

CITY OF RODMAN, 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	\$7.94153	\$9,661	\$0	\$9,661	
2026-27	\$8.82889	\$9,855	\$116	\$9,971	3.2%
2027-28	\$8.93298	\$10,035	\$118	\$10,153	1.8%
2028-29	\$8.86705	\$10,356	\$117	\$10,473	3.1%
2029-30	\$8.96696	\$10,565	\$118	\$10,683	2.0%
2030-31	\$8.87076	\$10,896	\$117	\$11,013	3.1%
2031-32	\$8.96580	\$11,105	\$118	\$11,223	1.9%
2032-33	\$8.86350	\$11,447	\$117	\$11,564	3.0%
2033-34	\$8.95382	\$11,655	\$118	\$11,773	1.8%
2034-35	\$8.84596	\$12,009	\$116	\$12,125	3.0%
2035-36	\$8.93171	\$12,217	\$118	\$12,334	1.7%

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	\$2,190,176	\$1,216,567	\$0	\$1,216,567
2026-27	\$1,623,047	\$1,129,341	\$0	\$1,129,341
2027-28	\$1,630,282	\$1,136,576	\$0	\$1,136,576
2028-29	\$1,674,794	\$1,181,088	\$0	\$1,181,088
2029-30	\$1,685,029	\$1,191,323	\$0	\$1,191,323
2030-31	\$1,735,194	\$1,241,488	\$0	\$1,241,488
2031-32	\$1,745,430	\$1,251,724	\$0	\$1,251,724
2032-33	\$1,798,360	\$1,304,654	\$0	\$1,304,654
2033-34	\$1,808,595	\$1,314,889	\$0	\$1,314,889
2034-35	\$1,864,407	\$1,370,701	\$0	\$1,370,701
2035-36	\$1,874,643	\$1,380,937	\$0	\$1,380,937

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	22.58%	-0.99%	21.59%	8.96%	0.00%	5.04%
2026-27	57.06%	-59.84%	-2.78%	19.43%	0.00%	5.43%
2027-28	57.86%	-59.98%	-2.12%	19.31%	0.00%	5.39%
2028-29	59.02%	-58.20%	0.81%	19.51%	0.00%	5.19%
2029-30	59.62%	-57.95%	1.67%	19.34%	0.00%	5.15%
2030-31	60.56%	-55.82%	4.74%	19.49%	0.00%	4.94%
2031-32	61.11%	-55.59%	5.52%	19.33%	0.00%	4.90%
2032-33	61.99%	-53.54%	8.45%	19.47%	0.00%	4.70%
2033-34	62.50%	-53.34%	9.16%	19.32%	0.00%	4.66%
2034-35	63.32%	-51.37%	11.95%	19.46%	0.00%	4.47%
2035-36	63.80%	-51.20%	12.61%	19.32%	0.00%	4.44%

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 RODMAN, 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	\$1,216,567	\$7.94153	\$9,661
2026-27	\$1,129,341	\$8.82889	\$9,971
2027-28	\$1,136,576	\$8.93298	\$10,153
2028-29	\$1,181,088	\$8.86705	\$10,473
2029-30	\$1,191,323	\$8.96696	\$10,683
2030-31	\$1,241,488	\$8.87076	\$11,013
2031-32	\$1,251,724	\$8.96580	\$11,223
2032-33	\$1,304,654	\$8.86350	\$11,564
2033-34	\$1,314,889	\$8.95382	\$11,773
2034-35	\$1,370,701	\$8.84596	\$12,125
2035-36	\$1,380,937	\$8.93171	\$12,334

CITY OF RODMAN, 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	\$1,216,567	\$7.94153	\$9,661
2026-27	\$1,236,052	\$7.94153	\$9,816
2027-28	\$1,247,936	\$7.94153	\$9,911
2028-29	\$1,268,571	\$7.94153	\$10,074
2029-30	\$1,281,094	\$7.94153	\$10,174
2030-31	\$1,302,914	\$7.94153	\$10,347
2031-32	\$1,316,110	\$7.94153	\$10,452
2032-33	\$1,339,178	\$7.94153	\$10,635
2033-34	\$1,353,084	\$7.94153	\$10,746
2034-35	\$1,377,465	\$7.94153	\$10,939
2035-36	\$1,392,116	\$7.94153	\$11,056

