

CITY OF MCCALLSBURG, 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	\$8.11676	\$84,655	\$0	\$84,655	
2026-27	\$4.56999	\$86,348	\$647	\$86,995	2.8%
2027-28	\$4.60422	\$87,455	\$651	\$88,107	1.3%
2028-29	\$4.49365	\$89,869	\$636	\$90,505	2.7%
2029-30	\$4.52544	\$91,003	\$640	\$91,643	1.3%
2030-31	\$4.41517	\$93,476	\$625	\$94,101	2.7%
2031-32	\$4.44468	\$94,590	\$629	\$95,219	1.2%
2032-33	\$4.33706	\$97,123	\$614	\$97,737	2.6%
2033-34	\$4.36484	\$98,226	\$618	\$98,843	1.1%
2034-35	\$4.25979	\$100,820	\$603	\$101,423	2.6%
2035-36	\$4.28675	\$101,930	\$607	\$102,537	1.1%

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	\$22,479,009	\$10,429,633	\$0	\$10,429,633
2026-27	\$20,325,631	\$19,036,036	\$0	\$19,036,036
2027-28	\$20,425,686	\$19,136,091	\$0	\$19,136,091
2028-29	\$21,430,203	\$20,140,608	\$0	\$20,140,608
2029-30	\$21,540,258	\$20,250,663	\$0	\$20,250,663
2030-31	\$22,602,645	\$21,313,050	\$0	\$21,313,050
2031-32	\$22,712,701	\$21,423,106	\$0	\$21,423,106
2032-33	\$23,824,892	\$22,535,297	\$0	\$22,535,297
2033-34	\$23,934,948	\$22,645,353	\$0	\$22,645,353
2034-35	\$25,098,955	\$23,809,360	\$0	\$23,809,360
2035-36	\$25,209,010	\$23,919,415	\$0	\$23,919,415

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.28%	-1.94%	87.34%	3.02%	0.00%	1.89%
2026-27	113.15%	-22.99%	90.16%	3.91%	0.00%	1.03%
2027-28	113.30%	-23.09%	90.21%	3.89%	0.00%	1.03%
2028-29	112.66%	-22.14%	90.52%	3.88%	0.00%	0.98%
2029-30	112.74%	-22.17%	90.57%	3.86%	0.00%	0.97%
2030-31	112.07%	-21.21%	90.87%	3.85%	0.00%	0.92%
2031-32	112.16%	-21.24%	90.91%	3.83%	0.00%	0.92%
2032-33	111.52%	-20.33%	91.19%	3.82%	0.00%	0.87%
2033-34	111.60%	-20.37%	91.23%	3.80%	0.00%	0.87%
2034-35	110.98%	-19.50%	91.48%	3.80%	0.00%	0.83%
2035-36	111.06%	-19.54%	91.52%	3.78%	0.00%	0.82%

**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 MCCALLSBURG, 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	\$10,429,633	\$8.11676	\$84,655
2026-27	\$19,036,036	\$4.56999	\$86,995
2027-28	\$19,136,091	\$4.60422	\$88,107
2028-29	\$20,140,608	\$4.49365	\$90,505
2029-30	\$20,250,663	\$4.52544	\$91,643
2030-31	\$21,313,050	\$4.41517	\$94,101
2031-32	\$21,423,106	\$4.44468	\$95,219
2032-33	\$22,535,297	\$4.33706	\$97,737
2033-34	\$22,645,353	\$4.36484	\$98,843
2034-35	\$23,809,360	\$4.25979	\$101,423
2035-36	\$23,919,415	\$4.28675	\$102,537

## CITY OF MCCALLSBURG, 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	\$10,429,633	\$8.11676	\$84,655
2026-27	\$10,507,941	\$8.11676	\$85,290
2027-28	\$10,772,808	\$8.11676	\$87,440
2028-29	\$11,141,093	\$8.10000	\$90,243
2029-30	\$11,420,011	\$8.10000	\$92,502
2030-31	\$11,808,805	\$8.10000	\$95,651
2031-32	\$12,102,480	\$8.10000	\$98,030
2032-33	\$12,512,856	\$8.10000	\$101,354
2033-34	\$12,822,103	\$8.10000	\$103,859
2034-35	\$13,255,219	\$8.10000	\$107,367
2035-36	\$13,580,820	\$8.10000	\$110,005

