

CITY OF RODNEY, 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	\$7,849	\$0	\$7,849	
2026-27	\$8.66942	\$8,006	\$0	\$8,006	2.0%
2027-28	\$8.76020	\$8,046	\$0	\$8,046	0.5%
2028-29	\$8.21809	\$8,207	\$0	\$8,207	2.0%
2029-30	\$8.25918	\$8,248	\$0	\$8,248	0.5%
2030-31	\$7.73564	\$8,413	\$0	\$8,413	2.0%
2031-32	\$7.77432	\$8,455	\$0	\$8,455	0.5%
2032-33	\$7.30623	\$8,624	\$0	\$8,624	2.0%
2033-34	\$7.34276	\$8,667	\$0	\$8,667	0.5%
2034-35	\$6.92139	\$8,840	\$0	\$8,840	2.0%
2035-36	\$6.95600	\$8,884	\$0	\$8,884	0.5%

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	\$2,007,336	\$968,982	\$0	\$968,982
2026-27	\$1,180,780	\$923,444	\$0	\$923,444
2027-28	\$1,175,780	\$918,444	\$0	\$918,444
2028-29	\$1,255,947	\$998,611	\$0	\$998,611
2029-30	\$1,255,947	\$998,611	\$0	\$998,611
2030-31	\$1,344,856	\$1,087,520	\$0	\$1,087,520
2031-32	\$1,344,856	\$1,087,520	\$0	\$1,087,520
2032-33	\$1,437,675	\$1,180,339	\$0	\$1,180,339
2033-34	\$1,437,675	\$1,180,339	\$0	\$1,180,339
2034-35	\$1,534,576	\$1,277,240	\$0	\$1,277,240
2035-36	\$1,534,576	\$1,277,240	\$0	\$1,277,240

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	57.90%	-6.09%	51.81%	45.48%	0.00%	2.71%
2026-27	139.62%	-115.22%	24.40%	72.76%	0.00%	2.84%
2027-28	140.38%	-116.39%	23.99%	73.15%	0.00%	2.86%
2028-29	134.28%	-107.55%	26.73%	70.64%	0.00%	2.63%
2029-30	134.28%	-107.55%	26.73%	70.64%	0.00%	2.63%
2030-31	128.23%	-98.76%	29.47%	68.11%	0.00%	2.41%
2031-32	128.23%	-98.76%	29.47%	68.11%	0.00%	2.41%
2032-33	122.87%	-90.99%	31.88%	65.89%	0.00%	2.22%
2033-34	122.87%	-90.99%	31.88%	65.89%	0.00%	2.22%
2034-35	118.09%	-84.09%	34.01%	63.94%	0.00%	2.05%
2035-36	118.09%	-84.09%	34.01%	63.94%	0.00%	2.05%

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 RODNEY, 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	\$968,982	\$8.10000	\$7,849
2026-27	\$923,444	\$8.66942	\$8,006
2027-28	\$918,444	\$8.76020	\$8,046
2028-29	\$998,611	\$8.21809	\$8,207
2029-30	\$998,611	\$8.25918	\$8,248
2030-31	\$1,087,520	\$7.73564	\$8,413
2031-32	\$1,087,520	\$7.77432	\$8,455
2032-33	\$1,180,339	\$7.30623	\$8,624
2033-34	\$1,180,339	\$7.34276	\$8,667
2034-35	\$1,277,240	\$6.92139	\$8,840
2035-36	\$1,277,240	\$6.95600	\$8,884

CITY OF RODNEY, 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	\$968,982	\$8.10000	\$7,849
2026-27	\$1,020,566	\$7.94118	\$8,104
2027-28	\$1,032,663	\$7.94118	\$8,201
2028-29	\$1,074,497	\$7.94118	\$8,533
2029-30	\$1,087,227	\$7.94118	\$8,634
2030-31	\$1,131,192	\$7.94118	\$8,983
2031-32	\$1,144,586	\$7.94118	\$9,089
2032-33	\$1,190,789	\$7.94118	\$9,456
2033-34	\$1,204,885	\$7.94118	\$9,568
2034-35	\$1,253,442	\$7.94118	\$9,954
2035-36	\$1,268,273	\$7.94118	\$10,072