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	(\$106,712)	\$0.88736	\$155
2027-28	(\$111,360)	\$0.99145	\$242
2028-29	(\$87,483)	\$0.92552	\$398
2029-30	(\$89,771)	\$1.02543	\$509
2030-31	(\$61,426)	\$0.92923	\$666
2031-32	(\$64,387)	\$1.02427	\$771
2032-33	(\$34,524)	\$0.92197	\$929
2033-34	(\$38,194)	\$1.01229	\$1,028
2034-35	(\$6,764)	\$0.90443	\$1,186
2035-36	(\$11,180)	\$0.99018	\$1,279

CITY OF RODMAN, 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	\$188	\$548	\$50,000	\$51,515	\$188	\$457	\$50,000	\$58,947	\$170	\$79	\$146	\$79	\$188	\$523
\$100,000	\$123,480	\$377	\$1,095	\$100,000	\$103,030	\$377	\$914	\$100,000	\$117,894	\$358	\$602	\$334	\$602	\$377	\$1,046
\$150,000	\$185,220	\$565	\$1,643	\$150,000	\$154,545	\$565	\$1,371	\$150,000	\$176,842	\$547	\$1,125	\$522	\$1,125	\$565	\$1,569
\$200,000	\$246,960	\$922	\$2,191	\$200,000	\$206,060	\$922	\$1,828	\$200,000	\$235,789	\$735	\$1,648	\$711	\$1,648	\$753	\$2,092
\$250,000	\$308,700	\$1,280	\$2,738	\$250,000	\$257,575	\$1,280	\$2,285	\$250,000	\$294,736	\$923	\$2,171	\$899	\$2,171	\$942	\$2,615
\$300,000	\$370,440	\$1,637	\$3,286	\$300,000	\$309,090	\$1,637	\$2,742	\$300,000	\$353,683	\$1,112	\$2,694	\$1,087	\$2,694	\$1,130	\$3,137
\$400,000	\$493,920	\$2,352	\$4,381	\$400,000	\$412,120	\$2,352	\$3,656	\$400,000	\$471,578	\$1,488	\$3,740	\$1,464	\$3,740	\$1,507	\$4,183
\$500,000	\$617,400	\$3,067	\$5,477	\$500,000	\$515,151	\$3,067	\$4,570	\$500,000	\$589,472	\$1,865	\$4,786	\$1,841	\$4,786	\$1,883	\$5,229
\$600,000	\$740,880	\$3,781	\$6,572	\$600,000	\$618,181	\$3,781	\$5,484	\$600,000	\$707,366	\$2,242	\$5,831	\$2,217	\$5,831	\$2,260	\$6,275
\$700,000	\$864,360	\$4,496	\$7,668	\$700,000	\$721,211	\$4,496	\$6,398	\$700,000	\$825,261	\$2,618	\$6,877	\$2,594	\$6,877	\$2,637	\$7,321
\$800,000	\$987,840	\$5,211	\$8,763	\$800,000	\$824,241	\$5,211	\$7,312	\$800,000	\$943,155	\$2,995	\$7,923	\$2,971	\$7,923	\$3,013	\$8,367
\$900,000	\$1,111,320	\$5,926	\$9,858	\$900,000	\$927,271	\$5,926	\$8,226	\$900,000	\$1,061,050	\$3,372	\$8,969	\$3,347	\$8,969	\$3,390	\$9,412
\$1,000,000	\$1,234,800	\$6,640	\$10,954	\$1,000,000	\$1,030,301	\$6,640	\$9,140	\$1,000,000	\$1,178,944	\$3,749	\$10,015	\$3,724	\$10,015	\$3,767	\$10,458
\$2,000,000	\$2,469,600	\$13,788	\$21,907	\$2,000,000	\$2,060,602	\$13,788	\$18,279	\$2,000,000	\$2,357,888	\$7,515	\$20,473	\$7,491	\$20,473	\$7,534	\$20,916
\$3,000,000	\$3,704,400	\$20,935	\$32,861	\$3,000,000	\$3,090,903	\$20,935	\$27,419	\$3,000,000	\$3,536,832	\$11,282	\$30,931	\$11,258	\$30,931	\$11,300	\$31,374