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	\$8,528,094	(\$3.54677)	\$1,704
2027-28	\$8,363,283	(\$3.51254)	\$666
2028-29	\$8,999,514	(\$3.60635)	\$262
2029-30	\$8,830,652	(\$3.57456)	-\$859
2030-31	\$9,504,246	(\$3.68483)	-\$1,551
2031-32	\$9,320,626	(\$3.65532)	-\$2,811
2032-33	\$10,022,441	(\$3.76294)	-\$3,617
2033-34	\$9,823,250	(\$3.73516)	-\$5,016
2034-35	\$10,554,140	(\$3.84021)	-\$5,944
2035-36	\$10,338,595	(\$3.81325)	-\$7,468

CITY OF MCCALLSBURG, 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	\$273	\$50,000	\$51,515	\$192	\$227	\$50,000	\$58,947	\$174	\$40	\$149	\$40	\$192	\$260
\$100,000	\$123,480	\$385	\$545	\$100,000	\$103,030	\$385	\$455	\$100,000	\$117,894	\$366	\$300	\$341	\$300	\$385	\$521
\$150,000	\$185,220	\$577	\$818	\$150,000	\$154,545	\$577	\$682	\$150,000	\$176,842	\$559	\$560	\$534	\$560	\$577	\$781
\$200,000	\$246,960	\$943	\$1,090	\$200,000	\$206,060	\$943	\$910	\$200,000	\$235,789	\$751	\$820	\$726	\$820	\$770	\$1,041
\$250,000	\$308,700	\$1,308	\$1,363	\$250,000	\$257,575	\$1,308	\$1,137	\$250,000	\$294,736	\$944	\$1,081	\$919	\$1,081	\$962	\$1,301
\$300,000	\$370,440	\$1,673	\$1,636	\$300,000	\$309,090	\$1,673	\$1,365	\$300,000	\$353,683	\$1,136	\$1,341	\$1,111	\$1,341	\$1,155	\$1,562
\$400,000	\$493,920	\$2,404	\$2,181	\$400,000	\$412,120	\$2,404	\$1,820	\$400,000	\$471,578	\$1,521	\$1,861	\$1,496	\$1,861	\$1,540	\$2,082
\$500,000	\$617,400	\$3,134	\$2,726	\$500,000	\$515,151	\$3,134	\$2,274	\$500,000	\$589,472	\$1,906	\$2,382	\$1,881	\$2,382	\$1,925	\$2,603
\$600,000	\$740,880	\$3,865	\$3,271	\$600,000	\$618,181	\$3,865	\$2,729	\$600,000	\$707,366	\$2,291	\$2,902	\$2,266	\$2,902	\$2,310	\$3,123
\$700,000	\$864,360	\$4,595	\$3,816	\$700,000	\$721,211	\$4,595	\$3,184	\$700,000	\$825,261	\$2,676	\$3,423	\$2,651	\$3,423	\$2,695	\$3,644
\$800,000	\$987,840	\$5,326	\$4,361	\$800,000	\$824,241	\$5,326	\$3,639	\$800,000	\$943,155	\$3,061	\$3,943	\$3,036	\$3,943	\$3,080	\$4,164
\$900,000	\$1,111,320	\$6,056	\$4,907	\$900,000	\$927,271	\$6,056	\$4,094	\$900,000	\$1,061,050	\$3,446	\$4,464	\$3,421	\$4,464	\$3,465	\$4,685
\$1,000,000	\$1,234,800	\$6,787	\$5,452	\$1,000,000	\$1,030,301	\$6,787	\$4,549	\$1,000,000	\$1,178,944	\$3,831	\$4,984	\$3,806	\$4,984	\$3,850	\$5,205
\$2,000,000	\$2,469,600	\$14,092	\$10,904	\$2,000,000	\$2,060,602	\$14,092	\$9,098	\$2,000,000	\$2,357,888	\$7,681	\$10,190	\$7,656	\$10,190	\$7,700	\$10,410
\$3,000,000	\$3,704,400	\$21,397	\$16,356	\$3,000,000	\$3,090,903	\$21,397	\$13,647	\$3,000,000	\$3,536,832	\$11,531	\$15,395	\$11,506	\$15,395	\$11,550	\$15,616