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	(\$97,121)	\$0.72824	-\$99
2027-28	(\$114,219)	\$0.81902	-\$155
2028-29	(\$75,886)	\$0.27691	-\$326
2029-30	(\$88,616)	\$0.31800	-\$386
2030-31	(\$43,671)	(\$0.20554)	-\$570
2031-32	(\$57,066)	(\$0.16686)	-\$635
2032-33	(\$10,451)	(\$0.63495)	-\$832
2033-34	(\$24,546)	(\$0.59842)	-\$901
2034-35	\$23,798	(\$1.01979)	-\$1,114
2035-36	\$8,967	(\$0.98518)	-\$1,187

CITY OF RODNEY, 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	\$478	\$50,000	\$51,515	\$192	\$399	\$50,000	\$58,947	\$173	\$69	\$148	\$69	\$192	\$456
\$100,000	\$123,480	\$384	\$955	\$100,000	\$103,030	\$384	\$797	\$100,000	\$117,894	\$366	\$525	\$341	\$525	\$384	\$912
\$150,000	\$185,220	\$576	\$1,433	\$150,000	\$154,545	\$576	\$1,196	\$150,000	\$176,842	\$558	\$981	\$533	\$981	\$576	\$1,368
\$200,000	\$246,960	\$941	\$1,910	\$200,000	\$206,060	\$941	\$1,594	\$200,000	\$235,789	\$750	\$1,437	\$725	\$1,437	\$768	\$1,824
\$250,000	\$308,700	\$1,305	\$2,388	\$250,000	\$257,575	\$1,305	\$1,993	\$250,000	\$294,736	\$942	\$1,893	\$917	\$1,893	\$960	\$2,280
\$300,000	\$370,440	\$1,670	\$2,866	\$300,000	\$309,090	\$1,670	\$2,391	\$300,000	\$353,683	\$1,134	\$2,349	\$1,109	\$2,349	\$1,153	\$2,736
\$400,000	\$493,920	\$2,399	\$3,821	\$400,000	\$412,120	\$2,399	\$3,188	\$400,000	\$471,578	\$1,518	\$3,261	\$1,493	\$3,261	\$1,537	\$3,648
\$500,000	\$617,400	\$3,128	\$4,776	\$500,000	\$515,151	\$3,128	\$3,985	\$500,000	\$589,472	\$1,902	\$4,173	\$1,877	\$4,173	\$1,921	\$4,560
\$600,000	\$740,880	\$3,857	\$5,731	\$600,000	\$618,181	\$3,857	\$4,782	\$600,000	\$707,366	\$2,287	\$5,085	\$2,262	\$5,085	\$2,305	\$5,472
\$700,000	\$864,360	\$4,586	\$6,686	\$700,000	\$721,211	\$4,586	\$5,579	\$700,000	\$825,261	\$2,671	\$5,997	\$2,646	\$5,997	\$2,689	\$6,384
\$800,000	\$987,840	\$5,315	\$7,642	\$800,000	\$824,241	\$5,315	\$6,376	\$800,000	\$943,155	\$3,055	\$6,909	\$3,030	\$6,909	\$3,074	\$7,296
\$900,000	\$1,111,320	\$6,044	\$8,597	\$900,000	\$927,271	\$6,044	\$7,173	\$900,000	\$1,061,050	\$3,439	\$7,821	\$3,414	\$7,821	\$3,458	\$8,208
\$1,000,000	\$1,234,800	\$6,773	\$9,552	\$1,000,000	\$1,030,301	\$6,773	\$7,970	\$1,000,000	\$1,178,944	\$3,823	\$8,733	\$3,798	\$8,733	\$3,842	\$9,120
\$2,000,000	\$2,469,600	\$14,063	\$19,104	\$2,000,000	\$2,060,602	\$14,063	\$15,940	\$2,000,000	\$2,357,888	\$7,665	\$17,853	\$7,640	\$17,853	\$7,684	\$18,240
\$3,000,000	\$3,704,400	\$21,353	\$28,656	\$3,000,000	\$3,090,903	\$21,353	\$23,910	\$3,000,000	\$3,536,832	\$11,507	\$26,973	\$11,482	\$26,973	\$11,526	\$27,360
