

CITY OF RANDALIA, 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	\$8.10000	\$226	\$0	\$226	
2026-27	\$8.70120	\$231	\$55	\$286	26.4%
2027-28	\$9.27302	\$291	\$59	\$350	22.6%
2028-29	\$9.68978	\$357	\$61	\$419	19.5%
2029-30	\$10.21668	\$427	\$65	\$492	17.5%
2030-31	\$10.50265	\$502	\$67	\$568	15.5%
2031-32	\$10.99909	\$580	\$70	\$649	14.3%
2032-33	\$11.18603	\$662	\$71	\$733	12.9%
2033-34	\$11.66035	\$748	\$74	\$822	12.1%
2034-35	\$11.76918	\$838	\$75	\$913	11.1%
2035-36	\$12.22663	\$931	\$78	\$1,009	10.5%

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	\$193,364	\$27,912	\$0	\$27,912
2026-27	\$198,295	\$32,843	\$0	\$32,843
2027-28	\$203,226	\$37,774	\$0	\$37,774
2028-29	\$208,665	\$43,213	\$0	\$43,213
2029-30	\$213,596	\$48,144	\$0	\$48,144
2030-31	\$219,561	\$54,109	\$0	\$54,109
2031-32	\$224,493	\$59,041	\$0	\$59,041
2032-33	\$231,007	\$65,555	\$0	\$65,555
2033-34	\$235,938	\$70,486	\$0	\$70,486
2034-35	\$243,023	\$77,571	\$0	\$77,571
2035-36	\$247,954	\$82,502	\$0	\$82,502

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2026-27	19.30%	-5.32%	13.99%	0.00%	0.00%	84.99%
2027-28	33.57%	-8.96%	24.60%	0.00%	0.00%	73.89%
2028-29	45.19%	-11.46%	33.73%	0.00%	0.00%	64.59%
2029-30	53.73%	-13.48%	40.25%	0.00%	0.00%	57.98%
2030-31	61.43%	-14.75%	46.69%	0.00%	0.00%	51.58%
2031-32	67.04%	-16.04%	51.00%	0.00%	0.00%	47.28%
2032-33	72.47%	-16.65%	55.81%	0.00%	0.00%	42.58%
2033-34	76.39%	-17.57%	58.82%	0.00%	0.00%	39.60%
2034-35	80.36%	-17.80%	62.56%	0.00%	0.00%	35.98%
2035-36	83.25%	-18.50%	64.75%	0.00%	0.00%	33.83%

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 RANDALIA, 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	\$27,912	\$8.10000	\$226
2026-27	\$32,843	\$8.70120	\$286
2027-28	\$37,774	\$9.27302	\$350
2028-29	\$43,213	\$9.68978	\$419
2029-30	\$48,144	\$10.21668	\$492
2030-31	\$54,109	\$10.50265	\$568
2031-32	\$59,041	\$10.99909	\$649
2032-33	\$65,555	\$11.18603	\$733
2033-34	\$70,486	\$11.66035	\$822
2034-35	\$77,571	\$11.76918	\$913
2035-36	\$82,502	\$12.22663	\$1,009

CITY OF RANDALIA, 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	\$27,912	\$8.10000	\$226
2026-27	\$30,664	\$7.86408	\$241
2027-28	\$33,536	\$7.63503	\$256
2028-29	\$36,490	\$7.63503	\$279
2029-30	\$39,520	\$7.63503	\$302
2030-31	\$42,686	\$7.63503	\$326
2031-32	\$45,884	\$7.63503	\$350
2032-33	\$49,274	\$7.63503	\$376
2033-34	\$52,648	\$7.63503	\$402
2034-35	\$56,275	\$7.63503	\$430
2035-36	\$59,835	\$7.63503	\$457

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	\$2,179	\$0.83712	\$45
2027-28	\$4,238	\$1.63799	\$94
2028-29	\$6,723	\$2.05475	\$140
2029-30	\$8,624	\$2.58165	\$190
2030-31	\$11,423	\$2.86762	\$242
2031-32	\$13,157	\$3.36406	\$299
2032-33	\$16,281	\$3.55100	\$357
2033-34	\$17,838	\$4.02532	\$420
2034-35	\$21,296	\$4.13415	\$483
2035-36	\$22,667	\$4.59160	\$552

