

CITY OF ROCK FALLS, 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	\$7.06693	\$54,705	\$0	\$54,705	
2026-27	\$4.10987	\$55,799	\$61	\$55,860	2.1%
2027-28	\$4.13255	\$56,140	\$61	\$56,201	0.6%
2028-29	\$4.03243	\$57,325	\$60	\$57,385	2.1%
2029-30	\$4.05259	\$57,672	\$60	\$57,732	0.6%
2030-31	\$3.95309	\$58,887	\$59	\$58,946	2.1%
2031-32	\$3.97286	\$59,241	\$59	\$59,300	0.6%
2032-33	\$3.87598	\$60,486	\$58	\$60,543	2.1%
2033-34	\$3.89536	\$60,846	\$58	\$60,904	0.6%
2034-35	\$3.80099	\$62,122	\$57	\$62,179	2.1%
2035-36	\$3.81999	\$62,490	\$57	\$62,546	0.6%

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	\$18,868,654	\$7,741,001	\$0	\$7,741,001
2026-27	\$17,916,714	\$13,591,763	\$0	\$13,591,763
2027-28	\$17,924,594	\$13,599,643	\$0	\$13,599,643
2028-29	\$18,555,883	\$14,230,932	\$0	\$14,230,932
2029-30	\$18,570,763	\$14,245,812	\$0	\$14,245,812
2030-31	\$19,236,304	\$14,911,353	\$0	\$14,911,353
2031-32	\$19,251,184	\$14,926,233	\$0	\$14,926,233
2032-33	\$19,945,125	\$15,620,174	\$0	\$15,620,174
2033-34	\$19,960,005	\$15,635,054	\$0	\$15,635,054
2034-35	\$20,683,540	\$16,358,589	\$0	\$16,358,589
2035-36	\$20,698,420	\$16,373,469	\$0	\$16,373,469

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.97%	-1.62%	74.34%	15.23%	0.00%	9.36%
2026-27	99.43%	-17.55%	81.88%	12.08%	0.00%	5.33%
2027-28	99.37%	-17.59%	81.78%	12.19%	0.00%	5.33%
2028-29	98.76%	-16.86%	81.90%	12.33%	0.00%	5.09%
2029-30	98.65%	-16.84%	81.81%	12.42%	0.00%	5.08%
2030-31	98.02%	-16.09%	81.93%	12.56%	0.00%	4.86%
2031-32	97.92%	-16.07%	81.85%	12.65%	0.00%	4.85%
2032-33	97.32%	-15.36%	81.96%	12.79%	0.00%	4.64%
2033-34	97.22%	-15.34%	81.88%	12.87%	0.00%	4.63%
2034-35	96.64%	-14.66%	81.98%	13.01%	0.00%	4.43%
2035-36	96.55%	-14.65%	81.90%	13.09%	0.00%	4.42%

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 ROCK FALLS, 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	\$7,741,001	\$7.06693	\$54,705
2026-27	\$13,591,763	\$4.10987	\$55,860
2027-28	\$13,599,643	\$4.13255	\$56,201
2028-29	\$14,230,932	\$4.03243	\$57,385
2029-30	\$14,245,812	\$4.05259	\$57,732
2030-31	\$14,911,353	\$3.95309	\$58,946
2031-32	\$14,926,233	\$3.97286	\$59,300
2032-33	\$15,620,174	\$3.87598	\$60,543
2033-34	\$15,635,054	\$3.89536	\$60,904
2034-35	\$16,358,589	\$3.80099	\$62,179
2035-36	\$16,373,469	\$3.81999	\$62,546

CITY OF ROCK FALLS, 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	\$7,741,001	\$7.06693	\$54,705
2026-27	\$7,882,612	\$7.06693	\$55,706
2027-28	\$8,021,482	\$7.06693	\$56,687
2028-29	\$8,280,582	\$7.06693	\$58,518
2029-30	\$8,426,084	\$7.06693	\$59,547
2030-31	\$8,699,154	\$7.06693	\$61,476
2031-32	\$8,851,615	\$7.06693	\$62,554
2032-33	\$9,139,367	\$7.06693	\$64,587
2033-34	\$9,299,177	\$7.06693	\$65,717
2034-35	\$9,602,378	\$7.06693	\$67,859
2035-36	\$9,769,899	\$7.06693	\$69,043

