

CITY OF RIVERDALE, 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	\$7.20874	\$659,856	\$0	\$659,856	
2026-27	\$5.04715	\$673,053	\$2,653	\$675,706	2.4%
2027-28	\$5.14656	\$679,085	\$2,706	\$681,791	0.9%
2028-29	\$5.16706	\$695,395	\$2,716	\$698,112	2.4%
2029-30	\$5.26714	\$701,602	\$2,769	\$704,371	0.9%
2030-31	\$5.28793	\$718,400	\$2,780	\$721,180	2.4%
2031-32	\$5.38963	\$724,785	\$2,833	\$727,619	0.9%
2032-33	\$5.41070	\$741,895	\$2,844	\$744,739	2.4%
2033-34	\$5.51405	\$748,463	\$2,899	\$751,361	0.9%
2034-35	\$5.53541	\$765,831	\$2,910	\$768,741	2.3%
2035-36	\$5.64044	\$772,585	\$2,965	\$775,550	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	\$176,338,270	\$91,535,494	\$17,169,937	\$108,705,431
2026-27	\$184,903,639	\$133,878,811	\$35,883,129	\$169,761,941
2027-28	\$191,826,228	\$132,475,000	\$44,209,529	\$176,684,530
2028-29	\$204,579,901	\$135,108,117	\$54,330,086	\$189,438,203
2029-30	\$211,527,490	\$133,729,306	\$62,656,486	\$196,385,792
2030-31	\$225,223,334	\$136,382,246	\$73,699,390	\$210,081,636
2031-32	\$232,170,923	\$135,003,435	\$82,025,790	\$217,029,225
2032-33	\$246,820,756	\$137,641,898	\$94,037,160	\$231,679,058
2033-34	\$253,768,345	\$136,263,087	\$102,363,560	\$238,626,647
2034-35	\$269,410,476	\$138,876,961	\$115,391,818	\$254,268,778
2035-36	\$276,358,065	\$137,498,150	\$123,718,218	\$261,216,367

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	36.61%	-0.41%	36.19%	13.08%	44.63%	5.66%
2026-27	58.92%	-6.73%	52.19%	10.98%	32.54%	3.63%
2027-28	61.46%	-7.60%	53.86%	10.55%	31.42%	3.49%
2028-29	64.14%	-8.13%	56.01%	10.33%	29.75%	3.25%
2029-30	66.23%	-8.85%	57.39%	9.97%	28.84%	3.14%
2030-31	68.47%	-9.19%	59.28%	9.79%	27.36%	2.93%
2031-32	70.23%	-9.80%	60.43%	9.47%	26.62%	2.84%
2032-33	72.12%	-10.01%	62.11%	9.32%	25.30%	2.66%
2033-34	73.61%	-10.54%	63.07%	9.05%	24.69%	2.58%
2034-35	75.22%	-10.64%	64.57%	8.91%	23.51%	2.42%
2035-36	76.50%	-11.10%	65.39%	8.68%	22.99%	2.36%

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 RIVERDALE, 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	\$91,535,494	\$7.20874	\$659,856
2026-27	\$133,878,811	\$5.04715	\$675,706
2027-28	\$132,475,000	\$5.14656	\$681,791
2028-29	\$135,108,117	\$5.16706	\$698,112
2029-30	\$133,729,306	\$5.26714	\$704,371
2030-31	\$136,382,246	\$5.28793	\$721,180
2031-32	\$135,003,435	\$5.38963	\$727,619
2032-33	\$137,641,898	\$5.41070	\$744,739
2033-34	\$136,263,087	\$5.51405	\$751,361
2034-35	\$138,876,961	\$5.53541	\$768,741
2035-36	\$137,498,150	\$5.64044	\$775,550

CITY OF RIVERDALE, 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	\$91,535,494	\$7.20874	\$659,856
2026-27	\$87,221,846	\$7.20874	\$628,760
2027-28	\$75,559,962	\$7.20874	\$544,692
2028-29	\$72,191,132	\$7.20874	\$520,407
2029-30	\$69,115,536	\$7.20874	\$498,236
2030-31	\$65,224,821	\$7.20874	\$470,189
2031-32	\$62,422,659	\$7.20874	\$449,989
2032-33	\$57,985,215	\$7.20874	\$418,000
2033-34	\$55,471,173	\$7.20874	\$399,877
2034-35	\$50,461,152	\$7.20874	\$363,761
2035-36	\$48,250,207	\$7.20874	\$347,823

