

CITY OF RIVERSIDE, 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	\$7.94118	\$939,307	\$0	\$939,307	
2026-27	\$5.39661	\$958,093	\$4,894	\$962,988	2.5%
2027-28	\$5.44344	\$967,802	\$4,937	\$972,739	1.0%
2028-29	\$5.31241	\$992,193	\$4,818	\$997,011	2.5%
2029-30	\$5.35626	\$1,001,996	\$4,858	\$1,006,854	1.0%
2030-31	\$5.22582	\$1,026,992	\$4,739	\$1,031,731	2.5%
2031-32	\$5.26811	\$1,036,890	\$4,778	\$1,041,667	1.0%
2032-33	\$5.13968	\$1,062,501	\$4,661	\$1,067,162	2.4%
2033-34	\$5.18049	\$1,072,497	\$4,698	\$1,077,195	0.9%
2034-35	\$5.05413	\$1,098,740	\$4,584	\$1,103,324	2.4%
2035-36	\$5.09353	\$1,108,840	\$4,619	\$1,113,459	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	\$182,838,402	\$118,283,085	\$1,709,781	\$119,992,866
2026-27	\$189,380,166	\$178,443,128	\$5,802,555	\$184,245,683
2027-28	\$191,580,152	\$178,699,314	\$7,746,355	\$186,445,669
2028-29	\$202,790,645	\$187,675,880	\$9,980,282	\$197,656,162
2029-30	\$205,035,631	\$187,977,066	\$11,924,082	\$199,901,148
2030-31	\$216,930,948	\$197,429,569	\$14,366,897	\$211,796,465
2031-32	\$219,175,934	\$197,730,755	\$16,310,697	\$214,041,451
2032-33	\$231,739,257	\$207,631,932	\$18,972,841	\$226,604,774
2033-34	\$233,984,243	\$207,933,118	\$20,916,641	\$228,849,760
2034-35	\$247,245,010	\$218,301,443	\$23,809,083	\$242,110,527
2035-36	\$249,489,996	\$218,602,629	\$25,752,883	\$244,355,513

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	34.77%	-0.51%	34.26%	64.09%	1.16%	0.49%
2026-27	53.52%	-8.50%	45.02%	53.54%	0.98%	0.32%
2027-28	54.35%	-8.75%	45.60%	52.98%	0.97%	0.32%
2028-29	54.70%	-8.58%	46.12%	52.54%	0.92%	0.30%
2029-30	55.45%	-8.79%	46.66%	52.01%	0.91%	0.30%
2030-31	55.72%	-8.58%	47.14%	51.60%	0.87%	0.28%
2031-32	56.41%	-8.78%	47.63%	51.12%	0.86%	0.28%
2032-33	56.61%	-8.55%	48.06%	50.75%	0.82%	0.26%
2033-34	57.25%	-8.74%	48.51%	50.31%	0.81%	0.26%
2034-35	57.40%	-8.51%	48.90%	49.98%	0.78%	0.24%
2035-36	57.99%	-8.68%	49.31%	49.58%	0.77%	0.24%

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 RIVERSIDE, 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	\$118,283,085	\$7.94118	\$939,307
2026-27	\$178,443,128	\$5.39661	\$962,988
2027-28	\$178,699,314	\$5.44344	\$972,739
2028-29	\$187,675,880	\$5.31241	\$997,011
2029-30	\$187,977,066	\$5.35626	\$1,006,854
2030-31	\$197,429,569	\$5.22582	\$1,031,731
2031-32	\$197,730,755	\$5.26811	\$1,041,667
2032-33	\$207,631,932	\$5.13968	\$1,067,162
2033-34	\$207,933,118	\$5.18049	\$1,077,195
2034-35	\$218,301,443	\$5.05413	\$1,103,324
2035-36	\$218,602,629	\$5.09353	\$1,113,459

CITY OF RIVERSIDE, 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	\$118,283,085	\$7.94118	\$939,307
2026-27	\$126,572,402	\$7.70988	\$975,858
2027-28	\$124,928,299	\$7.70988	\$963,183
2028-29	\$129,680,851	\$7.70988	\$999,824
2029-30	\$130,095,988	\$7.70988	\$1,003,025
2030-31	\$135,024,602	\$7.70988	\$1,041,024
2031-32	\$135,561,107	\$7.70988	\$1,045,160
2032-33	\$140,675,179	\$7.70988	\$1,084,589
2033-34	\$141,339,645	\$7.70988	\$1,089,712
2034-35	\$146,649,202	\$7.70988	\$1,130,648
2035-36	\$147,448,189	\$7.70988	\$1,136,808

