

CITY OF RANDALL, 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	\$8.01261	\$65,676	\$0	\$65,676	
2026-27	\$4.93227	\$66,989	\$131	\$67,120	2.2%
2027-28	\$4.96346	\$67,456	\$132	\$67,588	0.7%
2028-29	\$4.84799	\$68,940	\$129	\$69,069	2.2%
2029-30	\$4.87425	\$69,414	\$130	\$69,543	0.7%
2030-31	\$4.75716	\$70,934	\$126	\$71,061	2.2%
2031-32	\$4.78284	\$71,416	\$127	\$71,543	0.7%
2032-33	\$4.66842	\$72,974	\$124	\$73,098	2.2%
2033-34	\$4.69353	\$73,463	\$125	\$73,588	0.7%
2034-35	\$4.58170	\$75,060	\$122	\$75,182	2.2%
2035-36	\$4.60627	\$75,558	\$122	\$75,680	0.7%

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	\$15,383,217	\$8,196,538	\$0	\$8,196,538
2026-27	\$14,429,779	\$13,608,405	\$0	\$13,608,405
2027-28	\$14,438,452	\$13,617,078	\$0	\$13,617,078
2028-29	\$15,068,207	\$14,246,833	\$0	\$14,246,833
2029-30	\$15,088,881	\$14,267,507	\$0	\$14,267,507
2030-31	\$15,758,996	\$14,937,622	\$0	\$14,937,622
2031-32	\$15,779,670	\$14,958,296	\$0	\$14,958,296
2032-33	\$16,479,350	\$15,657,976	\$0	\$15,657,976
2033-34	\$16,500,023	\$15,678,649	\$0	\$15,678,649
2034-35	\$17,230,526	\$16,409,152	\$0	\$16,409,152
2035-36	\$17,251,199	\$16,429,825	\$0	\$16,429,825

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	63.25%	-1.26%	61.99%	25.10%	0.48%	1.08%
2026-27	87.74%	-17.46%	70.28%	20.81%	0.62%	0.65%
2027-28	87.88%	-17.58%	70.30%	20.79%	0.62%	0.65%
2028-29	87.54%	-16.93%	70.62%	20.87%	0.60%	0.62%
2029-30	87.60%	-16.94%	70.66%	20.84%	0.60%	0.62%
2030-31	87.20%	-16.22%	70.98%	20.90%	0.58%	0.59%
2031-32	87.25%	-16.24%	71.02%	20.87%	0.57%	0.59%
2032-33	86.86%	-15.55%	71.31%	20.93%	0.55%	0.56%
2033-34	86.91%	-15.57%	71.35%	20.91%	0.55%	0.56%
2034-35	86.53%	-14.91%	71.62%	20.97%	0.53%	0.54%
2035-36	86.58%	-14.93%	71.66%	20.95%	0.53%	0.54%

**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 RANDALL, 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	\$8,196,538	\$8.01261	\$65,676
2026-27	\$13,608,405	\$4.93227	\$67,120
2027-28	\$13,617,078	\$4.96346	\$67,588
2028-29	\$14,246,833	\$4.84799	\$69,069
2029-30	\$14,267,507	\$4.87425	\$69,543
2030-31	\$14,937,622	\$4.75716	\$71,061
2031-32	\$14,958,296	\$4.78284	\$71,543
2032-33	\$15,657,976	\$4.66842	\$73,098
2033-34	\$15,678,649	\$4.69353	\$73,588
2034-35	\$16,409,152	\$4.58170	\$75,182
2035-36	\$16,429,825	\$4.60627	\$75,680

CITY OF RANDALL, 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	\$8,196,538	\$8.01261	\$65,676
2026-27	\$8,444,903	\$7.93328	\$66,996
2027-28	\$8,568,726	\$7.93328	\$67,978
2028-29	\$8,855,238	\$7.93328	\$70,251
2029-30	\$8,985,574	\$7.93328	\$71,285
2030-31	\$9,287,028	\$7.93328	\$73,677
2031-32	\$9,424,203	\$7.93328	\$74,765
2032-33	\$9,741,364	\$7.93328	\$77,281
2033-34	\$9,885,757	\$7.93328	\$78,426
2034-35	\$10,219,445	\$7.93328	\$81,074
2035-36	\$10,371,414	\$7.93328	\$82,279