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	\$46,656,965	(\$2.16159)	\$46,946
2027-28	\$56,915,038	(\$2.06218)	\$137,098
2028-29	\$62,916,984	(\$2.04168)	\$177,705
2029-30	\$64,613,769	(\$1.94160)	\$206,135
2030-31	\$71,157,425	(\$1.92081)	\$250,991
2031-32	\$72,580,775	(\$1.81911)	\$277,630
2032-33	\$79,656,683	(\$1.79804)	\$326,739
2033-34	\$80,791,914	(\$1.69469)	\$351,484
2034-35	\$88,415,809	(\$1.67333)	\$404,980
2035-36	\$89,247,943	(\$1.56830)	\$427,727

CITY OF RIVERDALE, 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	\$171	\$326	\$50,000	\$51,515	\$171	\$272	\$50,000	\$58,947	\$154	\$47	\$132	\$47	\$171	\$312
\$100,000	\$123,480	\$342	\$653	\$100,000	\$103,030	\$342	\$545	\$100,000	\$117,894	\$325	\$359	\$303	\$359	\$342	\$623
\$150,000	\$185,220	\$513	\$979	\$150,000	\$154,545	\$513	\$817	\$150,000	\$176,842	\$496	\$671	\$474	\$671	\$513	\$935
\$200,000	\$246,960	\$837	\$1,306	\$200,000	\$206,060	\$837	\$1,090	\$200,000	\$235,789	\$667	\$982	\$645	\$982	\$684	\$1,247
\$250,000	\$308,700	\$1,162	\$1,632	\$250,000	\$257,575	\$1,162	\$1,362	\$250,000	\$294,736	\$838	\$1,294	\$816	\$1,294	\$855	\$1,559
\$300,000	\$370,440	\$1,486	\$1,959	\$300,000	\$309,090	\$1,486	\$1,634	\$300,000	\$353,683	\$1,009	\$1,606	\$987	\$1,606	\$1,026	\$1,870
\$400,000	\$493,920	\$2,135	\$2,612	\$400,000	\$412,120	\$2,135	\$2,179	\$400,000	\$471,578	\$1,351	\$2,229	\$1,329	\$2,229	\$1,368	\$2,494
\$500,000	\$617,400	\$2,784	\$3,265	\$500,000	\$515,151	\$2,784	\$2,724	\$500,000	\$589,472	\$1,693	\$2,853	\$1,671	\$2,853	\$1,710	\$3,117
\$600,000	\$740,880	\$3,432	\$3,918	\$600,000	\$618,181	\$3,432	\$3,269	\$600,000	\$707,366	\$2,035	\$3,476	\$2,013	\$3,476	\$2,052	\$3,741
\$700,000	\$864,360	\$4,081	\$4,571	\$700,000	\$721,211	\$4,081	\$3,814	\$700,000	\$825,261	\$2,377	\$4,100	\$2,355	\$4,100	\$2,393	\$4,364
\$800,000	\$987,840	\$4,730	\$5,224	\$800,000	\$824,241	\$4,730	\$4,359	\$800,000	\$943,155	\$2,719	\$4,723	\$2,697	\$4,723	\$2,735	\$4,987
\$900,000	\$1,111,320	\$5,379	\$5,877	\$900,000	\$927,271	\$5,379	\$4,903	\$900,000	\$1,061,050	\$3,061	\$5,346	\$3,038	\$5,346	\$3,077	\$5,611
\$1,000,000	\$1,234,800	\$6,028	\$6,530	\$1,000,000	\$1,030,301	\$6,028	\$5,448	\$1,000,000	\$1,178,944	\$3,403	\$5,970	\$3,380	\$5,970	\$3,419	\$6,234
\$2,000,000	\$2,469,600	\$12,515	\$13,059	\$2,000,000	\$2,060,602	\$12,515	\$10,896	\$2,000,000	\$2,357,888	\$6,822	\$12,204	\$6,800	\$12,204	\$6,838	\$12,468
\$3,000,000	\$3,704,400	\$19,003	\$19,589	\$3,000,000	\$3,090,903	\$19,003	\$16,344	\$3,000,000	\$3,536,832	\$10,241	\$18,438	\$10,219	\$18,438	\$10,258	\$18,703