CITY OF RANDALIA, 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	\$648	\$50,000	\$51,515	\$192	\$541	\$50,000	\$58,947	\$173	\$94	\$148	\$94	\$192	\$619
\$100,000	\$123,480	\$384	\$1,297	\$100,000	\$103,030	\$384	\$1,082	\$100,000	\$117,894	\$366	\$713	\$341	\$713	\$384	\$1,238
\$150,000	\$185,220	\$576	\$1,945	\$150,000	\$154,545	\$576	\$1,623	\$150,000	\$176,842	\$558	\$1,332	\$533	\$1,332	\$576	\$1,857
\$200,000	\$246,960	\$941	\$2,594	\$200,000	\$206,060	\$941	\$2,164	\$200,000	\$235,789	\$750	\$1,951	\$725	\$1,951	\$768	\$2,476
\$250,000	\$308,700	\$1,305	\$3,242	\$250,000	\$257,575	\$1,305	\$2,705	\$250,000	\$294,736	\$942	\$2,570	\$917	\$2,570	\$960	\$3,096
\$300,000	\$370,440	\$1,670	\$3,891	\$300,000	\$309,090	\$1,670	\$3,246	\$300,000	\$353,683	\$1,134	\$3,189	\$1,109	\$3,189	\$1,153	\$3,715
\$400,000	\$493,920	\$2,399	\$5,187	\$400,000	\$412,120	\$2,399	\$4,328	\$400,000	\$471,578	\$1,518	\$4,428	\$1,493	\$4,428	\$1,537	\$4,953
\$500,000	\$617,400	\$3,128	\$6,484	\$500,000	\$515,151	\$3,128	\$5,410	\$500,000	\$589,472	\$1,902	\$5,666	\$1,877	\$5,666	\$1,921	\$6,191
\$600,000	\$740,880	\$3,857	\$7,781	\$600,000	\$618,181	\$3,857	\$6,493	\$600,000	\$707,366	\$2,287	\$6,904	\$2,262	\$6,904	\$2,305	\$7,429
\$700,000	\$864,360	\$4,586	\$9,078	\$700,000	\$721,211	\$4,586	\$7,575	\$700,000	\$825,261	\$2,671	\$8,142	\$2,646	\$8,142	\$2,689	\$8,667
\$800,000	\$987,840	\$5,315	\$10,375	\$800,000	\$824,241	\$5,315	\$8,657	\$800,000	\$943,155	\$3,055	\$9,380	\$3,030	\$9,380	\$3,074	\$9,906
\$900,000	\$1,111,320	\$6,044	\$11,672	\$900,000	\$927,271	\$6,044	\$9,739	\$900,000	\$1,061,050	\$3,439	\$10,619	\$3,414	\$10,619	\$3,458	\$11,144
\$1,000,000	\$1,234,800	\$6,773	\$12,969	\$1,000,000	\$1,030,301	\$6,773	\$10,821	\$1,000,000	\$1,178,944	\$3,823	\$11,857	\$3,798	\$11,857	\$3,842	\$12,382
\$2,000,000	\$2,469,600	\$14,063	\$25,937	\$2,000,000	\$2,060,602	\$14,063	\$21,642	\$2,000,000	\$2,357,888	\$7,665	\$24,239	\$7,640	\$24,239	\$7,684	\$24,764
\$3,000,000	\$3,704,400	\$21,353	\$38,906	\$3,000,000	\$3,090,903	\$21,353	\$32,463	\$3,000,000	\$3,536,832	\$11,507	\$36,621	\$11,482	\$36,621	\$11,526	\$37,146
\$4,000,000	\$4,939,200	\$28,643	\$51,875	\$4,000,000	\$4,121,204	\$28,643	\$43,284	\$4,000,000	\$4,715,776	\$15,349	\$49,003	\$15,324	\$49,003	\$15,368	\$49,528