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	\$5,163,502	(\$3.00101)	\$125
2027-28	\$5,048,352	(\$2.96982)	-\$390
2028-29	\$5,391,596	(\$3.08529)	-\$1,183
2029-30	\$5,281,932	(\$3.05903)	-\$1,742
2030-31	\$5,650,594	(\$3.17612)	-\$2,616
2031-32	\$5,534,093	(\$3.15044)	-\$3,222
2032-33	\$5,916,612	(\$3.26486)	-\$4,183
2033-34	\$5,792,893	(\$3.23975)	-\$4,838
2034-35	\$6,189,707	(\$3.35158)	-\$5,892
2035-36	\$6,058,411	(\$3.32701)	-\$6,599

CITY OF RANDALL, 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	\$190	\$294	\$50,000	\$51,515	\$190	\$245	\$50,000	\$58,947	\$172	\$43	\$147	\$43	\$190	\$280
\$100,000	\$123,480	\$380	\$587	\$100,000	\$103,030	\$380	\$490	\$100,000	\$117,894	\$362	\$323	\$337	\$323	\$380	\$561
\$150,000	\$185,220	\$570	\$881	\$150,000	\$154,545	\$570	\$735	\$150,000	\$176,842	\$552	\$603	\$527	\$603	\$570	\$841
\$200,000	\$246,960	\$931	\$1,175	\$200,000	\$206,060	\$931	\$980	\$200,000	\$235,789	\$742	\$884	\$717	\$884	\$760	\$1,122
\$250,000	\$308,700	\$1,291	\$1,469	\$250,000	\$257,575	\$1,291	\$1,225	\$250,000	\$294,736	\$932	\$1,164	\$907	\$1,164	\$950	\$1,402
\$300,000	\$370,440	\$1,652	\$1,762	\$300,000	\$309,090	\$1,652	\$1,470	\$300,000	\$353,683	\$1,122	\$1,445	\$1,097	\$1,445	\$1,140	\$1,683
\$400,000	\$493,920	\$2,373	\$2,350	\$400,000	\$412,120	\$2,373	\$1,961	\$400,000	\$471,578	\$1,502	\$2,006	\$1,477	\$2,006	\$1,520	\$2,243
\$500,000	\$617,400	\$3,094	\$2,937	\$500,000	\$515,151	\$3,094	\$2,451	\$500,000	\$589,472	\$1,882	\$2,566	\$1,857	\$2,566	\$1,900	\$2,804
\$600,000	\$740,880	\$3,815	\$3,524	\$600,000	\$618,181	\$3,815	\$2,941	\$600,000	\$707,366	\$2,262	\$3,127	\$2,237	\$3,127	\$2,280	\$3,365
\$700,000	\$864,360	\$4,536	\$4,112	\$700,000	\$721,211	\$4,536	\$3,431	\$700,000	\$825,261	\$2,642	\$3,688	\$2,617	\$3,688	\$2,660	\$3,926
\$800,000	\$987,840	\$5,257	\$4,699	\$800,000	\$824,241	\$5,257	\$3,921	\$800,000	\$943,155	\$3,022	\$4,249	\$2,997	\$4,249	\$3,040	\$4,487
\$900,000	\$1,111,320	\$5,979	\$5,287	\$900,000	\$927,271	\$5,979	\$4,411	\$900,000	\$1,061,050	\$3,402	\$4,810	\$3,377	\$4,810	\$3,420	\$5,048
\$1,000,000	\$1,234,800	\$6,700	\$5,874	\$1,000,000	\$1,030,301	\$6,700	\$4,901	\$1,000,000	\$1,178,944	\$3,782	\$5,371	\$3,757	\$5,371	\$3,801	\$5,608
\$2,000,000	\$2,469,600	\$13,911	\$11,748	\$2,000,000	\$2,060,602	\$13,911	\$9,803	\$2,000,000	\$2,357,888	\$7,583	\$10,979	\$7,558	\$10,979	\$7,601	\$11,217
\$3,000,000	\$3,704,400	\$21,122	\$17,622	\$3,000,000	\$3,090,903	\$21,122	\$14,704	\$3,000,000	\$3,536,832	\$11,383	\$16,587	\$11,358	\$16,587	\$11,402	\$16,825