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	\$5,709,151	(\$2.95706)	\$154
2027-28	\$5,578,161	(\$2.93438)	-\$486
2028-29	\$5,950,349	(\$3.03450)	-\$1,133
2029-30	\$5,819,727	(\$3.01434)	-\$1,814
2030-31	\$6,212,200	(\$3.11384)	-\$2,530
2031-32	\$6,074,618	(\$3.09407)	-\$3,254
2032-33	\$6,480,807	(\$3.19095)	-\$4,044
2033-34	\$6,335,877	(\$3.17157)	-\$4,812
2034-35	\$6,756,212	(\$3.26594)	-\$5,680
2035-36	\$6,603,570	(\$3.24694)	-\$6,497

CITY OF ROCK FALLS, 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	\$168	\$244	\$50,000	\$51,515	\$168	\$204	\$50,000	\$58,947	\$151	\$35	\$130	\$35	\$168	\$233
\$100,000	\$123,480	\$335	\$488	\$100,000	\$103,030	\$335	\$407	\$100,000	\$117,894	\$319	\$268	\$297	\$268	\$335	\$466
\$150,000	\$185,220	\$503	\$732	\$150,000	\$154,545	\$503	\$611	\$150,000	\$176,842	\$487	\$501	\$465	\$501	\$503	\$699
\$200,000	\$246,960	\$821	\$976	\$200,000	\$206,060	\$821	\$815	\$200,000	\$235,789	\$654	\$734	\$632	\$734	\$670	\$932
\$250,000	\$308,700	\$1,139	\$1,220	\$250,000	\$257,575	\$1,139	\$1,018	\$250,000	\$294,736	\$822	\$967	\$800	\$967	\$838	\$1,165
\$300,000	\$370,440	\$1,457	\$1,464	\$300,000	\$309,090	\$1,457	\$1,222	\$300,000	\$353,683	\$989	\$1,200	\$968	\$1,200	\$1,006	\$1,398
\$400,000	\$493,920	\$2,093	\$1,953	\$400,000	\$412,120	\$2,093	\$1,629	\$400,000	\$471,578	\$1,325	\$1,667	\$1,303	\$1,667	\$1,341	\$1,864
\$500,000	\$617,400	\$2,729	\$2,441	\$500,000	\$515,151	\$2,729	\$2,036	\$500,000	\$589,472	\$1,660	\$2,133	\$1,638	\$2,133	\$1,676	\$2,330
\$600,000	\$740,880	\$3,365	\$2,929	\$600,000	\$618,181	\$3,365	\$2,444	\$600,000	\$707,366	\$1,995	\$2,599	\$1,973	\$2,599	\$2,011	\$2,796
\$700,000	\$864,360	\$4,001	\$3,417	\$700,000	\$721,211	\$4,001	\$2,851	\$700,000	\$825,261	\$2,330	\$3,065	\$2,308	\$3,065	\$2,346	\$3,262
\$800,000	\$987,840	\$4,637	\$3,905	\$800,000	\$824,241	\$4,637	\$3,258	\$800,000	\$943,155	\$2,665	\$3,531	\$2,644	\$3,531	\$2,682	\$3,728
\$900,000	\$1,111,320	\$5,273	\$4,393	\$900,000	\$927,271	\$5,273	\$3,666	\$900,000	\$1,061,050	\$3,001	\$3,997	\$2,979	\$3,997	\$3,017	\$4,194
\$1,000,000	\$1,234,800	\$5,909	\$4,881	\$1,000,000	\$1,030,301	\$5,909	\$4,073	\$1,000,000	\$1,178,944	\$3,336	\$4,463	\$3,314	\$4,463	\$3,352	\$4,660
\$2,000,000	\$2,469,600	\$12,269	\$9,763	\$2,000,000	\$2,060,602	\$12,269	\$8,146	\$2,000,000	\$2,357,888	\$6,688	\$9,123	\$6,666	\$9,123	\$6,704	\$9,321
\$3,000,000	\$3,704,400	\$18,629	\$14,644	\$3,000,000	\$3,090,903	\$18,629	\$12,219	\$3,000,000	\$3,536,832	\$10,040	\$13,784	\$10,018	\$13,784	\$10,056	\$13,981
