

CITY OF LE ROY, 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	\$0.00000	\$0	\$0	\$0	
2026-27	\$0.00000	\$0	\$0	\$0	#DIV/0!
2027-28	\$0.00000	\$0	\$0	\$0	#DIV/0!
2028-29	\$0.00000	\$0	\$0	\$0	#DIV/0!
2029-30	\$0.00000	\$0	\$0	\$0	#DIV/0!
2030-31	\$0.00000	\$0	\$0	\$0	#DIV/0!
2031-32	\$0.00000	\$0	\$0	\$0	#DIV/0!
2032-33	\$0.00000	\$0	\$0	\$0	#DIV/0!
2033-34	\$0.00000	\$0	\$0	\$0	#DIV/0!
2034-35	\$0.00000	\$0	\$0	\$0	#DIV/0!
2035-36	\$0.00000	\$0	\$0	\$0	#DIV/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	\$814,689	\$253,622	\$0	\$253,622
2026-27	\$661,440	\$375,598	\$0	\$375,598
2027-28	\$660,440	\$374,598	\$0	\$374,598
2028-29	\$682,528	\$396,686	\$0	\$396,686
2029-30	\$682,528	\$396,686	\$0	\$396,686
2030-31	\$706,551	\$420,709	\$0	\$420,709
2031-32	\$706,551	\$420,709	\$0	\$420,709
2032-33	\$731,547	\$445,705	\$0	\$445,705
2033-34	\$731,547	\$445,705	\$0	\$445,705
2034-35	\$757,556	\$471,714	\$0	\$471,714
2035-36	\$757,556	\$471,714	\$0	\$471,714

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.99%	-4.14%	89.85%	3.93%	0.00%	6.22%
2026-27	145.84%	-56.31%	89.53%	6.27%	0.00%	4.20%
2027-28	146.23%	-56.73%	89.50%	6.28%	0.00%	4.21%
2028-29	143.61%	-53.82%	89.79%	6.23%	0.00%	3.98%
2029-30	143.61%	-53.82%	89.79%	6.23%	0.00%	3.98%
2030-31	140.83%	-50.75%	90.08%	6.17%	0.00%	3.75%
2031-32	140.83%	-50.75%	90.08%	6.17%	0.00%	3.75%
2032-33	138.25%	-47.90%	90.35%	6.11%	0.00%	3.54%
2033-34	138.25%	-47.90%	90.35%	6.11%	0.00%	3.54%
2034-35	135.85%	-45.26%	90.59%	6.06%	0.00%	3.35%
2035-36	135.85%	-45.26%	90.59%	6.06%	0.00%	3.35%

**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 LE ROY, 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	\$253,622	\$0.00000	\$0
2026-27	\$375,598	\$0.00000	\$0
2027-28	\$374,598	\$0.00000	\$0
2028-29	\$396,686	\$0.00000	\$0
2029-30	\$396,686	\$0.00000	\$0
2030-31	\$420,709	\$0.00000	\$0
2031-32	\$420,709	\$0.00000	\$0
2032-33	\$445,705	\$0.00000	\$0
2033-34	\$445,705	\$0.00000	\$0
2034-35	\$471,714	\$0.00000	\$0
2035-36	\$471,714	\$0.00000	\$0

CITY OF LE ROY, 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	\$253,622	\$0.00000	\$0
2026-27	\$254,264	\$0.00000	\$0
2027-28	\$259,403	\$0.00000	\$0
2028-29	\$267,250	\$0.00000	\$0
2029-30	\$272,659	\$0.00000	\$0
2030-31	\$280,914	\$0.00000	\$0
2031-32	\$286,605	\$0.00000	\$0
2032-33	\$295,291	\$0.00000	\$0
2033-34	\$301,279	\$0.00000	\$0
2034-35	\$310,418	\$0.00000	\$0
2035-36	\$316,719	\$0.00000	\$0

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	\$121,334	\$0.00000	\$0
2027-28	\$115,194	\$0.00000	\$0
2028-29	\$129,436	\$0.00000	\$0
2029-30	\$124,027	\$0.00000	\$0
2030-31	\$139,794	\$0.00000	\$0
2031-32	\$134,104	\$0.00000	\$0
2032-33	\$150,414	\$0.00000	\$0
2033-34	\$144,426	\$0.00000	\$0
2034-35	\$161,297	\$0.00000	\$0
2035-36	\$154,995	\$0.00000	\$0

