

CITY OF RAYMOND, 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	\$6.91757	\$236,954	\$0	\$236,954	
2026-27	\$3.69024	\$241,694	\$1,350	\$243,044	2.6%
2027-28	\$3.71605	\$244,259	\$1,360	\$245,619	1.1%
2028-29	\$3.62237	\$250,531	\$1,325	\$251,856	2.5%
2029-30	\$3.64474	\$253,115	\$1,333	\$254,449	1.0%
2030-31	\$3.55117	\$259,538	\$1,299	\$260,837	2.5%
2031-32	\$3.57288	\$262,141	\$1,307	\$263,449	1.0%
2032-33	\$3.48203	\$268,718	\$1,274	\$269,992	2.5%
2033-34	\$3.50311	\$271,341	\$1,282	\$272,623	1.0%
2034-35	\$3.41485	\$278,076	\$1,249	\$279,325	2.5%
2035-36	\$3.43534	\$280,722	\$1,257	\$281,979	0.9%

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	\$73,431,650	\$34,253,997	\$0	\$34,253,997
2026-27	\$67,261,444	\$65,861,120	\$0	\$65,861,120
2027-28	\$67,497,002	\$66,096,678	\$0	\$66,096,678
2028-29	\$70,928,371	\$69,528,047	\$0	\$69,528,047
2029-30	\$71,212,929	\$69,812,605	\$0	\$69,812,605
2030-31	\$74,851,390	\$73,451,066	\$0	\$73,451,066
2031-32	\$75,135,948	\$73,735,624	\$0	\$73,735,624
2032-33	\$78,938,875	\$77,538,551	\$0	\$77,538,551
2033-34	\$79,223,433	\$77,823,109	\$0	\$77,823,109
2034-35	\$83,197,457	\$81,797,133	\$0	\$81,797,133
2035-36	\$83,482,014	\$82,081,690	\$0	\$82,081,690

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	97.42%	-2.49%	94.93%	3.04%	0.00%	0.43%
2026-27	116.99%	-21.27%	95.72%	3.01%	0.00%	0.23%
2027-28	117.13%	-21.39%	95.73%	3.00%	0.00%	0.22%
2028-29	116.33%	-20.52%	95.80%	2.99%	0.00%	0.21%
2029-30	116.38%	-20.55%	95.82%	2.98%	0.00%	0.21%
2030-31	115.53%	-19.64%	95.89%	2.98%	0.00%	0.20%
2031-32	115.58%	-19.68%	95.91%	2.96%	0.00%	0.20%
2032-33	114.78%	-18.81%	95.97%	2.96%	0.00%	0.19%
2033-34	114.83%	-18.85%	95.98%	2.95%	0.00%	0.19%
2034-35	114.07%	-18.03%	96.04%	2.95%	0.00%	0.18%
2035-36	114.12%	-18.07%	96.06%	2.94%	0.00%	0.18%

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 RAYMOND, 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	\$34,253,997	\$6.91757	\$236,954
2026-27	\$65,861,120	\$3.69024	\$243,044
2027-28	\$66,096,678	\$3.71605	\$245,619
2028-29	\$69,528,047	\$3.62237	\$251,856
2029-30	\$69,812,605	\$3.64474	\$254,449
2030-31	\$73,451,066	\$3.55117	\$260,837
2031-32	\$73,735,624	\$3.57288	\$263,449
2032-33	\$77,538,551	\$3.48203	\$269,992
2033-34	\$77,823,109	\$3.50311	\$272,623
2034-35	\$81,797,133	\$3.41485	\$279,325
2035-36	\$82,081,690	\$3.43534	\$281,979

CITY OF RAYMOND, 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	\$34,253,997	\$6.91757	\$236,954
2026-27	\$34,465,701	\$6.91757	\$238,419
2027-28	\$35,350,937	\$6.91757	\$244,543
2028-29	\$36,600,111	\$6.91757	\$253,184
2029-30	\$37,532,159	\$6.91757	\$259,631
2030-31	\$38,849,855	\$6.91757	\$268,747
2031-32	\$39,831,059	\$6.91757	\$275,534
2032-33	\$41,220,853	\$6.91757	\$285,148
2033-34	\$42,253,934	\$6.91757	\$292,295
2034-35	\$43,719,684	\$6.91757	\$302,434
2035-36	\$44,807,238	\$6.91757	\$309,957