\$4,000,000	\$4,939,200	\$24,990	\$19,525	\$4,000,000	\$4,121,204	\$24,990	\$16,291	\$4,000,000	\$4,715,776	\$13,392	\$18,444	\$13,370	\$18,444	\$13,408	\$18,642
\$5,000,000	\$6,174,000	\$31,350	\$24,406	\$5,000,000	\$5,151,505	\$31,350	\$20,364	\$5,000,000	\$5,894,720	\$16,744	\$23,105	\$16,722	\$23,105	\$16,760	\$23,302
\$6,000,000	\$7,408,800	\$37,710	\$29,288	\$6,000,000	\$6,181,806	\$37,710	\$24,437	\$6,000,000	\$7,073,664	\$20,095	\$27,765	\$20,074	\$27,765	\$20,112	\$27,963
\$7,000,000	\$8,643,600	\$44,070	\$34,169	\$7,000,000	\$7,212,107	\$44,070	\$28,510	\$7,000,000	\$8,252,608	\$23,447	\$32,426	\$23,426	\$32,426	\$23,464	\$32,623
\$8,000,000	\$9,878,400	\$50,431	\$39,050	\$8,000,000	\$8,242,408	\$50,431	\$32,583	\$8,000,000	\$9,431,552	\$26,799	\$37,086	\$26,778	\$37,086	\$26,816	\$37,284
\$9,000,000	\$11,113,200	\$56,791	\$43,931	\$9,000,000	\$9,272,709	\$56,791	\$36,656	\$9,000,000	\$10,610,496	\$30,151	\$41,747	\$30,130	\$41,747	\$30,168	\$41,944
\$10,000,000	\$12,348,000	\$63,151	\$48,813	\$10,000,000	\$10,303,010	\$63,151	\$40,729	\$10,000,000	\$11,789,440	\$33,503	\$46,407	\$33,482	\$46,407	\$33,520	\$46,605
\$15,000,000	\$18,522,000	\$94,952	\$73,219	\$15,000,000	\$15,454,515	\$94,952	\$61,093	\$15,000,000	\$17,684,160	\$50,263	\$69,709	\$50,241	\$69,709	\$50,279	\$69,907
\$20,000,000	\$24,696,000	\$126,753	\$97,626	\$20,000,000	\$20,606,020	\$126,753	\$81,457	\$20,000,000	\$23,578,880	\$67,023	\$93,012	\$67,001	\$93,012	\$67,039	\$93,209
\$25,000,000	\$30,870,000	\$158,555	\$122,032	\$25,000,000	\$25,757,525	\$158,555	\$101,822	\$25,000,000	\$29,473,600	\$83,783	\$116,314	\$83,761	\$116,314	\$83,799	\$116,512
\$30,000,000	\$37,044,000	\$190,356	\$146,438	\$30,000,000	\$30,909,030	\$190,356	\$122,186	\$30,000,000	\$35,368,320	\$100,542	\$139,616	\$100,521	\$139,616	\$100,559	\$139,814
\$35,000,000	\$43,218,000	\$222,157	\$170,845	\$35,000,000	\$36,060,535	\$222,157	\$142,551	\$35,000,000	\$41,263,040	\$117,302	\$162,919	\$117,280	\$162,919	\$117,319	\$163,117
\$40,000,000	\$49,392,000	\$253,958	\$195,251	\$40,000,000	\$41,212,040	\$253,958	\$162,915	\$40,000,000	\$47,157,760	\$134,062	\$186,221	\$134,040	\$186,221	\$134,078	\$186,419
\$45,000,000	\$55,566,000	\$285,759	\$219,657	\$45,000,000	\$46,363,545	\$285,759	\$183,279	\$45,000,000	\$53,052,480	\$150,822	\$209,524	\$150,800	\$209,524	\$150,838	\$209,721
\$50,000,000	\$61,740,000	\$317,561	\$244,064	\$50,000,000	\$51,515,050	\$317,561	\$203,644	\$50,000,000	\$58,947,200	\$167,582	\$232,826	\$167,560	\$232,826	\$167,598	\$233,024