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	\$51,870,726	(\$2.31327)	-\$12,871
2027-28	\$53,771,015	(\$2.26644)	\$9,556
2028-29	\$57,995,029	(\$2.39747)	-\$2,813
2029-30	\$57,881,078	(\$2.35362)	\$3,829
2030-31	\$62,404,967	(\$2.48406)	-\$9,293
2031-32	\$62,169,648	(\$2.44177)	-\$3,493
2032-33	\$66,956,753	(\$2.57020)	-\$17,428
2033-34	\$66,593,473	(\$2.52939)	-\$12,517
2034-35	\$71,652,241	(\$2.65575)	-\$27,324
2035-36	\$71,154,440	(\$2.61635)	-\$23,349

CITY OF RIVERSIDE, 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	\$323	\$50,000	\$51,515	\$188	\$269	\$50,000	\$58,947	\$170	\$47	\$146	\$47	\$188	\$308
\$100,000	\$123,480	\$377	\$645	\$100,000	\$103,030	\$377	\$538	\$100,000	\$117,894	\$358	\$355	\$334	\$355	\$377	\$616
\$150,000	\$185,220	\$565	\$968	\$150,000	\$154,545	\$565	\$808	\$150,000	\$176,842	\$547	\$663	\$522	\$663	\$565	\$924
\$200,000	\$246,960	\$922	\$1,291	\$200,000	\$206,060	\$922	\$1,077	\$200,000	\$235,789	\$735	\$971	\$711	\$971	\$753	\$1,232
\$250,000	\$308,700	\$1,280	\$1,613	\$250,000	\$257,575	\$1,280	\$1,346	\$250,000	\$294,736	\$923	\$1,279	\$899	\$1,279	\$942	\$1,540
\$300,000	\$370,440	\$1,637	\$1,936	\$300,000	\$309,090	\$1,637	\$1,615	\$300,000	\$353,683	\$1,112	\$1,587	\$1,087	\$1,587	\$1,130	\$1,848
\$400,000	\$493,920	\$2,352	\$2,581	\$400,000	\$412,120	\$2,352	\$2,154	\$400,000	\$471,578	\$1,488	\$2,203	\$1,464	\$2,203	\$1,507	\$2,464
\$500,000	\$617,400	\$3,066	\$3,226	\$500,000	\$515,151	\$3,066	\$2,692	\$500,000	\$589,472	\$1,865	\$2,819	\$1,841	\$2,819	\$1,883	\$3,080
\$600,000	\$740,880	\$3,781	\$3,872	\$600,000	\$618,181	\$3,781	\$3,231	\$600,000	\$707,366	\$2,242	\$3,435	\$2,217	\$3,435	\$2,260	\$3,697
\$700,000	\$864,360	\$4,496	\$4,517	\$700,000	\$721,211	\$4,496	\$3,769	\$700,000	\$825,261	\$2,618	\$4,051	\$2,594	\$4,051	\$2,637	\$4,313
\$800,000	\$987,840	\$5,211	\$5,162	\$800,000	\$824,241	\$5,211	\$4,307	\$800,000	\$943,155	\$2,995	\$4,667	\$2,971	\$4,667	\$3,013	\$4,929
\$900,000	\$1,111,320	\$5,925	\$5,808	\$900,000	\$927,271	\$5,925	\$4,846	\$900,000	\$1,061,050	\$3,372	\$5,284	\$3,347	\$5,284	\$3,390	\$5,545
\$1,000,000	\$1,234,800	\$6,640	\$6,453	\$1,000,000	\$1,030,301	\$6,640	\$5,384	\$1,000,000	\$1,178,944	\$3,748	\$5,900	\$3,724	\$5,900	\$3,767	\$6,161
\$2,000,000	\$2,469,600	\$13,787	\$12,906	\$2,000,000	\$2,060,602	\$13,787	\$10,768	\$2,000,000	\$2,357,888	\$7,515	\$12,061	\$7,491	\$12,061	\$7,533	\$12,322
\$3,000,000	\$3,704,400	\$20,934	\$19,359	\$3,000,000	\$3,090,903	\$20,934	\$16,153	\$3,000,000	\$3,536,832	\$11,282	\$18,222	\$11,257	\$18,222	\$11,300	\$18,483
