

CITY OF RALSTON, 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	\$7.77664	\$122,907	\$0	\$122,907	
2026-27	\$6.56806	\$125,365	\$3,512	\$128,877	4.9%
2027-28	\$6.70062	\$131,455	\$3,583	\$135,038	4.8%
2028-29	\$6.70267	\$137,739	\$3,584	\$141,323	4.7%
2029-30	\$6.83688	\$144,149	\$3,656	\$147,805	4.6%
2030-31	\$6.83926	\$150,761	\$3,657	\$154,418	4.5%
2031-32	\$6.97620	\$157,507	\$3,730	\$161,237	4.4%
2032-33	\$6.97973	\$164,462	\$3,732	\$168,194	4.3%
2033-34	\$7.11947	\$171,558	\$3,807	\$175,365	4.3%
2034-35	\$7.12399	\$178,872	\$3,809	\$182,681	4.2%
2035-36	\$7.26661	\$186,335	\$3,886	\$190,221	4.1%

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	\$23,893,871	\$15,804,660	\$0	\$15,804,660
2026-27	\$24,374,105	\$19,621,818	\$0	\$19,621,818
2027-28	\$24,905,334	\$20,153,047	\$0	\$20,153,047
2028-29	\$25,836,836	\$21,084,549	\$0	\$21,084,549
2029-30	\$26,371,065	\$21,618,778	\$0	\$21,618,778
2030-31	\$27,330,475	\$22,578,188	\$0	\$22,578,188
2031-32	\$27,864,704	\$23,112,417	\$0	\$23,112,417
2032-33	\$28,849,746	\$24,097,459	\$0	\$24,097,459
2033-34	\$29,383,974	\$24,631,687	\$0	\$24,631,687
2034-35	\$30,395,403	\$25,643,116	\$0	\$25,643,116
2035-36	\$30,929,632	\$26,177,345	\$0	\$26,177,345

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	7.60%	-0.82%	6.78%	16.15%	60.82%	1.55%
2026-27	14.09%	-4.63%	9.46%	17.22%	58.79%	1.25%
2027-28	13.73%	-4.52%	9.21%	16.77%	59.88%	1.21%
2028-29	13.66%	-4.33%	9.32%	16.83%	60.33%	1.16%
2029-30	13.33%	-4.22%	9.10%	16.41%	61.31%	1.13%
2030-31	13.28%	-4.04%	9.24%	16.50%	61.65%	1.08%
2031-32	12.99%	-3.95%	9.04%	16.12%	62.53%	1.06%
2032-33	12.96%	-3.79%	9.18%	16.23%	62.78%	1.02%
2033-34	12.69%	-3.70%	8.99%	15.88%	63.58%	0.99%
2034-35	12.69%	-3.56%	9.13%	16.02%	63.76%	0.95%
2035-36	12.44%	-3.49%	8.95%	15.69%	64.49%	0.93%

**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 RALSTON, 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	\$15,804,660	\$7.77664	\$122,907
2026-27	\$19,621,818	\$6.56806	\$128,877
2027-28	\$20,153,047	\$6.70062	\$135,038
2028-29	\$21,084,549	\$6.70267	\$141,323
2029-30	\$21,618,778	\$6.83688	\$147,805
2030-31	\$22,578,188	\$6.83926	\$154,418
2031-32	\$23,112,417	\$6.97620	\$161,237
2032-33	\$24,097,459	\$6.97973	\$168,194
2033-34	\$24,631,687	\$7.11947	\$175,365
2034-35	\$25,643,116	\$7.12399	\$182,681
2035-36	\$26,177,345	\$7.26661	\$190,221

## CITY OF RALSTON, 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	\$15,804,660	\$7.77664	\$122,907
2026-27	\$16,679,107	\$7.62416	\$127,164
2027-28	\$17,175,920	\$7.54867	\$129,655
2028-29	\$17,932,978	\$7.54867	\$135,370
2029-30	\$18,431,202	\$7.54867	\$139,131
2030-31	\$19,207,864	\$7.54867	\$144,994
2031-32	\$19,707,569	\$7.54867	\$148,766
2032-33	\$20,504,398	\$7.54867	\$154,781
2033-34	\$21,005,666	\$7.54867	\$158,565
2034-35	\$21,823,256	\$7.54867	\$164,737
2035-36	\$22,326,166	\$7.54867	\$168,533