CITY OF ROCK FALLS, 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	\$76	45.62%	\$36	21.51%	(\$116)	(76.63%)	(\$94)	(72.70%)	\$65	39.04%
\$100,000	\$153	45.62%	\$72	21.51%	(\$51)	(15.85%)	(\$29)	(9.68%)	\$131	39.04%
\$150,000	\$229	45.62%	\$108	21.51%	\$15	3.06%	\$37	7.89%	\$196	39.04%
\$200,000	\$155	18.94%	(\$6)	(0.76%)	\$80	12.28%	\$102	16.15%	\$262	39.04%
\$250,000	\$82	7.16%	(\$121)	(10.59%)	\$146	17.73%	\$168	20.94%	\$327	39.04%
\$300,000	\$8	0.52%	(\$235)	(16.13%)	\$211	21.34%	\$233	24.08%	\$393	39.04%
\$400,000	(\$140)	(6.71%)	(\$464)	(22.16%)	\$342	25.82%	\$364	27.93%	\$523	39.04%
\$500,000	(\$288)	(10.56%)	(\$692)	(25.37%)	\$473	28.49%	\$495	30.20%	\$654	39.04%
\$600,000	(\$436)	(12.96%)	(\$921)	(27.38%)	\$604	30.26%	\$625	31.70%	\$785	39.04%
\$700,000	(\$584)	(14.60%)	(\$1,150)	(28.74%)	\$735	31.52%	\$756	32.77%	\$916	39.04%
\$800,000	(\$732)	(15.78%)	(\$1,379)	(29.73%)	\$865	32.47%	\$887	33.56%	\$1,047	39.04%
\$900,000	(\$880)	(16.69%)	(\$1,607)	(30.48%)	\$996	33.20%	\$1,018	34.18%	\$1,178	39.04%
\$1,000,000	(\$1,028)	(17.39%)	(\$1,836)	(31.07%)	\$1,127	33.79%	\$1,149	34.67%	\$1,309	39.04%
\$2,000,000	(\$2,507)	(20.43%)	(\$4,123)	(33.61%)	\$2,436	36.42%	\$2,457	36.87%	\$2,617	39.04%
\$3,000,000	(\$3,986)	(21.39%)	(\$6,411)	(34.41%)	\$3,744	37.29%	\$3,766	37.59%	\$3,926	39.04%
\$4,000,000	(\$5,465)	(21.87%)	(\$8,698)	(34.81%)	\$5,053	37.73%	\$5,074	37.95%	\$5,234	39.04%
\$5,000,000	(\$6,944)	(22.15%)	(\$10,986)	(35.04%)	\$6,361	37.99%	\$6,383	38.17%	\$6,543	39.04%
\$6,000,000	(\$8,423)	(22.33%)	(\$13,273)	(35.20%)	\$7,670	38.17%	\$7,691	38.32%	\$7,851	39.04%
\$7,000,000	(\$9,901)	(22.47%)	(\$15,560)	(35.31%)	\$8,978	38.29%	\$9,000	38.42%	\$9,160	39.04%
\$8,000,000	(\$11,380)	(22.57%)	(\$17,848)	(35.39%)	\$10,287	38.38%	\$10,309	38.50%	\$10,468	39.04%
\$9,000,000	(\$12,859)	(22.64%)	(\$20,135)	(35.45%)	\$11,595	38.46%	\$11,617	38.56%	\$11,777	39.04%
\$10,000,000	(\$14,338)	(22.70%)	(\$22,422)	(35.51%)	\$12,904	38.51%	\$12,926	38.60%	\$13,085	39.04%
\$15,000,000	(\$21,733)	(22.89%)	(\$33,859)	(35.66%)	\$19,446	38.69%	\$19,468	38.75%	\$19,628	39.04%
\$20,000,000	(\$29,128)	(22.98%)	(\$45,296)	(35.74%)	\$25,989	38.78%	\$26,011	38.82%	\$26,170	39.04%
\$25,000,000	(\$36,523)	(23.03%)	(\$56,733)	(35.78%)	\$32,531	38.83%	\$32,553	38.86%	\$32,713	39.04%
\$30,000,000	(\$43,918)	(23.07%)	(\$68,170)	(35.81%)	\$39,074	38.86%	\$39,096	38.89%	\$39,255	39.04%
\$35,000,000	(\$51,312)	(23.10%)	(\$79,607)	(35.83%)	\$45,617	38.89%	\$45,638	38.91%	\$45,798	39.04%
\$40,000,000	(\$58,707)	(23.12%)	(\$91,043)	(35.85%)	\$52,159	38.91%	\$52,181	38.93%	\$52,341	39.04%
\$45,000,000	(\$66,102)	(23.13%)	(\$102,480)	(35.86%)	\$58,702	38.92%	\$58,724	38.94%	\$58,883	39.04%
\$50,000,000	(\$73,497)	(23.14%)	(\$113,917)	(35.87%)	\$65,244	38.93%	\$65,266	38.95%	\$65,426	39.04%