

CITY OF SCHALLER, 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	\$7.86413	\$149,815	\$0	\$149,815	
2026-27	\$4.86527	\$152,812	\$1,764	\$154,575	3.2%
2027-28	\$4.92142	\$155,837	\$1,784	\$157,621	2.0%
2028-29	\$4.77463	\$160,774	\$1,731	\$162,504	3.1%
2029-30	\$4.82603	\$163,868	\$1,749	\$165,617	1.9%
2030-31	\$4.68056	\$168,929	\$1,697	\$170,626	3.0%
2031-32	\$4.72757	\$171,961	\$1,714	\$173,675	1.8%
2032-33	\$4.58713	\$177,149	\$1,663	\$178,811	3.0%
2033-34	\$4.63019	\$180,119	\$1,678	\$181,798	1.7%
2034-35	\$4.49452	\$185,434	\$1,629	\$187,063	2.9%
2035-36	\$4.53401	\$188,344	\$1,644	\$189,987	1.6%

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	\$39,910,002	\$19,050,468	\$0	\$19,050,468
2026-27	\$34,252,808	\$31,771,153	\$0	\$31,771,153
2027-28	\$34,509,269	\$32,027,614	\$0	\$32,027,614
2028-29	\$36,516,647	\$34,034,992	\$0	\$34,034,992
2029-30	\$36,799,108	\$34,317,453	\$0	\$34,317,453
2030-31	\$38,935,839	\$36,454,184	\$0	\$36,454,184
2031-32	\$39,218,301	\$36,736,646	\$0	\$36,736,646
2032-33	\$41,462,737	\$38,981,082	\$0	\$38,981,082
2033-34	\$41,745,198	\$39,263,543	\$0	\$39,263,543
2034-35	\$44,101,877	\$41,620,222	\$0	\$41,620,222
2035-36	\$44,384,338	\$41,902,683	\$0	\$41,902,683

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.54%	-2.35%	71.18%	26.05%	0.45%	2.31%
2026-27	102.47%	-32.01%	70.45%	27.22%	0.58%	1.39%
2027-28	102.77%	-32.09%	70.68%	27.01%	0.57%	1.37%
2028-29	101.64%	-30.49%	71.15%	26.69%	0.54%	1.29%
2029-30	101.85%	-30.47%	71.38%	26.48%	0.54%	1.28%
2030-31	100.70%	-28.89%	71.81%	26.18%	0.51%	1.21%
2031-32	100.91%	-28.88%	72.02%	25.99%	0.51%	1.20%
2032-33	99.83%	-27.41%	72.41%	25.72%	0.48%	1.13%
2033-34	100.02%	-27.42%	72.60%	25.54%	0.48%	1.12%
2034-35	99.00%	-26.05%	72.95%	25.30%	0.46%	1.06%
2035-36	99.19%	-26.06%	73.13%	25.14%	0.45%	1.05%

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 SCHALLER, 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	\$19,050,468	\$7.86413	\$149,815
2026-27	\$31,771,153	\$4.86527	\$154,575
2027-28	\$32,027,614	\$4.92142	\$157,621
2028-29	\$34,034,992	\$4.77463	\$162,504
2029-30	\$34,317,453	\$4.82603	\$165,617
2030-31	\$36,454,184	\$4.68056	\$170,626
2031-32	\$36,736,646	\$4.72757	\$173,675
2032-33	\$38,981,082	\$4.58713	\$178,811
2033-34	\$39,263,543	\$4.63019	\$181,798
2034-35	\$41,620,222	\$4.49452	\$187,063
2035-36	\$41,902,683	\$4.53401	\$189,987

CITY OF SCHALLER, 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	\$19,050,468	\$7.86413	\$149,815
2026-27	\$19,772,341	\$7.78627	\$153,953
2027-28	\$20,239,047	\$7.78627	\$157,587
2028-29	\$21,115,657	\$7.78627	\$164,412
2029-30	\$21,607,198	\$7.78627	\$168,239
2030-31	\$22,532,333	\$7.78627	\$175,443
2031-32	\$23,049,965	\$7.78627	\$179,473
2032-33	\$24,026,150	\$7.78627	\$187,074
2033-34	\$24,571,307	\$7.78627	\$191,319
2034-35	\$25,601,241	\$7.78627	\$199,338
2035-36	\$26,175,313	\$7.78627	\$203,808

