$147,137,744	(\$3.32234)	\$74,882
2032-33	\$159,384,603	(\$3.40969)	\$66,580
2033-34	\$158,952,883	(\$3.30031)	\$76,705
2034-35	\$171,935,548	(\$3.39001)	\$66,575
2035-36	\$171,127,078	(\$3.28225)	\$76,663

CITY OF KALONA, 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	\$191	\$265	\$50,000	\$51,515	\$191	\$221	\$50,000	\$58,947	\$172	\$38	\$147	\$38	\$191	\$253
\$100,000	\$123,480	\$382	\$531	\$100,000	\$103,030	\$382	\$443	\$100,000	\$117,894	\$363	\$292	\$338	\$292	\$382	\$507
\$150,000	\$185,220	\$572	\$796	\$150,000	\$154,545	\$572	\$664	\$150,000	\$176,842	\$554	\$545	\$529	\$545	\$572	\$760
\$200,000	\$246,960	\$934	\$1,062	\$200,000	\$206,060	\$934	\$886	\$200,000	\$235,789	\$745	\$799	\$720	\$799	\$763	\$1,014
\$250,000	\$308,700	\$1,296	\$1,327	\$250,000	\$257,575	\$1,296	\$1,107	\$250,000	\$294,736	\$935	\$1,052	\$911	\$1,052	\$954	\$1,267
\$300,000	\$370,440	\$1,658	\$1,593	\$300,000	\$309,090	\$1,658	\$1,329	\$300,000	\$353,683	\$1,126	\$1,306	\$1,101	\$1,306	\$1,145	\$1,521
\$400,000	\$493,920	\$2,383	\$2,124	\$400,000	\$412,120	\$2,383	\$1,772	\$400,000	\$471,578	\$1,508	\$1,812	\$1,483	\$1,812	\$1,526	\$2,027
\$500,000	\$617,400	\$3,107	\$2,654	\$500,000	\$515,151	\$3,107	\$2,215	\$500,000	\$589,472	\$1,889	\$2,319	\$1,865	\$2,319	\$1,908	\$2,534
\$600,000	\$740,880	\$3,831	\$3,185	\$600,000	\$618,181	\$3,831	\$2,658	\$600,000	\$707,366	\$2,271	\$2,826	\$2,246	\$2,826	\$2,290	\$3,041
\$700,000	\$864,360	\$4,555	\$3,716	\$700,000	\$721,211	\$4,555	\$3,101	\$700,000	\$825,261	\$2,653	\$3,333	\$2,628	\$3,333	\$2,671	\$3,548
\$800,000	\$987,840	\$5,279	\$4,247	\$800,000	\$824,241	\$5,279	\$3,544	\$800,000	\$943,155	\$3,034	\$3,840	\$3,009	\$3,840	\$3,053	\$4,055
\$900,000	\$1,111,320	\$6,003	\$4,778	\$900,000	\$927,271	\$6,003	\$3,987	\$900,000	\$1,061,050	\$3,416	\$4,347	\$3,391	\$4,347	\$3,434	\$4,562
\$1,000,000	\$1,234,800	\$6,727	\$5,309	\$1,000,000	\$1,030,301	\$6,727	\$4,430	\$1,000,000	\$1,178,944	\$3,797	\$4,854	\$3,773	\$4,854	\$3,816	\$5,069
\$2,000,000	\$2,469,600	\$13,967	\$10,618	\$2,000,000	\$2,060,602	\$13,967	\$8,859	\$2,000,000	\$2,357,888	\$7,613	\$9,922	\$7,588	\$9,922	\$7,632	\$10,137
\$3,000,000	\$3,704,400	\$21,208	\$15,926	\$3,000,000	\$3,090,903	\$21,208	\$13,289	\$3,000,000	\$3,536,832	\$11,429	\$14,991	\$11,404	\$14,991	\$11,448	\$15,206
\$4,000,000	\$4,939,200	\$28,448	\$21,235	\$4,000,000	\$4,121,204	\$28,448	\$17,718	\$4,000,000	\$4,715,776	\$15,245	\$20,060	\$15,220	\$20,060	\$15,263	\$20,275