\$4,000,000	\$4,939,200	\$28,702	\$21,807	\$4,000,000	\$4,121,204	\$28,702	\$18,196	\$4,000,000	\$4,715,776	\$15,381	\$20,600	\$15,356	\$20,600	\$15,400	\$20,821
\$5,000,000	\$6,174,000	\$36,007	\$27,259	\$5,000,000	\$5,151,505	\$36,007	\$22,745	\$5,000,000	\$5,894,720	\$19,231	\$25,805	\$19,206	\$25,805	\$19,250	\$26,026
\$6,000,000	\$7,408,800	\$43,312	\$32,711	\$6,000,000	\$6,181,806	\$43,312	\$27,294	\$6,000,000	\$7,073,664	\$23,081	\$31,011	\$23,056	\$31,011	\$23,099	\$31,231
\$7,000,000	\$8,643,600	\$50,617	\$38,163	\$7,000,000	\$7,212,107	\$50,617	\$31,843	\$7,000,000	\$8,252,608	\$26,931	\$36,216	\$26,906	\$36,216	\$26,949	\$36,437
\$8,000,000	\$9,878,400	\$57,922	\$43,615	\$8,000,000	\$8,242,408	\$57,922	\$36,392	\$8,000,000	\$9,431,552	\$30,781	\$41,421	\$30,756	\$41,421	\$30,799	\$41,642
\$9,000,000	\$11,113,200	\$65,227	\$49,067	\$9,000,000	\$9,272,709	\$65,227	\$40,941	\$9,000,000	\$10,610,496	\$34,631	\$46,626	\$34,605	\$46,626	\$34,649	\$46,847
\$10,000,000	\$12,348,000	\$72,533	\$54,519	\$10,000,000	\$10,303,010	\$72,533	\$45,490	\$10,000,000	\$11,789,440	\$38,480	\$51,832	\$38,455	\$51,832	\$38,499	\$52,052
\$15,000,000	\$18,522,000	\$109,058	\$81,778	\$15,000,000	\$15,454,515	\$109,058	\$68,234	\$15,000,000	\$17,684,160	\$57,730	\$77,858	\$57,705	\$77,858	\$57,749	\$78,079
\$20,000,000	\$24,696,000	\$145,583	\$109,037	\$20,000,000	\$20,606,020	\$145,583	\$90,979	\$20,000,000	\$23,578,880	\$76,980	\$103,884	\$76,954	\$103,884	\$76,998	\$104,105
\$25,000,000	\$30,870,000	\$182,109	\$136,296	\$25,000,000	\$25,757,525	\$182,109	\$113,724	\$25,000,000	\$29,473,600	\$96,229	\$129,910	\$96,204	\$129,910	\$96,248	\$130,131
\$30,000,000	\$37,044,000	\$218,634	\$163,556	\$30,000,000	\$30,909,030	\$218,634	\$136,469	\$30,000,000	\$35,368,320	\$115,479	\$155,936	\$115,454	\$155,936	\$115,497	\$156,157
\$35,000,000	\$43,218,000	\$255,160	\$190,815	\$35,000,000	\$36,060,535	\$255,160	\$159,213	\$35,000,000	\$41,263,040	\$134,728	\$181,963	\$134,703	\$181,963	\$134,747	\$182,183
\$40,000,000	\$49,392,000	\$291,685	\$218,074	\$40,000,000	\$41,212,040	\$291,685	\$181,958	\$40,000,000	\$47,157,760	\$153,978	\$207,989	\$153,953	\$207,989	\$153,996	\$208,210
\$45,000,000	\$55,566,000	\$328,211	\$245,333	\$45,000,000	\$46,363,545	\$328,211	\$204,703	\$45,000,000	\$53,052,480	\$173,227	\$234,015	\$173,202	\$234,015	\$173,246	\$234,236
\$50,000,000	\$61,740,000	\$364,736	\$272,593	\$50,000,000	\$51,515,050	\$364,736	\$227,448	\$50,000,000	\$58,947,200	\$192,477	\$260,041	\$192,452	\$260,041	\$192,495	\$260,262