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	\$2,942,711	(\$1.05610)	\$1,713
2027-28	\$2,977,127	(\$0.84805)	\$5,383
2028-29	\$3,151,571	(\$0.84600)	\$5,953
2029-30	\$3,187,576	(\$0.71179)	\$8,674
2030-31	\$3,370,324	(\$0.70941)	\$9,424
2031-32	\$3,404,848	(\$0.57247)	\$12,471
2032-33	\$3,593,061	(\$0.56894)	\$13,413
2033-34	\$3,626,021	(\$0.42920)	\$16,800
2034-35	\$3,819,859	(\$0.42468)	\$17,945
2035-36	\$3,851,179	(\$0.28206)	\$21,688

CITY OF RALSTON, 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	\$184	\$422	\$50,000	\$51,515	\$184	\$352	\$50,000	\$58,947	\$167	\$61	\$143	\$61	\$184	\$403
\$100,000	\$123,480	\$369	\$845	\$100,000	\$103,030	\$369	\$705	\$100,000	\$117,894	\$351	\$464	\$327	\$464	\$369	\$806
\$150,000	\$185,220	\$553	\$1,267	\$150,000	\$154,545	\$553	\$1,057	\$150,000	\$176,842	\$535	\$868	\$511	\$868	\$553	\$1,209
\$200,000	\$246,960	\$903	\$1,689	\$200,000	\$206,060	\$903	\$1,409	\$200,000	\$235,789	\$720	\$1,271	\$696	\$1,271	\$738	\$1,613
\$250,000	\$308,700	\$1,253	\$2,111	\$250,000	\$257,575	\$1,253	\$1,762	\$250,000	\$294,736	\$904	\$1,674	\$880	\$1,674	\$922	\$2,016
\$300,000	\$370,440	\$1,603	\$2,534	\$300,000	\$309,090	\$1,603	\$2,114	\$300,000	\$353,683	\$1,089	\$2,077	\$1,065	\$2,077	\$1,107	\$2,419
\$400,000	\$493,920	\$2,303	\$3,378	\$400,000	\$412,120	\$2,303	\$2,819	\$400,000	\$471,578	\$1,458	\$2,883	\$1,434	\$2,883	\$1,475	\$3,225
\$500,000	\$617,400	\$3,003	\$4,223	\$500,000	\$515,151	\$3,003	\$3,523	\$500,000	\$589,472	\$1,826	\$3,690	\$1,802	\$3,690	\$1,844	\$4,032
\$600,000	\$740,880	\$3,703	\$5,067	\$600,000	\$618,181	\$3,703	\$4,228	\$600,000	\$707,366	\$2,195	\$4,496	\$2,171	\$4,496	\$2,213	\$4,838
\$700,000	\$864,360	\$4,403	\$5,912	\$700,000	\$721,211	\$4,403	\$4,933	\$700,000	\$825,261	\$2,564	\$5,302	\$2,540	\$5,302	\$2,582	\$5,644
\$800,000	\$987,840	\$5,103	\$6,756	\$800,000	\$824,241	\$5,103	\$5,637	\$800,000	\$943,155	\$2,933	\$6,109	\$2,909	\$6,109	\$2,951	\$6,450
\$900,000	\$1,111,320	\$5,803	\$7,601	\$900,000	\$927,271	\$5,803	\$6,342	\$900,000	\$1,061,050	\$3,302	\$6,915	\$3,278	\$6,915	\$3,320	\$7,257
\$1,000,000	\$1,234,800	\$6,502	\$8,445	\$1,000,000	\$1,030,301	\$6,502	\$7,046	\$1,000,000	\$1,178,944	\$3,671	\$7,721	\$3,647	\$7,721	\$3,689	\$8,063
\$2,000,000	\$2,469,600	\$13,501	\$16,890	\$2,000,000	\$2,060,602	\$13,501	\$14,093	\$2,000,000	\$2,357,888	\$7,359	\$15,784	\$7,335	\$15,784	\$7,377	\$16,126
\$3,000,000	\$3,704,400	\$20,500	\$25,335	\$3,000,000	\$3,090,903	\$20,500	\$21,139	\$3,000,000	\$3,536,832	\$11,048	\$23,847	\$11,024	\$23,847	\$11,066	\$24,189