\$4,000,000	\$4,939,200	\$28,334	\$23,497	\$4,000,000	\$4,121,204	\$28,334	\$19,605	\$4,000,000	\$4,715,776	\$15,184	\$22,196	\$15,159	\$22,196	\$15,202	\$22,434
\$5,000,000	\$6,174,000	\$35,545	\$29,371	\$5,000,000	\$5,151,505	\$35,545	\$24,507	\$5,000,000	\$5,894,720	\$18,984	\$27,804	\$18,959	\$27,804	\$19,003	\$28,042
\$6,000,000	\$7,408,800	\$42,756	\$35,245	\$6,000,000	\$6,181,806	\$42,756	\$29,408	\$6,000,000	\$7,073,664	\$22,785	\$33,413	\$22,760	\$33,413	\$22,803	\$33,651
\$7,000,000	\$8,643,600	\$49,968	\$41,119	\$7,000,000	\$7,212,107	\$49,968	\$34,309	\$7,000,000	\$8,252,608	\$26,585	\$39,021	\$26,560	\$39,021	\$26,604	\$39,259
\$8,000,000	\$9,878,400	\$57,179	\$46,993	\$8,000,000	\$8,242,408	\$57,179	\$39,210	\$8,000,000	\$9,431,552	\$30,386	\$44,630	\$30,361	\$44,630	\$30,404	\$44,867
\$9,000,000	\$11,113,200	\$64,391	\$52,867	\$9,000,000	\$9,272,709	\$64,391	\$44,112	\$9,000,000	\$10,610,496	\$34,186	\$50,238	\$34,161	\$50,238	\$34,205	\$50,476
\$10,000,000	\$12,348,000	\$71,602	\$58,741	\$10,000,000	\$10,303,010	\$71,602	\$49,013	\$10,000,000	\$11,789,440	\$37,987	\$55,846	\$37,962	\$55,846	\$38,005	\$56,084
\$15,000,000	\$18,522,000	\$107,659	\$88,112	\$15,000,000	\$15,454,515	\$107,659	\$73,520	\$15,000,000	\$17,684,160	\$56,989	\$83,889	\$56,965	\$83,889	\$57,008	\$84,126
\$20,000,000	\$24,696,000	\$143,715	\$117,483	\$20,000,000	\$20,606,020	\$143,715	\$98,026	\$20,000,000	\$23,578,880	\$75,992	\$111,931	\$75,967	\$111,931	\$76,010	\$112,169
\$25,000,000	\$30,870,000	\$179,772	\$146,854	\$25,000,000	\$25,757,525	\$179,772	\$122,533	\$25,000,000	\$29,473,600	\$94,994	\$139,973	\$94,970	\$139,973	\$95,013	\$140,211
\$30,000,000	\$37,044,000	\$215,829	\$176,224	\$30,000,000	\$30,909,030	\$215,829	\$147,039	\$30,000,000	\$35,368,320	\$113,997	\$168,015	\$113,972	\$168,015	\$114,015	\$168,253
\$35,000,000	\$43,218,000	\$251,886	\$205,595	\$35,000,000	\$36,060,535	\$251,886	\$171,546	\$35,000,000	\$41,263,040	\$132,999	\$196,057	\$132,975	\$196,057	\$133,018	\$196,295
\$40,000,000	\$49,392,000	\$287,942	\$234,966	\$40,000,000	\$41,212,040	\$287,942	\$196,052	\$40,000,000	\$47,157,760	\$152,002	\$224,099	\$151,977	\$224,099	\$152,020	\$224,337
\$45,000,000	\$55,566,000	\$323,999	\$264,336	\$45,000,000	\$46,363,545	\$323,999	\$220,559	\$45,000,000	\$53,052,480	\$171,004	\$252,141	\$170,980	\$252,141	\$171,023	\$252,379
\$50,000,000	\$61,740,000	\$360,056	\$293,707	\$50,000,000	\$51,515,050	\$360,056	\$245,065	\$50,000,000	\$58,947,200	\$190,007	\$280,183	\$189,982	\$280,183	\$190,025	\$280,421