CITY OF            MCCALLSBURG, 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	\$80	41.61%	\$35	18.16%	(\$134)	(77.27%)	(\$109)	(73.45%)	\$68	35.20%
\$100,000	\$160	41.61%	\$70	18.16%	(\$67)	(18.17%)	(\$42)	(12.17%)	\$136	35.20%
\$150,000	\$240	41.61%	\$105	18.16%	\$1	0.22%	\$26	4.92%	\$203	35.20%
\$200,000	\$148	15.66%	(\$33)	(3.50%)	\$69	9.18%	\$94	12.94%	\$271	35.20%
\$250,000	\$55	4.20%	(\$171)	(13.05%)	\$137	14.49%	\$162	17.61%	\$339	35.20%
\$300,000	(\$38)	(2.25%)	(\$309)	(18.44%)	\$205	18.00%	\$230	20.66%	\$407	35.20%
\$400,000	(\$223)	(9.28%)	(\$584)	(24.30%)	\$340	22.35%	\$365	24.40%	\$542	35.20%
\$500,000	(\$408)	(13.03%)	(\$860)	(27.43%)	\$476	24.95%	\$501	26.61%	\$678	35.20%
\$600,000	(\$594)	(15.36%)	(\$1,135)	(29.38%)	\$611	26.67%	\$636	28.07%	\$813	35.20%
\$700,000	(\$779)	(16.95%)	(\$1,411)	(30.71%)	\$747	27.90%	\$772	29.11%	\$949	35.20%
\$800,000	(\$964)	(18.11%)	(\$1,687)	(31.67%)	\$882	28.82%	\$907	29.88%	\$1,084	35.20%
\$900,000	(\$1,150)	(18.98%)	(\$1,962)	(32.40%)	\$1,018	29.53%	\$1,043	30.48%	\$1,220	35.20%
\$1,000,000	(\$1,335)	(19.67%)	(\$2,238)	(32.97%)	\$1,153	30.10%	\$1,178	30.96%	\$1,355	35.20%
\$2,000,000	(\$3,188)	(22.62%)	(\$4,994)	(35.44%)	\$2,509	32.66%	\$2,534	33.09%	\$2,711	35.20%
\$3,000,000	(\$5,041)	(23.56%)	(\$7,750)	(36.22%)	\$3,864	33.51%	\$3,889	33.80%	\$4,066	35.20%
\$4,000,000	(\$6,895)	(24.02%)	(\$10,506)	(36.60%)	\$5,219	33.93%	\$5,244	34.15%	\$5,421	35.20%
\$5,000,000	(\$8,748)	(24.29%)	(\$13,262)	(36.83%)	\$6,575	34.19%	\$6,600	34.36%	\$6,777	35.20%
\$6,000,000	(\$10,601)	(24.48%)	(\$16,019)	(36.98%)	\$7,930	34.36%	\$7,955	34.50%	\$8,132	35.20%
\$7,000,000	(\$12,454)	(24.60%)	(\$18,775)	(37.09%)	\$9,285	34.48%	\$9,310	34.60%	\$9,487	35.20%
\$8,000,000	(\$14,308)	(24.70%)	(\$21,531)	(37.17%)	\$10,641	34.57%	\$10,666	34.68%	\$10,843	35.20%
\$9,000,000	(\$16,161)	(24.78%)	(\$24,287)	(37.23%)	\$11,996	34.64%	\$12,021	34.74%	\$12,198	35.20%
\$10,000,000	(\$18,014)	(24.84%)	(\$27,043)	(37.28%)	\$13,351	34.70%	\$13,376	34.78%	\$13,553	35.20%
\$15,000,000	(\$27,280)	(25.01%)	(\$40,824)	(37.43%)	\$20,128	34.87%	\$20,153	34.92%	\$20,330	35.20%
\$20,000,000	(\$36,546)	(25.10%)	(\$54,604)	(37.51%)	\$26,904	34.95%	\$26,930	34.99%	\$27,107	35.20%
\$25,000,000	(\$45,813)	(25.16%)	(\$68,385)	(37.55%)	\$33,681	35.00%	\$33,706	35.04%	\$33,883	35.20%
\$30,000,000	(\$55,079)	(25.19%)	(\$82,166)	(37.58%)	\$40,458	35.03%	\$40,483	35.06%	\$40,660	35.20%
\$35,000,000	(\$64,345)	(25.22%)	(\$95,946)	(37.60%)	\$47,234	35.06%	\$47,259	35.08%	\$47,437	35.20%
\$40,000,000	(\$73,611)	(25.24%)	(\$109,727)	(37.62%)	\$54,011	35.08%	\$54,036	35.10%	\$54,213	35.20%
\$45,000,000	(\$82,877)	(25.25%)	(\$123,508)	(37.63%)	\$60,788	35.09%	\$60,813	35.11%	\$60,990	35.20%
\$50,000,000	(\$92,143)	(25.26%)	(\$137,288)	(37.64%)	\$67,564	35.10%	\$67,589	35.12%	\$67,766	35.20%