\$4,000,000	\$4,939,200	\$28,081	\$25,811	\$4,000,000	\$4,121,204	\$28,081	\$21,537	\$4,000,000	\$4,715,776	\$15,048	\$24,383	\$15,024	\$24,383	\$15,067	\$24,644
\$5,000,000	\$6,174,000	\$35,228	\$32,264	\$5,000,000	\$5,151,505	\$35,228	\$26,921	\$5,000,000	\$5,894,720	\$18,815	\$30,543	\$18,790	\$30,543	\$18,833	\$30,805
\$6,000,000	\$7,408,800	\$42,375	\$38,717	\$6,000,000	\$6,181,806	\$42,375	\$32,305	\$6,000,000	\$7,073,664	\$22,582	\$36,704	\$22,557	\$36,704	\$22,600	\$36,966
\$7,000,000	\$8,643,600	\$49,522	\$45,170	\$7,000,000	\$7,212,107	\$49,522	\$37,689	\$7,000,000	\$8,252,608	\$26,348	\$42,865	\$26,324	\$42,865	\$26,366	\$43,127
\$8,000,000	\$9,878,400	\$56,669	\$51,623	\$8,000,000	\$8,242,408	\$56,669	\$43,073	\$8,000,000	\$9,431,552	\$30,115	\$49,026	\$30,090	\$49,026	\$30,133	\$49,288
\$9,000,000	\$11,113,200	\$63,816	\$58,076	\$9,000,000	\$9,272,709	\$63,816	\$48,458	\$9,000,000	\$10,610,496	\$33,881	\$55,187	\$33,857	\$55,187	\$33,900	\$55,449
\$10,000,000	\$12,348,000	\$70,964	\$64,528	\$10,000,000	\$10,303,010	\$70,964	\$53,842	\$10,000,000	\$11,789,440	\$37,648	\$61,348	\$37,624	\$61,348	\$37,666	\$61,609
\$15,000,000	\$18,522,000	\$106,699	\$96,793	\$15,000,000	\$15,454,515	\$106,699	\$80,763	\$15,000,000	\$17,684,160	\$56,481	\$92,153	\$56,457	\$92,153	\$56,499	\$92,414
\$20,000,000	\$24,696,000	\$142,434	\$129,057	\$20,000,000	\$20,606,020	\$142,434	\$107,683	\$20,000,000	\$23,578,880	\$75,314	\$122,958	\$75,290	\$122,958	\$75,333	\$123,219
\$25,000,000	\$30,870,000	\$178,169	\$161,321	\$25,000,000	\$25,757,525	\$178,169	\$134,604	\$25,000,000	\$29,473,600	\$94,147	\$153,762	\$94,123	\$153,762	\$94,166	\$154,024
\$30,000,000	\$37,044,000	\$213,905	\$193,585	\$30,000,000	\$30,909,030	\$213,905	\$161,525	\$30,000,000	\$35,368,320	\$112,981	\$184,567	\$112,956	\$184,567	\$112,999	\$184,828
\$35,000,000	\$43,218,000	\$249,640	\$225,849	\$35,000,000	\$36,060,535	\$249,640	\$188,446	\$35,000,000	\$41,263,040	\$131,814	\$215,372	\$131,789	\$215,372	\$131,832	\$215,633
\$40,000,000	\$49,392,000	\$285,375	\$258,114	\$40,000,000	\$41,212,040	\$285,375	\$215,367	\$40,000,000	\$47,157,760	\$150,647	\$246,177	\$150,622	\$246,177	\$150,665	\$246,438
\$45,000,000	\$55,566,000	\$321,111	\$290,378	\$45,000,000	\$46,363,545	\$321,111	\$242,288	\$45,000,000	\$53,052,480	\$169,480	\$276,981	\$169,456	\$276,981	\$169,498	\$277,243
\$50,000,000	\$61,740,000	\$356,846	\$322,642	\$50,000,000	\$51,515,050	\$356,846	\$269,208	\$50,000,000	\$58,947,200	\$188,313	\$307,786	\$188,289	\$307,786	\$188,331	\$308,047