CITY OF            RANDALL, 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	\$104	54.56%	\$55	28.96%	(\$129)	(75.20%)	(\$104)	(71.02%)	\$90	47.57%
\$100,000	\$207	54.56%	\$110	28.96%	(\$39)	(10.68%)	(\$14)	(4.13%)	\$181	47.57%
\$150,000	\$311	54.56%	\$165	28.96%	\$52	9.38%	\$76	14.51%	\$271	47.57%
\$200,000	\$244	26.24%	\$50	5.33%	\$142	19.17%	\$167	23.27%	\$362	47.57%
\$250,000	\$177	13.73%	(\$66)	(5.10%)	\$233	24.96%	\$257	28.36%	\$452	47.57%
\$300,000	\$110	6.69%	(\$181)	(10.98%)	\$323	28.79%	\$348	31.69%	\$542	47.57%
\$400,000	(\$23)	(0.98%)	(\$412)	(17.38%)	\$504	33.54%	\$528	35.78%	\$723	47.57%
\$500,000	(\$157)	(5.07%)	(\$643)	(20.79%)	\$685	36.38%	\$709	38.19%	\$904	47.57%
\$600,000	(\$291)	(7.62%)	(\$874)	(22.92%)	\$865	38.26%	\$890	39.78%	\$1,085	47.57%
\$700,000	(\$424)	(9.36%)	(\$1,105)	(24.37%)	\$1,046	39.60%	\$1,071	40.91%	\$1,266	47.57%
\$800,000	(\$558)	(10.62%)	(\$1,336)	(25.42%)	\$1,227	40.60%	\$1,252	41.76%	\$1,446	47.57%
\$900,000	(\$692)	(11.57%)	(\$1,567)	(26.22%)	\$1,408	41.38%	\$1,432	42.41%	\$1,627	47.57%
\$1,000,000	(\$826)	(12.32%)	(\$1,798)	(26.84%)	\$1,588	42.00%	\$1,613	42.93%	\$1,808	47.57%
\$2,000,000	(\$2,163)	(15.55%)	(\$4,108)	(29.53%)	\$3,396	44.79%	\$3,421	45.27%	\$3,616	47.57%
\$3,000,000	(\$3,500)	(16.57%)	(\$6,419)	(30.39%)	\$5,204	45.72%	\$5,229	46.04%	\$5,424	47.57%
\$4,000,000	(\$4,837)	(17.07%)	(\$8,729)	(30.81%)	\$7,012	46.18%	\$7,037	46.42%	\$7,232	47.57%
\$5,000,000	(\$6,174)	(17.37%)	(\$11,039)	(31.06%)	\$8,820	46.46%	\$8,845	46.65%	\$9,040	47.57%
\$6,000,000	(\$7,512)	(17.57%)	(\$13,349)	(31.22%)	\$10,628	46.65%	\$10,653	46.80%	\$10,847	47.57%
\$7,000,000	(\$8,849)	(17.71%)	(\$15,659)	(31.34%)	\$12,436	46.78%	\$12,461	46.91%	\$12,655	47.57%
\$8,000,000	(\$10,186)	(17.81%)	(\$17,969)	(31.43%)	\$14,244	46.88%	\$14,269	47.00%	\$14,463	47.57%
\$9,000,000	(\$11,523)	(17.90%)	(\$20,279)	(31.49%)	\$16,052	46.95%	\$16,077	47.06%	\$16,271	47.57%
\$10,000,000	(\$12,860)	(17.96%)	(\$22,589)	(31.55%)	\$17,860	47.02%	\$17,884	47.11%	\$18,079	47.57%
\$15,000,000	(\$19,546)	(18.16%)	(\$34,139)	(31.71%)	\$26,899	47.20%	\$26,924	47.26%	\$27,119	47.57%
\$20,000,000	(\$26,233)	(18.25%)	(\$45,689)	(31.79%)	\$35,939	47.29%	\$35,964	47.34%	\$36,158	47.57%
\$25,000,000	(\$32,919)	(18.31%)	(\$57,239)	(31.84%)	\$44,978	47.35%	\$45,003	47.39%	\$45,198	47.57%
\$30,000,000	(\$39,605)	(18.35%)	(\$68,790)	(31.87%)	\$54,018	47.39%	\$54,043	47.42%	\$54,237	47.57%
\$35,000,000	(\$46,291)	(18.38%)	(\$80,340)	(31.90%)	\$63,058	47.41%	\$63,082	47.44%	\$63,277	47.57%
\$40,000,000	(\$52,977)	(18.40%)	(\$91,890)	(31.91%)	\$72,097	47.43%	\$72,122	47.46%	\$72,317	47.57%
\$45,000,000	(\$59,663)	(18.41%)	(\$103,440)	(31.93%)	\$81,137	47.45%	\$81,162	47.47%	\$81,356	47.57%
\$50,000,000	(\$66,349)	(18.43%)	(\$114,990)	(31.94%)	\$90,176	47.46%	\$90,201	47.48%	\$90,396	47.57%