CITY OF LE ROY, 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	\$0	\$0	\$50,000	\$51,515	\$0	\$0	\$50,000	\$58,947	\$0	\$0	\$0	\$0	\$0	\$0
\$100,000	\$123,480	\$0	\$0	\$100,000	\$103,030	\$0	\$0	\$100,000	\$117,894	\$0	\$0	\$0	\$0	\$0	\$0
\$150,000	\$185,220	\$0	\$0	\$150,000	\$154,545	\$0	\$0	\$150,000	\$176,842	\$0	\$0	\$0	\$0	\$0	\$0
\$200,000	\$246,960	\$0	\$0	\$200,000	\$206,060	\$0	\$0	\$200,000	\$235,789	\$0	\$0	\$0	\$0	\$0	\$0
\$250,000	\$308,700	\$0	\$0	\$250,000	\$257,575	\$0	\$0	\$250,000	\$294,736	\$0	\$0	\$0	\$0	\$0	\$0
\$300,000	\$370,440	\$0	\$0	\$300,000	\$309,090	\$0	\$0	\$300,000	\$353,683	\$0	\$0	\$0	\$0	\$0	\$0
\$400,000	\$493,920	\$0	\$0	\$400,000	\$412,120	\$0	\$0	\$400,000	\$471,578	\$0	\$0	\$0	\$0	\$0	\$0
\$500,000	\$617,400	\$0	\$0	\$500,000	\$515,151	\$0	\$0	\$500,000	\$589,472	\$0	\$0	\$0	\$0	\$0	\$0
\$600,000	\$740,880	\$0	\$0	\$600,000	\$618,181	\$0	\$0	\$600,000	\$707,366	\$0	\$0	\$0	\$0	\$0	\$0
\$700,000	\$864,360	\$0	\$0	\$700,000	\$721,211	\$0	\$0	\$700,000	\$825,261	\$0	\$0	\$0	\$0	\$0	\$0
\$800,000	\$987,840	\$0	\$0	\$800,000	\$824,241	\$0	\$0	\$800,000	\$943,155	\$0	\$0	\$0	\$0	\$0	\$0
\$900,000	\$1,111,320	\$0	\$0	\$900,000	\$927,271	\$0	\$0	\$900,000	\$1,061,050	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000,000	\$1,234,800	\$0	\$0	\$1,000,000	\$1,030,301	\$0	\$0	\$1,000,000	\$1,178,944	\$0	\$0	\$0	\$0	\$0	\$0
\$2,000,000	\$2,469,600	\$0	\$0	\$2,000,000	\$2,060,602	\$0	\$0	\$2,000,000	\$2,357,888	\$0	\$0	\$0	\$0	\$0	\$0
\$3,000,000	\$3,704,400	\$0	\$0	\$3,000,000	\$3,090,903	\$0	\$0	\$3,000,000	\$3,536,832	\$0	\$0	\$0	\$0	\$0	\$0
\$4,000,000	\$4,939,200	\$0	\$0	\$4,000,000	\$4,121,204	\$0	\$0	\$4,000,000	\$4,715,776	\$0	\$0	\$0	\$0	\$0	\$0
\$5,000,000	\$6,174,000	\$0	\$0	\$5,000,000	\$5,151,505	\$0	\$0	\$5,000,000	\$5,894,720	\$0	\$0	\$0	\$0	\$0	\$0
\$6,000,000	\$7,408,800	\$0	\$0	\$6,000,000	\$6,181,806	\$0	\$0	\$6,000,000	\$7,073,664	\$0	\$0	\$0	\$0	\$0	\$0
\$7,000,000	\$8,643,600	\$0	\$0	\$7,000,000	\$7,212,107	\$0	\$0	\$7,000,000	\$8,252,608	\$0	\$0	\$0	\$0	\$0	\$0
\$8,000,000	\$9,878,400	\$0	\$0	\$8,000,000	\$8,242,408	\$0	\$0	\$8,000,000	\$9,431,552	\$0	\$0	\$0	\$0	\$0	\$0
\$9,000,000	\$11,113,200	\$0	\$0	\$9,000,000	\$9,272,709	\$0	\$0	\$9,000,000	\$10,610,496	\$0	\$0	\$0	\$0	\$0	\$0
\$10,000,000	\$12,348,000	\$0	\$0	\$10,000,000	\$10,303,010	\$0	\$0	\$10,000,000	\$11,789,440	\$0	\$0	\$0	\$0	\$0	\$0
\$15,000,000	\$18,522,000	\$0	\$0	\$15,000,000	\$15,454,515	\$0	\$0	\$15,000,000	\$17,684,160	\$0	\$0	\$0	\$0	\$0	\$0
\$20,000,000	\$24,696,000	\$0	\$0	\$20,000,000	\$20,606,020	\$0	\$0	\$20,000,000	\$23,578,880	\$0	\$0	\$0	\$0	\$0	\$0
\$25,000,000	\$30,870,000	\$0	\$0	\$25,000,000	\$25,757,525	\$0	\$0	\$25,000,000	\$29,473,600	\$0	\$0	\$0	\$0	\$0	\$0
\$30,000,000	\$37,044,000	\$0	\$0	\$30,000,000	\$30,909,030	\$0	\$0	\$30,000,000	\$35,368,320	\$0	\$0	\$0	\$0	\$0	\$0
\$35,000,000	\$43,218,000	\$0	\$0	\$35,000,000	\$36,060,535	\$0	\$0	\$35,000,000	\$41,263,040	\$0	\$0	\$0	\$0	\$0	\$0
\$40,000,000	\$49,392,000	\$0	\$0	\$40,000,000	\$41,212,040	\$0	\$0	\$40,000,000	\$47,157,760	\$0	\$0	\$0	\$0	\$0	\$0
\$45,000,000	\$55,566,000	\$0	\$0	\$45,000,000	\$46,363,545	\$0	\$0	\$45,000,000	\$53,052,480	\$0	\$0	\$0	\$0	\$0	\$0
\$50,000,000	\$61,740,000	\$0	\$0	\$50,000,000	\$51,515,050	\$0	\$0	\$50,000,000	\$58,947,200	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF LE ROY, 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	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$100,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$150,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$200,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$250,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$300,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$400,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$500,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$600,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$700,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$800,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$900,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$1,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$2,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$3,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$4,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$5,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$6,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$7,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$8,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$9,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$10,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$15,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$20,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$25,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$30,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$35,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$40,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$45,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
\$50,000,000	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!