\$4,000,000	\$4,939,200	\$27,499	\$33,780	\$4,000,000	\$4,121,204	\$27,499	\$28,186	\$4,000,000	\$4,715,776	\$14,736	\$31,910	\$14,712	\$31,910	\$14,754	\$32,252
\$5,000,000	\$6,174,000	\$34,498	\$42,226	\$5,000,000	\$5,151,505	\$34,498	\$35,232	\$5,000,000	\$5,894,720	\$18,425	\$39,974	\$18,401	\$39,974	\$18,443	\$40,316
\$6,000,000	\$7,408,800	\$41,497	\$50,671	\$6,000,000	\$6,181,806	\$41,497	\$42,279	\$6,000,000	\$7,073,664	\$22,114	\$48,037	\$22,090	\$48,037	\$22,132	\$48,379
\$7,000,000	\$8,643,600	\$48,496	\$59,116	\$7,000,000	\$7,212,107	\$48,496	\$49,325	\$7,000,000	\$8,252,608	\$25,802	\$56,100	\$25,778	\$56,100	\$25,820	\$56,442
\$8,000,000	\$9,878,400	\$55,495	\$67,561	\$8,000,000	\$8,242,408	\$55,495	\$56,372	\$8,000,000	\$9,431,552	\$29,491	\$64,163	\$29,467	\$64,163	\$29,509	\$64,505
\$9,000,000	\$11,113,200	\$62,494	\$76,006	\$9,000,000	\$9,272,709	\$62,494	\$63,418	\$9,000,000	\$10,610,496	\$33,179	\$72,226	\$33,155	\$72,226	\$33,197	\$72,568
\$10,000,000	\$12,348,000	\$69,493	\$84,451	\$10,000,000	\$10,303,010	\$69,493	\$70,465	\$10,000,000	\$11,789,440	\$36,868	\$80,289	\$36,844	\$80,289	\$36,886	\$80,631
\$15,000,000	\$18,522,000	\$104,488	\$126,677	\$15,000,000	\$15,454,515	\$104,488	\$105,697	\$15,000,000	\$17,684,160	\$55,311	\$120,605	\$55,287	\$120,605	\$55,329	\$120,947
\$20,000,000	\$24,696,000	\$139,483	\$168,902	\$20,000,000	\$20,606,020	\$139,483	\$140,930	\$20,000,000	\$23,578,880	\$73,754	\$160,920	\$73,730	\$160,920	\$73,772	\$161,262
\$25,000,000	\$30,870,000	\$174,478	\$211,128	\$25,000,000	\$25,757,525	\$174,478	\$176,162	\$25,000,000	\$29,473,600	\$92,197	\$201,236	\$92,173	\$201,236	\$92,215	\$201,578
\$30,000,000	\$37,044,000	\$209,473	\$253,354	\$30,000,000	\$30,909,030	\$209,473	\$211,395	\$30,000,000	\$35,368,320	\$110,640	\$241,551	\$110,616	\$241,551	\$110,658	\$241,893
\$35,000,000	\$43,218,000	\$244,468	\$295,579	\$35,000,000	\$36,060,535	\$244,468	\$246,627	\$35,000,000	\$41,263,040	\$129,083	\$281,867	\$129,059	\$281,867	\$129,100	\$282,209
\$40,000,000	\$49,392,000	\$279,462	\$337,805	\$40,000,000	\$41,212,040	\$279,462	\$281,860	\$40,000,000	\$47,157,760	\$147,526	\$322,182	\$147,502	\$322,182	\$147,543	\$322,524
\$45,000,000	\$55,566,000	\$314,457	\$380,030	\$45,000,000	\$46,363,545	\$314,457	\$317,092	\$45,000,000	\$53,052,480	\$165,968	\$362,498	\$165,944	\$362,498	\$165,986	\$362,840
\$50,000,000	\$61,740,000	\$349,452	\$422,256	\$50,000,000	\$51,515,050	\$349,452	\$352,325	\$50,000,000	\$58,947,200	\$184,411	\$402,813	\$184,387	\$402,813	\$184,429	\$403,155