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	\$31,395,420	(\$3.22733)	\$4,625
2027-28	\$30,745,741	(\$3.20152)	\$1,076
2028-29	\$32,927,936	(\$3.29520)	-\$1,328
2029-30	\$32,280,445	(\$3.27283)	-\$5,183
2030-31	\$34,601,211	(\$3.36640)	-\$7,909
2031-32	\$33,904,564	(\$3.34469)	-\$12,086
2032-33	\$36,317,698	(\$3.43554)	-\$15,157
2033-34	\$35,569,175	(\$3.41446)	-\$19,672
2034-35	\$38,077,449	(\$3.50272)	-\$23,109
2035-36	\$37,274,453	(\$3.48223)	-\$27,979

CITY OF RAYMOND, 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	\$164	\$219	\$50,000	\$51,515	\$164	\$183	\$50,000	\$58,947	\$148	\$32	\$127	\$32	\$164	\$209
\$100,000	\$123,480	\$328	\$438	\$100,000	\$103,030	\$328	\$366	\$100,000	\$117,894	\$312	\$241	\$291	\$241	\$328	\$419
\$150,000	\$185,220	\$492	\$658	\$150,000	\$154,545	\$492	\$549	\$150,000	\$176,842	\$476	\$450	\$455	\$450	\$492	\$628
\$200,000	\$246,960	\$803	\$877	\$200,000	\$206,060	\$803	\$732	\$200,000	\$235,789	\$640	\$660	\$619	\$660	\$656	\$837
\$250,000	\$308,700	\$1,115	\$1,096	\$250,000	\$257,575	\$1,115	\$915	\$250,000	\$294,736	\$804	\$869	\$783	\$869	\$820	\$1,047
\$300,000	\$370,440	\$1,426	\$1,315	\$300,000	\$309,090	\$1,426	\$1,098	\$300,000	\$353,683	\$968	\$1,078	\$947	\$1,078	\$984	\$1,256
\$400,000	\$493,920	\$2,049	\$1,754	\$400,000	\$412,120	\$2,049	\$1,464	\$400,000	\$471,578	\$1,297	\$1,497	\$1,275	\$1,497	\$1,312	\$1,675
\$500,000	\$617,400	\$2,671	\$2,192	\$500,000	\$515,151	\$2,671	\$1,829	\$500,000	\$589,472	\$1,625	\$1,916	\$1,603	\$1,916	\$1,641	\$2,093
\$600,000	\$740,880	\$3,294	\$2,631	\$600,000	\$618,181	\$3,294	\$2,195	\$600,000	\$707,366	\$1,953	\$2,334	\$1,931	\$2,334	\$1,969	\$2,512
\$700,000	\$864,360	\$3,916	\$3,069	\$700,000	\$721,211	\$3,916	\$2,561	\$700,000	\$825,261	\$2,281	\$2,753	\$2,260	\$2,753	\$2,297	\$2,931
\$800,000	\$987,840	\$4,539	\$3,508	\$800,000	\$824,241	\$4,539	\$2,927	\$800,000	\$943,155	\$2,609	\$3,172	\$2,588	\$3,172	\$2,625	\$3,349
\$900,000	\$1,111,320	\$5,162	\$3,946	\$900,000	\$927,271	\$5,162	\$3,293	\$900,000	\$1,061,050	\$2,937	\$3,590	\$2,916	\$3,590	\$2,953	\$3,768
\$1,000,000	\$1,234,800	\$5,784	\$4,385	\$1,000,000	\$1,030,301	\$5,784	\$3,659	\$1,000,000	\$1,178,944	\$3,265	\$4,009	\$3,244	\$4,009	\$3,281	\$4,187
\$2,000,000	\$2,469,600	\$12,010	\$8,770	\$2,000,000	\$2,060,602	\$12,010	\$7,318	\$2,000,000	\$2,357,888	\$6,546	\$8,196	\$6,525	\$8,196	\$6,562	\$8,373
\$3,000,000	\$3,704,400	\$18,236	\$13,155	\$3,000,000	\$3,090,903	\$18,236	\$10,976	\$3,000,000	\$3,536,832	\$9,827	\$12,382	\$9,806	\$12,382	\$9,843	\$12,560