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	\$11,998,812	(\$2.92100)	\$623
2027-28	\$11,788,567	(\$2.86485)	\$35
2028-29	\$12,919,335	(\$3.01164)	-\$1,908
2029-30	\$12,710,255	(\$2.96024)	-\$2,622
2030-31	\$13,921,852	(\$3.10571)	-\$4,817
2031-32	\$13,686,681	(\$3.05870)	-\$5,798
2032-33	\$14,954,932	(\$3.19914)	-\$8,263
2033-34	\$14,692,237	(\$3.15608)	-\$9,521
2034-35	\$16,018,981	(\$3.29175)	-\$12,275
2035-36	\$15,727,370	(\$3.25226)	-\$13,821

CITY OF SCHALLER, 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	\$187	\$289	\$50,000	\$51,515	\$187	\$241	\$50,000	\$58,947	\$168	\$42	\$144	\$42	\$187	\$276
\$100,000	\$123,480	\$373	\$578	\$100,000	\$103,030	\$373	\$482	\$100,000	\$117,894	\$355	\$318	\$331	\$318	\$373	\$552
\$150,000	\$185,220	\$560	\$867	\$150,000	\$154,545	\$560	\$723	\$150,000	\$176,842	\$541	\$594	\$517	\$594	\$560	\$828
\$200,000	\$246,960	\$913	\$1,156	\$200,000	\$206,060	\$913	\$964	\$200,000	\$235,789	\$728	\$870	\$704	\$870	\$746	\$1,104
\$250,000	\$308,700	\$1,267	\$1,445	\$250,000	\$257,575	\$1,267	\$1,206	\$250,000	\$294,736	\$914	\$1,146	\$890	\$1,146	\$933	\$1,380
\$300,000	\$370,440	\$1,621	\$1,734	\$300,000	\$309,090	\$1,621	\$1,447	\$300,000	\$353,683	\$1,101	\$1,421	\$1,077	\$1,421	\$1,119	\$1,655
\$400,000	\$493,920	\$2,329	\$2,312	\$400,000	\$412,120	\$2,329	\$1,929	\$400,000	\$471,578	\$1,474	\$1,973	\$1,450	\$1,973	\$1,492	\$2,207
\$500,000	\$617,400	\$3,037	\$2,890	\$500,000	\$515,151	\$3,037	\$2,411	\$500,000	\$589,472	\$1,847	\$2,525	\$1,823	\$2,525	\$1,865	\$2,759
\$600,000	\$740,880	\$3,744	\$3,468	\$600,000	\$618,181	\$3,744	\$2,893	\$600,000	\$707,366	\$2,220	\$3,077	\$2,196	\$3,077	\$2,238	\$3,311
\$700,000	\$864,360	\$4,452	\$4,046	\$700,000	\$721,211	\$4,452	\$3,376	\$700,000	\$825,261	\$2,593	\$3,629	\$2,569	\$3,629	\$2,611	\$3,863
\$800,000	\$987,840	\$5,160	\$4,624	\$800,000	\$824,241	\$5,160	\$3,858	\$800,000	\$943,155	\$2,966	\$4,180	\$2,942	\$4,180	\$2,984	\$4,414
\$900,000	\$1,111,320	\$5,868	\$5,202	\$900,000	\$927,271	\$5,868	\$4,340	\$900,000	\$1,061,050	\$3,339	\$4,732	\$3,315	\$4,732	\$3,357	\$4,966
\$1,000,000	\$1,234,800	\$6,576	\$5,780	\$1,000,000	\$1,030,301	\$6,576	\$4,822	\$1,000,000	\$1,178,944	\$3,712	\$5,284	\$3,688	\$5,284	\$3,730	\$5,518
\$2,000,000	\$2,469,600	\$13,653	\$11,559	\$2,000,000	\$2,060,602	\$13,653	\$9,645	\$2,000,000	\$2,357,888	\$7,442	\$10,802	\$7,418	\$10,802	\$7,460	\$11,036
\$3,000,000	\$3,704,400	\$20,731	\$17,339	\$3,000,000	\$3,090,903	\$20,731	\$14,467	\$3,000,000	\$3,536,832	\$11,172	\$16,320	\$11,148	\$16,320	\$11,190	\$16,554