\$5,000,000	\$6,174,000	\$35,933	\$64,843	\$5,000,000	\$5,151,505	\$35,933	\$54,104	\$5,000,000	\$5,894,720	\$19,191	\$61,385	\$19,166	\$61,385	\$19,210	\$61,910
\$6,000,000	\$7,408,800	\$43,223	\$77,812	\$6,000,000	\$6,181,806	\$43,223	\$64,925	\$6,000,000	\$7,073,664	\$23,033	\$73,767	\$23,008	\$73,767	\$23,052	\$74,292
\$7,000,000	\$8,643,600	\$50,513	\$90,781	\$7,000,000	\$7,212,107	\$50,513	\$75,746	\$7,000,000	\$8,252,608	\$26,875	\$86,149	\$26,850	\$86,149	\$26,894	\$86,674
\$8,000,000	\$9,878,400	\$57,803	\$103,749	\$8,000,000	\$8,242,408	\$57,803	\$86,567	\$8,000,000	\$9,431,552	\$30,717	\$98,531	\$30,692	\$98,531	\$30,736	\$99,056
\$9,000,000	\$11,113,200	\$65,093	\$116,718	\$9,000,000	\$9,272,709	\$65,093	\$97,388	\$9,000,000	\$10,610,496	\$34,559	\$110,913	\$34,534	\$110,913	\$34,578	\$111,438
\$10,000,000	\$12,348,000	\$72,383	\$129,687	\$10,000,000	\$10,303,010	\$72,383	\$108,209	\$10,000,000	\$11,789,440	\$38,401	\$123,295	\$38,376	\$123,295	\$38,420	\$123,820
\$15,000,000	\$18,522,000	\$108,833	\$194,530	\$15,000,000	\$15,454,515	\$108,833	\$162,313	\$15,000,000	\$17,684,160	\$57,611	\$185,205	\$57,586	\$185,205	\$57,629	\$185,731
\$20,000,000	\$24,696,000	\$145,283	\$259,373	\$20,000,000	\$20,606,020	\$145,283	\$216,418	\$20,000,000	\$23,578,880	\$76,821	\$247,116	\$76,796	\$247,116	\$76,839	\$247,641
\$25,000,000	\$30,870,000	\$181,733	\$324,217	\$25,000,000	\$25,757,525	\$181,733	\$270,522	\$25,000,000	\$29,473,600	\$96,030	\$309,026	\$96,005	\$309,026	\$96,049	\$309,551
\$30,000,000	\$37,044,000	\$218,183	\$389,060	\$30,000,000	\$30,909,030	\$218,183	\$324,627	\$30,000,000	\$35,368,320	\$115,240	\$370,936	\$115,215	\$370,936	\$115,259	\$371,461
\$35,000,000	\$43,218,000	\$254,633	\$453,904	\$35,000,000	\$36,060,535	\$254,633	\$378,731	\$35,000,000	\$41,263,040	\$134,450	\$432,846	\$134,425	\$432,846	\$134,469	\$433,371
\$40,000,000	\$49,392,000	\$291,083	\$518,747	\$40,000,000	\$41,212,040	\$291,083	\$432,836	\$40,000,000	\$47,157,760	\$153,660	\$494,756	\$153,635	\$494,756	\$153,678	\$495,281
\$45,000,000	\$55,566,000	\$327,533	\$583,590	\$45,000,000	\$46,363,545	\$327,533	\$486,940	\$45,000,000	\$53,052,480	\$172,870	\$556,666	\$172,845	\$556,666	\$172,888	\$557,192
\$50,000,000	\$61,740,000	\$363,983	\$648,434	\$50,000,000	\$51,515,050	\$363,983	\$541,045	\$50,000,000	\$58,947,200	\$192,079	\$618,577	\$192,054	\$618,577	\$192,098	\$619,102

