

CITY OF ROCKWELL CITY, 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	\$8.20589	\$309,764	\$0	\$309,764	
2026-27	\$5.61928	\$315,959	\$605	\$316,564	2.2%
2027-28	\$5.65690	\$318,147	\$609	\$318,757	0.7%
2028-29	\$5.45670	\$325,132	\$588	\$325,720	2.2%
2029-30	\$5.48618	\$327,348	\$591	\$327,939	0.7%
2030-31	\$5.29001	\$334,498	\$570	\$335,068	2.2%
2031-32	\$5.31847	\$336,743	\$573	\$337,316	0.7%
2032-33	\$5.13248	\$344,063	\$553	\$344,615	2.2%
2033-34	\$5.15998	\$346,338	\$556	\$346,894	0.7%
2034-35	\$4.98329	\$353,832	\$537	\$354,369	2.2%
2035-36	\$5.00989	\$356,140	\$540	\$356,680	0.7%

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	\$80,737,447	\$37,748,968	\$1,301,446	\$39,050,414
2026-27	\$64,474,079	\$56,335,373	\$1,457,620	\$57,792,992
2027-28	\$64,487,029	\$56,348,323	\$1,457,620	\$57,805,942
2028-29	\$67,903,323	\$59,691,736	\$1,530,500	\$61,222,236
2029-30	\$67,987,105	\$59,775,518	\$1,530,500	\$61,306,018
2030-31	\$71,627,825	\$63,339,712	\$1,607,026	\$64,946,738
2031-32	\$71,711,607	\$63,423,494	\$1,607,026	\$65,030,520
2032-33	\$75,512,509	\$67,144,046	\$1,687,377	\$68,831,422
2033-34	\$75,596,292	\$67,227,828	\$1,687,377	\$68,915,205
2034-35	\$79,564,254	\$71,111,421	\$1,771,746	\$72,883,167
2035-36	\$79,648,036	\$71,195,204	\$1,771,746	\$72,966,949

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	69.50%	-3.80%	65.70%	29.07%	0.47%	3.20%
2026-27	108.11%	-43.22%	64.89%	31.01%	0.68%	2.16%
2027-28	108.27%	-43.37%	64.90%	31.00%	0.68%	2.16%
2028-29	106.49%	-41.10%	65.39%	30.73%	0.65%	2.04%
2029-30	106.52%	-41.08%	65.44%	30.69%	0.65%	2.04%
2030-31	104.74%	-38.81%	65.92%	30.42%	0.62%	1.92%
2031-32	104.77%	-38.80%	65.97%	30.38%	0.62%	1.92%
2032-33	103.10%	-36.69%	66.41%	30.14%	0.59%	1.82%
2033-34	103.13%	-36.68%	66.45%	30.10%	0.59%	1.81%
2034-35	101.56%	-34.71%	66.85%	29.89%	0.56%	1.71%
2035-36	101.59%	-34.71%	66.89%	29.85%	0.56%	1.71%

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 ROCKWELL CITY, 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	\$37,748,968	\$8.20589	\$309,764
2026-27	\$56,335,373	\$5.61928	\$316,564
2027-28	\$56,348,323	\$5.65690	\$318,757
2028-29	\$59,691,736	\$5.45670	\$325,720
2029-30	\$59,775,518	\$5.48618	\$327,939
2030-31	\$63,339,712	\$5.29001	\$335,068
2031-32	\$63,423,494	\$5.31847	\$337,316
2032-33	\$67,144,046	\$5.13248	\$344,615
2033-34	\$67,227,828	\$5.15998	\$346,894
2034-35	\$71,111,421	\$4.98329	\$354,369
2035-36	\$71,195,204	\$5.00989	\$356,680

CITY OF ROCKWELL CITY, 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	\$37,748,968	\$8.20589	\$309,764
2026-27	\$38,944,159	\$8.12464	\$316,407
2027-28	\$39,578,163	\$8.12464	\$321,558
2028-29	\$41,022,829	\$8.10000	\$332,285
2029-30	\$41,690,144	\$8.10000	\$337,690
2030-31	\$43,209,963	\$8.10000	\$350,001
2031-32	\$43,912,243	\$8.10000	\$355,689
2032-33	\$45,511,061	\$8.10000	\$368,640
2033-34	\$46,250,253	\$8.10000	\$374,627
2034-35	\$47,932,186	\$8.10000	\$388,251
2035-36	\$48,710,124	\$8.10000	\$394,552