\$5,000,000	\$6,174,000	\$35,689	\$26,544	\$5,000,000	\$5,151,505	\$35,689	\$22,148	\$5,000,000	\$5,894,720	\$19,061	\$25,128	\$19,036	\$25,128	\$19,079	\$25,343
\$6,000,000	\$7,408,800	\$42,929	\$31,853	\$6,000,000	\$6,181,806	\$42,929	\$26,578	\$6,000,000	\$7,073,664	\$22,877	\$30,197	\$22,852	\$30,197	\$22,895	\$30,412
\$7,000,000	\$8,643,600	\$50,170	\$37,162	\$7,000,000	\$7,212,107	\$50,170	\$31,007	\$7,000,000	\$8,252,608	\$26,693	\$35,266	\$26,668	\$35,266	\$26,711	\$35,481
\$8,000,000	\$9,878,400	\$57,410	\$42,470	\$8,000,000	\$8,242,408	\$57,410	\$35,437	\$8,000,000	\$9,431,552	\$30,508	\$40,334	\$30,484	\$40,334	\$30,527	\$40,549
\$9,000,000	\$11,113,200	\$64,651	\$47,779	\$9,000,000	\$9,272,709	\$64,651	\$39,866	\$9,000,000	\$10,610,496	\$34,324	\$45,403	\$34,299	\$45,403	\$34,343	\$45,618
\$10,000,000	\$12,348,000	\$71,891	\$53,088	\$10,000,000	\$10,303,010	\$71,891	\$44,296	\$10,000,000	\$11,789,440	\$38,140	\$50,471	\$38,115	\$50,471	\$38,159	\$50,686
\$15,000,000	\$18,522,000	\$108,094	\$79,632	\$15,000,000	\$15,454,515	\$108,094	\$66,444	\$15,000,000	\$17,684,160	\$57,219	\$75,815	\$57,195	\$75,815	\$57,238	\$76,030
\$20,000,000	\$24,696,000	\$144,296	\$106,176	\$20,000,000	\$20,606,020	\$144,296	\$88,592	\$20,000,000	\$23,578,880	\$76,299	\$101,158	\$76,274	\$101,158	\$76,317	\$101,373
\$25,000,000	\$30,870,000	\$180,498	\$132,720	\$25,000,000	\$25,757,525	\$180,498	\$110,740	\$25,000,000	\$29,473,600	\$95,378	\$126,501	\$95,353	\$126,501	\$95,397	\$126,716
\$30,000,000	\$37,044,000	\$216,701	\$159,264	\$30,000,000	\$30,909,030	\$216,701	\$132,888	\$30,000,000	\$35,368,320	\$114,457	\$151,844	\$114,433	\$151,844	\$114,476	\$152,059
\$35,000,000	\$43,218,000	\$252,903	\$185,808	\$35,000,000	\$36,060,535	\$252,903	\$155,035	\$35,000,000	\$41,263,040	\$133,537	\$177,188	\$133,512	\$177,188	\$133,555	\$177,403
\$40,000,000	\$49,392,000	\$289,106	\$212,352	\$40,000,000	\$41,212,040	\$289,106	\$177,183	\$40,000,000	\$47,157,760	\$152,616	\$202,531	\$152,591	\$202,531	\$152,635	\$202,746
\$45,000,000	\$55,566,000	\$325,308	\$238,895	\$45,000,000	\$46,363,545	\$325,308	\$199,331	\$45,000,000	\$53,052,480	\$171,695	\$227,874	\$171,671	\$227,874	\$171,714	\$228,089
\$50,000,000	\$61,740,000	\$361,510	\$265,439	\$50,000,000	\$51,515,050	\$361,510	\$221,479	\$50,000,000	\$58,947,200	\$190,775	\$253,217	\$190,750	\$253,217	\$190,793	\$253,432

CITY OF KALONA, 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	\$75	39.12%	\$31	16.08%	(\$134)	(77.67%)	(\$109)	(73.92%)	\$63	32.83%
\$100,000	\$149	39.12%	\$61	16.08%	(\$71)	(19.60%)	(\$46)	(13.71%)	\$125	32.83%