\$4,000,000	\$4,939,200	\$27,809	\$23,118	\$4,000,000	\$4,121,204	\$27,809	\$19,290	\$4,000,000	\$4,715,776	\$14,902	\$21,838	\$14,878	\$21,838	\$14,920	\$22,072
\$5,000,000	\$6,174,000	\$34,886	\$28,898	\$5,000,000	\$5,151,505	\$34,886	\$24,112	\$5,000,000	\$5,894,720	\$18,632	\$27,357	\$18,608	\$27,357	\$18,650	\$27,591
\$6,000,000	\$7,408,800	\$41,964	\$34,677	\$6,000,000	\$6,181,806	\$41,964	\$28,934	\$6,000,000	\$7,073,664	\$22,362	\$32,875	\$22,338	\$32,875	\$22,380	\$33,109
\$7,000,000	\$8,643,600	\$49,042	\$40,457	\$7,000,000	\$7,212,107	\$49,042	\$33,757	\$7,000,000	\$8,252,608	\$26,092	\$38,393	\$26,068	\$38,393	\$26,111	\$38,627
\$8,000,000	\$9,878,400	\$56,120	\$46,236	\$8,000,000	\$8,242,408	\$56,120	\$38,579	\$8,000,000	\$9,431,552	\$29,823	\$43,911	\$29,798	\$43,911	\$29,841	\$44,145
\$9,000,000	\$11,113,200	\$63,197	\$52,016	\$9,000,000	\$9,272,709	\$63,197	\$43,401	\$9,000,000	\$10,610,496	\$33,553	\$49,429	\$33,528	\$49,429	\$33,571	\$49,663
\$10,000,000	\$12,348,000	\$70,275	\$57,796	\$10,000,000	\$10,303,010	\$70,275	\$48,224	\$10,000,000	\$11,789,440	\$37,283	\$54,947	\$37,258	\$54,947	\$37,301	\$55,181
\$15,000,000	\$18,522,000	\$105,664	\$86,693	\$15,000,000	\$15,454,515	\$105,664	\$72,336	\$15,000,000	\$17,684,160	\$55,933	\$82,538	\$55,909	\$82,538	\$55,951	\$82,772
\$20,000,000	\$24,696,000	\$141,052	\$115,591	\$20,000,000	\$20,606,020	\$141,052	\$96,448	\$20,000,000	\$23,578,880	\$74,584	\$110,128	\$74,559	\$110,128	\$74,602	\$110,362
\$25,000,000	\$30,870,000	\$176,441	\$144,489	\$25,000,000	\$25,757,525	\$176,441	\$120,560	\$25,000,000	\$29,473,600	\$93,234	\$137,719	\$93,210	\$137,719	\$93,252	\$137,953
\$30,000,000	\$37,044,000	\$211,829	\$173,387	\$30,000,000	\$30,909,030	\$211,829	\$144,672	\$30,000,000	\$35,368,320	\$111,884	\$165,310	\$111,860	\$165,310	\$111,902	\$165,544
\$35,000,000	\$43,218,000	\$247,218	\$202,284	\$35,000,000	\$36,060,535	\$247,218	\$168,783	\$35,000,000	\$41,263,040	\$130,535	\$192,900	\$130,511	\$192,900	\$130,553	\$193,134
\$40,000,000	\$49,392,000	\$282,607	\$231,182	\$40,000,000	\$41,212,040	\$282,607	\$192,895	\$40,000,000	\$47,157,760	\$149,185	\$220,491	\$149,161	\$220,491	\$149,203	\$220,725
\$45,000,000	\$55,566,000	\$317,995	\$260,080	\$45,000,000	\$46,363,545	\$317,995	\$217,007	\$45,000,000	\$53,052,480	\$167,836	\$248,081	\$167,811	\$248,081	\$167,854	\$248,315
\$50,000,000	\$61,740,000	\$353,384	\$288,978	\$50,000,000	\$51,515,050	\$353,384	\$241,119	\$50,000,000	\$58,947,200	\$186,486	\$275,672	\$186,462	\$275,672	\$186,504	\$275,906