\$4,000,000	\$4,939,200	\$25,491	\$26,118	\$4,000,000	\$4,121,204	\$25,491	\$21,793	\$4,000,000	\$4,715,776	\$13,660	\$24,672	\$13,638	\$24,672	\$13,677	\$24,937
\$5,000,000	\$6,174,000	\$31,979	\$32,648	\$5,000,000	\$5,151,505	\$31,979	\$27,241	\$5,000,000	\$5,894,720	\$17,080	\$30,906	\$17,057	\$30,906	\$17,096	\$31,171
\$6,000,000	\$7,408,800	\$38,467	\$39,177	\$6,000,000	\$6,181,806	\$38,467	\$32,689	\$6,000,000	\$7,073,664	\$20,499	\$37,141	\$20,477	\$37,141	\$20,515	\$37,405
\$7,000,000	\$8,643,600	\$44,955	\$45,707	\$7,000,000	\$7,212,107	\$44,955	\$38,137	\$7,000,000	\$8,252,608	\$23,918	\$43,375	\$23,896	\$43,375	\$23,935	\$43,639
\$8,000,000	\$9,878,400	\$51,443	\$52,236	\$8,000,000	\$8,242,408	\$51,443	\$43,585	\$8,000,000	\$9,431,552	\$27,337	\$49,609	\$27,315	\$49,609	\$27,354	\$49,873
\$9,000,000	\$11,113,200	\$57,930	\$58,766	\$9,000,000	\$9,272,709	\$57,930	\$49,033	\$9,000,000	\$10,610,496	\$30,756	\$55,843	\$30,734	\$55,843	\$30,773	\$56,108
\$10,000,000	\$12,348,000	\$64,418	\$65,295	\$10,000,000	\$10,303,010	\$64,418	\$54,482	\$10,000,000	\$11,789,440	\$34,176	\$62,077	\$34,153	\$62,077	\$34,192	\$62,342
\$15,000,000	\$18,522,000	\$96,858	\$97,943	\$15,000,000	\$15,454,515	\$96,858	\$81,722	\$15,000,000	\$17,684,160	\$51,272	\$93,248	\$51,250	\$93,248	\$51,288	\$93,513
\$20,000,000	\$24,696,000	\$129,297	\$130,591	\$20,000,000	\$20,606,020	\$129,297	\$108,963	\$20,000,000	\$23,578,880	\$68,368	\$124,419	\$68,346	\$124,419	\$68,384	\$124,683
\$25,000,000	\$30,870,000	\$161,736	\$163,238	\$25,000,000	\$25,757,525	\$161,736	\$136,204	\$25,000,000	\$29,473,600	\$85,464	\$155,590	\$85,442	\$155,590	\$85,481	\$155,854
\$30,000,000	\$37,044,000	\$194,176	\$195,886	\$30,000,000	\$30,909,030	\$194,176	\$163,445	\$30,000,000	\$35,368,320	\$102,560	\$186,761	\$102,538	\$186,761	\$102,577	\$187,025
\$35,000,000	\$43,218,000	\$226,615	\$228,534	\$35,000,000	\$36,060,535	\$226,615	\$190,686	\$35,000,000	\$41,263,040	\$119,656	\$217,932	\$119,634	\$217,932	\$119,673	\$218,196
\$40,000,000	\$49,392,000	\$259,054	\$261,181	\$40,000,000	\$41,212,040	\$259,054	\$217,926	\$40,000,000	\$47,157,760	\$136,752	\$249,103	\$136,730	\$249,103	\$136,769	\$249,367
\$45,000,000	\$55,566,000	\$291,494	\$293,829	\$45,000,000	\$46,363,545	\$291,494	\$245,167	\$45,000,000	\$53,052,480	\$153,848	\$280,273	\$153,826	\$280,273	\$153,865	\$280,538
\$50,000,000	\$61,740,000	\$323,933	\$326,477	\$50,000,000	\$51,515,050	\$323,933	\$272,408	\$50,000,000	\$58,947,200	\$170,944	\$311,444	\$170,922	\$311,444	\$170,961	\$311,709