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	\$17,391,213	(\$2.50536)	\$157
2027-28	\$16,770,160	(\$2.46774)	-\$2,802
2028-29	\$18,668,906	(\$2.64330)	-\$6,565
2029-30	\$18,085,374	(\$2.61382)	-\$9,751
2030-31	\$20,129,749	(\$2.80999)	-\$14,933
2031-32	\$19,511,251	(\$2.78153)	-\$18,373
2032-33	\$21,632,985	(\$2.96752)	-\$24,024
2033-34	\$20,977,575	(\$2.94002)	-\$27,733
2034-35	\$23,179,235	(\$3.11671)	-\$33,882
2035-36	\$22,485,079	(\$3.09011)	-\$37,872

CITY OF ROCKWELL CITY, 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	\$195	\$327	\$50,000	\$51,515	\$195	\$273	\$50,000	\$58,947	\$176	\$47	\$150	\$47	\$195	\$312
\$100,000	\$123,480	\$389	\$653	\$100,000	\$103,030	\$389	\$545	\$100,000	\$117,894	\$370	\$359	\$345	\$359	\$389	\$624
\$150,000	\$185,220	\$584	\$980	\$150,000	\$154,545	\$584	\$818	\$150,000	\$176,842	\$565	\$671	\$540	\$671	\$584	\$935
\$200,000	\$246,960	\$953	\$1,306	\$200,000	\$206,060	\$953	\$1,090	\$200,000	\$235,789	\$760	\$983	\$734	\$983	\$778	\$1,247
\$250,000	\$308,700	\$1,322	\$1,633	\$250,000	\$257,575	\$1,322	\$1,363	\$250,000	\$294,736	\$954	\$1,295	\$929	\$1,295	\$973	\$1,559
\$300,000	\$370,440	\$1,692	\$1,960	\$300,000	\$309,090	\$1,692	\$1,635	\$300,000	\$353,683	\$1,149	\$1,606	\$1,123	\$1,606	\$1,168	\$1,871
\$400,000	\$493,920	\$2,430	\$2,613	\$400,000	\$412,120	\$2,430	\$2,180	\$400,000	\$471,578	\$1,538	\$2,230	\$1,513	\$2,230	\$1,557	\$2,495
\$500,000	\$617,400	\$3,169	\$3,266	\$500,000	\$515,151	\$3,169	\$2,725	\$500,000	\$589,472	\$1,927	\$2,854	\$1,902	\$2,854	\$1,946	\$3,118
\$600,000	\$740,880	\$3,907	\$3,919	\$600,000	\$618,181	\$3,907	\$3,270	\$600,000	\$707,366	\$2,316	\$3,477	\$2,291	\$3,477	\$2,335	\$3,742
\$700,000	\$864,360	\$4,646	\$4,572	\$700,000	\$721,211	\$4,646	\$3,815	\$700,000	\$825,261	\$2,706	\$4,101	\$2,680	\$4,101	\$2,725	\$4,366
\$800,000	\$987,840	\$5,384	\$5,226	\$800,000	\$824,241	\$5,384	\$4,360	\$800,000	\$943,155	\$3,095	\$4,725	\$3,070	\$4,725	\$3,114	\$4,989
\$900,000	\$1,111,320	\$6,123	\$5,879	\$900,000	\$927,271	\$6,123	\$4,905	\$900,000	\$1,061,050	\$3,484	\$5,348	\$3,459	\$5,348	\$3,503	\$5,613
\$1,000,000	\$1,234,800	\$6,861	\$6,532	\$1,000,000	\$1,030,301	\$6,861	\$5,450	\$1,000,000	\$1,178,944	\$3,873	\$5,972	\$3,848	\$5,972	\$3,892	\$6,237
\$2,000,000	\$2,469,600	\$14,247	\$13,064	\$2,000,000	\$2,060,602	\$14,247	\$10,901	\$2,000,000	\$2,357,888	\$7,765	\$12,209	\$7,740	\$12,209	\$7,784	\$12,473
\$3,000,000	\$3,704,400	\$21,632	\$19,596	\$3,000,000	\$3,090,903	\$21,632	\$16,351	\$3,000,000	\$3,536,832	\$11,658	\$18,445	\$11,632	\$18,445	\$11,677	\$18,710