CITY OF SCHALLER, 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	\$102	54.94%	\$55	29.28%	(\$127)	(75.13%)	(\$102)	(70.95%)	\$89	47.94%
\$100,000	\$205	54.94%	\$109	29.28%	(\$37)	(10.46%)	(\$13)	(3.90%)	\$179	47.94%
\$150,000	\$307	54.94%	\$164	29.28%	\$52	9.65%	\$77	14.79%	\$268	47.94%
\$200,000	\$243	26.55%	\$51	5.59%	\$142	19.46%	\$166	23.58%	\$358	47.94%
\$250,000	\$178	14.01%	(\$62)	(4.87%)	\$231	25.27%	\$255	28.68%	\$447	47.94%
\$300,000	\$113	6.95%	(\$174)	(10.76%)	\$320	29.11%	\$345	32.02%	\$536	47.94%
\$400,000	(\$17)	(0.74%)	(\$400)	(17.17%)	\$499	33.87%	\$524	36.11%	\$715	47.94%
\$500,000	(\$147)	(4.84%)	(\$626)	(20.60%)	\$678	36.71%	\$702	38.53%	\$894	47.94%
\$600,000	(\$277)	(7.39%)	(\$851)	(22.73%)	\$857	38.60%	\$881	40.13%	\$1,073	47.94%
\$700,000	(\$407)	(9.13%)	(\$1,077)	(24.18%)	\$1,036	39.94%	\$1,060	41.26%	\$1,252	47.94%
\$800,000	(\$536)	(10.39%)	(\$1,302)	(25.23%)	\$1,214	40.95%	\$1,239	42.11%	\$1,430	47.94%
\$900,000	(\$666)	(11.35%)	(\$1,528)	(26.03%)	\$1,393	41.73%	\$1,418	42.76%	\$1,609	47.94%
\$1,000,000	(\$796)	(12.11%)	(\$1,753)	(26.66%)	\$1,572	42.35%	\$1,596	43.29%	\$1,788	47.94%
\$2,000,000	(\$2,094)	(15.34%)	(\$4,009)	(29.36%)	\$3,360	45.15%	\$3,384	45.62%	\$3,576	47.94%
\$3,000,000	(\$3,392)	(16.36%)	(\$6,264)	(30.21%)	\$5,148	46.08%	\$5,172	46.40%	\$5,364	47.94%
\$4,000,000	(\$4,691)	(16.87%)	(\$8,519)	(30.63%)	\$6,936	46.54%	\$6,960	46.78%	\$7,152	47.94%
\$5,000,000	(\$5,989)	(17.17%)	(\$10,775)	(30.88%)	\$8,724	46.82%	\$8,748	47.01%	\$8,940	47.94%
\$6,000,000	(\$7,287)	(17.36%)	(\$13,030)	(31.05%)	\$10,512	47.01%	\$10,537	47.17%	\$10,728	47.94%
\$7,000,000	(\$8,585)	(17.51%)	(\$15,285)	(31.17%)	\$12,300	47.14%	\$12,325	47.28%	\$12,516	47.94%
\$8,000,000	(\$9,883)	(17.61%)	(\$17,541)	(31.26%)	\$14,088	47.24%	\$14,113	47.36%	\$14,304	47.94%
\$9,000,000	(\$11,181)	(17.69%)	(\$19,796)	(31.32%)	\$15,876	47.32%	\$15,901	47.42%	\$16,092	47.94%
\$10,000,000	(\$12,479)	(17.76%)	(\$22,051)	(31.38%)	\$17,664	47.38%	\$17,689	47.48%	\$17,880	47.94%
\$15,000,000	(\$18,970)	(17.95%)	(\$33,328)	(31.54%)	\$26,605	47.56%	\$26,629	47.63%	\$26,821	47.94%
\$20,000,000	(\$25,461)	(18.05%)	(\$44,604)	(31.62%)	\$35,545	47.66%	\$35,569	47.71%	\$35,761	47.94%
\$25,000,000	(\$31,952)	(18.11%)	(\$55,881)	(31.67%)	\$44,485	47.71%	\$44,509	47.75%	\$44,701	47.94%
\$30,000,000	(\$38,443)	(18.15%)	(\$67,158)	(31.70%)	\$53,425	47.75%	\$53,449	47.78%	\$53,641	47.94%
\$35,000,000	(\$44,934)	(18.18%)	(\$78,434)	(31.73%)	\$62,365	47.78%	\$62,390	47.80%	\$62,581	47.94%
\$40,000,000	(\$51,424)	(18.20%)	(\$89,711)	(31.74%)	\$71,305	47.80%	\$71,330	47.82%	\$71,521	47.94%
\$45,000,000	(\$57,915)	(18.21%)	(\$100,988)	(31.76%)	\$80,246	47.81%	\$80,270	47.83%	\$80,462	47.94%
\$50,000,000	(\$64,406)	(18.23%)	(\$112,264)	(31.77%)	\$89,186	47.82%	\$89,210	47.84%	\$89,402	47.94%