CITY OF RALSTON, 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	\$238	128.95%	\$168	91.04%	(\$105)	(63.26%)	(\$81)	(57.08%)	\$219	118.60%
\$100,000	\$476	128.95%	\$336	91.04%	\$113	32.30%	\$137	42.01%	\$437	118.60%
\$150,000	\$713	128.95%	\$504	91.04%	\$332	62.03%	\$356	69.63%	\$656	118.60%
\$200,000	\$786	87.00%	\$506	56.03%	\$551	76.52%	\$575	82.60%	\$875	118.60%
\$250,000	\$858	68.47%	\$508	40.57%	\$770	85.10%	\$794	90.15%	\$1,094	118.60%
\$300,000	\$930	58.04%	\$511	31.86%	\$988	90.78%	\$1,012	95.07%	\$1,312	118.60%
\$400,000	\$1,075	46.68%	\$516	22.39%	\$1,426	97.82%	\$1,450	101.13%	\$1,750	118.60%
\$500,000	\$1,220	40.61%	\$520	17.33%	\$1,863	102.01%	\$1,887	104.70%	\$2,187	118.60%
\$600,000	\$1,364	36.84%	\$525	14.18%	\$2,301	104.80%	\$2,325	107.06%	\$2,625	118.60%
\$700,000	\$1,509	34.27%	\$530	12.03%	\$2,738	106.78%	\$2,762	108.74%	\$3,062	118.60%
\$800,000	\$1,653	32.40%	\$535	10.48%	\$3,176	108.27%	\$3,200	109.99%	\$3,500	118.60%
\$900,000	\$1,798	30.99%	\$539	9.29%	\$3,613	109.42%	\$3,637	110.96%	\$3,937	118.60%
\$1,000,000	\$1,943	29.88%	\$544	8.37%	\$4,050	110.35%	\$4,074	111.73%	\$4,375	118.60%
\$2,000,000	\$3,389	25.10%	\$592	4.38%	\$8,425	114.48%	\$8,449	115.18%	\$8,749	118.60%
\$3,000,000	\$4,835	23.58%	\$639	3.12%	\$12,799	115.85%	\$12,823	116.32%	\$13,124	118.60%
\$4,000,000	\$6,281	22.84%	\$687	2.50%	\$17,174	116.54%	\$17,198	116.89%	\$17,498	118.60%
\$5,000,000	\$7,727	22.40%	\$734	2.13%	\$21,549	116.95%	\$21,573	117.24%	\$21,873	118.60%
\$6,000,000	\$9,173	22.11%	\$782	1.88%	\$25,923	117.23%	\$25,947	117.46%	\$26,247	118.60%
\$7,000,000	\$10,620	21.90%	\$829	1.71%	\$30,298	117.42%	\$30,322	117.62%	\$30,622	118.60%
\$8,000,000	\$12,066	21.74%	\$877	1.58%	\$34,672	117.57%	\$34,696	117.75%	\$34,996	118.60%
\$9,000,000	\$13,512	21.62%	\$924	1.48%	\$39,047	117.68%	\$39,071	117.84%	\$39,371	118.60%
\$10,000,000	\$14,958	21.52%	\$972	1.40%	\$43,421	117.77%	\$43,445	117.92%	\$43,745	118.60%
\$15,000,000	\$22,189	21.24%	\$1,209	1.16%	\$65,294	118.05%	\$65,318	118.14%	\$65,618	118.60%
\$20,000,000	\$29,419	21.09%	\$1,447	1.04%	\$87,166	118.19%	\$87,190	118.26%	\$87,490	118.60%
\$25,000,000	\$36,650	21.01%	\$1,685	0.97%	\$109,039	118.27%	\$109,063	118.32%	\$109,363	118.60%
\$30,000,000	\$43,881	20.95%	\$1,922	0.92%	\$130,912	118.32%	\$130,935	118.37%	\$131,236	118.60%
\$35,000,000	\$51,112	20.91%	\$2,160	0.88%	\$152,784	118.36%	\$152,808	118.40%	\$153,108	118.60%
\$40,000,000	\$58,342	20.88%	\$2,397	0.86%	\$174,657	118.39%	\$174,681	118.43%	\$174,981	118.60%
\$45,000,000	\$65,573	20.85%	\$2,635	0.84%	\$196,529	118.41%	\$196,553	118.45%	\$196,853	118.60%
\$50,000,000	\$72,804	20.83%	\$2,873	0.82%	\$218,402	118.43%	\$218,426	118.46%	\$218,726	118.60%