\$4,000,000	\$4,939,200	\$24,462	\$17,540	\$4,000,000	\$4,121,204	\$24,462	\$14,635	\$4,000,000	\$4,715,776	\$13,109	\$16,569	\$13,087	\$16,569	\$13,124	\$16,747
\$5,000,000	\$6,174,000	\$30,687	\$21,925	\$5,000,000	\$5,151,505	\$30,687	\$18,294	\$5,000,000	\$5,894,720	\$16,390	\$20,756	\$16,368	\$20,756	\$16,406	\$20,933
\$6,000,000	\$7,408,800	\$36,913	\$26,310	\$6,000,000	\$6,181,806	\$36,913	\$21,953	\$6,000,000	\$7,073,664	\$19,671	\$24,942	\$19,649	\$24,942	\$19,687	\$25,120
\$7,000,000	\$8,643,600	\$43,139	\$30,695	\$7,000,000	\$7,212,107	\$43,139	\$25,611	\$7,000,000	\$8,252,608	\$22,952	\$29,129	\$22,931	\$29,129	\$22,968	\$29,306
\$8,000,000	\$9,878,400	\$49,365	\$35,080	\$8,000,000	\$8,242,408	\$49,365	\$29,270	\$8,000,000	\$9,431,552	\$26,233	\$33,315	\$26,212	\$33,315	\$26,249	\$33,493
\$9,000,000	\$11,113,200	\$55,591	\$39,465	\$9,000,000	\$9,272,709	\$55,591	\$32,929	\$9,000,000	\$10,610,496	\$29,514	\$37,502	\$29,493	\$37,502	\$29,530	\$37,680
\$10,000,000	\$12,348,000	\$61,816	\$43,850	\$10,000,000	\$10,303,010	\$61,816	\$36,588	\$10,000,000	\$11,789,440	\$32,795	\$41,689	\$32,774	\$41,689	\$32,811	\$41,866
\$15,000,000	\$18,522,000	\$92,945	\$65,775	\$15,000,000	\$15,454,515	\$92,945	\$54,882	\$15,000,000	\$17,684,160	\$49,201	\$62,622	\$49,179	\$62,622	\$49,217	\$62,799
\$20,000,000	\$24,696,000	\$124,075	\$87,700	\$20,000,000	\$20,606,020	\$124,075	\$73,175	\$20,000,000	\$23,578,880	\$65,606	\$83,555	\$65,585	\$83,555	\$65,622	\$83,733
\$25,000,000	\$30,870,000	\$155,204	\$109,625	\$25,000,000	\$25,757,525	\$155,204	\$91,469	\$25,000,000	\$29,473,600	\$82,012	\$104,488	\$81,991	\$104,488	\$82,028	\$104,666
\$30,000,000	\$37,044,000	\$186,333	\$131,550	\$30,000,000	\$30,909,030	\$186,333	\$109,763	\$30,000,000	\$35,368,320	\$98,418	\$125,421	\$98,396	\$125,421	\$98,433	\$125,599
\$35,000,000	\$43,218,000	\$217,462	\$153,474	\$35,000,000	\$36,060,535	\$217,462	\$128,057	\$35,000,000	\$41,263,040	\$114,823	\$146,355	\$114,802	\$146,355	\$114,839	\$146,532
\$40,000,000	\$49,392,000	\$248,591	\$175,399	\$40,000,000	\$41,212,040	\$248,591	\$146,351	\$40,000,000	\$47,157,760	\$131,229	\$167,288	\$131,207	\$167,288	\$131,245	\$167,465
\$45,000,000	\$55,566,000	\$279,720	\$197,324	\$45,000,000	\$46,363,545	\$279,720	\$164,645	\$45,000,000	\$53,052,480	\$147,634	\$188,221	\$147,613	\$188,221	\$147,650	\$188,398
\$50,000,000	\$61,740,000	\$310,849	\$219,249	\$50,000,000	\$51,515,050	\$310,849	\$182,939	\$50,000,000	\$58,947,200	\$164,040	\$209,154	\$164,018	\$209,154	\$164,056	\$209,332