CITY OF RIVERSIDE, 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	\$134	71.32%	\$81	42.94%	(\$123)	(72.51%)	(\$99)	(67.88%)	\$120	63.57%
\$100,000	\$269	71.32%	\$162	42.94%	(\$4)	(1.00%)	\$21	6.26%	\$239	63.57%
\$150,000	\$403	71.32%	\$243	42.94%	\$116	21.24%	\$141	26.92%	\$359	63.57%
\$200,000	\$368	39.92%	\$154	16.75%	\$236	32.08%	\$260	36.64%	\$479	63.57%
\$250,000	\$334	26.06%	\$66	5.18%	\$356	38.51%	\$380	42.28%	\$599	63.57%
\$300,000	\$299	18.25%	(\$22)	(1.33%)	\$475	42.75%	\$500	45.97%	\$718	63.57%
\$400,000	\$229	9.75%	(\$198)	(8.42%)	\$715	48.02%	\$739	50.49%	\$958	63.57%
\$500,000	\$160	5.22%	(\$374)	(12.21%)	\$954	51.16%	\$979	53.17%	\$1,197	63.57%
\$600,000	\$91	2.39%	(\$551)	(14.56%)	\$1,194	53.24%	\$1,218	54.94%	\$1,437	63.57%
\$700,000	\$21	0.47%	(\$727)	(16.17%)	\$1,433	54.73%	\$1,457	56.19%	\$1,676	63.57%
\$800,000	(\$48)	(0.93%)	(\$903)	(17.33%)	\$1,672	55.84%	\$1,697	57.12%	\$1,915	63.57%
\$900,000	(\$118)	(1.99%)	(\$1,080)	(18.22%)	\$1,912	56.70%	\$1,936	57.85%	\$2,155	63.57%
\$1,000,000	(\$187)	(2.82%)	(\$1,256)	(18.91%)	\$2,151	57.39%	\$2,176	58.43%	\$2,394	63.57%
\$2,000,000	(\$881)	(6.39%)	(\$3,019)	(21.90%)	\$4,546	60.49%	\$4,570	61.01%	\$4,789	63.57%
\$3,000,000	(\$1,576)	(7.53%)	(\$4,782)	(22.84%)	\$6,940	61.52%	\$6,964	61.87%	\$7,183	63.57%
\$4,000,000	(\$2,270)	(8.08%)	(\$6,545)	(23.31%)	\$9,334	62.03%	\$9,359	62.29%	\$9,577	63.57%
\$5,000,000	(\$2,964)	(8.41%)	(\$8,307)	(23.58%)	\$11,729	62.34%	\$11,753	62.55%	\$11,972	63.57%
\$6,000,000	(\$3,658)	(8.63%)	(\$10,070)	(23.76%)	\$14,123	62.54%	\$14,147	62.72%	\$14,366	63.57%
\$7,000,000	(\$4,352)	(8.79%)	(\$11,833)	(23.89%)	\$16,517	62.69%	\$16,542	62.84%	\$16,760	63.57%
\$8,000,000	(\$5,047)	(8.91%)	(\$13,596)	(23.99%)	\$18,912	62.80%	\$18,936	62.93%	\$19,155	63.57%
\$9,000,000	(\$5,741)	(9.00%)	(\$15,359)	(24.07%)	\$21,306	62.88%	\$21,330	63.00%	\$21,549	63.57%
\$10,000,000	(\$6,435)	(9.07%)	(\$17,122)	(24.13%)	\$23,700	62.95%	\$23,725	63.06%	\$23,943	63.57%
\$15,000,000	(\$9,906)	(9.28%)	(\$25,936)	(24.31%)	\$35,672	63.16%	\$35,696	63.23%	\$35,915	63.57%
\$20,000,000	(\$13,377)	(9.39%)	(\$34,751)	(24.40%)	\$47,643	63.26%	\$47,668	63.31%	\$47,886	63.57%
\$25,000,000	(\$16,848)	(9.46%)	(\$43,565)	(24.45%)	\$59,615	63.32%	\$59,639	63.36%	\$59,858	63.57%
\$30,000,000	(\$20,320)	(9.50%)	(\$52,380)	(24.49%)	\$71,587	63.36%	\$71,611	63.40%	\$71,830	63.57%
\$35,000,000	(\$23,791)	(9.53%)	(\$61,194)	(24.51%)	\$83,558	63.39%	\$83,583	63.42%	\$83,801	63.57%
\$40,000,000	(\$27,262)	(9.55%)	(\$70,009)	(24.53%)	\$95,530	63.41%	\$95,554	63.44%	\$95,773	63.57%
\$45,000,000	(\$30,733)	(9.57%)	(\$78,823)	(24.55%)	\$107,501	63.43%	\$107,526	63.45%	\$107,744	63.57%
\$50,000,000	(\$34,204)	(9.59%)	(\$87,638)	(24.56%)	\$119,473	63.44%	\$119,497	63.47%	\$119,716	63.57%