\$4,000,000	\$4,939,200	\$28,643	\$38,208	\$4,000,000	\$4,121,204	\$28,643	\$31,880	\$4,000,000	\$4,715,776	\$15,349	\$36,093	\$15,324	\$36,093	\$15,368	\$36,480
\$5,000,000	\$6,174,000	\$35,933	\$47,760	\$5,000,000	\$5,151,505	\$35,933	\$39,850	\$5,000,000	\$5,894,720	\$19,191	\$45,213	\$19,166	\$45,213	\$19,210	\$45,599
\$6,000,000	\$7,408,800	\$43,223	\$57,312	\$6,000,000	\$6,181,806	\$43,223	\$47,820	\$6,000,000	\$7,073,664	\$23,033	\$54,333	\$23,008	\$54,333	\$23,052	\$54,719
\$7,000,000	\$8,643,600	\$50,513	\$66,864	\$7,000,000	\$7,212,107	\$50,513	\$55,790	\$7,000,000	\$8,252,608	\$26,875	\$63,452	\$26,850	\$63,452	\$26,894	\$63,839
\$8,000,000	\$9,878,400	\$57,803	\$76,416	\$8,000,000	\$8,242,408	\$57,803	\$63,760	\$8,000,000	\$9,431,552	\$30,717	\$72,572	\$30,692	\$72,572	\$30,736	\$72,959
\$9,000,000	\$11,113,200	\$65,093	\$85,968	\$9,000,000	\$9,272,709	\$65,093	\$71,730	\$9,000,000	\$10,610,496	\$34,559	\$81,692	\$34,534	\$81,692	\$34,578	\$82,079
\$10,000,000	\$12,348,000	\$72,383	\$95,520	\$10,000,000	\$10,303,010	\$72,383	\$79,700	\$10,000,000	\$11,789,440	\$38,401	\$90,812	\$38,376	\$90,812	\$38,420	\$91,199
\$15,000,000	\$18,522,000	\$108,833	\$143,280	\$15,000,000	\$15,454,515	\$108,833	\$119,551	\$15,000,000	\$17,684,160	\$57,611	\$136,412	\$57,586	\$136,412	\$57,629	\$136,798
\$20,000,000	\$24,696,000	\$145,283	\$191,039	\$20,000,000	\$20,606,020	\$145,283	\$159,401	\$20,000,000	\$23,578,880	\$76,821	\$182,011	\$76,796	\$182,011	\$76,839	\$182,398
\$25,000,000	\$30,870,000	\$181,733	\$238,799	\$25,000,000	\$25,757,525	\$181,733	\$199,251	\$25,000,000	\$29,473,600	\$96,030	\$227,610	\$96,005	\$227,610	\$96,049	\$227,997
\$30,000,000	\$37,044,000	\$218,183	\$286,559	\$30,000,000	\$30,909,030	\$218,183	\$239,101	\$30,000,000	\$35,368,320	\$115,240	\$273,210	\$115,215	\$273,210	\$115,259	\$273,597
\$35,000,000	\$43,218,000	\$254,633	\$334,319	\$35,000,000	\$36,060,535	\$254,633	\$278,951	\$35,000,000	\$41,263,040	\$134,450	\$318,809	\$134,425	\$318,809	\$134,469	\$319,196
\$40,000,000	\$49,392,000	\$291,083	\$382,079	\$40,000,000	\$41,212,040	\$291,083	\$318,802	\$40,000,000	\$47,157,760	\$153,660	\$364,409	\$153,635	\$364,409	\$153,678	\$364,795
\$45,000,000	\$55,566,000	\$327,533	\$429,839	\$45,000,000	\$46,363,545	\$327,533	\$358,652	\$45,000,000	\$53,052,480	\$172,870	\$410,008	\$172,845	\$410,008	\$172,888	\$410,395
\$50,000,000	\$61,740,000	\$363,983	\$477,598	\$50,000,000	\$51,515,050	\$363,983	\$398,502	\$50,000,000	\$58,947,200	\$192,079	\$455,608	\$192,054	\$455,608	\$192,098	\$455,994