\$4,000,000	\$4,939,200	\$29,017	\$26,128	\$4,000,000	\$4,121,204	\$29,017	\$21,801	\$4,000,000	\$4,715,776	\$15,550	\$24,682	\$15,525	\$24,682	\$15,569	\$24,947
\$5,000,000	\$6,174,000	\$36,403	\$32,661	\$5,000,000	\$5,151,505	\$36,403	\$27,252	\$5,000,000	\$5,894,720	\$19,442	\$30,919	\$19,417	\$30,919	\$19,461	\$31,183
\$6,000,000	\$7,408,800	\$43,788	\$39,193	\$6,000,000	\$6,181,806	\$43,788	\$32,702	\$6,000,000	\$7,073,664	\$23,334	\$37,155	\$23,309	\$37,155	\$23,353	\$37,420
\$7,000,000	\$8,643,600	\$51,173	\$45,725	\$7,000,000	\$7,212,107	\$51,173	\$38,152	\$7,000,000	\$8,252,608	\$27,226	\$43,392	\$27,201	\$43,392	\$27,245	\$43,656
\$8,000,000	\$9,878,400	\$58,558	\$52,257	\$8,000,000	\$8,242,408	\$58,558	\$43,602	\$8,000,000	\$9,431,552	\$31,119	\$49,629	\$31,093	\$49,629	\$31,137	\$49,893
\$9,000,000	\$11,113,200	\$65,944	\$58,789	\$9,000,000	\$9,272,709	\$65,944	\$49,053	\$9,000,000	\$10,610,496	\$35,011	\$55,865	\$34,985	\$55,865	\$35,030	\$56,130
\$10,000,000	\$12,348,000	\$73,329	\$65,321	\$10,000,000	\$10,303,010	\$73,329	\$54,503	\$10,000,000	\$11,789,440	\$38,903	\$62,102	\$38,878	\$62,102	\$38,922	\$62,366
\$15,000,000	\$18,522,000	\$110,256	\$97,982	\$15,000,000	\$15,454,515	\$110,256	\$81,755	\$15,000,000	\$17,684,160	\$58,364	\$93,285	\$58,339	\$93,285	\$58,383	\$93,549
\$20,000,000	\$24,696,000	\$147,182	\$130,642	\$20,000,000	\$20,606,020	\$147,182	\$109,006	\$20,000,000	\$23,578,880	\$77,825	\$124,468	\$77,800	\$124,468	\$77,844	\$124,733
\$25,000,000	\$30,870,000	\$184,109	\$163,303	\$25,000,000	\$25,757,525	\$184,109	\$136,258	\$25,000,000	\$29,473,600	\$97,286	\$155,651	\$97,260	\$155,651	\$97,305	\$155,916
\$30,000,000	\$37,044,000	\$221,035	\$195,963	\$30,000,000	\$30,909,030	\$221,035	\$163,509	\$30,000,000	\$35,368,320	\$116,747	\$186,834	\$116,721	\$186,834	\$116,766	\$187,099
\$35,000,000	\$43,218,000	\$257,962	\$228,624	\$35,000,000	\$36,060,535	\$257,962	\$190,761	\$35,000,000	\$41,263,040	\$136,208	\$218,017	\$136,182	\$218,017	\$136,226	\$218,282
\$40,000,000	\$49,392,000	\$294,888	\$261,284	\$40,000,000	\$41,212,040	\$294,888	\$218,012	\$40,000,000	\$47,157,760	\$155,669	\$249,201	\$155,643	\$249,201	\$155,687	\$249,465
\$45,000,000	\$55,566,000	\$331,815	\$293,945	\$45,000,000	\$46,363,545	\$331,815	\$245,264	\$45,000,000	\$53,052,480	\$175,129	\$280,384	\$175,104	\$280,384	\$175,148	\$280,648
\$50,000,000	\$61,740,000	\$368,741	\$326,605	\$50,000,000	\$51,515,050	\$368,741	\$272,515	\$50,000,000	\$58,947,200	\$194,590	\$311,567	\$194,565	\$311,567	\$194,609	\$311,831