\$4,000,000	\$4,939,200	\$28,082	\$43,814	\$4,000,000	\$4,121,204	\$28,082	\$36,558	\$4,000,000	\$4,715,776	\$15,049	\$41,389	\$15,024	\$41,389	\$15,067	\$41,833
\$5,000,000	\$6,174,000	\$35,230	\$54,768	\$5,000,000	\$5,151,505	\$35,230	\$45,698	\$5,000,000	\$5,894,720	\$18,816	\$51,847	\$18,791	\$51,847	\$18,834	\$52,291
\$6,000,000	\$7,408,800	\$42,377	\$65,722	\$6,000,000	\$6,181,806	\$42,377	\$54,837	\$6,000,000	\$7,073,664	\$22,582	\$62,305	\$22,558	\$62,305	\$22,601	\$62,749
\$7,000,000	\$8,643,600	\$49,525	\$76,675	\$7,000,000	\$7,212,107	\$49,525	\$63,977	\$7,000,000	\$8,252,608	\$26,349	\$72,763	\$26,325	\$72,763	\$26,368	\$73,207
\$8,000,000	\$9,878,400	\$56,672	\$87,629	\$8,000,000	\$8,242,408	\$56,672	\$73,116	\$8,000,000	\$9,431,552	\$30,116	\$83,221	\$30,092	\$83,221	\$30,134	\$83,665
\$9,000,000	\$11,113,200	\$63,819	\$98,583	\$9,000,000	\$9,272,709	\$63,819	\$82,256	\$9,000,000	\$10,610,496	\$33,883	\$93,680	\$33,858	\$93,680	\$33,901	\$94,123
\$10,000,000	\$12,348,000	\$70,967	\$109,536	\$10,000,000	\$10,303,010	\$70,967	\$91,396	\$10,000,000	\$11,789,440	\$37,650	\$104,138	\$37,625	\$104,138	\$37,668	\$104,581
\$15,000,000	\$18,522,000	\$106,704	\$164,304	\$15,000,000	\$15,454,515	\$106,704	\$137,093	\$15,000,000	\$17,684,160	\$56,484	\$156,428	\$56,459	\$156,428	\$56,502	\$156,872
\$20,000,000	\$24,696,000	\$142,440	\$219,072	\$20,000,000	\$20,606,020	\$142,440	\$182,791	\$20,000,000	\$23,578,880	\$75,318	\$208,719	\$75,293	\$208,719	\$75,336	\$209,163
\$25,000,000	\$30,870,000	\$178,177	\$273,840	\$25,000,000	\$25,757,525	\$178,177	\$228,489	\$25,000,000	\$29,473,600	\$94,152	\$261,010	\$94,127	\$261,010	\$94,170	\$261,453
\$30,000,000	\$37,044,000	\$213,914	\$328,608	\$30,000,000	\$30,909,030	\$213,914	\$274,187	\$30,000,000	\$35,368,320	\$112,986	\$313,300	\$112,961	\$313,300	\$113,004	\$313,744
\$35,000,000	\$43,218,000	\$249,651	\$383,377	\$35,000,000	\$36,060,535	\$249,651	\$319,884	\$35,000,000	\$41,263,040	\$131,820	\$365,591	\$131,795	\$365,591	\$131,838	\$366,035
\$40,000,000	\$49,392,000	\$285,388	\$438,145	\$40,000,000	\$41,212,040	\$285,388	\$365,582	\$40,000,000	\$47,157,760	\$150,654	\$417,882	\$150,629	\$417,882	\$150,672	\$418,325
\$45,000,000	\$55,566,000	\$321,125	\$492,913	\$45,000,000	\$46,363,545	\$321,125	\$411,280	\$45,000,000	\$53,052,480	\$169,487	\$470,172	\$169,463	\$470,172	\$169,506	\$470,616
\$50,000,000	\$61,740,000	\$356,862	\$547,681	\$50,000,000	\$51,515,050	\$356,862	\$456,978	\$50,000,000	\$58,947,200	\$188,321	\$522,463	\$188,297	\$522,463	\$188,340	\$522,906