CITY OF RODNEY, 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	\$286	148.62%	\$206	107.45%	(\$104)	(60.10%)	(\$79)	(53.39%)	\$264	137.38%
\$100,000	\$571	148.62%	\$413	107.45%	\$160	43.67%	\$185	54.21%	\$528	137.38%
\$150,000	\$857	148.62%	\$619	107.45%	\$424	75.95%	\$449	84.20%	\$792	137.38%
\$200,000	\$970	103.06%	\$653	69.43%	\$687	91.69%	\$712	98.29%	\$1,056	137.38%
\$250,000	\$1,083	82.95%	\$687	52.65%	\$951	101.01%	\$976	106.48%	\$1,319	137.38%
\$300,000	\$1,196	71.61%	\$721	43.19%	\$1,215	107.17%	\$1,240	111.83%	\$1,583	137.38%
\$400,000	\$1,422	59.28%	\$789	32.90%	\$1,743	114.81%	\$1,768	118.40%	\$2,111	137.38%
\$500,000	\$1,648	52.69%	\$857	27.41%	\$2,271	119.37%	\$2,296	122.29%	\$2,639	137.38%
\$600,000	\$1,874	48.60%	\$925	23.99%	\$2,799	122.39%	\$2,824	124.85%	\$3,167	137.38%
\$700,000	\$2,101	45.81%	\$993	21.66%	\$3,326	124.55%	\$3,351	126.67%	\$3,695	137.38%
\$800,000	\$2,327	43.78%	\$1,061	19.97%	\$3,854	126.16%	\$3,879	128.03%	\$4,222	137.38%
\$900,000	\$2,553	42.24%	\$1,129	18.68%	\$4,382	127.42%	\$4,407	129.08%	\$4,750	137.38%
\$1,000,000	\$2,779	41.03%	\$1,197	17.68%	\$4,910	128.42%	\$4,935	129.92%	\$5,278	137.38%
\$2,000,000	\$5,041	35.85%	\$1,877	13.35%	\$10,188	132.91%	\$10,213	133.67%	\$10,556	137.38%
\$3,000,000	\$7,303	34.20%	\$2,557	11.98%	\$15,466	134.40%	\$15,491	134.91%	\$15,834	137.38%
\$4,000,000	\$9,565	33.39%	\$3,237	11.30%	\$20,744	135.14%	\$20,769	135.53%	\$21,112	137.38%
\$5,000,000	\$11,827	32.91%	\$3,917	10.90%	\$26,021	135.59%	\$26,046	135.90%	\$26,390	137.38%
\$6,000,000	\$14,089	32.60%	\$4,597	10.64%	\$31,299	135.89%	\$31,324	136.14%	\$31,668	137.38%
\$7,000,000	\$16,351	32.37%	\$5,277	10.45%	\$36,577	136.10%	\$36,602	136.32%	\$36,945	137.38%
\$8,000,000	\$18,613	32.20%	\$5,958	10.31%	\$41,855	136.26%	\$41,880	136.45%	\$42,223	137.38%
\$9,000,000	\$20,875	32.07%	\$6,638	10.20%	\$47,133	136.38%	\$47,158	136.56%	\$47,501	137.38%
\$10,000,000	\$23,137	31.96%	\$7,318	10.11%	\$52,411	136.48%	\$52,436	136.64%	\$52,779	137.38%
\$15,000,000	\$34,447	31.65%	\$10,718	9.85%	\$78,801	136.78%	\$78,826	136.88%	\$79,169	137.38%
\$20,000,000	\$45,757	31.49%	\$14,118	9.72%	\$105,190	136.93%	\$105,215	137.01%	\$105,559	137.38%
\$25,000,000	\$57,066	31.40%	\$17,518	9.64%	\$131,580	137.02%	\$131,605	137.08%	\$131,948	137.38%
\$30,000,000	\$68,376	31.34%	\$20,918	9.59%	\$157,970	137.08%	\$157,995	137.13%	\$158,338	137.38%
\$35,000,000	\$79,686	31.29%	\$24,319	9.55%	\$184,359	137.12%	\$184,384	137.17%	\$184,727	137.38%
\$40,000,000	\$90,996	31.26%	\$27,719	9.52%	\$210,749	137.15%	\$210,774	137.19%	\$211,117	137.38%
\$45,000,000	\$102,306	31.24%	\$31,119	9.50%	\$237,139	137.18%	\$237,164	137.21%	\$237,507	137.38%
\$50,000,000	\$113,616	31.21%	\$34,519	9.48%	\$263,528	137.20%	\$263,553	137.23%	\$263,896	137.38%