CITY OF ROCKWELL CITY, 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	\$132	67.83%	\$78	40.03%	(\$128)	(73.07%)	(\$103)	(68.54%)	\$117	60.23%
\$100,000	\$264	67.83%	\$156	40.03%	(\$11)	(3.02%)	\$14	4.09%	\$234	60.23%
\$150,000	\$396	67.83%	\$234	40.03%	\$106	18.77%	\$131	24.34%	\$352	60.23%
\$200,000	\$353	37.07%	\$137	14.37%	\$223	29.39%	\$249	33.85%	\$469	60.23%
\$250,000	\$311	23.49%	\$40	3.04%	\$340	35.68%	\$366	39.38%	\$586	60.23%
\$300,000	\$268	15.84%	(\$57)	(3.34%)	\$458	39.84%	\$483	42.99%	\$703	60.23%
\$400,000	\$183	7.52%	(\$250)	(10.29%)	\$692	45.00%	\$717	47.43%	\$938	60.23%
\$500,000	\$97	3.07%	(\$444)	(14.00%)	\$927	48.08%	\$952	50.05%	\$1,172	60.23%
\$600,000	\$12	0.31%	(\$637)	(16.30%)	\$1,161	50.12%	\$1,186	51.78%	\$1,407	60.23%
\$700,000	(\$73)	(1.58%)	(\$831)	(17.88%)	\$1,395	51.58%	\$1,421	53.01%	\$1,641	60.23%
\$800,000	(\$159)	(2.95%)	(\$1,024)	(19.02%)	\$1,630	52.67%	\$1,655	53.92%	\$1,876	60.23%
\$900,000	(\$244)	(3.98%)	(\$1,218)	(19.89%)	\$1,864	53.51%	\$1,890	54.63%	\$2,110	60.23%
\$1,000,000	(\$329)	(4.80%)	(\$1,411)	(20.56%)	\$2,099	54.19%	\$2,124	55.20%	\$2,344	60.23%
\$2,000,000	(\$1,182)	(8.30%)	(\$3,346)	(23.49%)	\$4,443	57.22%	\$4,469	57.73%	\$4,689	60.23%
\$3,000,000	(\$2,036)	(9.41%)	(\$5,281)	(24.41%)	\$6,788	58.23%	\$6,813	58.57%	\$7,033	60.23%
\$4,000,000	(\$2,889)	(9.96%)	(\$7,216)	(24.87%)	\$9,132	58.73%	\$9,157	58.99%	\$9,378	60.23%
\$5,000,000	(\$3,742)	(10.28%)	(\$9,151)	(25.14%)	\$11,477	59.03%	\$11,502	59.24%	\$11,722	60.23%
\$6,000,000	(\$4,595)	(10.49%)	(\$11,086)	(25.32%)	\$13,821	59.23%	\$13,846	59.40%	\$14,067	60.23%
\$7,000,000	(\$5,448)	(10.65%)	(\$13,021)	(25.45%)	\$16,165	59.37%	\$16,191	59.52%	\$16,411	60.23%
\$8,000,000	(\$6,302)	(10.76%)	(\$14,956)	(25.54%)	\$18,510	59.48%	\$18,535	59.61%	\$18,756	60.23%
\$9,000,000	(\$7,155)	(10.85%)	(\$16,891)	(25.61%)	\$20,854	59.57%	\$20,880	59.68%	\$21,100	60.23%
\$10,000,000	(\$8,008)	(10.92%)	(\$18,826)	(25.67%)	\$23,199	59.63%	\$23,224	59.74%	\$23,444	60.23%
\$15,000,000	(\$12,274)	(11.13%)	(\$28,501)	(25.85%)	\$34,921	59.83%	\$34,946	59.90%	\$35,167	60.23%
\$20,000,000	(\$16,540)	(11.24%)	(\$38,176)	(25.94%)	\$46,643	59.93%	\$46,668	59.99%	\$46,889	60.23%
\$25,000,000	(\$20,806)	(11.30%)	(\$47,851)	(25.99%)	\$58,365	59.99%	\$58,391	60.04%	\$58,611	60.23%
\$30,000,000	(\$25,072)	(11.34%)	(\$57,526)	(26.03%)	\$70,088	60.03%	\$70,113	60.07%	\$70,333	60.23%
\$35,000,000	(\$29,338)	(11.37%)	(\$67,201)	(26.05%)	\$81,810	60.06%	\$81,835	60.09%	\$82,055	60.23%
\$40,000,000	(\$33,604)	(11.40%)	(\$76,876)	(26.07%)	\$93,532	60.08%	\$93,557	60.11%	\$93,778	60.23%
\$45,000,000	(\$37,870)	(11.41%)	(\$86,551)	(26.08%)	\$105,254	60.10%	\$105,280	60.12%	\$105,500	60.23%
\$50,000,000	(\$42,136)	(11.43%)	(\$96,226)	(26.10%)	\$116,976	60.11%	\$117,002	60.14%	\$117,222	60.23%