CITY OF RANDALIA, 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	\$456	237.55%	\$349	181.65%	(\$79)	(45.83%)	(\$55)	(36.72%)	\$427	222.28%
\$100,000	\$913	237.55%	\$698	181.65%	\$348	95.06%	\$372	109.36%	\$854	222.28%
\$150,000	\$1,369	237.55%	\$1,047	181.65%	\$775	138.89%	\$799	150.09%	\$1,281	222.28%
\$200,000	\$1,653	175.70%	\$1,223	130.04%	\$1,202	160.25%	\$1,226	169.22%	\$1,708	222.28%
\$250,000	\$1,937	148.39%	\$1,400	107.25%	\$1,629	172.91%	\$1,653	180.34%	\$2,135	222.28%
\$300,000	\$2,221	133.00%	\$1,576	94.41%	\$2,056	181.27%	\$2,080	187.60%	\$2,562	222.28%
\$400,000	\$2,789	116.25%	\$1,930	80.44%	\$2,910	191.65%	\$2,935	196.53%	\$3,416	222.28%
\$500,000	\$3,357	107.31%	\$2,283	72.98%	\$3,764	197.84%	\$3,789	201.80%	\$4,270	222.28%
\$600,000	\$3,924	101.75%	\$2,636	68.34%	\$4,618	201.94%	\$4,643	205.28%	\$5,124	222.28%
\$700,000	\$4,492	97.96%	\$2,989	65.18%	\$5,472	204.87%	\$5,497	207.75%	\$5,978	222.28%
\$800,000	\$5,060	95.21%	\$3,342	62.88%	\$6,326	207.06%	\$6,351	209.59%	\$6,832	222.28%
\$900,000	\$5,628	93.12%	\$3,695	61.14%	\$7,180	208.76%	\$7,205	211.02%	\$7,686	222.28%
\$1,000,000	\$6,196	91.48%	\$4,048	59.77%	\$8,034	210.12%	\$8,059	212.16%	\$8,540	222.28%
\$2,000,000	\$11,875	84.44%	\$7,579	53.89%	\$16,574	216.22%	\$16,599	217.25%	\$17,080	222.28%
\$3,000,000	\$17,553	82.21%	\$11,110	52.03%	\$25,114	218.24%	\$25,139	218.93%	\$25,620	222.28%
\$4,000,000	\$23,232	81.11%	\$14,641	51.12%	\$33,654	219.25%	\$33,679	219.77%	\$34,160	222.28%
\$5,000,000	\$28,911	80.46%	\$18,172	50.57%	\$42,194	219.86%	\$42,219	220.28%	\$42,700	222.28%
\$6,000,000	\$34,589	80.03%	\$21,703	50.21%	\$50,734	220.27%	\$50,759	220.61%	\$51,240	222.28%
\$7,000,000	\$40,268	79.72%	\$25,233	49.95%	\$59,274	220.55%	\$59,299	220.85%	\$59,781	222.28%
\$8,000,000	\$45,947	79.49%	\$28,764	49.76%	\$67,814	220.77%	\$67,839	221.03%	\$68,321	222.28%
\$9,000,000	\$51,625	79.31%	\$32,295	49.61%	\$76,354	220.94%	\$76,379	221.17%	\$76,861	222.28%
\$10,000,000	\$57,304	79.17%	\$35,826	49.50%	\$84,894	221.07%	\$84,919	221.28%	\$85,401	222.28%
\$15,000,000	\$85,697	78.74%	\$53,481	49.14%	\$127,595	221.48%	\$127,620	221.62%	\$128,101	222.28%
\$20,000,000	\$114,091	78.53%	\$71,135	48.96%	\$170,295	221.68%	\$170,320	221.78%	\$170,802	222.28%
\$25,000,000	\$142,484	78.40%	\$88,789	48.86%	\$212,995	221.80%	\$213,020	221.88%	\$213,502	222.28%
\$30,000,000	\$170,877	78.32%	\$106,444	48.79%	\$255,696	221.88%	\$255,721	221.95%	\$256,202	222.28%
\$35,000,000	\$199,271	78.26%	\$124,098	48.74%	\$298,396	221.94%	\$298,421	222.00%	\$298,903	222.28%
\$40,000,000	\$227,664	78.21%	\$141,753	48.70%	\$341,097	221.98%	\$341,122	222.03%	\$341,603	222.28%
\$45,000,000	\$256,057	78.18%	\$159,407	48.67%	\$383,797	222.02%	\$383,822	222.06%	\$384,303	222.28%
\$50,000,000	\$284,451	78.15%	\$177,062	48.65%	\$426,497	222.04%	\$426,522	222.08%	\$427,004	222.28%