CITY OF RIVERDALE, 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	\$156	90.97%	\$101	59.34%	(\$107)	(69.35%)	(\$85)	(64.20%)	\$141	82.33%
\$100,000	\$311	90.97%	\$203	59.34%	\$34	10.35%	\$56	18.44%	\$281	82.33%
\$150,000	\$467	90.97%	\$304	59.34%	\$174	35.15%	\$197	41.48%	\$422	82.33%
\$200,000	\$469	55.97%	\$252	30.14%	\$315	47.23%	\$337	52.31%	\$563	82.33%
\$250,000	\$471	40.52%	\$200	17.25%	\$456	54.39%	\$478	58.60%	\$704	82.33%
\$300,000	\$473	31.82%	\$148	9.99%	\$597	59.12%	\$619	62.71%	\$844	82.33%
\$400,000	\$477	22.34%	\$44	2.08%	\$878	65.00%	\$900	67.76%	\$1,126	82.33%
\$500,000	\$481	17.28%	(\$60)	(2.14%)	\$1,160	68.50%	\$1,182	70.74%	\$1,407	82.33%
\$600,000	\$485	14.14%	(\$164)	(4.76%)	\$1,441	70.82%	\$1,463	72.71%	\$1,689	82.33%
\$700,000	\$489	11.99%	(\$267)	(6.55%)	\$1,723	72.48%	\$1,745	74.10%	\$1,970	82.33%
\$800,000	\$494	10.44%	(\$371)	(7.85%)	\$2,004	73.71%	\$2,026	75.15%	\$2,252	82.33%
\$900,000	\$498	9.25%	(\$475)	(8.84%)	\$2,286	74.68%	\$2,308	75.95%	\$2,533	82.33%
\$1,000,000	\$502	8.33%	(\$579)	(9.61%)	\$2,567	75.45%	\$2,589	76.60%	\$2,815	82.33%
\$2,000,000	\$544	4.34%	(\$1,619)	(12.94%)	\$5,382	78.89%	\$5,404	79.48%	\$5,630	82.33%
\$3,000,000	\$585	3.08%	(\$2,659)	(13.99%)	\$8,197	80.04%	\$8,219	80.43%	\$8,445	82.33%
\$4,000,000	\$627	2.46%	(\$3,699)	(14.51%)	\$11,012	80.61%	\$11,034	80.91%	\$11,260	82.33%
\$5,000,000	\$669	2.09%	(\$4,738)	(14.82%)	\$13,827	80.96%	\$13,849	81.19%	\$14,075	82.33%
\$6,000,000	\$710	1.85%	(\$5,778)	(15.02%)	\$16,642	81.18%	\$16,664	81.38%	\$16,890	82.33%
\$7,000,000	\$752	1.67%	(\$6,818)	(15.17%)	\$19,457	81.35%	\$19,479	81.52%	\$19,705	82.33%
\$8,000,000	\$794	1.54%	(\$7,857)	(15.27%)	\$22,272	81.47%	\$22,294	81.62%	\$22,520	82.33%
\$9,000,000	\$835	1.44%	(\$8,897)	(15.36%)	\$25,087	81.57%	\$25,109	81.70%	\$25,335	82.33%
\$10,000,000	\$877	1.36%	(\$9,937)	(15.43%)	\$27,902	81.64%	\$27,924	81.76%	\$28,150	82.33%
\$15,000,000	\$1,085	1.12%	(\$15,135)	(15.63%)	\$41,976	81.87%	\$41,999	81.95%	\$42,224	82.33%
\$20,000,000	\$1,294	1.00%	(\$20,334)	(15.73%)	\$56,051	81.98%	\$56,073	82.04%	\$56,299	82.33%
\$25,000,000	\$1,502	0.93%	(\$25,532)	(15.79%)	\$70,126	82.05%	\$70,148	82.10%	\$70,374	82.33%
\$30,000,000	\$1,710	0.88%	(\$30,731)	(15.83%)	\$84,201	82.10%	\$84,223	82.14%	\$84,449	82.33%
\$35,000,000	\$1,919	0.85%	(\$35,929)	(15.85%)	\$98,276	82.13%	\$98,298	82.17%	\$98,523	82.33%
\$40,000,000	\$2,127	0.82%	(\$41,128)	(15.88%)	\$112,350	82.16%	\$112,373	82.19%	\$112,598	82.33%
\$45,000,000	\$2,335	0.80%	(\$46,326)	(15.89%)	\$126,425	82.18%	\$126,447	82.20%	\$126,673	82.33%
\$50,000,000	\$2,544	0.79%	(\$51,525)	(15.91%)	\$140,500	82.19%	\$140,522	82.21%	\$140,748	82.33%