\$150,000	\$224	39.12%	\$92	16.08%	(\$9)	(1.54%)	\$16	3.07%	\$188	32.83%
\$200,000	\$127	13.63%	(\$48)	(5.19%)	\$54	7.26%	\$79	10.96%	\$251	32.83%
\$250,000	\$31	2.37%	(\$189)	(14.58%)	\$117	12.48%	\$142	15.54%	\$313	32.83%
\$300,000	(\$66)	(3.97%)	(\$330)	(19.87%)	\$179	15.93%	\$204	18.54%	\$376	32.83%
\$400,000	(\$259)	(10.87%)	(\$611)	(25.63%)	\$305	20.20%	\$329	22.22%	\$501	32.83%
\$500,000	(\$452)	(14.55%)	(\$892)	(28.71%)	\$430	22.75%	\$455	24.39%	\$626	32.83%
\$600,000	(\$645)	(16.85%)	(\$1,173)	(30.62%)	\$555	24.45%	\$580	25.82%	\$752	32.83%
\$700,000	(\$838)	(18.41%)	(\$1,454)	(31.92%)	\$680	25.65%	\$705	26.84%	\$877	32.83%
\$800,000	(\$1,032)	(19.54%)	(\$1,735)	(32.87%)	\$806	26.56%	\$831	27.60%	\$1,002	32.83%
\$900,000	(\$1,225)	(20.40%)	(\$2,016)	(33.59%)	\$931	27.26%	\$956	28.19%	\$1,128	32.83%
\$1,000,000	(\$1,418)	(21.08%)	(\$2,297)	(34.15%)	\$1,056	27.82%	\$1,081	28.66%	\$1,253	32.83%
\$2,000,000	(\$3,350)	(23.98%)	(\$5,108)	(36.57%)	\$2,309	30.33%	\$2,334	30.76%	\$2,506	32.83%
\$3,000,000	(\$5,281)	(24.90%)	(\$7,919)	(37.34%)	\$3,562	31.17%	\$3,587	31.45%	\$3,758	32.83%
\$4,000,000	(\$7,213)	(25.36%)	(\$10,730)	(37.72%)	\$4,815	31.58%	\$4,839	31.80%	\$5,011	32.83%
\$5,000,000	(\$9,145)	(25.62%)	(\$13,541)	(37.94%)	\$6,067	31.83%	\$6,092	32.00%	\$6,264	32.83%
\$6,000,000	(\$11,076)	(25.80%)	(\$16,352)	(38.09%)	\$7,320	32.00%	\$7,345	32.14%	\$7,517	32.83%
\$7,000,000	(\$13,008)	(25.93%)	(\$19,163)	(38.20%)	\$8,573	32.12%	\$8,598	32.24%	\$8,769	32.83%
\$8,000,000	(\$14,940)	(26.02%)	(\$21,973)	(38.27%)	\$9,826	32.21%	\$9,851	32.31%	\$10,022	32.83%
\$9,000,000	(\$16,872)	(26.10%)	(\$24,784)	(38.34%)	\$11,079	32.28%	\$11,103	32.37%	\$11,275	32.83%
\$10,000,000	(\$18,803)	(26.16%)	(\$27,595)	(38.38%)	\$12,331	32.33%	\$12,356	32.42%	\$12,528	32.83%
\$15,000,000	(\$28,462)	(26.33%)	(\$41,650)	(38.53%)	\$18,595	32.50%	\$18,620	32.56%	\$18,792	32.83%
\$20,000,000	(\$38,120)	(26.42%)	(\$55,704)	(38.60%)	\$24,859	32.58%	\$24,884	32.62%	\$25,056	32.83%
\$25,000,000	(\$47,779)	(26.47%)	(\$69,759)	(38.65%)	\$31,123	32.63%	\$31,148	32.67%	\$31,320	32.83%
\$30,000,000	(\$57,437)	(26.51%)	(\$83,813)	(38.68%)	\$37,387	32.66%	\$37,412	32.69%	\$37,583	32.83%
\$35,000,000	(\$67,096)	(26.53%)	(\$97,868)	(38.70%)	\$43,651	32.69%	\$43,676	32.71%	\$43,847	32.83%
\$40,000,000	(\$76,754)	(26.55%)	(\$111,922)	(38.71%)	\$49,915	32.71%	\$49,940	32.73%	\$50,111	32.83%
\$45,000,000	(\$86,413)	(26.56%)	(\$125,977)	(38.73%)	\$56,179	32.72%	\$56,204	32.74%	\$56,375	32.83%
\$50,000,000	(\$96,071)	(26.57%)	(\$140,031)	(38.74%)	\$62,443	32.73%	\$62,467	32.75%	\$62,639	32.83%