CITY OF RODMAN, 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	\$359	190.79%	\$269	142.63%	(\$91)	(53.33%)	(\$66)	(45.48%)	\$335	177.64%
\$100,000	\$719	190.79%	\$537	142.63%	\$244	68.04%	\$268	80.36%	\$669	177.64%
\$150,000	\$1,078	190.79%	\$806	142.63%	\$578	105.79%	\$603	115.44%	\$1,004	177.64%
\$200,000	\$1,268	137.51%	\$906	98.17%	\$913	124.20%	\$937	131.93%	\$1,338	177.64%
\$250,000	\$1,459	113.98%	\$1,005	78.54%	\$1,248	135.10%	\$1,272	141.50%	\$1,673	177.64%
\$300,000	\$1,649	100.72%	\$1,105	67.48%	\$1,582	142.31%	\$1,607	147.76%	\$2,007	177.64%
\$400,000	\$2,030	86.30%	\$1,304	55.44%	\$2,251	151.25%	\$2,276	155.45%	\$2,677	177.64%
\$500,000	\$2,410	78.60%	\$1,503	49.02%	\$2,920	156.58%	\$2,945	159.99%	\$3,346	177.64%
\$600,000	\$2,791	73.81%	\$1,702	45.02%	\$3,590	160.12%	\$3,614	162.99%	\$4,015	177.64%
\$700,000	\$3,171	70.54%	\$1,902	42.29%	\$4,259	162.64%	\$4,283	165.12%	\$4,684	177.64%
\$800,000	\$3,552	68.17%	\$2,101	40.32%	\$4,928	164.53%	\$4,952	166.71%	\$5,353	177.64%
\$900,000	\$3,933	66.37%	\$2,300	38.82%	\$5,597	165.99%	\$5,621	167.94%	\$6,022	177.64%
\$1,000,000	\$4,313	64.96%	\$2,499	37.64%	\$6,266	167.16%	\$6,291	168.92%	\$6,691	177.64%
\$2,000,000	\$8,120	58.89%	\$4,491	32.58%	\$12,957	172.41%	\$12,982	173.30%	\$13,383	177.64%
\$3,000,000	\$11,926	56.97%	\$6,484	30.97%	\$19,649	174.16%	\$19,673	174.75%	\$20,074	177.64%
\$4,000,000	\$15,732	56.02%	\$8,476	30.18%	\$26,340	175.03%	\$26,365	175.48%	\$26,765	177.64%
\$5,000,000	\$19,538	55.46%	\$10,468	29.71%	\$33,031	175.55%	\$33,056	175.91%	\$33,457	177.64%
\$6,000,000	\$23,345	55.09%	\$12,460	29.40%	\$39,723	175.90%	\$39,747	176.20%	\$40,148	177.64%
\$7,000,000	\$27,151	54.82%	\$14,452	29.18%	\$46,414	176.15%	\$46,439	176.41%	\$46,839	177.64%
\$8,000,000	\$30,957	54.62%	\$16,444	29.02%	\$53,105	176.34%	\$53,130	176.56%	\$53,531	177.64%
\$9,000,000	\$34,763	54.47%	\$18,437	28.89%	\$59,797	176.48%	\$59,821	176.68%	\$60,222	177.64%
\$10,000,000	\$38,569	54.35%	\$20,429	28.79%	\$66,488	176.60%	\$66,513	176.78%	\$66,913	177.64%
\$15,000,000	\$57,601	53.98%	\$30,390	28.48%	\$99,945	176.94%	\$99,969	177.06%	\$100,370	177.64%
\$20,000,000	\$76,632	53.80%	\$40,351	28.33%	\$133,401	177.12%	\$133,426	177.21%	\$133,827	177.64%
\$25,000,000	\$95,663	53.69%	\$50,311	28.24%	\$166,858	177.22%	\$166,883	177.29%	\$167,283	177.64%
\$30,000,000	\$114,694	53.62%	\$60,272	28.18%	\$200,315	177.29%	\$200,339	177.35%	\$200,740	177.64%
\$35,000,000	\$133,725	53.56%	\$70,233	28.13%	\$233,771	177.34%	\$233,796	177.39%	\$234,197	177.64%
\$40,000,000	\$152,757	53.53%	\$80,194	28.10%	\$267,228	177.38%	\$267,253	177.42%	\$267,653	177.64%
\$45,000,000	\$171,788	53.50%	\$90,155	28.07%	\$300,685	177.41%	\$300,709	177.45%	\$301,110	177.64%
\$50,000,000	\$190,819	53.47%	\$100,116	28.05%	\$334,141	177.43%	\$334,166	177.47%	\$334,567	177.64%