CITY OF RAYMOND, 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	\$55	33.64%	\$19	11.51%	(\$116)	(78.55%)	(\$95)	(74.95%)	\$45	27.60%
\$100,000	\$110	33.64%	\$38	11.51%	(\$71)	(22.77%)	(\$50)	(17.11%)	\$91	27.60%
\$150,000	\$166	33.64%	\$57	11.51%	(\$26)	(5.42%)	(\$4)	(0.99%)	\$136	27.60%
\$200,000	\$74	9.15%	(\$72)	(8.92%)	\$19	3.04%	\$41	6.59%	\$181	27.60%
\$250,000	(\$19)	(1.66%)	(\$200)	(17.95%)	\$65	8.05%	\$86	10.99%	\$226	27.60%
\$300,000	(\$111)	(7.75%)	(\$328)	(23.03%)	\$110	11.36%	\$131	13.87%	\$272	27.60%
\$400,000	(\$295)	(14.38%)	(\$585)	(28.56%)	\$201	15.47%	\$222	17.40%	\$362	27.60%
\$500,000	(\$479)	(17.92%)	(\$842)	(31.51%)	\$291	17.92%	\$312	19.49%	\$453	27.60%
\$600,000	(\$663)	(20.12%)	(\$1,099)	(33.35%)	\$382	19.54%	\$403	20.86%	\$543	27.60%
\$700,000	(\$847)	(21.62%)	(\$1,355)	(34.60%)	\$472	20.70%	\$494	21.84%	\$634	27.60%
\$800,000	(\$1,031)	(22.71%)	(\$1,612)	(35.51%)	\$563	21.57%	\$584	22.57%	\$724	27.60%
\$900,000	(\$1,215)	(23.54%)	(\$1,869)	(36.20%)	\$653	22.24%	\$675	23.14%	\$815	27.60%
\$1,000,000	(\$1,399)	(24.19%)	(\$2,125)	(36.74%)	\$744	22.78%	\$765	23.59%	\$906	27.60%
\$2,000,000	(\$3,240)	(26.98%)	(\$4,692)	(39.07%)	\$1,649	25.20%	\$1,671	25.60%	\$1,811	27.60%
\$3,000,000	(\$5,081)	(27.86%)	(\$7,259)	(39.81%)	\$2,555	26.00%	\$2,576	26.27%	\$2,717	27.60%
\$4,000,000	(\$6,922)	(28.30%)	(\$9,826)	(40.17%)	\$3,460	26.40%	\$3,482	26.60%	\$3,622	27.60%
\$5,000,000	(\$8,762)	(28.55%)	(\$12,393)	(40.39%)	\$4,366	26.64%	\$4,387	26.80%	\$4,528	27.60%
\$6,000,000	(\$10,603)	(28.72%)	(\$14,961)	(40.53%)	\$5,271	26.80%	\$5,293	26.94%	\$5,433	27.60%
\$7,000,000	(\$12,444)	(28.85%)	(\$17,528)	(40.63%)	\$6,177	26.91%	\$6,198	27.03%	\$6,339	27.60%
\$8,000,000	(\$14,285)	(28.94%)	(\$20,095)	(40.71%)	\$7,082	27.00%	\$7,104	27.10%	\$7,244	27.60%
\$9,000,000	(\$16,126)	(29.01%)	(\$22,662)	(40.77%)	\$7,988	27.07%	\$8,009	27.16%	\$8,150	27.60%
\$10,000,000	(\$17,967)	(29.06%)	(\$25,229)	(40.81%)	\$8,894	27.12%	\$8,915	27.20%	\$9,055	27.60%
\$15,000,000	(\$27,171)	(29.23%)	(\$38,064)	(40.95%)	\$13,421	27.28%	\$13,442	27.33%	\$13,583	27.60%
\$20,000,000	(\$36,375)	(29.32%)	(\$50,899)	(41.02%)	\$17,949	27.36%	\$17,970	27.40%	\$18,110	27.60%
\$25,000,000	(\$45,579)	(29.37%)	(\$63,734)	(41.06%)	\$22,476	27.41%	\$22,498	27.44%	\$22,638	27.60%
\$30,000,000	(\$54,783)	(29.40%)	(\$76,569)	(41.09%)	\$27,004	27.44%	\$27,025	27.47%	\$27,165	27.60%
\$35,000,000	(\$63,987)	(29.42%)	(\$89,405)	(41.11%)	\$31,531	27.46%	\$31,553	27.48%	\$31,693	27.60%
\$40,000,000	(\$73,191)	(29.44%)	(\$102,240)	(41.13%)	\$36,059	27.48%	\$36,080	27.50%	\$36,221	27.60%
\$45,000,000	(\$82,396)	(29.46%)	(\$115,075)	(41.14%)	\$40,587	27.49%	\$40,608	27.51%	\$40,748	27.60%
\$50,000,000	(\$91,600)	(29.47%)	(\$127,910)	(41.15%)	\$45,114	27.50%	\$45,136	27.52%	\$45,276	27.60%